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Sweden's national allocation plan for emission allowances 2008-2012

1. Introduction

The EU's greenhouse gas emission allowance trading scheme (EU ETS) has been in operation since 1 January 2005 and is based on the initial allocation of transferable allowances to installations covered by the scheme. At present, the scheme covers emissions of carbon dioxide from combustion installations and certain energy-intensive industry. Article 9 of Directive (2003/87/EC) of the European Parliament and of the Council of 13 October 2003 establishing a system for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC stipulates that all EU Member States shall develop a national allocation plan in advance of each new trading period, which is consistent with the criteria listed in Annex III of the aforesaid Directive. After issuance, the allowances can be used to meet the obligation of the companies concerned to surrender annually an amount of allowances equal to the verified emissions from the respective installation. According to the principles of this plan, unlike the allowances issued during the period 2005-2007, companies will be able to save unused allowances issued during the period 2008-2012 in order to meet their obligations in subsequent trading periods.

Other differences in the present allocation plan compared with the allocation plan published in spring 2004 for the initial trading period (2005-2007) are that the allocation this time is for a five-year period (2008-2012) instead of three years and that the EU Member States have commitments according to the Kyoto Protocol to limit the country's total emissions of greenhouse gases to an agreed level during the same period. Accordingly, the quantity of allowances allocated must be wholly consistent with the country's planned fulfilment of its commitments according to the EU burden sharing agreement and the common commitment. Allowance trading enables the actual emissions to be redistributed between installations in the trading scheme in order to

carry out the necessary emission reductions in a cost-effective way without jeopardising neither the particular country's ability to meet its quantitative commitment nor the policy instrument's impact on climate.

Allocation of allowances to operators in Sweden takes place after application. The installations concerned will be able to apply to the Swedish Environmental Protection Agency for allocation of allowances. A council consisting of representatives from the Swedish Environmental Protection Agency, the Swedish Energy Agency and the Swedish Agency for Economic and Regional Growth (Nutek) will then process the companies' applications and submit a proposal for allocation to the Swedish Environmental Protection Agency. This processing takes place on the basis of the provisions of the Emissions Trading Ordinance (2004:1205). After the Swedish allocation plan has been scrutinised by the Commission, and the Government has stipulated the total number of allowances to be allocated, the Environmental Protection Agency will make a final decision on allocation of allowances to each particular installation that has submitted an application.

1. Assessment of the total quantity of allowances to allocate to Swedish installations during the period

1.1. Sweden's commitment to limit emissions of greenhouse gases in accordance with the Kyoto Protocol and EU burden sharing

By ratification of the Kyoto Protocol, the EU and its Member States have undertaken, on average during the first commitment period of the Protocol (2008 to 2012), to reduce their greenhouse gas emissions by eight per cent compared to the level in 1990. This common commitment for the whole of the EU has been divided between Member States after negotiations, in an internal burden sharing (Council Decision 2002/358/EC). For Sweden, the agreement means that the emissions of the greenhouse gases regulated in the Kyoto protocol are to be limited to at most 104 per cent compared to the 1990 level.

Under the guidelines of the Kyoto Protocol, the parties shall send a report, at the latest by 31 December 2006, to the UN Framework Convention on Climate Change to establish the *assigned amount* based on the emissions during the base year. In January 2006, Sweden presented material to the European Commission, including calculations of the quantity assigned to Sweden, which will be compiled with data from the other Member States and reported in aggregate form to the Convention. According to this emission inventory, Swedish emissions of greenhouse gases amounted to 71,809,610 tonnes of carbon dioxide equivalents in 1990 excluding the fluorinated gases. In order to establish the assigned amount, 1995 was used as a base year for emissions of fluorinated gases, which amounted to 642,438 tonnes of carbon dioxide

equivalents in that year. Sweden's share of the EU's common undertaking in accordance with the burden sharing agreement permits, taking into consideration the updated base year statistics, that greenhouse gas emissions in Sweden may amount to at most 75,350,130 tonnes of carbon dioxide equivalents per year on average during the first commitment period of the Protocol (2008-2012).¹

Sweden annually submits a report on its emissions of greenhouse gases to the European Commission in accordance with the Decision 280/2004/EC. According to the most recent summary of reports by Member States made by the Commission, emissions of greenhouse gases in Sweden totalled 70.6 million tonnes of carbon dioxide equivalents in 2003, which is to be compared with emissions of 72.5 million tonnes of carbon dioxide equivalents in 1990². Emissions have accordingly decreased by 2.6 per cent since the base year.

The Kyoto Protocol and the Marrakech Accords enable the parties to include absorption of carbon dioxide in carbon sinks. Every party is obliged to include absorption and emissions of carbon dioxide pursuant to Article 3.3 of the Protocol due to land use changes. Furthermore, the Parties may include absorption of carbon dioxide from ongoing land use. The Government has decided that Sweden is to apply Article 3.4 in the case of absorption of greenhouse gases in carbon sinks in forest and forested land but not in arable and pasture land and new vegetation. Under Article 3.4 of the Kyoto Protocol and the Marrakech Accords, Sweden can be credited with an additional 2.12 million tonnes of carbon dioxide absorption from growing forest and in forested land. The Swedish commitment thus means that greenhouse gas emissions may amount to at most 77.5 million tonnes of carbon dioxide equivalents annually during the period 2008 to 2012.

If the estimated amount of credits from government investments in the project-based mechanisms (Joint Implementation, JI and Clean Development Mechanism, CDM) are added, the total amount of emissions available to Sweden would increase by around an additional 1.1 million tonnes of carbon dioxide equivalents per year during the period 2008-2012. In general, this means that if emissions in the non-trading sector develop in accordance with the projection presented in the following section, approximately 33-34 million tonnes of carbon dioxide will be available for allocation to the trading sector in Sweden without

¹ Swedish Environmental Protection Agency, *Sweden's Initial Report under the Kyoto Protocol, Calculation of Assigned Amount*, January 2006

² KOM(2005)655 Final

jeopardising the ability to meet the quantitative commitment according to the Kyoto Protocol and the EU burden sharing (criterion 1)³.

1.2. Method to determine the total quantity of allowances allocated

The total quantity of allowances to allocate to Swedish installations through the principles presented in this plan has been decided upon by the Government taking into consideration a strict application of the criteria in Annex III of the Emissions Trading Directive. According to the Parliament's decision of 2 June 2006 (Government Bill 2005/06:184, bet. 2005/06:MJU15, rskr. 2005/06:134), the allocation for 2008-2012 should not exceed the estimated emissions according to the BAU projection for the ETS sector during the same period. It was furthermore stated that an aim should be for the annual allocation not to exceed the annual allocation in the initial period 2005-2007, although taking into account the expanded application of the Directive in Sweden to cover more sources of emissions not previously included.

The projection for the Swedish emissions of greenhouse gases in 2010 (corresponding to an average for the period 2008-2012) is based on the material provided by the Swedish Energy Agency and the Swedish Environmental Protection Agency in connection with the domestic climate policy Checkpoint 2004⁴. This material has been further processed by both agencies in 2005 in order to take into consideration changed prerequisites and to reflect the most probable development up to 2010⁵. It is mainly the macroeconomic development, the high rate of growth in energy-intensive industry and the assumptions on crude oil price movements that have changed the prerequisites in relation to the assessments made for the previous forecast. Furthermore, certain sensitivity calculations have been included due to the possibility of the oil price being higher than originally assumed. The prerequisites have also been revised to take into consideration the policy instruments and measures introduced after the projection in Checkpoint 2004 had been calculated. All in all, this means that the Swedish emissions are estimated to total around 71.7 million tonnes of carbon dioxide equivalents in 2010 (see Table 1).

If the proposals announced by the Government in various bills in the area of energy, transport and climate policies during 2006 are also included, the annual emissions are expected, according to the Swedish

³ Annex III of Directive (2003/87/EC) establishing a scheme for greenhouse gas emission allowance trading within the Community (<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:32003L0087:EN:HTML>)

⁴ The Swedish Energy Agency's and the Swedish Environmental Protection Agency's material for Checkpoint 2004, *Projections on emissions of greenhouse gases*, in Swedish

⁵ Swedish Environmental Protection Agency and Swedish Energy Agency, *Updating of the 2004 Forecast for Emissions of Greenhouse Gases 2010*, in Swedish

Energy Agency's estimate, to amount to 70.4-70.8 million tonnes of carbon dioxide equivalents in 2010, i.e. a further reduction of 0.9-1.3 million tonnes of carbon dioxide equivalents. These additional measures include an increased proportion of diesel which is mixed with rape methyl ester, investment support for conversion of heating systems, instruments to promote vehicles with renewable fuels and a continued introduction of speed cameras on the roads.

Table 1. Emissions of greenhouse gases in 1990 and 2000 and projected emissions for 2010 broken down by the trading and non-trading sector respectively in Sweden (million tonnes of carbon dioxide equivalents per year)

	ETS sector	Non-ETS sector	Total Sweden
Emissions 1990	-	-	72.4
Emissions 2000	21.2	47.2	68.4
Projection 2008-2012 (BAU) ⁶	27.1	44.6	71.7
Projection 2008-2012 (incl. additional measures) ⁶	27.1	43.3-43.7	70.4-70.8
Kyoto commitment 2008-2012	-	-	75.3

As shown by this presentation, the volume of the Swedish emissions of greenhouse gases during the period 2008-2012 will be less than the commitment to restrict emissions made by Sweden in accordance with the EU burden sharing agreement. It is therefore other criteria in Annex III of the Directive than criterion 1 on consistency with the international climate commitment that limits the total number of allowances that can be allocated to Swedish installations. According to criterion 2, the allocation is to be consistent with actual and projected progress towards fulfilling the commitment and it may therefore not exceed the estimated emissions during the period. The projection produced by the Swedish Energy Agency and the Swedish Environmental Protection Agency includes an assessment of the technical and economic potential for reducing the emissions of greenhouse gases from the various sectors of society. This contributes to fulfilment of criterion 3. All in all, this means that the projection on carbon dioxide emissions in the ETS sector stated in Table 1 corresponding to 27.1 million tonnes of carbon dioxide per year represents an upper limit for the average allocation to the trading sector in Sweden during the period 2008-2012 taking into account the criteria in Annex 3 of the Directive. According to the presentation made in section 1.3 of this plan, the intended annual allocation to Swedish installations in the period 2008-2012 totals 25.2 million tonnes of carbon dioxide per year, which is less than the projected level by a broad margin (7 per cent). In the light of the domestic climate target, Sweden has decided to go further as regards limitation of the number of allowances that will be issued than would be required by the criteria in the Directive.

⁶ The projection for 2010 represents an assumed average for emissions 2008-2012.

The European Commission notes in its further guidance on the Member States' allocation plans for the second trading period that a considerable number of the EU Member States have significant gaps to close to fulfil their commitments for the period 2008-2012 and that a number of these countries must reduce their allocation to meet their Kyoto targets⁷. It is underlined in the same guidance that other countries may need to retain the same cap as during the first period to align the plan with the potential to reduce emissions (criterion 3). The total allocation of allowances approved by the European Commission to be issued to Swedish installations included in the trading scheme during the period 2005-2007 amounts to an average equivalent of 23.2 million tonnes of carbon dioxide per year.

A number of new emission sources are included in the scheme for the period 2008-2012 due to amendments in the Emissions Trading Ordinance (2004:1205)⁸. This affects certain installations with combustion processes that are not directly categorised under the industrial activities listed in Annex 1 of the Directive. This expansion is taking place in line with the guidance notified by the Commission in December 2005⁷, the primary intention being to achieve a harmonisation of the scope of the emissions trading scheme in the internal market by aiming for a uniform and consistent application of the Directive by different Member States. The additional emissions in the trading sector from installations covered by this expanded application of the concept of combustion installation total around 2 million tonnes of carbon dioxide per year during the period 2008-2012. A more detailed description of the activities concerned is contained in section 1.2.7.

According to the guidelines specified in Government Bill (2005/06:184) for establishment of a Swedish allocation plan for the period 2008-2012, any supplements that take place in the allocation, over and above the aforesaid redistribution of emissions between the ETS and the non-ETS sector as a result of the expanded definition of the concept of combustion installation, are to be balanced by new measures to reduce emissions in the non-trading sector by the corresponding volume even if this is not required taking into account the country's international commitment. The scope expected to arise as a result of the further measures in the non-ETS sector described above has, however, not led to any increased allocation to the ETS sector when establishing the total allocation level for 2008-2012.

The data collected in autumn 2006 in connection with companies applying for allocation of emission allowances will serve as the basis for

⁷ COM (2005)703, p.14

⁸ Ordinance (2006:645) amending the Emissions Trading Ordinance (2004:1205) came into force on 1 July 2006 and the new emission sources are included in the scheme from 1 January 2008

establishment of the allocation to each particular installation although it will not affect the total quantity of allowances as specified in this plan. A rule is being introduced for scaling down the allocation for certain activities in those cases where the total quantity allocated after application adds up to an amount in excess of the amount allotted for incumbents in the plan.

1.2.1. Sweden's climate policy

Sweden has applied programmes and measures intended to limit emissions of greenhouse gases since 1988. Sweden's present climate strategy was adopted by the Parliament in March 2002 (Government Bill 2001/02:55, bet. 2001/02:MJU10, rskr. 2001/02:163) and constitutes an updating of goals and a further development of measures already applied. According to the Parliament's decisions in 2002 and 2006, the Swedish emissions of greenhouse gases for the period 2008-2012 are to be at least four per cent lower than the emissions in 1990, i.e. to amount to at most 69.6 million tonnes of carbon dioxide equivalents per year. This national target is to be achieved without compensation for carbon sinks or by flexible mechanisms.

In Government Bill (2005/06:172), the Government suggests that Sweden shall continue to play a leading role in international climate policy by decreasing national emissions and lay the basis in global collaboration for a long-term international regime to limit the impact on climate globally. Energy and climate issues are intimately related and the Government sees many advantages in developing an integrated energy and climate policy within which the EU emissions trading scheme has a powerful role.

Checkpoints have been introduced in 2004 and 2008 to monitor the Swedish climate management and the national climate target. The goal is to be subsequently followed up at checkpoints at least every fifth year. The latest review (Checkpoint 2004) included a possible reconsideration of the climate target. On 16 July 2006, the Parliament decided (Government Bill 2005/06:172, bet. 2005/06:MJU14, rskr 2005/06:389) to uphold the target that had been previously set. This means that the Parliament decided not to supplement the existing national climate target for 2008-2012 with a target that would include use of the flexible mechanisms. A reconsideration of the target's formulations in relation to the flexible mechanisms is to take place at the latest in connection with Checkpoint 2008. In the Government Bill, the Government made proposals for a number of new policy instruments and measures with a view to ensuring fulfilment of the national climate target, which, among other things, entails a continuation of the climate investment programme, an extension of the electricity certificate system to 2030, investment support for conversion from direct electric heating and oil-

based heating in housing and a shift to a carbon dioxide-differentiated vehicle tax.

According to criterion 1 in Annex III of the Trading Directive, the total allocation should be consistent with the national climate change strategy. The allocation specified in the plan is consistent with the domestic climate target in the event of a deduction against the total amount of allocated allowances and projected emissions in the non-ETS sector. The aggregate allocation (25.2 million tonnes of carbon dioxide per year) and the most recent projection for emissions of greenhouse gases in the non-ETS sector (43.5 million tonnes of carbon dioxide equivalents per year) total 68.7 million tonnes of carbon dioxide equivalents, which is lower than the emission level entailed by Sweden's national climate target (69.6 million tonnes of carbon dioxide equivalents per year).

However, it should be noted in this context that the Swedish allocation of allowances only affects the actual emissions from these installations to a very limited extent and thus the possibilities of meeting the domestic target. At the same time, as there is an evident link between the total allocation and actual emissions at the EU level, the impact of the trading scheme on the installation level and the national level primarily depends on the price of allowances and relative differences in the installations' marginal cost curves for emission reductions. By deciding on a quantity of allowances consistent with the national target, there is, however, greater freedom of choice as regards a national target for the period 2008-2012 which also includes use of the flexible mechanisms, which shall be given consideration at the latest in connection with Checkpoint 2008.

1.2.2. Sweden's energy policy

Swedish energy policy aims at securing a reliable supply of electricity and other forms of energy at internationally competitive prices. It should create conditions for efficient and sustainable energy use, as well as a cost-effective Swedish energy supply, with minimum negative impact on health, the environment and the climate. It should also facilitate the transition to an ecologically sustainable society.⁹ According to the guidelines for national energy policy (Government Bill 2001/02:143, bet. 2001/02:NU17, rskr. 2001/02:317), the annual use of electricity produced with renewable sources of energy is to increase by 10 TWh to 2010 compared with the level in 2002. Furthermore, there is a planning target to create the prerequisites to establish 10 TWh of wind power by 2015.

⁹ Government Bill (2001/02:143) on collaboration for a secure, efficient and environmentally friendly electricity supply

On 1 May 2003, the Swedish electricity certificate system was introduced, which is a market-based policy instrument, aiming to promote electricity production from renewable sources of energy. The system is based on producers of renewable energy being granted certificates in proportion to their production which are then demanded by electricity consumers who are obliged to be able to present a certain number of certificates in relation to their electricity consumption. In this way, the renewable forms of energy are exposed to competition and a market price is established for certificates corresponding to the lowest support requirement needed to comply with the level of ambition in the system, which increase over time. The Parliament has decided (Government Bill 2005/06:154, bet. 2005/06:NU17, rskr. 2005/06:141) to extend the electricity certificate system to 2030. This has been taken into consideration in connection with the most recent updating of the projections. However, it should be noted that the decrease in emissions resulting from the certificate system largely takes place in other countries with which Sweden shares the same electricity market since the fossil-based component of Swedish energy production is small.

As part of the transition of the energy system, Swedish nuclear power is to be decommissioned at the rate possible taking into account the need for electric power to maintain employment and welfare. The subsequent loss of capacity is to be replaced by more efficient use of electricity, conversion to renewable forms of energy sources and environmentally acceptable electricity production technology. In 1997, the Parliament decided that the conditions for phasing out the two nuclear power reactors at Barsebäck had been met. The first reactor was shut down on 30 November 1999 after an agreement on compensation had been reached between the state and the owners. The Government decided in December 2004 pursuant to the Phasing-out of Nuclear Power Act (1997:1320) to shut down the second reactor at the Barsebäck plant which took place on 31 May 2005.

International climate-related contributions motivated by energy policy are an important part of Swedish energy policy and the strategy for reducing the impact on climate by the energy sector. These contributions are mainly focused on bilateral and multilateral collaboration relating to the Kyoto Protocol's project mechanisms, Joint Implementation (JI) and the Clean Development Mechanism (CDM), see section 1.2.3.

The Parliament has decided (Government Bill 2005/06:145, bet. 2005/06:BoU9, rskr. 2005/06:141) to introduce a national programme for improved energy efficiency and energy-smart construction targeted on industry, the public sector, the construction and property sector and individuals. The goal is to reduce specific energy use per area of premises in buildings by 20 per cent by 2020 and 50 per cent by 2050 in relation to the level in 1995. This is to take place, in among other ways, by an Act on energy declaration for buildings.

In December 2005, the Government appointed a special commission with the task of being the Prime Minister's forum for discussion and analysis of the strategic issues required to create the prerequisites for the country to be able to overcome its dependence on oil by 2020. The Commission has been chaired by the Prime Minister and presented its report on 28 June 2006 with a number of concrete proposals for measures based on the specific prerequisites of various sectors to reduce emissions. The Commission has also included representatives of the business sector, interest organisations and universities. The proposals in the strategy include an increased yield of energy forest, pilot installations for production of the second generation of biofuels, environmental classification based on fuel efficiency, increased support for research and development, more stringent building regulations, public tendering and establishment of a special centre for energy efficiency. It is not intended to replace all use of oil by 2020 but to ensure that competitive alternatives to oil are available by that date for all kinds of manufacture and transport.¹⁰

More efficient use of energy and promotion of renewable energy sources are very important for the ability to overcome dependence on fossil fuels and limit the impact on the climate. The Government has therefore proposed a number of measures relating to various sectors of society with a view to developing a cost-effective and integrated energy and climate policy.

1.2.3. The project-based flexible mechanisms of the Kyoto Protocol

The two project-based flexible mechanisms of the Kyoto Protocol are central components of the international work to counteract climate change. Sweden's contributions in this area aim at developing the mechanisms into credible and efficient tools in the international climate regime. Sweden started pilot activity as early as 1993 within the framework of a pilot phase for joint implementation (AIJ) with the intention of participating in the development of institutions and procedures for joint implementation (JI). The Swedish programme for international climate investments (SICLIP) has been in existence since 1997 consisting of both direct investments in the project mechanisms and regional climate collaboration through climate projects in the Baltic Sea region (Testing Ground Facility).

The Swedish Energy Agency is responsible for the investments within SICLIP which at present consist of projects in South America, Asia, Central and Eastern Europe. SICLIP has had over SEK 190 million at its disposal of the government funds totalling SEK 350 million which were set aside for international climate policy measures for the period 2000-

¹⁰ The Commission on Oil Independence, *Towards an Oil-free Sweden*, in Swedish, June 2006

2004 in connection with the 1997 energy policy decision. Agreements have been reached with project owners for three projects in Brazil and one project in India in the biofuel area within the Clean Development Mechanism. Projects are in process in Romania for combined power and heating and in Estonia for wind power within the Joint Implementation Mechanism.

Sweden is also taking part in the World Bank's Prototype Carbon Fund (PCF), which has served as an important example for development of projects within the framework of the Kyoto Protocol's project-based flexible mechanisms and the regulatory framework for these. The Swedish grant amounts to 10 million US dollars. The fund is intended to develop knowledge and routines by contributing to investments in various types of climate projects in countries with transitional economies and in developing countries.

Through the Government decision of 30 June 2006, Sweden is to take part and invest in the European Bank for Reconstruction and Development's (EBRD) climate fund, the Multilateral Carbon Credit Fund. The Swedish contribution to the fund totals SEK 18.6 million and primarily relates to projects in improved energy efficiency and renewable energy in some of the countries with transitional economies in which the bank operates.

The government commitment in all of the above-mentioned programmes and projects is calculated together to obtain CERs and ERUs equivalent to around 5.7 million tonnes of carbon dioxide equivalents by 2008-2012, which is equivalent to over 1.1 million tonnes of carbon dioxide equivalents per year during the period.

1.2.4. Cross-sector policy instruments

Carbon dioxide and energy taxation

Sweden has applied a general energy tax since the 1950s and a carbon dioxide tax since 1991 to relate the energy taxation system more clearly to the environment. The general level of carbon dioxide tax has been continuously raised since its introduction and there are special reduction rules for industry and fuels used for electricity production. Differentiation of the tax since 2004 has moreover been designed to favour establishment of co-generation of electricity and heat.

In 2000, the Parliament decided on a green tax shift which entailed increased tax on environmentally-damaging activity and a reduction of tax on work. According to the decision, a total of SEK 30 billion is to be tax shifted over a ten-year period. This has led to an increase in the carbon dioxide tax in several sectors and the general level is at present SEK 910 per tonne of carbon dioxide. The carbon dioxide tax has had a

considerable impact on emissions of carbon dioxide which is particularly clearly shown in fuel use in the district heating sector.

The Government has proposed in the Budget Bill for 2006 that carbon dioxide tax is to be reduced in a first step for the activities covered by the EU scheme for emission allowance trading. The reason for this is that emissions from these industries are already subject to a cap for emissions at the systemic level which means that additional charges will not have any impact in terms of further reduction of emissions in the trading scheme but only lead to a weakening of competitiveness and a redistribution of emissions between different installations. The cost-effectiveness of the trading scheme is based on a levelling-out of the marginal cost of emission reduction between countries and sectors ideally in order to correspond to the uniform allowance price in the scheme. Applying a carbon dioxide tax in parallel with the trading scheme for the same group of installations leads to a departure from this principle. The installations in the trading scheme that are intended to be completely exempt from carbon dioxide tax are industries and particularly efficient co-generation plants. For other installations, there will be downward adjustment of the carbon dioxide tax by SEK 120 per tonne of carbon dioxide. The assessment is made that this change in the carbon dioxide tax will have some impact on the Swedish emissions and this has been taken into account in the updated emission projections.

The Environmental Code

The Swedish Environmental Code was introduced on 1 January 1999 and contains large parts of the legislation in the field of the environment. The Code includes provisions on using the best possible technology in professional activities, conservation of raw materials and energy and giving preference to renewable energy sources. In its interim report Trading for a better climate – trading with allowances 2005–2007 etc. (SOU 2004:62), the parliamentary FlexMex2 delegation proposed that the installations covered by the EU scheme for emission trading should be exempt from the provisions of the Environmental Code as regards energy conservation and use of renewable fuels. The Environmental Code also places conditions on emissions of greenhouse gases by activities from installations that are not covered by the EU emission allowance trading scheme. It is difficult to estimate the impact of the Environmental Code on emissions since few permit decisions have been made where climate and energy aspects have been taken up.

The Climate Investment Programme (Klimp)

The Climate Investment Programme was introduced in 2002. It is a government support programme intended to stimulate local government and other players to make long-term investments in measures that reduce emissions of greenhouse gases. Altogether, funds equivalent to SEK 1,040 million were distributed through the programme during the period 2002-2006. As a result of decisions in the Parliament

(Government Bill 2005/06:172, bet. 2005/06:MJU14, rskr. 2005/06:144), the programme has been reinforced by SEK 200 million for 2006 and extended by annual funds of SEK 320 million for the period 2007–2008. The projects undertaken as a result of the Climate Investment Programme are estimated to bring about a reduction in emissions of around 0.4 million tonnes of carbon dioxide equivalents per year¹¹. According to the regulatory framework, it should not be possible to obtain grants for projects aiming to reduce emissions of greenhouse gases within the ETS sector¹².

1.2.5. Measures in the non-ETS sectors

The projection produced by the authorities in connection with the updated calculation from the first checkpoint indicate that the Swedish emissions of greenhouse gases will decrease by 1.0 per cent by 2010 compared with the level for 1990. This decrease is taking place above all in the housing and service sector and within the agricultural and waste sectors (see Figure 1). A brief review of the measures considered to have the most impact on emission in the non-ETS sector by 2008–2012 is presented below.

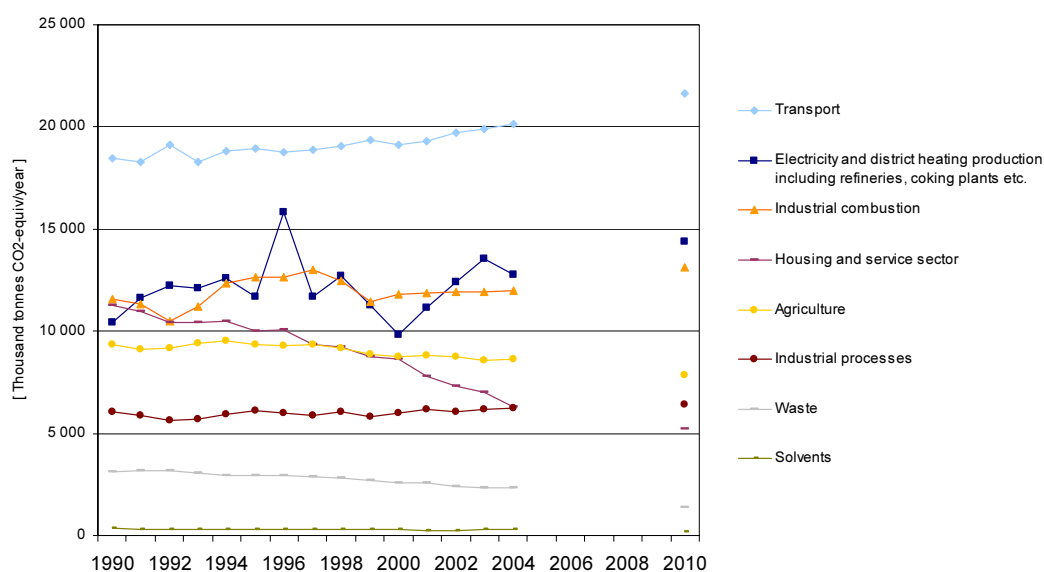


Figure 1. Historical and projected emissions of greenhouse gases, 1990–2004 and 2010 by sectors in accordance with the categorisation in reports to the UN Framework Convention on Climate Change¹³.

¹¹ The Swedish Energy Agency and the Swedish Environmental Protection Agency, *Evaluation of Policy Instruments in Climate Policy*, in Swedish, Interim Report 2 of material for Checkpoint 2004

¹² NFS 2005:8

¹³ The Swedish Environmental Agency and the Swedish Energy Agency, *Update of the 2004 Projection for Greenhouse Gas Emissions*, in Swedish, December 2005

Measures in the housing and service sector

Emissions of greenhouse gases from the housing and service sector are estimated to decrease by 42 per cent between 2000 and 2010. Among the reasons for this development are the carbon dioxide tax (which at present amounts to approximately € 100 per tonne of carbon dioxide), increased use of biofuels in houses and continued expansion of district heating networks. In recent years, a number of new measures have been undertaken to increase energy efficiency and reduce emissions from heating in premises and housing. These include government support for energy-saving measures and conversion to renewable energy in public premises and tax reduction for installation of energy-efficient windows in houses and installation of biofuel boilers in newly-built housing. In addition, the sector is one of the sectors that can obtain grants from the climate investment programme (Klimp), see section 1.2.4.

Measures in the transport sector

Emissions of carbon dioxide from the transport sector are estimated to increase by 13 per cent between 2000 and 2010 due to increased use of, in particular, diesel fuel in heavy road transport. This is the case despite measures leading to a continued increase in the share of renewable vehicle fuels and in the number of environmental vehicles. The measures whose impact has been assessed in connection with the establishment of the projection for emissions of greenhouse gases in 2010 include the Government's decision on a change in the tax rules for diesel cars with particle filters and an environmental rearrangement of vehicle taxation. It has furthermore been assumed that all petrol sold will contain five per cent ethanol fuel blend which is in practice already the case today. This contributes to emissions from petrol being expected to be relatively unchanged during the specified period. However, Sweden is working for the EU Fuel Quality Directive to be amended to permit up to ten per cent ethanol being blended with all petrol in the future.

Since 2004, carbon-dioxide neutral fuels have been exempt from carbon dioxide tax and energy tax in Sweden. This exemption from excise duty applies for five years, the intention being that these fuels will continue to be competitive in relation to conventional fuels in the market after this period. Today, more than every tenth new car sold is an environmental car and on 1 February 2006, a new law was introduced stating that all petrol stations that sell more than a specified volume of fuel per year must provide at least one renewable fuel. In June 2006, the Swedish Oil Commission proposed a number of measures with a view, among other things, to making energy use by the vehicle fleet more efficient, improving public transport and stimulating use of biofuel.

Some of the underlying reasons for the projected increase of greenhouse gas emissions by the transport sector to 2008-2012 are an increasing

population in combination with increased income and increased employment, along with an increased need for transport space with industrial growth.

Measures in the agricultural and waste sectors

A continuous decrease of emissions of greenhouse gases is taking place in the agricultural sector owing, among other things, to continued reduced livestock keeping and use of mineral manure. In 2004, emissions by agriculture (excluding emissions from agricultural machinery which are included in the transport sector) were eight per cent lower than in 1990. Emissions are expected to continue to decrease until 2010 and will then be 16 per cent below the level in 1990.

In 2000, Sweden introduced a tax on landfill waste and a prohibition against landfill of sorted and combustible organic waste has subsequently been introduced. These prohibitions came into effect in 2002 and 2005 respectively although are being introduced gradually in certain regions which have not had time to install sufficient capacity for recycling and combustion. During the period 1990-2004, emissions from landfills have decreased by 28 per cent. New waste legislation is being prepared and the decreasing trend for greenhouse gas emissions from the waste sector is expected to lead to a decline in emissions by 55 per cent in 2010 compared with 1990.

1.2.6. Directives and other Community legislation taken into consideration when calculating the total quantity of allowances

According to criterion 4 in Annex III of the Emissions Trading Directive, account should be taken of other Community legislative and policy instruments when establishing the total allocation.

The Community legislation, which is considered to give rise to so-called *unavoidable* increases in emissions in the trading sector, is:

- *Directive 2003/17/EC amending Directive 1998/70/EC relating to the quality of petrol and diesel fuels*

See section 2.4.

Besides consideration to the above-mentioned Directive, which is considered to lead to unavoidable increase in emissions, the following Directives have also been taken into consideration in the projections which serve as a basis for the decision on the total quantity of emission allowances to be allocated to Swedish installations in 2008-2012:

- *Directive 2003/96/EC restructuring the Community framework for taxation of energy products and electricity*

Sweden has taxed energy and carbon dioxide emissions for a long time for various reasons. The EU Directive on energy taxes does not significantly change Swedish emissions since the minimum tax rates for fuels in the Directive are substantially already met.

- *Directive 2001/77/EC on the promotion of energy produced from renewable energy sources in the internal electricity market*

The Swedish electricity certificate system serves as a central part of the strategy to increase the share of electricity production from renewable energy sources. The Parliament recently decided to extend the system to 2030 and this decision has been included in the prerequisites for calculating the projections of greenhouse gas emissions. In addition to the long-term consequences of establishing quotas beyond 2010, this reinforces the assessment that the goal of increasing the use of renewable electricity by 10 TWh by 2010 will be achieved. The electricity certificate system is considered to lead to a considerable decrease in carbon dioxide emissions although the major part of this impact will take place in Sweden's neighbouring countries since the fossil component in the Swedish electricity production system is low.

- *Directive 2004/8/EC on the promotion of cogeneration based on a useful heat demand in the internal energy market and amending Directive 92/42/EEC*

From 1 January 2004, all production of heating and electricity in co-generation plants is subject to a revised taxation that entails that tax on fuels for heat production in combined plants is equated with that employed in industry. This change is intended to facilitate the establishment of new co-generation production, which increase resource efficiency and reduces emissions from the electricity system as a whole¹⁴. Since it is to some extent fossil-fuel based co-generation which is added to the system and changes in marginal production mainly affect emissions in other countries, the measures can, however, lead to an increase in Swedish emissions.

- *Directive 2003/30/EC on the promotion of the use of biofuels or other renewable fuels for transport*

According to the biofuel directive, the share of biofuel and other renewable energy sources shall amount to at least 2 per cent in 2005

¹⁴ On 6 June 2006, Sweden reported a further change in the carbon dioxide taxation to the European Commission entailing that particularly efficient installations (which comply with criteria of at least 38 per cent electrical efficiency and at least 89 per cent total efficiency) would be wholly exempt from carbon dioxide tax from 1 January 2007.

and at least 5.75 per cent in 2010 calculated by energy content. The actual outcome in Sweden in 2005 was 2.3 per cent. The government commission (SOU 2004:133) on introduction of renewable vehicle fuels recommends that the Government adopt the objective that the share of renewable fuels should be 5.75 per cent of the energy content in the quantity of vehicle fuels used by 2010. During the past period, the Government has undertaken a number of new measures to facilitate use of environmental cars through government tendering rules, legislation obliging petrol stations to provide renewable fuels, exemption from the congestion charge, tax relief, etc. The share of environmental cars of the total number of cars is accordingly expected to increase sharply in the next few years.

- *Directive 2006/32/EC on energy end use efficiency and energy services*

The energy services directive is intended to achieve a more cost-effective and rational end use of energy and to remove obstacles in the market for energy services. The public sector is to assume a leading role in this work. Following on from the Directive, the Member States have non-binding targets of nine per cent energy efficiency improvement in nine years for end use of energy, with the exception of energy-intensive industries which participate in the scheme for emission allowance trading. Consideration is now being given on how to implement the Directive in Sweden although there are already a large number of measures that contribute to fulfilling the target, such as investment support for conversion from direct electricity to environmentally friendly heating, energy saving measures, energy efficiency programmes in energy-intensive industry (PFE) and programmes for energy efficiency and energy smart construction.

The effects of the following directives have *not* been taken into consideration in the forecast that serves as one of the bases for establishment of the total allocation for 2008-2012.

- *Directive 2002/91/EC on the energy performance of buildings*

In Government Bill (2005/06:145), the Government has made proposals for a law on energy declaration for buildings. This proposes that practically all buildings are to have an energy declaration when newly built, when sold or transferred. The effects on greenhouse gas emissions that the Directive will give rise to in the short-term are difficult to assess. Together with the fact that houses and commercial buildings will not be inspected before 2009, this entails that the Directive has not been taken into consideration in the projections on which the allocation is based.

- *Directive 2005/32/EC establishing a framework for ecodesign requirements for energy-using products*

This Directive is intended to improve the energy efficiency of energy-using products and their impact on the environment through the whole of the product's lifecycle. Since it has not yet been clarified how the Directive is to be incorporated in Swedish legislation, it has not been possible to take this into consideration in the projections for the period 2008-2012.

1.2.7. Introduction of further industrial combustion processes in the trading scheme

As a consequence of different interpretations of the meaning of the Directive as regards the concept of *combustion installation*, the scope of the scheme for greenhouse gas emissions trading has varied within the EU Member States in the initial trading period. These differences affect, for instance, the chemical industry and other activities where combustion takes place without the industry as such being included in the activities in Annex 1 of the Directive. To avoid the risk of distorting competition in the internal market which differences in application can give rise to, the Commission has presented a recommended interpretation in the further guidance notified in December 2005. According to the guidance, Member States should in all circumstances include combustion processes associated with crackers, carbon black, flaring, furnaces and integrated steelworks.¹⁵

The need to harmonise the application of the Directive by Member States has led to a change in the concept of combustion installation in the Swedish Emissions Trading Ordinance (2004:1205) entailing that additional Swedish industrial activities are included in emissions trading. The effect of this change is that as from 2008 the trading scheme in Sweden covers all installations in which combustion takes place with an installed power input of at least 20 MW, regardless of the purpose of the process and regardless of the fuel used¹⁶, or which are subject to the Swedish rule on unilateral opt-in of smaller installations in accordance with Article 24 of the Directive. The Swedish interpretation of the concept of combustion installation thus coincides with the broadest interpretation that the European Commission presents in its further guidance of December 2005¹⁷. The change affects around 35 Swedish industrial installations (see Figure 2). Both in terms of emissions and the number of affected installations, the iron and steel sector is the sector

¹⁵ COM(2005) 703 Final

¹⁶ In the case of combustion installations in industry which are not included in any of the activities given in Annex 1 of the Directive, units under 3 MW may be voluntary exempted from the aggregation rule when determining the total capacity installed.

¹⁷ COM(2005) 703 Final

most affected by this broadened definition of the concept of combustion installation. The total number of Swedish installations in the EU trading scheme amounts to over 700 in the initial period 2005-2007.

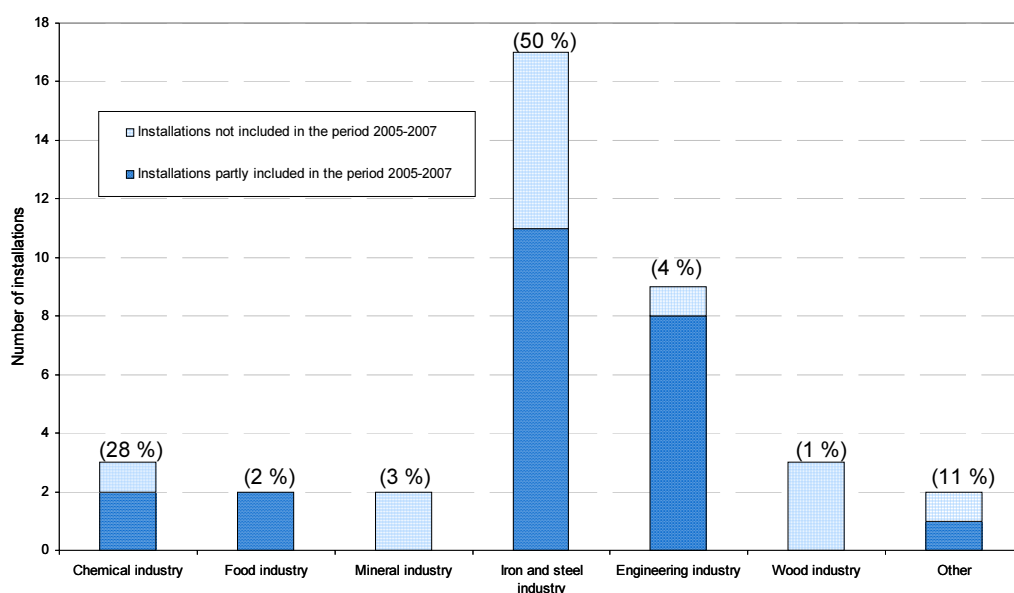


Figure 2. Additional installations as a result of the broadened definition of the concept of combustion installation for the trading period 2008-2012. Figures in brackets state the sector's share of the total quantity of additional emissions in the projection for the ETS sector in 2008-2012 as a result of the Swedish application of the concept of combustion installation in the Directive being broadened to more types of emission sources.

The reported transfer of emissions from the non-ETS to the ETS sector which the broadened application of the concept of combustion installation leads to, must be taken into account when establishing the total quantity of allowances that are to be issued during the period in question. According to assessments from the Swedish Environmental Protection Agency of the installations that will be covered by the broadened concept of combustion installation, the annual emissions from the trading sector are expected to be around 2.0 million tonnes of carbon dioxide higher compared with the original projection for 2010. These emissions from industrial combustion processes that were not previously included derive for the most part from emission sources in chemical industry (flaring, crackers, furnaces) and the iron and steel industry (hot rolling, reheating, etc.). The transfer of the emissions in question from the non-ETS to the ETS sector does not entail any change in the total Swedish emissions.

1.3. The total quantity of allowances to allocate to Swedish installations

The planned annual allocation of emission allowances to installations in Sweden amount to an average of 25.2 million tonnes of carbon dioxide in the period 2008-2012. Of this quantity, allowances equivalent of 22.2 million tonnes of carbon dioxide are intended for existing installations.

The total quantity of allowances to allocate according to this plan amounts to 126 million tonnes of carbon dioxide during the period 2008-2012, which is equivalent to an average of 25.2 million tonnes of carbon dioxide per year. Of this amount, 111 million tonnes of carbon dioxide (22.2 million tonnes of carbon dioxide per year) are intended for existing installations taken into commission before 30 June 2006 and they are issued proportionally during the five years of the period. The remaining 15 million tonnes of carbon dioxide are set aside in an unspecified reserve, primarily intended for allocation to new entrants. The quantity of issued allowances from the reserve may vary between the years 2008-2012, but amounts on average to 3 million tonnes of carbon dioxide per year. The total quantity of allowances also includes allocation for emission sources that are transferred to the trading scheme through the decision on a broader definition of the concept combustion installation as described in section 1.2.7. This part of the emissions from certain industrial activities with combustion emissions was not included in the allocation for the initial trading period 2005-2007. The total quantity of allowances to allocate constitutes almost 36 per cent of the projected emissions for Sweden as a whole from 2008-2012 which can be compared with the projected emissions for the ETS sector at the same time being calculated as totalling 38 per cent. In 2004, the emissions of carbon dioxide of the ETS sector amounted to 35 per cent of Sweden's total emissions of greenhouse gases calculated on the basis of the smaller number of industrial processes for combustion included in the scheme during the initial trading period.

With the intention of limiting the planned total available volume of allowances, the Government has decided to carry out a more extensive downscaling of allocation in the electricity and district heating sector compared with the previous period. The scale factor is established on the basis of the total available volume and the material submitted by the companies in connection with the application for allocation. In the light of presently available information, the scale factor will amount to around 0.3-0.4, which means that allocation to these installations is calculated to amount to 30-40 per cent of the emissions during the period on which the allocation is calculated (which is generally 1998-2001). Downscaling in the electricity and district heating sector is consistent with the assessment of the potential of the different sectors to reduce the emissions of greenhouse gases.

In the light of the fact that the allocation for 2005-2007 serves as the starting point for allocation in Sweden for 2008-2012, the proposed allocation to existing installations of 22.2 million tonnes of carbon dioxide will contribute to a greater scarcity of allowances for this category of installations than what was decided upon with respect to the initial trading period. Existing installations receive an allocation that is considerably lower than in the initial period, see Table 2. The fact that this is the case follows from the allocation to existing installations during the period 2005-2007 being retained during the period 2008-2012 despite the number of installations increasing as a result of the broader interpretation of the concept of combustion installation. An additional factor is that certain installations that are new entrants in the present period will become existing installations in 2008-2012. An account is given in section 1.3.1 of the estimated allocation of allowances in relation to the projected emissions for the existing installations in the respective sector.

Table 2. Annual allocation to existing installations during the first trading period (2005-2007) and the second trading period (2008-2012). The allocation for emission sources that have not been included in the initial trading period is reported separately to enable a relevant comparison to be made between the periods.

	2005-2005	2008-2012
	[MtCO ₂ /a]	[MtCO ₂ /a]
Total allocation	23.2	25.2
New entrants	-0.7	-3.0
Expansion		-2.0
Incumbents	22.5	20.2

1.3.1. The total allocation in relation to historical and projected emissions of greenhouse gases

According to the projections of the development of emissions of greenhouse gases made by the Swedish Environmental Protection Agency and the Swedish Energy Agency, emission from refineries and the iron and steel industry are those that are expected to increase most to 2010. Emissions from the electricity and district heating sector fluctuate over time and largely comply with the inflow of water to the Swedish and Norwegian hydroelectric power reservoirs and variations in temperature. The share of hydroelectric power in Swedish electricity production varies considerably from year to year and generally amounts to 40-55 per cent. The rising emission trend in the projection for the electricity and district heating sector including refineries is due, among other things, to increased electricity production based on natural gas, the continued expansion of district heating and a number of substantial increases in refinery capacity. It is also important for the projection for 2010 that two nuclear power reactors have been shut down. Despite this,

Sweden is expected to export electricity corresponding to around 4.1 TWh per year at this time.¹⁸

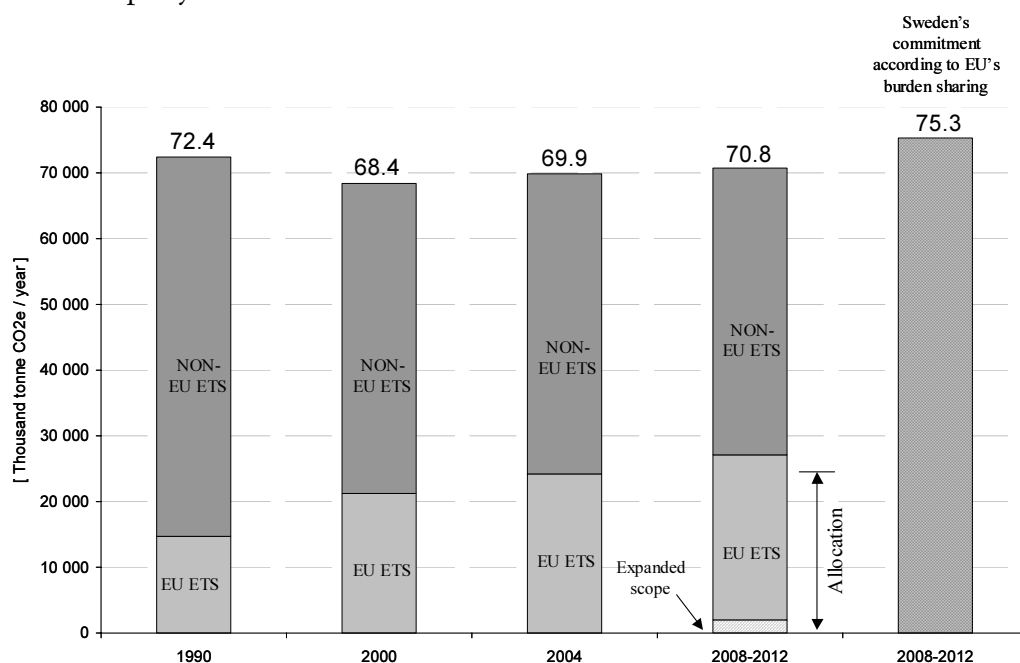


Figure 3. Emissions of greenhouse gases from the trading and non-trading sectors in Sweden respectively, historically and according to the projection for 2008-2012 including additional measures, in relation to planned allocation and Sweden's international commitment in accordance with the EU decision on burden sharing. (For 1990, the separation of emissions on trading and non-trading sectors is an estimate which must therefore be interpreted cautiously)

As shown in Figure 3, the total emissions of greenhouse gases in Sweden have decreased since 1990 and are estimated in accordance with the current projection to be less than the base year level during the period 2008-2012 as well. Swedish industry is modern, export-oriented and expansive which has entailed an increase of absolute emissions from industries in the trading sector in Sweden during the same period. This has taken place despite the decrease in specific emissions, among other things, due to measures to improve the energy efficiency of industrial processes. The increased productivity in Swedish basic industry has contributed to increased output and emissions and is in many cases directly linked to production without realistic possibilities of further reductions in the short-term.

Another important explanation for the increased emissions in the ETS sector is the transfer of emissions that takes place from the non-ETS

¹⁸ The Swedish Energy Agency's and the Swedish Environmental Protection Agency's material for Checkpoint 2004, *Projections on emissions of greenhouse gases*, in Swedish, Interim Report 1.

sector to the ETS sector. The policy instruments applied in Swedish energy and climate policy have led to a continuous transfer from individual to centralised heating through establishment of co-generation installations and expanded district heating systems. This is one of many explanations of the reduced emissions in the housing sector. Correspondingly, the increased emissions in the refinery sector (because of Directive 1999/32/EC and the supplement in Directive 93/12/EEC relating to the sulphur content of certain liquid fuels) are partly balanced by a simultaneous reduction of emissions in the transport sector in Sweden and abroad because of the improved quality of fuel which the measure is intended to achieve. The capacity of the Swedish petroleum refineries is larger than the domestic requirement which means that a considerable part of the petrol and diesel produced is exported to other countries. An increased use of waste heat from processes at Swedish refineries has moreover made possible a further expansion of the district heating networks, which contributes to reduced emissions in the non-ETS sector.

The emission projections presented below and in section 1.2 include the potentials for reducing emissions in all sectors. Taking into consideration current time perspectives and technical and economic prerequisites in the energy sector and the industrial sectors (see section 4.1), the total emissions from the installations covered by the emission allowance trading scheme are estimated to total 27.1 million tonnes of carbon dioxide per year on average during the period 2008–2012. This means that the total allocation corresponding to 25.2 million tonnes of carbon dioxide per year on average during the period 2008–2012 is consistent with criterion 3 on the potential for reducing emissions.

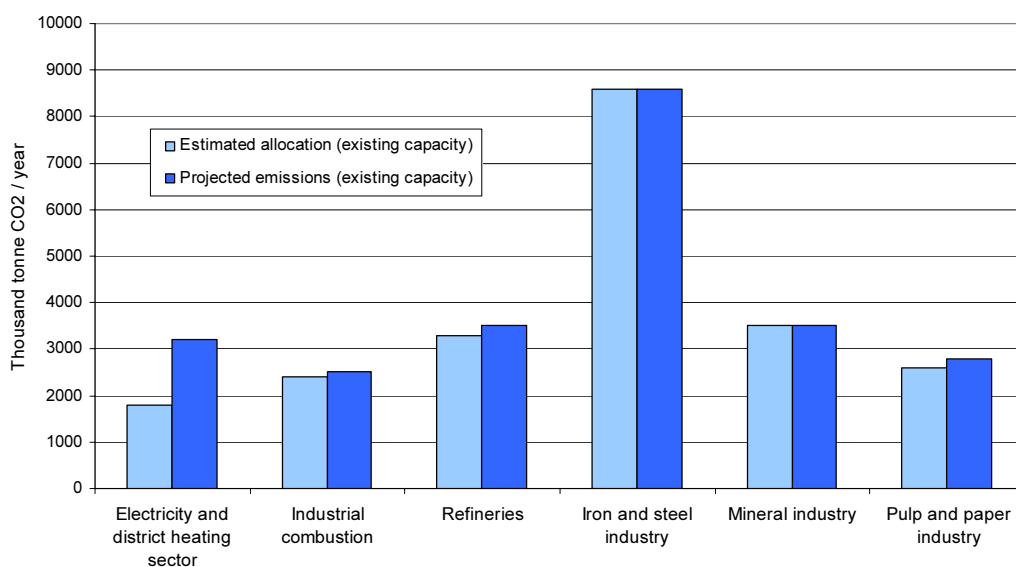


Figure 4. Tentative allocation of allowances to existing installations in the respective sector in relation to projected carbon dioxide emissions in 2008-2012.

The total emissions from *existing* installations in the ETS sectors are calculated to amount on average to 24.1 million tonnes of carbon dioxide per year during 2008-2012. Of this 3.2 million tonnes of carbon dioxide originates from existing installations in the electricity and district heating sector and a total of 20.9 million tonnes from industry. The principles for allocation presented in Chapter 2 are preliminarily estimated to give rise to a total allocation to existing installations in industry corresponding to approximately 20.4 million tonnes of carbon dioxide per year in connection with companies applying for allocation. The exact allocation will be established in the last quarter of 2006 after the agencies have processed the companies' applications for allocation of allowances. Figure 4 shows how a tentative estimate of the allocation during 2008-2012 to installations regarded as existing capacity in the current period (including additional sources due to expansion of scope) relates to the projected emissions for the same group of installations broken down by respective sector. The greatest shortage arises in the electricity and district heating sector which is estimated to obtain an allocation corresponding to just over half of their need for allowances. The numbers in the figure only relate to the allocation and the emissions that are considered to be in question within the existing capacity and thus not those portions relating to new entrants.

1.4. The significance of verified emissions in 2005

The verified emissions from 2005 for the installations in the trading scheme have in most Member States reported lower actual emissions than the allocated quantity of allowances decided for the same year. The emissions from the more than 700 Swedish installations included in the trading scheme were in total approximately 13 per cent lower than the number of allowances issued to the installations during the year. There are a number of causes for this. In common for the installations in the trading sector is that 2005 was characterised by unexpectedly high prices for allowances, which can be expected to have a disproportionately large limiting effect on emissions relative to the total allocation of allowances during the same period. Furthermore, the Swedish installations paid an unchanged carbon dioxide tax despite the introduction of the emissions trading scheme. Emissions from the electricity and district heating sector were further affected by there being considerably more precipitation than usual during the year which meant that production in the Scandinavian hydroelectric power stations replaced production based on fossil fuels in the electricity system. 2005 was also a relatively warm year which reduces the need for electricity and fuels for heating.

Within industry, emissions during 2005 have also been affected by a decreased use of oil in favour of electricity due to the high oil price. It has been noted that the assumed production level for calculating the allocation during the period 2005-2007 has not yet been reached in the case of some installations. Appurtenant to this is that the method for

calculating the allocation for certain categories of installations means that the average level of activity from 2005 to 2007 has been used as a basis, which can have the effect that there will be a surplus in 2005 and corresponding deficits in 2006 and 2007 because the allocations decided upon for incumbents are to be proportional for the three years.

The Swedish iron and steel industry was affected by a temporary decline in the world market during 2005 which meant that large parts of this industry was at a standstill in December. Besides a general decline in the total demand and well-filled stocks, this was due to the industry overall reducing its primary production with a view to counteracting a decline in prices in the world market. During the first half of 2006, production has taken place with, in principle, full capacity use.

In the Bill (2004/05:18) on Trading in emission allowances II, the Government has decided that the allocation to existing installations in the period 2008-2012 shall not be based on actual data from the initial period 2005-2007. The Parliament has agreed with the Government's assessment of this issue in Decision (Government Bill 2004/05:18, bet. 2004/05:MJU5, rskr. 2004/05:31).

There are no reasons today on the basis of the verified emissions for 2005 from Swedish installations in the scheme to undertake an adjustment of the assumptions made in this plan with respect to the projected development of emissions to 2008-2012. Verified emission data for 2005 can, however, serve as the basis for the agencies' assessment of certain projections specified in the allocation application.

2. Principles for calculating the quantity of allowances to allocate at sector and installation level

The allocation method described in equation 1 is used for existing installations in the trading scheme commissioned before 2002, with the exception of ore-based steel production. Allocation to these installations is calculated in proportion to each installation's average emissions during a historical period (FGP). The estimated number of allowances relates to annual allocation during the period 2008-2012 and is proportional for each year. Sweden does not intend during the period 2008-2012 to make use of the possibility of issuing allowances intended for existing installations for payment.

Emissions from the installations in the trading scheme are divided into the following two categories:

- **Raw-material related emissions** relate to emissions of carbon dioxide created from carbon in a process and which are combined in the raw material that is to be refined or in a process where carbon is added to remove an undesirable component from the raw material and the raw material cannot in principle be substituted for in the short-term at a reasonable cost. The definition also includes emissions arising in combustion of residual gases from some industrial processes. See section 4.1 for an account of the exact definition.
- **Fuel-related emissions** refer to all emissions of carbon dioxide from combustion of fossil fuels which do not constitute raw-material related emissions.

$$\text{Allocation} = k \times \left(\text{Emissions}_{\text{Fuel+raw material}}^{\text{FGP}} \right) + \text{Emissions}_{\text{Raw material}}^{\text{Projection 2008-2012}} \quad (1)$$

k	Factor which for combustion installations in the electricity and district heating sector is determined by the ratio between the quantity of allowances available for the sector and the total of the allocation-based historical emissions from these installations. For installations outside the electricity and district heating sector, $k = 1.0$
$\text{Emissions}_{\text{Fuel+raw material}}^{\text{FGP}}$	Average of the installation's fuel and raw-material related emissions during the period on which allocation is based (FGP).
$\text{Emissions}_{\text{Raw material}}^{\text{Projection 2008-2012}}$	Supplement based on the installation's projected increase of raw-material related emissions between the allocation based period (FGP) and an average for 2008-2012.

2.1. Allocation in proportion to the respective installation's historical emissions

The basis for calculation of the allocation for existing installations is the respective installation's historical emissions of carbon dioxide. This applies both to the fuel and raw-material related emissions. The period on which the allocation is based (FGP) is generally 1998-2001, although

it can in certain cases consist of a part of these four years, although never fewer than two.

In the cases where one or more exceptional events have taken place at an installation during this period, the allocation is based on a reduced number of years. An exceptional event means an operating stop because of a breakdown or a very extensive reconstruction or another event of a serious kind. In order for an event to be classified as exceptional, the reduced emission due to the event in question for each year must amount to at least 10 per cent of the average emission during the other baseline years (FGP). If the installation was affected by exceptional events for more than two of the years in the period, the allocation is based on the two years with the highest emissions.

The baseline period is adjusted for installations commissioned between 1998 and 2001, which means that the number of years decreases and is shifted towards later years for which the installation has data (see Table 3). However, the allocation is never based on emissions that have taken place after 2003.

Table 3: Baseline years for installations commissioned between 1998 and 2001.

		Period used for the calculation of allocation				
		1999	2000	2001	2002	2003
Commissioned	1998	X	X	X		
	1999		X	X	X	
	2000			X	X	
	2001				X	X

Historical data on which to base the allocation is only available to a limited extent for installations taken into commission in 2002 or later. The existing installations commissioned between 1 January 2002 and 30 June 2006 receive allocation on the basis of the benchmarks or the best available technology in a corresponding way that allocation takes place to new entrants (see Chapter 3). The final allocation to this type of installations in the electricity and district heating sector is scaled down, however, to the same extent as other existing installations in this sector, which receive their allocation calculated on the basis of historical emissions. This means that the scale factor (k_{Energi}) in accordance with equation 2 is to be used when calculating the allocation for these installations, as takes place otherwise in accordance with equation 3. The requirement for installations in the electricity and district heating sector to engage in highly efficient co-generation to be entitled to free allocation only applies to new entrants. As for other existing installations, allocation is to be evenly distributed over the years in the period 2008-2012. The reason for using the same output-based approach as for new entrants is that it is considered to give rise to undesired signals to the companies to calculate an emission-based allocation on an allocation period that includes later years than those specified in Table 3.

Issued allowances to these existing installations will not be taken from the unspecified reserve referred to in section 3.2 but they share the totally available amount of 22.2 million tonnes of carbon dioxide just like other existing installations (incumbents).

A restrictive scale factor ($k_{\text{Energy}i}$) is applied to incumbent combustion installations in the electricity and district heating sector. This constant is determined by the ratio between total available volume for the electricity and district heating sector and the total of the claims for allocation which ensue from the current basis for allocation and data in the applications for the existing installations in the electricity and district heating sector (see equation 2). Downscaling takes place proportionally for all installations in the electricity and district heating sector independently of technology and the basis for allocation otherwise. Based on the data presently available, the scale factor will amount to approximately 0.3-0.4, which corresponds to a scaling down of 60-70 per cent relative to each particular installation's emissions during the baseline period on which the allocation is calculated. The final level of the scale factor is established at the earliest on 31 October 2006 which is the closing date for application to the authorities. For applications received between 30 September and 31 October 2006, the allocation is to amount to 90 per cent of what would have been allocated had the application been received before 30 September 2006¹⁹.

$$k_{\text{Energy}} = \frac{22,2 - \sum_{i=1}^n \text{Allocation}(2008-2012)_{\text{Industry}}^i}{\sum_{j=1}^m \text{Emissions(FGP)}_{\text{Energy}'}^j + \sum_{p=1}^q \text{Benchmarks}(2008-2012)_{\text{Energy}''}^p} \quad (2)$$

Industry	Existing installations in industry including the combustion processes included there.
Energy'	Installations in the electricity and district heating sector commissioned before 2002
Energy''	Installations in the electricity and district heating sector commissioned between 1 January 2002 and 30 June 2006

The reason for down-scaling of the allocation for these particular installations is that the potential to reduce emissions is greater for fuel-based emissions than for raw-material related emissions and that the electricity and district heating sector unlike the industrial sectors are not

¹⁹ 21 a § Ordinance (2006:645) amending the Emissions Trading Ordinance (2004:1205)

exposed to competition from other countries outside the European trading scheme to any significant extent. The Government therefore considers that the allocation to existing installations in the electricity and district heating sector shall continue to be more restrictive than allocation in other sectors and activities. The starting point has been that allocation to existing installations in the electricity and the district heating sector is to be at least as restrictive as under the previous trading period²⁰. The fact that the scale factor has become considerably more restrictive compared with the previous allocation period is a consequence of consideration being taken to the limited scope for the total allocation of allowances.

The Government makes the assessment that a lower allocation to existing installations in the energy sector has a very limited significance for the electricity price. It is primarily the alternative cost of the allowances that affects the variable production costs and which is thus most important for what impact the use of allowances has on the price of electricity.

2.2. Allocation to installations with raw-material related emissions

The emissions in this allocation plan which have been defined as raw-material related emissions cannot be reduced in the short-term perspective other than by decreasing output at the installations. Out of consideration to this circumstance and the vulnerability of these industries for non-European competition, a supplement is made in certain cases to the allocation based on historical emissions. The supplement corresponds to the installation's increase of raw-material related emission as a result of the projected increase in output during the period 2008-2012 relative to the period used for allocation based on historical emissions. A prerequisite is that the installation is not a new entrant but that the increase in emissions is a result of increased output within existing capacity. In the cases when the projection of raw-material related emissions is lower than the average of the historical emissions, the installation still receives its basic allocation, however, corresponding to the average of the historical emissions. The supplement made for the projected increase of raw-material related emissions is evenly allocated over the years in the period. The reasons for applying this allocation method to the raw-material related emission are described in more detail in section 4.1 on consideration to the potential for decreasing the emission and section 4.4 on consideration to non-European competition.

Just as in the case of new entrants, the fact that allocation to installations with raw-material related emissions is based on future activities entails a need to carefully assess the companies' output and emission projections.

²⁰ Government Bill (2005/06:184) on Developed Greenhouse Gas Emissions Trading for Reduced Impact on the Climate

This is to be done in order for the allocation decided in advance to correspond to the most probable outcome during the period. An inspection of the affected companies' projections will be carried out by the Council for Allocation of Allowances (RUT) which has been established at the Swedish Environmental Protection Agency. This scrutiny takes place on the basis of the capacity already installed and what should be regarded as a reasonable degree of utilisation in the particular case taking into account the technical and economical prerequisites. To finally determine the level, a comparison is also made with available micro- and macroeconomic projections and analyses. The outcome of the verified emission data for 2005 can also serve as one of the bases in an assessment of this kind.

2.3. Allocation to ore-based steel production based on international benchmarks

Allocation to installations with ore-based primary steel production in integrated steelworks shall under certain prerequisites be calculated on the basis of an international benchmark corresponding to 1.91 tonnes of carbon dioxide per tonne of steel ingot.

There are a number of benefits in using an allocation method based on benchmarks, formulated in terms of emissions per unit of output, instead of historical emissions. A method of this kind can give special consideration to energy efficient technology (criterion 8) and the potential to reduce emissions (criterion 3). This will moreover lead to consideration in a more uniform way of measures undertaken to reduce emissions (criterion 7) through the installation that has reduced its specific emissions in relation to the benchmark applied having a reduced need to acquire additional allowances or the possibility of selling allocated allowances that are no longer required due to the measures. The method also has the potential to take into consideration growth in the carbon-dioxide efficient installations in the scheme and constitutes a long-term alternative since the base years used to establish the allocation can be updated without there arising counteracting incentives as would have been the case with an emission-based variant. In order for a benchmark-based method to be feasible, it is required that the group of installations covered by the application produce uniform and comparable products²¹.

One of the sectors that has been considered as being especially suitable for allocation based on benchmarks is ore-based steel production²¹. Since this concerns an industrial sector which to a great extent operates in an international market it is relevant to also include installations in other countries in this comparison. For integrated steelworks where

²¹ The FlexMex2 delegation (SOU 2005:10), *Trading for a Better Climate – from introduction to performance*

manufacture of steel ingots takes place with iron ore as the main raw material, allocation is therefore based on an European benchmark which amounts to 1.91 tonnes of carbon dioxide per tonne of steel ingot. This value has been calculated through an analysis of production and emission data for 2005 from all European integrated steelworks which also have co-generation plants at the same location. Data has been provided by the International Iron and Steel Institute (IISI), European Blast Furnace Committee (EBFC) and the independent transaction log (CITL). The emissions included in calculating the benchmark originate from the whole chain of refinement from coking plant, blast furnace, LD plant to continuous casting, including emissions of carbon dioxide that arise on combustion of the residual gases created in the aforesaid processes.

The Government considers (Bill 2005/06:184) that the total allocation to ore-based steel production in accordance with calculation with this benchmark should not be higher than the allocation which would be the outcome if instead the same allocation principle had been applied as in the initial trading period. A comparison is therefore made with the principle based on historical emissions with a supplement for estimated increase in raw-material related emissions. The reason for this rule is that the actual transition to an allocation procedure based on international benchmarks in the iron and steel sector should not have any negative impact on allocation to other activities in the ETS sector. The fact that Sweden decides to apply allocation based on a European benchmark for ore-based steel production can be regarded as an expression for testing a method of allocation which can be applied generally within the EU for future trading periods.

In the light of the above, allocation to installations with ore-based steel production should correspond to the lowest amount that is the result of calculation in accordance with i) the European benchmark described above and ii) allocation based on historical emissions with a supplement in accordance with the rule on raw-material related emissions already used in connection with the allocation for the initial trading period and which is described in section 2.2.

2.4. Installations with unavoidable increases in emissions due to other Community legislation

According to criterion 4 in Annex III of the Trading Directive, account should be taken, when allocating allowances, to unavoidable increases in emissions arising from other Community legislation. According to the Commission's guidance from January 2004, Member States should take into consideration such circumstances only in the cases when they affect emissions to a substantial extent (at least 10% of the emissions from an activity)²². The Community legislation which has been considered to give

²² COM(2003)830 Final

rise to unavoidable increases in emissions for Sweden is the Directive of the European Parliament and of the Council (2003/17/EC) amending Directive 98/70/EC relating to the quality of petrol and diesel fuels. The currently identified increase in emissions of greenhouse gases that arises due to the provisions of the Directive originates from investments in a hydrocracker and hydrogen gas factory in the refinery sector.

For these emissions, a supplement is made to the part of the allocation based on historical emissions in a corresponding way as for raw-material related emissions. The supplement is obtained by subtracting the average emissions for the allocation period from the projected emissions at the installation in question during the period 2008-2012. It is furthermore the case that the supplement, as for other existing installations, shall be allocated proportionally between the years in the trading period.

2.5. Unilateral introduction of additional installations in the ETS sector

As a result of Article 24 of EC Directive (2003/87/EC) establishing a scheme for greenhouse gas emission allowances, Member States are able to apply from 2008 to include other activities and greenhouse gases than those specified in Annex 1 of the Directive. During the initial trading period, this possibility was limited to unilateral inclusion of additional emission sources at the installations that engage in some of the activities in Annex 1 under the capacity limits specified there. To date, Sweden has, after approval by the European Commission, included 261 combustion installation boilers with an installed thermal capacity below 20 MW which are connected for potential delivery of heat to a district heating system within which the total installed capacity among the installations included in the network exceeds 20 MW. In July 2006, Sweden applied as from the current period to include an additional 13 identified and all future identified installations in accordance with the same criteria. The application is not time-limited which means that the approval also applies to participation by these installations in the trading scheme after the end of the initial trading period.

The reasons for including these installations is that they should be covered by the same environmental control as other installations within the same district heating network, with a view to avoiding sub-optimisation and distortion of competition between these entities depending on capacity. Since heating is sold in local markets, the Government does not consider that the measures will have any affect on the European Community's internal market.

2.6. The competitive situation of peat

The economic situation of the Swedish peat industry causes concern partly due to peat as fuel being included in the trading scheme. The peat industry accounts for an important part of employment in certain Swedish regions. However, this issue cannot be resolved within the

framework of allocation allowances, since allocations are distributed to installations based on installation-specific historical emissions, regardless of the fuel they use or have used.

The peat extraction at peat cutting sites with special characteristics can in certain circumstances have more favourable characteristics in a life-cycle perspective from the point of view of the climate impact than can be taken into account with an emission factor based only on emissions from combustion. The conclusion of the authorities after investigation is that there is not a sufficient scientific basis at present for a reliable assessment of the climate effects of the peat industry in different conditions²³.

According to the Government's experience, work has been initiated in the peat industry to produce supplementary material to clarify in more detail the uncertain factors indicated by the authorities. The work of the peat industry will also concern the issue of a possible system for environmental certification of peat extraction sites. The Swedish government sees great potential in a peat industry which is more favourable to the climate. It is important that the authorities concerned monitor this work.

3. New entrants' access to allowances

A reserve containing allowances corresponding to on average 3.0 million tonnes of carbon dioxide per year during the period 2008-2012 is to be created primarily to meet the needs for allowances of new entrants.

According to the Emission Trading Ordinance (2004:1205), new entrants refers during the second trading period to every new installation that had not yet been commissioned, or a change in an existing installation by a change in its nature or performance or its expansion which had not yet been taken into commission, on 30 June 2006. This means that certain installations described as new entrants during the initial period can be described under the same heading in the period covered by this plan as well. Issuing of the quantity of allotted allowances to new entrants' accounts in the register takes place at earliest the year after the installation has been commissioned, which means that the allocation can be reduced if the installation is taken into commission at a later date than that stated in the allocation application. This rule is intended to avoid issuing allowances to installations which will not come into operation.

²³ Nutek, the Swedish Energy Agency, the Swedish Environmental Protection Agency and ITPS, *Commission relating to the Economic Prerequisites for Particular Regions in the light of the Situation for the Peat Industry*, in Swedish, June 2006

Operators with installations to be commissioned between 30 June 2006 and the end of the period 2008-2012 are able to apply for an allocation from the unspecified reserve of 15 million allowances (EUA) established for the period. The reserve constitutes a part quantity of the whole emission projection for the trading sector and has led to a downward adjustment of the allocation to existing installations with fuel-related emissions. The reserve constitutes 12 per cent of the total volume of allowances intended to be issued to Swedish installations during the period. The fact that the share is larger than the corresponding share in the initial period is due, among other things, to there being extensive plans for investments in new natural-gas based co-generation plants and new capacity in the cement industry, refinery sector, and the iron and steel sector. The method for calculating the size of the reserve is further described in section 3.2.

3.1. Principles for allocation to new entrants

Allocation to new entrants is calculated depending on the activity on the basis either of output-based benchmarks or a comparison with the best available technology (BAT). Allocation from the reserve takes place in accordance with the principle of “first come, first served” with respect to the date on which a valid application has been received by the authorities. If an operator applies for a free allocation at a date when the reserve of allowances is exhausted, the company is referred to the market for allowances.

3.1.1. The electricity and the district heating sector

In order to promote energy efficient technology, a new entrant in the electricity and the district heating sector can receive a free allocation from the reserve only if the installation in question fulfils the criteria to be regarded as highly effective in accordance with the definition in Directive (2004/8/EC) on the promotion of cogeneration based on a useful heat demand in the internal energy market. The fact that only highly-efficient co-generation installations can obtain a free allocation of allowances means in principle that no allocation is made to new condensing power plants or new hot water boilers without back-pressure production. One reason for this requirement is the endeavour to favour establishment of cogeneration in preference to less energy efficient alternatives, which corresponds to the content of criterion 8 on consideration for clean technology, including energy efficient technology.

Allocation to installations in the electricity and district heating sector takes place on the basis of output-based benchmarks in accordance with equation 3. These benchmarks amount to 337 tonnes of carbon dioxide per GWh electricity and 118 tonnes of carbon dioxide per GWh heat respectively. The allocation results from these benchmarks multiplied by

the fossil-based share of projected additional production at the new entrant's installation for each of the years 2008-2012.

$$\text{Allocation} = k \times FA \times (\text{Pr od}_{\text{el}} \times 337 + \text{Pr od}_{\text{heat}} \times 118) \quad (3)$$

k	Scale factor $k=1.0$ for all new entrants
FA	Fossil share expressed as the ratio between the estimated energy content of supplied fossil fuels and the total energy content in the fuels supplied to the installation.
Pr od_{el}	Total additional useful production of electricity [GWh _{el} /year]
$\text{Pr od}_{\text{heat}}$	Total additional useful production of hot water, steam, etc. [GWh _{heat} /year]

The benchmarks are calculated on the basis of average carbon dioxide intensity during the period 2000-2004 among 464 Swedish combustion installations in the electricity and the district heating sector covered by the trading scheme²⁴. In the calculations, installations have been included regardless of the technology and fuel used. Since allocation based on these benchmarks is only made to fossil fuel based production, the allocation is to be regarded as relatively restrictive for the group of installations intended to be covered by the application of the benchmarks.

The benchmark for electricity has been calculated on the basis of emissions and production of electricity from condensing power installations and co-generation plants. The benchmark for heat is based on emissions and production of heat from heat boilers and co-generation plants. When establishing the respective benchmark, electricity production at co-generation plants as previously has been weighted with a factor of 2.5 and heat with a factor of 1.0. This means that if a co-generation installation produces equal quantities of electricity and heat, 5/7 of the emissions have been attributed to the electricity and 2/7 of the emissions to heat. By taking into account the higher energy quality of electricity, co-generation is rewarded for its high energy efficiency which is a consequence of combined operation. The factor 2.5 is the same as can be used in accordance with Directive (2006/32/EC) on energy end use efficiency and energy services for electricity with a view to calculating primary energy savings.

²⁴ Swedish Energy Agency (ER 2006:16), *Fuel-independent benchmarks in the energy sector*, in Swedish

During the initial trading period 2005-2007, the benchmarks applied to new entrants in the electricity and the district heating sector in Sweden gave rise to an allocation considerably more restrictive than corresponding installations received in other countries in the northern European electricity market²⁵. The new benchmarks specified in equation 3 have been calculated on the basis of a more complete material than was available for allocation in the previous period and is considered to result lead to the Swedish allocation to new entrants in the form of highly efficient co-generation plants in the electricity and district heating sector approaching the allocation in other countries. However, it continues to be the case that the new entrants in the electricity and district heating sector which do not fulfil the requirement for highly efficient co-generation will not receive any free allocation at all, which is a rule which Sweden alone applied during the initial trading period.

3.1.2. Industrial sectors

The Government considers that unlike allocation to new entrants in the electricity and district heating sector, it is neither possible nor appropriate in the present situation to use benchmarks as a basis for allocation in industry with the exception of ore-based steel production²⁶. Calculation of allocation to new entrants in the industrial sectors (including combustion installations in industry) therefore takes place on the basis of a comparison with the best available technology (BAT) for the respective product or process. This also applies to ore-based steel production in the cases where it involves new entrants.

The Swedish Environmental Code (SFS 1998:808) requires professional businesses to use the best available technology in new installations. The requirements in the Environmental Code aim, among other things, at ensuring fulfilment of the IPPC Directive. Through an assessment of what is to be regarded as the best available technology in the particular case, taking into account reasonable costs and time for adaptation, specific emissions are established, expressed in tonnes of carbon dioxide per product unit, as a basis for the allocation of the new or expanded installation.

3.2. Method for calculating the size of the reserve

The volume of 15 million tonnes of carbon dioxide which has been set aside in the reserve has been calculated on the basis of the material from the Swedish Environmental Protection Agency on which new

²⁵ IVL Swedish environmental institute, *Harmonising New Entrant allocation in the Nordic Energy Sectors – current principles and options for EU ETS Phase II*, B1679, May 2006

²⁶ Government Bill (2005/06:184) on Developed Emissions Trading for Reduced Impact on Climate

installations and capacity expansions are expected to arise during the period 2008-2012²⁷. A considerable part of the scope is occasioned by the plans to establish new natural-gas based co-generation plants in southern Sweden. Other sectors in which a considerable need of allowances for new entrants has been identified during the period in question are the refinery sector, ore production and cement manufacturing.

The establishment of the size of the reserve is based on a review of existing investment plans for over thirty installations in the trading sector. These known plans apply both to new establishment and expansion of previously installed capacity. A considerable part of the current investments for the period have already received decisions on permits in accordance with the Environmental Code. The volume reserved for new entrants has been deducted from the projected emissions from the ETS sector when determining the total allocation for the existing installations in the scheme.

3.3. The possibility of using the reserve for unforeseen requirements

Experiences from the first trading period show that unforeseen requirements for allocation might arise, for instance, in connection with companies appealing against the agencies' allocation decisions to the Environmental Court. It should therefore also be possible to use the reserve for other purposes than only for allocation to new entrants. This applies on condition that there are still unused allowances in the reserve.

4. Technical and economic aspects of allocation

4.1. Consideration of the potential to reduce emissions

According to criterion 3 in Annex III of the ETS Directive, allocation shall take into consideration the potential, including the technical potential, to reduce emissions from the operations covered by the system. The background is that a reduction can be achieved in certain sectors at a lower cost than the corresponding reduction in other sectors. This means that more progress can be demanded of operations where reductions are less expensive and less of operations where reductions are expensive²⁸.

With a view to comparing potentials to reduce emissions between different sectors, the Swedish Energy Agency has analysed the possibilities of reducing emissions from *the electricity and district heating*

²⁷ The Swedish Environmental Protection Agency (Dnr 502-4984-05 Hk), *Survey of new entrants for the trading period 2008-2012*, in Swedish

²⁸ COM(2003)830, p.26

sector. In this review, a number of possible technical measures were identified, such as different forms of fuel conversions and efficiency measures. The study which is based on a survey of a number of district heating systems which together account for over half of the emissions from the sector in question, indicates a potential for reduction of annual emissions by approximately 1.0 million tonnes of carbon dioxide at a marginal cost of € 25 per tonne of carbon dioxide. Since this cost is calculated without taking into consideration other policy instruments it tends to be an underestimate of the emission reduction that can theoretically be expected to be undertaken at a particular emission price. The stated level corresponds to around 1/3 of the studied installations' annual carbon dioxide emissions, which indicates a relatively large potential compared with other sectors. However, this result is not directly transferable to the remaining emissions in the sector in question since an overview analysis shows that the average carbon dioxide intensity is about half as great for the installations not covered by the study.²⁹

Making emission reductions in addition to the aforesaid potential should be more expensive since it would to a large extent entail a replacement of waste fuel and fossil fuel-based peak load production which is seldom used. According to the study, one of the most cost-effective and largest emission reduction measures in the sector is conversion from peat to biofuel. Measures have also been identified which lead to increased carbon dioxide emissions locally but at the same time a decrease in emissions globally since the overall effect depends on the system limit established.

Even though the technical and economic potential to decrease emissions is relatively larger in the energy sector than the industrial sector, it should be pointed out that natural prerequisites and a transition in the electricity and district heating sector initiated at an early date have led to Swedish specific emissions (tonne of carbon dioxide per generated GWh) being very low in an international comparison. This combined with a large energy-intensive industry means that the energy sector only accounts for just under 20 per cent of the Swedish emissions in the ETS sector. For EU-25, the energy sector accounts for around 60 per cent of the total emissions in the trading scheme.

The Swedish Environmental Protection Agency has analysed the technical and economic potential to reduce emissions of carbon dioxide from the *industrial sectors* included in the ETS sector. The percentage-wise largest reduction potential which is possible to undertake in industry taking into consideration the technical prerequisites is in the pulp and paper industry. There are only few raw-material related

²⁹ The Swedish Energy Agency (ER 2006:17), *Potential of reducing carbon dioxide emissions – an assessment of the electricity and district heating sector*, in Swedish

emissions in this sector. Possible measures include increased energy conservation and continued replacement of light fuel oil with biofuel. However, this work has been in process for a long time, which has entailed that the specific use of energy of the forest industry has decreased by around 30 per cent over the past three decades.³⁰

There is some scope in the mineral industry for reduction of the specific emissions by energy efficiency and increased use of renewable fuels. The total potential of technically possible measures to decrease emissions of greenhouse gases in this sector to 2010 amounts to around 0.12 million tonnes of carbon dioxide per year³¹. Many of the measures identified in this sector lead, however, to increased production capacity, which means that the absolute emissions from the installations can be expected to increase at the same time. In manufacture of cement in Sweden limestone is mixed with other additives and is fired in a rotary kiln after which the material is sintered to clinker. The greater part of emissions of carbon dioxide from the cement industry take place during this calcination of limestone. The process for producing lime and ceramic products is based on separation of carbon dioxide from limestone or dolomite. Since this industrial process is intended to release carbon dioxide from the raw material, this emission is therefore rather unavoidable.

The potential to decrease emissions from Swedish refineries is very small since a number of energy-saving measures have been taken in this industry which has made the Swedish installations into the most energy efficient in the world. This is confirmed by regular comparisons based on the Solomon Energy Efficiency Index (EEI) in hundreds of refineries around the world. In 2000, the largest Swedish refineries were placed in second, third and seventh place among the most energy efficient refineries. Despite this, emissions from the Swedish refineries have increased at a faster rate than the output in the past ten-year period, the explanation for which is the substantial increase in the complexity of the installations. The measures considered possible to undertake by 2010 taking into consideration the technical and economic potential total around 0.08 million tonnes of carbon dioxide per year.³² In the operation of catalytic crackers in this sector, a coating of coke is created which must be regularly burnt off in a regeneration in order for the process to continue. These emissions are included in this plan as raw-material related, see below.

³⁰ The Swedish Environmental Protection Agency (Dnr 503-677-05 Hk), *Assessment of the possibility to reduce emissions of fossil carbon dioxide from the industrial sectors covered by the scheme for greenhouse gas emissions trading*, in Swedish

³¹ IVL Swedish Environmental Institute, *Investigation into the possibilities of decreasing emissions of carbon dioxide from the mineral industry*, B 1651, in Swedish, October 2005

³² The Swedish Environmental Protection Agency (Dnr 503-677-05 Hk), *Assessment of the possibility of decreasing emissions of fossil carbon dioxide from the industrial sectors covered by the scheme for greenhouse gas emissions trading*, in Swedish

The ore-based iron and steel industry is the branch of industry that accounts for the largest carbon dioxide emissions in Sweden and at the same time, one of the sectors that is considered to have most difficulties in reducing emissions. When iron or steel is produced in Sweden based on ore the process make use of magnetite ore pellets, coal, limestone and dolomite. The process takes place mainly in a blast furnace producing pig iron. This is refined into steel which is cast into ingots for further processing. A chemical reaction takes place in the process so that the iron atoms in the ore are freed from oxygen atoms and liquid pig iron is obtained. Oxygen is released with the aid of carbon and hydrogen. Carbon dioxide (and water vapour) are produced as a result of this chemical process which is necessary to produce iron with the present technology. The quantity of carbon dioxide released is accordingly closely correlated with the quantity of iron to be produced. Drastically reducing these emissions in the short and medium-term is not possible since it would require a change of technology.

Certain measures in the form of improved yields, process optimisation and improved balance in the hot flow can, however, give rise to certain emission reductions in production of sheet bars. The Swedish steel works have previously reduced their energy use by, for instance, improving the quality of the coke and pellets used. In the perspective up to 2010, the technically most realistic measures consist of decreasing emissions from these installations by further optimising the ratio between coal and coke in the process.³² The reduction of around 0.3-0.4 million tonnes of carbon dioxide per year which a measure of this kind would lead to has been included as one of the assumptions in the projection which serves as one of the starting points for allocation in this plan. Correspondingly, the technical and economic potential to decrease emissions from the other energy and industrial sectors has also been incorporated in the total projection for the trading sector.

The review of the technical and economic possibilities to reduce carbon dioxide emissions from the industrial sectors show that there is considerable difficulty in a number of manufacturing processes to reduce emissions without this taking place by decreased output. These emissions are referred to in this plan as *raw-material related emissions* and are generally created from carbon which is combined with the raw material which is to be refined or carbon that is added to remove an undesirable component from the raw material. In the short- and medium-term, there is no possibility for reducing emissions from use of these raw materials in the processes in question other than by reducing output at the installations concerned.

In the light of the difficulties in the short and medium term of replacing certain of the raw materials that give rise to carbon dioxide emissions in many of the processes in the ETS sector (criterion 3) and the conditions described in section 4.4 on the Swedish export industry's exposure to

non-European competition, these raw-material related emissions continue to be given special consideration when allocating allowances between installations. Since this principle is also applied to allocation in the initial period, this is considered to have a minimal impact on the administrative burden for the operators concerned.

Raw-material related emissions refers to the emissions of carbon dioxide that arise³³:

1. from fossil carbonated mineral and carbonated fossil additives in manufacture of cement clinker, lime, glass, mineral wool, ceramic products, paper pulp, iron ore pellets or steel,
2. from carbonated alloy substances and carbonated iron and steel scrap used in steel manufacture,
3. from coke or anthracite used for reduction of iron ore to metallic iron or foaming of slag in manufacture of steel in electric arc furnaces,
4. in use of carbon electrodes and injection coal in steel manufacture,
5. in combustion of coke in regeneration of catalysts at mineral oil refineries,
6. in use of light petrol or natural gas for hydrogen production at mineral oil refineries,
7. in combustion of blast furnace gas or LD gas at iron and steel works or combustion installations linked to iron and steel works,
8. in combustion of process residual gases or ventilation gases from manufacturing processes in the chemical and engineering industry and other industries than those referred to in Annex I of the Directive.

The above definition of raw-material related emissions largely coincides with the definition applied in the Swedish allocation plan that specified allocation for the period 2005-2007. One difference is that a supplement has been made in the form of item 8 because of the scheme's expansion to combustion processes in industry where residual gases from production processes are either recovered for electricity and heat production or alternatively flared.

The definition of raw-material related emissions in Swedish legislation substantially coincides with the definition of process emissions according to the Commission's guidelines for monitoring and reporting of emissions in the EU trading scheme³⁴.

³³ 9 § Ordinance (2006:645) amending the Emissions Trading Ordinance (2004:1205)

³⁴ COM (2004)130 Final

Almost 40 per cent of the total emissions from Swedish installations in the ETS fall under the definition of raw-material related emissions presented above. The largest share of raw-material related emissions is located in the iron and steel industry, the mineral industry and the mineral oil refineries.

4.1.1. Emission trends in industry

As shown in the previous section, Swedish industry has worked for a long time to decrease emissions and make its energy use more efficient. In combination with a shift from oil to electricity, among other things, this has entailed a substantial reduction of the specific use of oil in relation to production value (see Figure 5). Following on from the sharp increases in output in Swedish industry, absolute emissions have, however, increased substantially despite the specific emissions of industry per produced unit being among the lowest in the world.

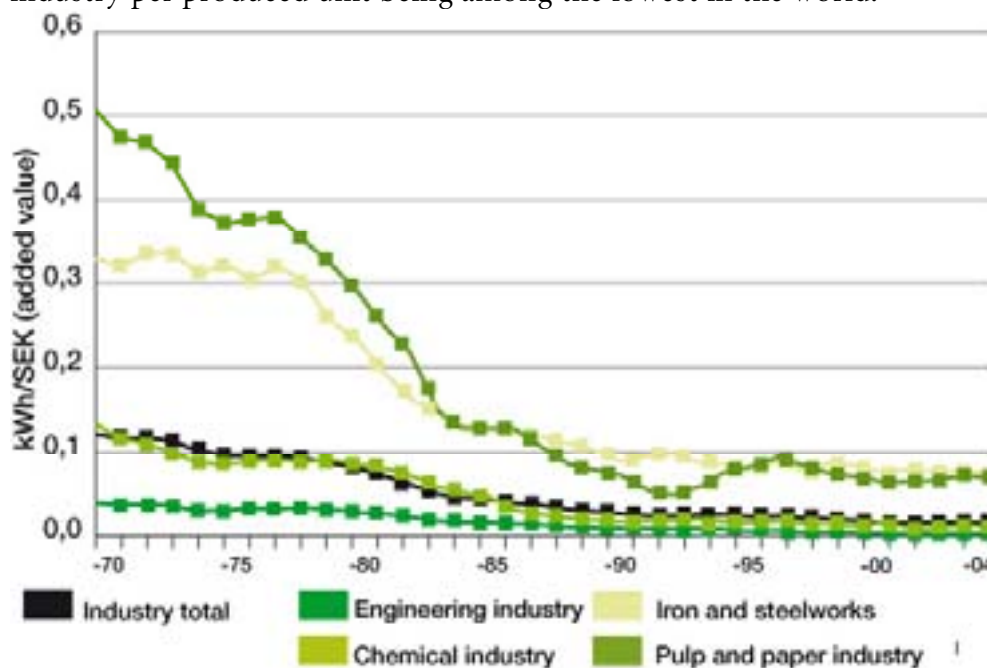


Figure 5. Swedish industry's specific oil use 1970-2004³⁵

Figure 6 shows the development of the specific emissions in terms of carbon dioxide per production value for Swedish installations in refineries, chemical industry, the iron and steel sector and the paper and pulp industry during the period 1990-2004. The comparison shows that the specific emissions in the refinery sector and the iron and steel sector have been relatively unchanged. This means that the development of the absolute emissions of carbon dioxide from these industries is closely associated with changes in the production value. There has been a downward trend in the pulp and paper industry and the chemical industry, which are characterised by a lower portion of raw-material

³⁵ The Swedish Energy Agency, *Energy in Sweden 2005*

related emissions than the other two industries, at least for development since the mid-1990s.

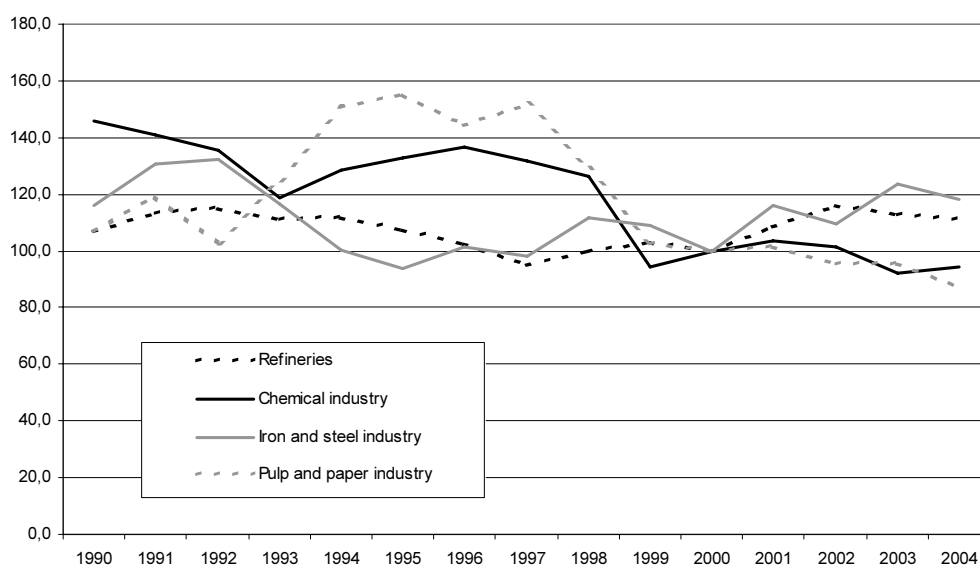


Figure 6. Change of specific emissions in terms of carbon dioxide per production value for Swedish installations within some branches of industry sectors between 1990-2004. As a basis for this comparison, the relative development has been indexed against the value in year 2000 for all industries ($\text{index}_{2000}=100$).³⁶

The average annual reduction of the emission intensity of industry as shown in Figure 6 is considerably lower than the value shown for the link between emissions och economic development in the European Commission's further guidance. As a result of an already very low carbon dioxide intensity in the energy sector, industry accounts for a share of the Swedish emissions in the ETS sector which is higher than the corresponding share in many other Member States. The ETS sector's share of total emissions is not either constant but is increasing (cf. Figure 3) unlike the assumption made in the further guidance in connection with the reasoning on how statistics of carbon dioxide use can be used to establish the total quantity of allowances to allocate³⁷.

The energy-intensive industry's relatively limited possibilities for achieving emission reductions without having a negative impact on the production value is confirmed by international comparisons, including a study of carbon dioxide decoupling in energy-intensive industries which has been carried out on behalf of the Nordic Council of Ministers³⁸. The

³⁶ Data from the Swedish Environmental Protection Agency and Statistics Sweden, own calculations

³⁷ COM(2005)703, p.14

³⁸ TemaNord 2006:528, *Decoupling of CO2 Emissions from Energy Intensive Industries*

empirical data analysed in this study indicates that only one of the four most energy intensive industries in Sweden can show signs of a decoupling of carbon dioxide emissions and value-added. This could be observed in the chemical industry, which is partly due to an increased recovery of the energy content of residual gases.

4.2. Taking early action into account

Many of the Swedish installations covered by the trading scheme have undertaken measures at an early stage to make their use of energy more efficient and to decrease emissions of greenhouse gases. The carbon dioxide tax on use of fossil fuels introduced in 1991 is one of the factors that have contributed to this development. The Government is not intending to apply any special method for rewarding those who have undertaken early measures at installation level. The allocation principles presented in this plan are still considered to take sufficient account of the fact that many operators have reduced their emissions. This is due to the choice of the allocation period (1998-2001) and in particular the decision for the allocation for 2008-2012 not to shift this historical time series forward in time compared with the period used for allocation in the initial trading period (2005-2007).

4.3. Taking clean technology into account

According to the criteria set for the production of an allocation plan, the principles for allocation shall take energy-efficient technology into account, among other things. According to the Commission's guidance, highly-efficient co-generation is an example of energy-efficient technology³⁹. Swedish energy policy is designed in such a way as to promote the establishment of new co-generation and, in principle, all co-generation installations that are built fulfil the criteria to be considered as being highly efficient in accordance with the definition in the Co-generation Directive. According to the principles specified in this plan, an installation is required to be highly-efficient co-generation to be able to receive any free allocation as a new entrant in the electricity and the district heating sector. This gives rise to incentives to produce electricity on existing heat bases, which leads to higher resource and energy efficiency compared with establishing separate electricity and heat production.

4.4. Consideration to non-European competition

According to the eleventh criteria in Annex III of the Trading Directive the plan may contain information about the manner in which the existence of competition from countries or entities outside the European Union will be taken into account. According to the Commission's

³⁹ COM (2003)830 Final

guidance for application by the Member States of the aforesaid annex, the establishment of allocation shall take place at operation level, taking this into account, and not lead to any change in the total quantity of emission allowances issued³⁹.

The Swedish industries covered by the emission allowance trading scheme are very export-oriented as shown by the summary in Table 4. Since a considerable part of the output that is exported goes to countries outside EU-25, there is a risk that the competitiveness of these installations will deteriorate in the cases where the other installations which operate in this market are not subject to corresponding emission restriction. However, it should be noted that the share sold in the internal market is also exposed to competition from entities in countries which do not have the corresponding costs for emissions of greenhouse gases.

Table 4. Export share of total production and share of export that went to countries outside EU-25 for different industrial branches in Sweden in 2004.

Industry	Share of export of total production	Share of export that goes to non-EU25 countries
Metal ore mines	37%	37%
Basic chemical industry	57%	38%
Steel and metal works	81%	28%
Pulp and paper industry	68%	25%
Petroleum refinery	61%	34%

Source: Statistics Sweden and own calculations

The Swedish Institute for Growth Policy Studies (ITPS) notes in its report “Basic industry and Kyoto” that trade with allowances has considerable effects on the competitiveness of Swedish energy-intensive industry⁴⁰. According to the calculations made by ITPS, manufacturers of cement and lime and petroleum refineries have been most affected. Since a relatively larger share of exports from the mineral industry goes to markets outside the EU and the industrial structure is sensitive to cost changes, the effects will be even greater for the cement and lime industry compared with the refinery sector, for instance.

Sweden accounts for a substantial part of the EU’s mining production (see Table 5). Output of iron ore is controlled wholly by demand in the steel industry and is therefore dependent on the development of this market. Around 80 per cent of the Swedish steel output is exported to other countries (see Table 4). In the world market, the Swedish installations only account for a limited share of the total output and the ability to influence the price level is therefore low. This means that the mines and the iron and steel industry are sensitive to cost changes at the

⁴⁰ ITPS (A2004:019), *Basic Industry and Kyoto - effects on competitiveness of emissions trading*, in Swedish

same time as the latter accounts for the largest carbon dioxide emissions in Swedish industry. Some of the mining industry's foremost competitor countries outside the EU are Brazil, Australia and Canada.

Table 5. Sweden's share of EU's mining output in 2002

EU-25		
Iron	89%	1 st
Gold	27%	2 nd after Finland
Zinc	24%	2 nd after Ireland
Silver	17%	2 nd after Poland
Lead	30%	3 rd after Ireland, Poland
Copper	11%	3 rd after Poland, Portugal

Source: Swedish Association of Mines, Mineral and Metal Producers (Progress report 17 July 2006, www.mining.se)

After Finland, the Swedish industry has the second greatest capacity for pulp and paper production in Europe and provides over a tenth of the EU's paper requirements. Sweden is the world's fourth largest exporter of paper and the third largest exporter of pulp. Brazil, North America, Indonesia and Chile are the foremost competitors as regards pulp production. For paper production, the United States (kraftliner) and Canada (newspaper) are some of the industry's largest competitor countries outside the EU-25.

Among the short-term effects for a number of the installations in basic industry are that a restrictive allocation entailing a need to purchase additional allowances can imply that they will face difficulties creating profitability in liaison with increases in output. Apace with more countries undertaking to limit their emissions of greenhouse gases, the risk decreases for a distortion of competition and moving out production which in the worst case can lead to carbon dioxide leakage and even an increase of global emissions.

5. Use of emission reduction units and certified emission reductions for surrender in the emissions trading scheme

Operators in the Swedish register are permitted as a collective to use CERs and ERUs corresponding to a share of at most 20 per cent of the total quantity of allowances (EUA) which will be issued in Sweden during the period 2008-2012.

The EU's trading scheme has been linked to the global market for credits from the project-based flexible mechanisms through the Directive (2004/101/EC) of the European Parliament and of the Council, amending Directive 2003/87/EC establishing a system for greenhouse gas emission allowance trading within the Community, in respect of the

Kyoto Protocol's project mechanisms (the Linking Directive), This enables operators in the trading scheme to use credits from the joint implementation (JI) and the Clean Development Mechanism (CDM) instead of European allowances (EUA) to some extent. According to Article 11(a), every Member State shall decide on the highest share of emission reduction units (ERUs) and certified emission reductions (CERs) which may be used to fulfil the obligation to annually surrender an amount of allowances corresponding to the actual emissions at the installations. The background to this is the Marrakech agreement's principle on supplementary which states that a considerable part of the country's efforts to achieve the climate target should consist of domestic measures.

The project mechanisms are a central component in the global climate regime and contribute to more cost-effective emission reductions, the involvement of developing countries in climate measures and sustainable development in the host country. Through the linking directive, Annex III to the Directive (2003/87/EC) establishing a scheme for greenhouse gas emission allowance trading has been equipped with an additional criterion stating that the allocation plan must specify the maximum quantity of ERUs and CERs which may be used by companies for fulfilment in the trading scheme during the period in question. For the period 2008-2012, companies in the Swedish register may collectively use ERUs and CERs corresponding to a share of at most 20 per cent of the total quantity of allowances issued, which, on average, means 5.0 million ERUs and CERs per year. For both existing installations and new entrants, the highest permitted use need not be evenly allocated over the period in question.

In Government Bill (2005/06:184), the Government has assigned the starting point that all operators should be given the right to use CERs and ERUs to an extent compatible with the national limitation. With a view to avoiding the rule for downscaling of allocation to installations in the electricity and district heating sector as described in section 2.1 having a negative impact on the ability of these installations to use CERs and ERUs, the total scope for existing installations is allocated in proportion to their historical emissions instead of the estimated allocation. When the scope is then recalculated to express a share of the company's allocation instead, the level of a particular installation may deviate upwards or downwards from the general limitation. New entrants have per definition no historical emissions and may therefore use CERs and ERUs corresponding to 20 per cent of the allocation for each particular installation.

The emission reduction units and certified emission reductions which the operator may use when surrendering allowances in the register do not include credits from project activities attributable to the absorption of carbon dioxide by land use and forestry. Moreover, credits from

nuclear power projects may not be used for surrender in the Swedish emissions trading registry⁴¹.

6. Participation by the public

The establishment of the Swedish allocation plan has been preceded by a number of committee investigations and preparatory work which has been circulated for comment. In connection with these referral procedures, individuals have also been able to submit statements.

The interparliamentary FlexMex2 delegation, has had the task of drafting proposals for a Swedish system and regulatory framework for the Kyoto Protocol's flexible mechanisms and the national implementation of the EU emissions trading directive. As is usually the case for such committees, representatives of the relevant industrial bodies have participated in this work.

On 19 January 2005, the delegation submitted its final report *Trading for a Better Climate - from introduction to application* (SOU 2005:10) to the Government. Among other things, this material deals with the issue of allocation principles for the period 2008-2012. The report was circulated for comment in spring 2005 in accordance with the usual procedure in Sweden where all stakeholders among authorities, industrial representatives and interest organisations most closely affected by the proposals are invited to submit their comments. The referral was circulated to 129 stakeholders and 77 written submissions were received which are available at the Ministry of Sustainable Development (dnr. M2005/1155/E). The previous interim reports from the delegation, *Trading for a Better Climate* (SOU 2003:60), *Trading for a Better Climate – permits and allocation, etc.* (SOU 2003:120) and *Trading for a better climate – trading in emission allowances 2005-2007 etc.* (SOU 2004:62), have been circulated for comment in the same way.

During 2005, the Swedish Energy Agency and the Swedish Environmental Protection Agency have reported their experiences of implementing the EU emissions trading scheme in Sweden⁴². The agencies propose a number of improvements to the current legislation in their report, including proposals referring to the allocation principles. The report has been circulated for comment and the result of this procedure has served as one of the starting points for preparation of certain adaptations to the Act and Ordinance concerning Greenhouse Gas Emission Trading and the Swedish allocation plan for the trading period 2008-2012.

⁴¹ Ordinance (2006:1109) amending the Emissions Trading Ordinance (2004:1205)

⁴² The Swedish Energy Agency and the Swedish Environmental Protection Agency, *Experiences from the introduction of the EU trading scheme*, in Swedish, March 2005

In October 2005, the Swedish Energy Agency presented its final report on the use of benchmarks as a basis for allocation of allowances in the energy sector. The report contains material for calculation and analysis of the benchmarks used in this plan for new entrants in the electricity and district heating sector. It was circulated for comment in connection with the above-mentioned report on experiences from the Swedish Environmental Protection Agency and the Swedish Energy Agency.

The Ministry for Sustainable Development has considered the issue of Swedish implementation of the linking directive in the ministerial memorandum *The project-based mechanisms in accordance with the Kyoto Protocol and the Linking Directive* (Ds 2005:19). The report which contains documentation for the regulatory framework relating to approval of project activities and the companies' use of credits from the project mechanisms has been circulated for comment and the outcome is available at the Ministry for Sustainable Development (M2005/3225/E).

In connection with the Swedish allocation plan being notified to the European Commission, it was made available for the public who were invited to submit points of view on the content. This possibility was announced through a press release and on the Government's website (www.regeringen.se) which can also be accessed through Sweden's emission allowance trading portal (www.utslappshandel.se). This enables any remaining points of view to be taken into consideration before a final decision on allocation is made.

In order to be taken into consideration, points of view must be submitted at the latest by 30 September 2006. Points of view are to be submitted in writing to Ministry for Sustainable Development, 103 33 Stockholm, Sweden, or via e-mail to nap@sustainable.ministry.se

7. National criteria

7.1. Application for allocation of allowances

One of the conditions for an installation to receive free allocation of allowances is that the operator applies for an allocation to the competent authority (Swedish Environmental Protection Agency). A special council for allocation of allowances (RUT) consisting of representatives from the Swedish Environmental Protection Agency, the Swedish Energy Agency and the Swedish Agency for Economic and Regional Growth (Nutek) will thereafter process proposals for allocations to each particular installation. On basis of applications received, The Swedish Environmental Protection Authority will make a decision on allocation of allowances at the latest by 31 December 2006 or after the

Commission's assessment of the allocation plan has been concluded, depending on which takes place last.

7.2. Allocation of allowances when process gases are used by another operator than the operator generating them

According to the guidance notified by the European Commission in January 2004, Member States shall establish principles for allocation of allowances between installations when gases constitute waste from a production process and then are subsequently used as fuel by another operator.

In Sweden, a need for such balances to be struck arises in, for instance, ore-based steel production where waste gas from processes are used to produce electricity and heating in separate power stations. In the Swedish allocation, the allowances are issued to the operator for the installation that transfers the gas provided that there is an agreement on this kind of distribution between the parties concerned.

ID-nr	MAIN ACTIVITY	OPT-IN (<20MW)	OPERATOR	INSTALLATION NAME	PERMIT- nr
1	Combustion installation		AB Enköpings Värmeverk	HPC Simpan	03-563-013240-2004
2	Combustion installation		AB Enköpings Värmeverk	PC Stenvreten	03-563-014026-2004
3	Combustion installation		AB Enköpings Värmeverk	PC Tjädern	03-563-014027-2004
4	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Akalla	01-563-071852-2004
5	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Bredäng	01-563-071917-2004
6	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Brista	01-563-071868-2004
7	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Brännbo	01-563-071824-2004
8	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Danderyd	01-563-071862-2004
9	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Fagersjö	01-563-072145-2004
10	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Farmen	01-563-071768-2004
11	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Farsta	01-563-072142-2004
12	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Galten	01-563-071755-2004
13	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Gasturbin Södra	01-563-072165-2004
14	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Giggen	01-563-071889-2004
15	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Gubben Noak	01-563-071893-2004
16	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Hammarby	01-563-071911-2004
17	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Ätten	01-563-071937-2004
18	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	PC Håsta	21-563-12716-2004
19	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Hässelby	01-563-071821-2004
20	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Högdalen P1-5	01-563-072134-2004
21	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Krigsrådet	01-563-072107-2004
22	Combustion installation		AB Fortum Värme samägt med Stockholms stad	KVV Djuped	21-563-12709-2004
23	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Lastaren	20-563-013810-2004
24	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Lidingö	01-563-071863-2004
25	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Liljeholmen	01-563-071877-2004
26	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Ludvigsberg	01-563-071940-2004
27	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Arlanda	01-563-071850-2004

ID-nr	MAIN ACTIVITY	OPT-IN (<20MW)	OPERATOR	INSTALLATION NAME	PERMIT- nr
28	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Långe Jan	01-563-072114-2004
29	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Nacka Forum	01-563-072111-2004
30	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Norrbacka	01-563-071817-2004
31	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Orminge	01-563-071751-2004
32	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Fiskeby Board, Avfallspanna 1	00-563-000617-2004
33	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	PC Kotorget	21-563-12706-2004
34	Combustion installation		Ljusdal Energi AB	HVC Gärdeåsen	21-563-13537-2004
35	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	PC Sjukhuset	17-563-012297-2004
36	Combustion installation		Lycksele Energi AB	Forsbacka HVC	24-563-009465-2004
37	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Rotebro	01-563-071816-2004
38	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Panncentralen Grums Fjärrvärme	17-563-011542-2004
39	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Saxen	20-563-013814-2004
40	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Skarpnäck	01-563-072109-2004
41	Combustion installation		Skellefteå Kraft AB	Dalen panncentral	24-563-009467-2004
42	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Södersjukhuset	01-563-072048-2004
43	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Valsta	01-563-071803-2004
44	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Vilunda	01-563-071779-2004
45	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Värtan	01-563-071855-2004
46	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Älvsjö	01-563-071928-2004
47	Combustion installation	X	Alvesta Energi AB	Rådmannen	07-563-007233-2004
48	Combustion installation	X	Alvesta Energi AB	Virdavallen	07-563-007240-2004
49	Combustion installation		Alvesta Energi AB	Axeln	07-563-007241-2004
50	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Årsta	01-563-071923-2004
51	Combustion installation		Arboga Energi AB	Arboga värmeverk	19-563-10310-04
52	Combustion installation	X	Arvika Fjärrvärme AB	Lyckeverket	17-563-011844-2004
53	Combustion installation		Bodens Energi Aktiebolag	Värmeverket	25-563-14719-04
54	Combustion installation	X	Bollnäs kommun	Psyk. Sjukhusets HVC	21-563-13544-2004

ID-nr	MAIN ACTIVITY	OPT-IN (<20MW)	OPERATOR	INSTALLATION NAME	PERMIT- nr
55	Combustion installation		Bollnäs kommun	Säverstaverket	21-563-13541-2004
56	Combustion installation		AB Borlänge Energi	FVC Bäckelund	20-563-013110-2004
57	Combustion installation		Borås Energi AB	HVC Hultasjön	14-563-060878-2004
58	Combustion installation		Borås Energi AB	HVC Lasarettet	14-563-060879-2004
59	Combustion installation		Borås Energi AB	Ryaverket	14-563-060902-2004
60	Combustion installation		Borås Energi AB	Viared 1	14-563-060881-2004
61	Combustion installation		Borås Energi AB	Viared 2	14-563-060884-2004
62	Combustion installation		Bråvallkraft AB	Bråvalla Kraft AB	05-563-019035-2004
63	Combustion installation		C4 Energi AB	Allöverket	12-563-43981-2004
64	Combustion installation		C4 Energi AB	Panncentral CSK	12-563-43988-2004
65	Combustion installation	X	Elektra Värme AB	PC Edsbyverken	21-563-9767-2004
66	Combustion installation		Ena Kraft AB	ENA Kraft	03-563-013241-2004
67	Combustion installation		Energiverken I Halmstad AB	PC Östergård	13-563-009201-2004
68	Combustion installation		Energiverken I Halmstad AB	HVC Turbingatan	13-563-009205-2004
69	Combustion installation		Energiverken I Halmstad AB	PC Vapnöhöjden	13-563-009202-2004
70	Combustion installation		Eskilstuna Energi & Miljö AB	HVC Vattumannen	04-563-010147-2004
71	Combustion installation	X	Eskilstuna Energi & Miljö AB	HVC Lagersberg	04-563-010150-2004
72	Combustion installation		Eskilstuna Energi & Miljö AB	HVC Torshälla	04-563-010149-2004
73	Combustion installation		Falbygdens Energi AB	Panncentral Dotorp	14-563-052216-2004
74	Combustion installation		Falbygdens Energi AB	Panncentral Marjarp	14-563-052075-2004
75	Combustion installation	X	Falkenberg Energi AB	Ång- och hetvattencentral Bacchus	13-563-009795-2004
76	Combustion installation		Falkenberg Energi AB	Hetvattencentral Spettet	13-563-009271-2004
77	Combustion installation		Falu Energi & Vatten AB	HVC Syran	20-563-011959-2004
78	Combustion installation		Finspångs Tekniska Verk AB	Finspångs Värmeverk	05-563-013137-2004
79	Combustion installation	X	Fjärrvärme I Osby AB	Gullarpsverket	12-563-039862-2004
80	Combustion installation		Emmaboda Energi och Miljö AB	Kajan	08-563-011579-2004
81	Combustion installation		Forsmarks kraftgrupp AB	Forsmarks Kärnkraftstation	03-563-012667-2004
82	Combustion installation		Forsmarks kraftgrupp AB	Gunnarsbo Kraftverk	03-563-012669-2004

ID-nr	MAIN ACTIVITY	OPT-IN (<20MW)	OPERATOR	INSTALLATION NAME	PERMIT- nr
83	Combustion installation		Fortum Värme Nynäshamn AB	Kraftvärmeverket Nynäshamn	01-563-074486-2004
84	Combustion installation		Oskarshamn Energi AB	P1, P2 och KVV	08-563-009668-2004
85	Combustion installation		Gotlands Energi AB	Förrådet 3	09-563-6078-04
86	Combustion installation	X	Gotlands Energi AB	Värmekraften 1	09-563-6021-04
87	Combustion installation	X	Gotlands Energi AB	Cementa	09-563-6204-04
88	Combustion installation	X	Gotlands Energi AB	Pinjen 1	09-563-6079-04
89	Combustion installation		Graninge Järfälla Värme AB	Säbyverket	01-563-056035-2004
90	Combustion installation		AB Borlänge Energi	FVC Hagbacken	20-563-013061-2004
91	Combustion installation		Kalmar Energi Värme AB	Nybro Energicentral	08-563-008234-2004
92	Combustion installation		Kalmar Energi Värme AB	Draken	08-563-008235-2004
93	Combustion installation		Kalmar Energi Värme AB	HVC Dvärgen	08-563-008237-2004
94	Combustion installation		Graninge Mälarkraft Värme AB	HVC Bro	01-563-056021-2004
95	Combustion installation	X	Graninge Mälarkraft Värme AB	HVC Hallonvägen	01-563-056016-2004
96	Combustion installation		Graninge Värme AB	Fjärrvärmeverket Sollefteå	22-563-010685-2004
97	Combustion installation		Gällivare Värmeverk AB	Hetvattencentralen	25-563-18639-04
98	Combustion installation		Gävle Energi AB	Carlborg hetvattencentral	21-563-13796-2004
99	Combustion installation		Gävle Energi AB	Ersbo Hetvattencentral	21-563-13797-2004
100	Combustion installation		Gävle Kraftvärme AB	Johannes bioenergianläggning	21-563-13795-2004
101	Combustion installation	X	Ale Fjärrvärme Aktiebolag	Alafors Panncentral	14-563-067448-2004
102	Combustion installation		Göteborg Energi AB	Angeredscentralen	14-563-059258-2004
103	Combustion installation		Västerviks Värmeverk AB	Gamlebyverket	08-563-009441-2004
104	Combustion installation	X	Ale Fjärrvärme Aktiebolag	Bohus Panncentral	14-563-059250-2004
105	Combustion installation		Göteborg Energi AB	Hammarkullecentralen	14-563-059259-2004
106	Combustion installation	X	Göteborg Energi AB	Högsbo KVV	14-563-059260-2004
107	Combustion installation		Skellefteå Kraft AB	Malå kraftvärmeverk	24-563-010607-2004
108	Combustion installation		Göteborg Energi AB	Marconicentralen	14-563-059263-2004
109	Combustion installation	X	Ale Fjärrvärme Aktiebolag	Nödinge Panncentral	14-563-059248-2004
110	Combustion installation		Göteborg Energi AB	Rosenlunds Kraftvärmeverk	14-563-059267-2004

ID-nr	MAIN ACTIVITY	OPT-IN (<20MW)	OPERATOR	INSTALLATION NAME	PERMIT- nr
111	Combustion installation		C4 Energi AB	Panncentral Söder	12-563-43985-2004
112	Combustion installation		Göteborg Energi AB	Rya Värmecentral	14-563-059268-2004
113	Combustion installation	X	Göteborg Energi AB	Sisjöns panncentral	14-563-059269-2004
114	Combustion installation		Göteborg Energi AB	Sävenäsverket	14-563-059272-2004
115	Combustion installation		Fjärrvärme i Frölunda Aktiebolag	Tynnererds Panncentral	14-563-059252-2004
116	Combustion installation		Göteborg Energi AB	Volvo Tuve	14-563-059266-2004
117	Combustion installation		Graninge Värme AB	Panncentral Plogen	22-563-010684-2004
118	Combustion installation		Göteborg Energi AB	Östra Sjukhuset	14-563-059275-2004
119	Combustion installation	X	Haparanda Värmeverk AB	Haparanda Värmeverk AB	25-563-18638-04
120	Combustion installation		Hedemora Energi AB	HVC Hamre	20-563-009595-2004
121	Combustion installation		Hofors Energi AB	Hofors Energi Ångcentralen	21-563-11886-2004
122	Combustion installation	X	Hällefors Värme AB	P2-P3	18-563-012433-2004
123	Combustion installation		Härnösand Energi & Miljö AB	Kraftvärmeverket	22-563-011301-2004
124	Combustion installation		Hässleholm Fjärrvärme AB	Beleverket	12-563-43893-2004
125	Combustion installation		Jämtkraft AB	Lugnviksverket KVV	23-563-9475-04
126	Combustion installation		Jämtkraft AB	Minnesgården	23-563-10341-04
127	Combustion installation		Jämtkraft AB	Öneberget	23-563-10844-04
128	Combustion installation		Göteborg Energi AB	Rya Kraftvärmeverk	00-563-000111-2004
129	Combustion installation	X	Jönköping Energi AB	Hetvattencentralen Huskvarna förd. station, HCHF	06-563-015546-2004
130	Combustion installation	X	Jönköping Energi AB	Hetvattencentralen Huskvarna Vapen, HCHV	06-563-015551-2004
131	Combustion installation		Jönköping Energi AB	Hetvattencentralen Ryhov, HCRY	06-563-015554-2004
132	Combustion installation		Jönköping Energi AB	Hetvattencentralen Östra Klinikerna, HCÖK	06-563-015562-2004
133	Combustion installation	X	Jönköping Energi AB	Hetvattencentralen Österängen, HCÖN	06-563-015563-2004
134	Combustion installation		Karlshamn Energi AB	HVC Stilleryd	10-563-005904-2004
135	Combustion installation	X	Karlshamn Energi AB	PC Lasarettet	10-563-005995-2004
136	Combustion installation	X	Karlshamn Energi AB	PC Vägga	10-563-005994-2004
137	Combustion installation	X	Karlshamn Energi AB	PC Östralycke	10-563-005981-2004
138	Combustion installation		Karlshamn Kraft AB	Karlshamnsverket	10-563-005832-2004

ID-nr	MAIN ACTIVITY	OPT-IN (<20MW)	OPERATOR	INSTALLATION NAME	PERMIT- nr
139	Combustion installation		Karlskoga Kraftvärmeverk AB	KVV	18-563-013067-2004
140	Combustion installation		Karlskoga Kraftvärmeverk AB	Skogsrundan	18-563-013106-2004
141	Combustion installation		Affärsverken Karlskrona AB	Värmeverket Gullberna	10-563-004978-2004
142	Combustion installation		Affärsverken Karlskrona AB	Värmeverk Väster Udd	10-563-004980-2004
143	Combustion installation		Karlstads Energi AB	Centralsjukhusets Hetvattencentral	17-563-010635-2004
144	Combustion installation		Karlstads Energi AB	Kosterns Hetvattencentral	17-563-010637-2004
145	Combustion installation		Karlstads Energi AB	Kraftvärmeverket i yttre hamn	17-563-010639-2004
146	Combustion installation		Karlstads Energi AB	Kraftvärmeverket på Heden	17-563-010641-2004
147	Combustion installation		Karlstads Energi AB	Kronoparkens hetvattencentral	17-563-010643-2004
148	Combustion installation		Katrinefors Kraftvärme AB	Katrinefors kraftvärme kw	14-563-050617-2004
149	Combustion installation		Katrineholm Energi AB	PC-Väster	04-563-012095-2004
150	Combustion installation		Katrineholm Energi AB	PC-Öster	04-563-012092-2004
151	Combustion installation		AB Kramfors Energiverk	Hetvattencentralen Brunne	22-563-011300-2004
152	Combustion installation		Kungsörs Kommun	HVC Flaket	19-563-11300-04
153	Combustion installation		Kungälv Energi AB	Munkegårdeverket	14-563-52392-2004
154	Combustion installation		Köpings Kommun	Norsa hetvattencentral	19-563-10560-04
155	Combustion installation	X	Köpings Kommun	Lasarettets reservcentral	19-563-10564-04
156	Combustion installation	X	Köpings Kommun	Östanås reservcentral	19-563-10563-04
157	Combustion installation	X	Landskrona Kommun, Tekniska Verken	PC Bronsängen	12-563-44522-2004
158	Combustion installation		Landskrona Kommun, Tekniska Verken	Hetvattencentral	12-563-44519-2004
159	Combustion installation	X	Landskrona Kommun, Tekniska Verken	PC Västra Fäländen	12-563-44520-2004
160	Combustion installation		Jönköping Energi AB	Kraftvärmeverket Torsvik, KVVVT	00-563-000427-2004
161	Combustion installation		Brikettenergi AB, S B E Svenska	Ulricehamn	00-563-000622-2004
162	Combustion installation	X	Jönköpings läns landsting	Höglandssjukhuset Eksjö	06-563-012658-2004
163	Combustion installation		AB Aroskraft	Aroskraft Block 3	19-563-10793-04
164	Combustion installation		Mälarenergi AB	Mälarenergi Block 4	19-563-10788-04
165	Combustion installation	X	Landskrona Kommun, Tekniska Verken	PC Lasarettet	12-563-44521-2004
166	Combustion installation		Öresundskraft Produktion AB	Västhamnsverket	12-563-46563-2004

ID-nr	MAIN ACTIVITY	OPT-IN (<20MW)	OPERATOR	INSTALLATION NAME	PERMIT- nr
167	Combustion installation		Länssjukhuset i Kalmar, Landstinget Kalmar	Länssjukhuset i Kalmar	08-563-000866-2005
168	Combustion installation		Nordisk Carbon Black AB	Nordisk Carbon Black AB	12-563-48835-2004
169	Combustion installation	X	Öresundskraft Produktion AB	Biogasanläggningen	12-563-46587-2004
170	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	PC Oljehamnen	21-563-12711-2004
171	Combustion installation		Finspångs Tekniska Verk AB	Grosvad	05-563-018937-2004
172	Combustion installation		LaxåVärme AB	Lindåsen	18-563-009691-2004
173	Combustion installation		Lidköpings Värmeverk AB	Pc filen	14-563-059635-2004
174	Combustion installation		Lidköpings Värmeverk AB	PC Släggan	14-563-059643-2004
175	Combustion installation		Linde Energi AB	HVC Gnistan	18-563-010177-2004
176	Combustion installation		Ljungby Energi AB	Ljungsjöverket	07-563-005242-04
177	Combustion installation		Ljusdal Energi AB	HVC Sjulhamre	21-563-13540-2004
178	Combustion installation		Lulekraft AB	Lulekraft AB	25-563-016191-2004
179	Combustion installation	X	Universitetssjukhuset i Örebro, Örebro Läns Landst	Universitetssjukhuset i Örebro	18-563-013353-2004
180	Combustion installation		Luleå Energi AB	HVC 2 Aronstorp	25-563-18645-04
181	Combustion installation		Luleå Energi AB	HVC Bergnäset	25-563-18643-04
182	Combustion installation	X	Luleå Energi AB	HVC 5 Gammelstad	25-563-18642-04
183	Combustion installation		Lunds Energikoncernen AB	GTKVV	12-563-47061-2004
184	Combustion installation		Lunds Energikoncernen AB	ÅKV	12-563-47054-2004
185	Combustion installation		Lunds Energikoncernen AB	SV	12-563-47058-2004
186	Combustion installation		Sydskraft Värme Syd AB	Flintrännans fjärrvärmecentral (FFC)	12-563-40394-2004
187	Combustion installation	X	Lycksele Energi AB	Skogsbacka	24-563-009474-2004
188	Combustion installation		Marks Värme AB	Assbergsverket	14-563-052212-2004
189	Combustion installation	X	Mjölby-Svartådalen Energi AB	HVC Industrigatan	05-563-015681-2004
190	Combustion installation		Mjölby-Svartådalen Energi AB	HVC Sörby	05-563-015679-2004
191	Combustion installation	X	Mjölby-Svartådalen Energi AB	HVC Trojenborg	05-563-015684-2004
192	Combustion installation	X	Mjölby-Svartådalen Energi AB	HVC Östanå	05-563-015686-2004
193	Combustion installation		Mälarenergi AB	Hallstahammars fjärrvärme	19-563-13075-04

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194	Combustion installation		Mälarenergi AB	KVV, Block 1 och 2	19-563-13072-2004
195	Combustion installation		Mälarenergi AB	HVG	19-563-13074-04
196	Combustion installation		Möndal Energi AB	Riskullaverket	14-563-48443-2004
197	Combustion installation		Möndal Energi AB	Valåsdalens Panncentral	14-563-48440-2004
198	Combustion installation		Norrenergi AB	Solna värmeverk	01-563-054430-2004
199	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Sannaverket	17-563-012299-2004
200	Combustion installation		Norrenergi AB	Sundbybergs värmeverk	01-563-054435-2004
201	Combustion installation		Norrtälje Energi AB	EC Arsta	01-563-076161-2004
202	Combustion installation		Nässjö Affärsverk AB	Nässjö Kraftvärmeverk	06-563-014071-2004
203	Combustion installation		OKG AKTIEBOLAG	Oskarshamnsverket	08-563-009557-2004
204	Combustion installation	X	Oskarshamn Energi AB	PC Gråsparven	08-563-009666-2004
205	Combustion installation		Skara Energi AB	Värmeverket Harven	14-563-067478-2004
206	Combustion installation		Boliden Bergsöe AB	Boliden Bergsöe AB	12-563-047765-2004
207	Combustion installation		Umeå Energi Aktiebolag	Norrlands Universitetssjukhus PC	24-563-014079-2004
208	Combustion installation		RINGHALS AB	Ringhals	13-563-009825-2004
209	Combustion installation	X	Ringsjö Energi AB	Hetvattencentral Kv. Betan	12-563-47082-2004
210	Combustion installation	X	Ringsjö Energi AB	Hetvattencentral Kv. Laxen	12-563-47083-2004
211	Combustion installation	X	Ringsjö Energi AB	Hetvattencentral Kv. Närke	12-563-47081-2004
212	Combustion installation		Ronneby miljö & teknik AB	Sörbyverket	10-563-006195-2004
213	Combustion installation		AB PiteEnergi	HVC Backenverket	25-563-08819-2004
214	Combustion installation		Falu Energi & Vatten AB	Västermalmsverket	20-563-011956-2004
215	Combustion installation		Sandviken Energi AB	Kraftvärmeverket Björksåtra	21-563-13370-2004
216	Combustion installation		Skellefteå Kraft AB	Hedensbyn	24-563-009466-2004
217	Combustion installation		Danisco Sugar AB	Jordberga sockerbruk	12-563-42110-2004
218	Combustion installation		Skövde Kommun	P-C Lönnen	14-563-047993-2004
219	Combustion installation		Skövde Kommun	Värmecentralen P4	14-563-047989-2004
220	Combustion installation		Västfastigheter Västra Götalandsregionen	Värmeverket KSS-Ryd	14-563-049828-2004
221	Combustion installation		Smedjebacken Energi AB	Smedjebacken HVC	20-563-012423-2004

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222	Combustion installation		Vattenfall AB	Ångcentralen Långasjönäs - Kisa	05-563-016910-2004
223	Combustion installation		Locum AB	Reservkraft Huddinge sjukhus. Hus D	01-563-063845-2004
224	Combustion installation		Strängnäs Energi AB	HVC P10	04-563-009843-2004
225	Combustion installation	X	Strängnäs Energi AB	Brandstation	04-563-009845-2004
226	Combustion installation	X	Strängnäs Energi AB	Thomasgymnasiet	04-563-9848-2004
227	Combustion installation	X	Sundsvall Energi AB	Alnöverket	22-563-013284-2004
228	Combustion installation	X	Sundsvall Energi AB	Bergsåkersverket	22-563-011299-2004
229	Combustion installation	X	Sundsvall Energi AB	Bredsandsverket	22-563-013293-2004
230	Combustion installation	X	Sundsvall Energi AB	Finstaverket	22-563-013285-2004
231	Combustion installation		Sundsvall Energi AB	Granloholmsverket	22-563-013596-2004
232	Combustion installation		Sundsvall Energi AB	Korstaverket	22-563-013283-2004
233	Combustion installation		Sundsvall Energi AB	Nackstaverket	22-563-013287-2004
234	Combustion installation		SVENLJUNGA ENERGI AB	Svenljunga Värmeverk	14-563-054104-2004
235	Combustion installation		Svenska Kraftnät Gasturbiner AB	Hallstavik Kraftverk	01-563-063119-2004
236	Combustion installation		Svenska Kraftnät Gasturbiner AB	Kimstad Kraftverk	05-563-014632-2004
237	Combustion installation		Svenska Kraftnät Gasturbiner AB	Lahall kraftverk	13-563-009087-2004
238	Combustion installation		Svenska Kraftnät Gasturbiner AB	Stallbacka Kraftverk	14-563-050697-2004
239	Combustion installation		Sydskraft Gasturbiner AB	Barsebäcksverket	12-563-037468-2004
240	Combustion installation		Sydskraft Gasturbiner AB	Halmstadsverket	13-563-010606-2004
241	Combustion installation		Sydskraft Gasturbiner AB	Karlshamnsverket	10-563-005762-04
242	Combustion installation		Sydskraft Gasturbiner AB	Öresundsverket	12-563-37466-2004
243	Combustion installation		Sydskraft Mälarvärme AB	GFC Gasverkets fjärrcentral	18-563-011386-2004
244	Combustion installation	X	Sydskraft Mälarvärme AB	Hallsbergs Hetvattencentral	18-563-011380-2004
245	Combustion installation		Sydskraft Mälarvärme AB	Kumla hetvattencentral	18-563-011384-2004
246	Combustion installation		Sydskraft Mälarvärme AB	Nora panncentral	18-563-011377-2004
247	Combustion installation		Sydskraft Mälarvärme AB	Nyby Panncentral	03-563-012645-2004
248	Combustion installation		Sydskraft Mälarvärme AB	Utmeland hetvattencentral	20-563-013512-2004
249	Combustion installation		Sydskraft Mälarvärme AB	Vattumyren panncentral	20-563-013513-2004

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250	Combustion installation		Sydkraft Mälärvärme AB	Åby-verket	18-563-011385-2004
251	Combustion installation	X	Sydkraft Värme Syd AB	Borgås kraftvärmeverk	13-563-010577-2004
252	Combustion installation		Sydkraft Värme Syd AB	Fjärrvärmeverket Älmhult	07-563-007091-2004
253	Combustion installation	X	Österåker Värme AB	Hacksta Värmeverk	01-563-071230-2004
254	Combustion installation	X	Sydkraft Värme Syd AB	Gjutarens panncentral	14-563-056191-2004
255	Combustion installation		Sydkraft Värme Syd AB	Hammargårds värmeverk	13-563-010578-2004
256	Combustion installation		Sydkraft Värme Syd AB	Heleneholmsverket (HVK) m. Heleneholms fjärrvärmec	12-563-40399-2004
257	Combustion installation	X	Sydkraft Värme Syd AB	Jägersro fjärrvärmecentral (JFC)	12-563-40422-2004
258	Combustion installation		Sydkraft Värme Syd AB	Limhamns fjärrvärmecentral (LFC)	12-563-40423-2004
259	Combustion installation	X	Sydkraft Värme Syd AB	Mölnlycke fjärrvärmecentral	14-563-056190-2004
260	Combustion installation	X	Sydkraft Värme Syd AB	Noltorps värmecentral	14-563-056195-2004
261	Combustion installation		Sydkraft Värme Syd AB	Sävelundsverket	14-563-056194-2004
262	Combustion installation		Sydkraft Värme Syd AB	Utklippans fjärrvärmecentral (UFC)	12-563-40420-2004
263	Combustion installation	X	Eksjö Energi AB	Återvinningscentralen	06-563-014703-2004
264	Combustion installation		Sydkraft Värme Vilhelmina AB	Panncentralen Sågen	24-563-013390-2004
265	Combustion installation		Vattenfall AB	Roma Kraftverk	09-563-6135-04
266	Combustion installation		Sydkraft ÖstVärme AB	Händelöverket	05-563-019034-2004
267	Combustion installation		Sydkraft ÖstVärme AB	NE-stationen	05-563-19062-2004
268	Combustion installation		Sydkraft ÖstVärme AB	Skeppsdockan	05-563-019063-2004
269	Combustion installation		Säffle Fjärrvärme AB	Panncentralen Säffle Fjärrvärme	17-563-011843-2004
270	Combustion installation		Säffle Fjärrvärme AB	Panncentralen Säffle Sjukhus	17-563-011851-2004
271	Combustion installation		Söderenergi AB	Fittjaverket	01-563-081618-2004
272	Combustion installation		Söderenergi AB	Geneta panncentral	01-563-081624-2004
273	Combustion installation		Söderenergi AB	Huddninge maskincentral	01-563-081621-2004
274	Combustion installation		Söderenergi AB	Igelstaverket	01-563-081609-2004
275	Combustion installation		Söderhamn Energi AB	HVC Granskär	21-563-13487-2004
276	Combustion installation		Södertörns Fjärrvärme AB	Skogås Värmeverk	01-563-081401-2004
277	Combustion installation		Sörred Energi AB	Sörred Energi AB	14-563-062615-2004

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278	Combustion installation		Tekniska Verken i Kiruna AB	Kiruna Kraftvärmeverk	25-563-17067-04
279	Combustion installation		Tekniska Verken i Linköping AB	Gärstadverket	05-563-17194-04
280	Combustion installation		Tekniska Verken i Linköping AB	Kraftvärmeverket	05-563-018561-2004
281	Combustion installation		Tekniska Verken i Linköping AB	Lambohov HVC (HVC 60)	05-563-017196-2004
282	Combustion installation		Tekniska Verken i Linköping AB	Tannefors HVC (HVC 30)	05-563-17188-04
283	Combustion installation		Tekniska Verken i Linköping AB	Tornbyverket	05-563-017197-2004
284	Combustion installation		Tekniska Verken i Linköping AB	Ullstämman HVC (HVC 70)	05-563-17190-04
285	Combustion installation		Tekniska Verken i Linköping AB	Universitetssjukhuset HVC (HVC 90 US)	05-563-17084-04
286	Combustion installation		Tranås Energi AB	Södra Vakten	06-563-015272-2004
287	Combustion installation		Tranås Energi AB	Tallbacken	06-563-015273-2004
288	Combustion installation		Trollhättan Energi AB	Krongårdens värmeverk	14-563-052663-2004
289	Combustion installation		Trollhättan Energi AB	Lextorps värmeverk	14-563-052662-2004
290	Combustion installation		Trollhättan Energi AB	Stallbacka värmeverk	14-563-052661-2004
291	Combustion installation		Uddevalle Energi AB	Brattåsverket	14-563-058839-2004
292	Combustion installation		Uddevalle Energi AB	Hovhultsverket	14-563-067434-2004
293	Combustion installation		Umeå Energi Aktiebolag	Backcentralen	24-563-013684-2004
294	Combustion installation		Celsius Fastighets AB	Celsius Fastigheter AB	12-563-48925-2004
295	Combustion installation		Umeå Energi Aktiebolag	Panncentral kv Ryttaren	24-563-013686-2004
296	Combustion installation		Umeå Energi Aktiebolag	Ålidhemsanläggningen	24-563-013912-2004
297	Combustion installation		Vattenfall AB	Knivstaverket	03-563-011532-2004
298	Combustion installation		Vattenfall AB	Arendals Kraftverk	14-563-053876-2004
299	Combustion installation		Vattenfall AB	Marvikens Kraftverk	05-563-017003-2004
300	Combustion installation		Vattenfall AB	Slite Kraftverk	09-563-6138-04
301	Combustion installation		Vattenfall AB	Hultungs Kraftverk	09-563-6133-04
302	Combustion installation		Vattenfall AB	Stenungsunds Kraftverk	14-563-053875-2004
303	Combustion installation		Vattenfall AB	Visby Kraftvärmestation	09-563-6137-04
304	Combustion installation		Vattenfall AB	Bergsättersverket - Motala	05-563-016904-2004
305	Combustion installation		Vattenfall AB	Fisksätra Panncentral	01-563-064820-2004

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306	Combustion installation	X	Vattenfall AB	Boxholm - gamla ångcentralen	05-563-016905-2004
307	Combustion installation		Vattenfall AB	Hemse Kraftverk	09-563-6136-04
308	Combustion installation		Vattenfall AB	Hultsfreds värmeverk	08-563-010075-2004
309	Combustion installation	X	Vattenfall AB	Panncentralen Väster - Motala	05-563-016908-2004
310	Combustion installation		Vattenfall AB	Boländerna	03-563-012236-2004
311	Combustion installation		Vattenfall AB	Husbyborgverket	03-563-012268-2004
312	Combustion installation		Vattenfall AB	Vänersborg, Vassbotten	14-563-052345-2004
313	Combustion installation		Vattenfall AB	Vetlanda Ångcentral	06-563-015274-2004
314	Combustion installation		Vattenfall AB	Baggeboverket i Tibro	14-563-052348-2004
315	Combustion installation		Vattenfall AB	Tidaholms värmecentral	14-563-052347-2004
316	Combustion installation		Vattenfall AB	Västerbyverket i Götene	14-563-052341-2004
317	Combustion installation		Vattenfall AB	Årjängs fjärrvärme	17-563-011611-2004
318	Combustion installation		Vattenfall AB	Vänersborg, Önafors	14-563-052343-2004
319	Combustion installation		Vattenfall AB	Jordbro värmeverk	01-563-072561-2004
320	Combustion installation		Vattenfall AB	Bollmora värmeverk	01-563-072558-2004
321	Combustion installation		Vattenfall AB Kalix Fjärrvärme	Vattenfall Kalix Fjärrvärme AB	25-563-18640-04
322	Combustion installation		Vattenfall AB	PC Brandkärr	04-563-010521-2004
323	Combustion installation		Vattenfall AB	Idbäckverket	04-563-010523-2004
324	Combustion installation		Vimmerby Energi AB	Södra Näs	08-563-009613-2004
325	Combustion installation		Locum AB	Reservkraft Karolinska Sjukhusområdet	01-563-064939-2004
326	Combustion installation		Värnamo Energi AB	Pc Sjukhuset	06-563-015418-2004
327	Combustion installation		Västerbergslagens Värme AB	FVC1 Craboverket	19-563-11291-04
328	Combustion installation		Västerbergslagens Värme AB	LVC2 Lasarettets panncentral Ludvika	20-563-012941-2004
329	Combustion installation		Västerbergslagens Värme AB	LVC4 Lyviksverket	20-563-012942-2004
330	Combustion installation	X	Västerbergslagens Värme AB	FVC3 Gröndal	19-563-11294-04
331	Combustion installation	X	Västerbergslagens Värme AB	LVC5 Folkets hus Ludvika	20-563-012943-2004
332	Combustion installation		Västerviks Värmeverk AB	Karstorpsverket	08-563-009440-2004
333	Combustion installation		Västerviks Värmeverk AB	Stegholmsverket	08-563-009439-2004

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334	Combustion installation		Växjö Energi AB	Sandviksverket	07-563-006628-2004
335	Combustion installation		Växjö Energi AB	RPC Teleborg	07-563-006627-2004
336	Combustion installation		Växjö Energi AB	Täljstenen	07-563-006626-2004
337	Combustion installation		Ystad Energi AB	Anoden	12-563-45314-2004
338	Combustion installation	X	Ätvidabergs Fjärrvärme AB	ÅFA-Faccetten	05-563-015377-2004
339	Combustion installation		Ängelholms Energi AB	KVV-Åkerslund	12-563-43391-2004
340	Combustion installation		Ängelholms Energi AB	PC Södra industriområdet	12-563-43389-2004
341	Combustion installation		Vattenfall AB	Bäcks Kraftverk	09-563-6134-04
342	Combustion installation		Öresundskraft Produktion AB	Fjärrvärmecentral Israel	12-563-46583-2004
343	Combustion installation		Spendrups Bryggeriaktiebolag	Spendrups Bryggeri AB Vårbyenheten	01-563-078539-2004
344	Combustion installation		Österlens Kraft AB	Värmeverket	12-563-46097-2004
345	Combustion installation		Övik Energi AB	Sjukhuset	22-563-013766-2004
346	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Gasverket	01-563-070747-2004
347	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Notnäs	17-563-012296-2004
348	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Ångcentralen Nordic Paper	17-563-001529-2005
349	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Örebro Kartongbruk, P4	18-536-11992-2004
350	Combustion installation		Akzo Nobel Surface Chemistry AB	Site Stenungsund	14-563-047103-2004
351	Combustion installation		Akzo Nobel Surface Chemistry AB	Ångcentralen	22-563-012007-2004
352	Combustion installation		Arizona Chemical AB	Arizona Chemical AB	21-563-11853-2004
353	Combustion installation		Arla Foods AB	Arla Foods Vimmerby	08-563-010985-2004
354	Combustion installation		Astra Zeneca AB	Snäckvikenanläggningen	01-563-073129-2004
355	Combustion installation		Berendsen Textile Service AB	Berendsen Textil Service AB	04-563-007681-2004
356	Combustion installation		Boliden Mineral AB	Rönnskärsverken	24-563-009507-2004
357	Combustion installation		Borealis AB	Krackeranläggningen	14-563-057291-2004
358	Combustion installation		Borealis AB	Polyetenanläggningen	14-563-057290-2004
359	Combustion installation		Borås Wäveri Beredning AB	Ryda Beredningsverk	14-563-058635-2004
360	Combustion installation		Fastighets AB G-mästaren	Carlsberg Sverige AB Bromma	01-563-054474-2004
361	Combustion installation		Casco Adhesives AB	Casco Adhesives Ångcentral	17-563-011597-2004

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362	Combustion installation		Danisco Sugar AB	Arlövs sockerbruk	12-563-39919-2004
363	Mineral industry		CC Höganäs Byggkeramik AB	CC Höganäs Byggkeramik AB	12-563-46404-2004
364	Combustion installation		Danisco Sugar AB	Köpingebro sockerbruk	12-563-39920-2004
365	Combustion installation		Danisco Sugar AB	Örtofta sockerbruk	12-563-39916-2004
366	Combustion installation		Sydskraft ÖstVärme AB	Navestad	05-563-019060-2004
367	Combustion installation		Vattenfall AB	Findus Sverige AB	12-563-41808-2004
368	Combustion installation		Gelita Sweden AB	Gelita Sweden AB	12-563-40050-2004
369	Combustion installation		Hydro Polymers AB	Hydro Polymers AB	14-563-054710-2004
370	Combustion installation		Jönköping Energi AB	Kraftvärmverket Munksjö, KVVM	06-563-015378-2004
371	Combustion installation	X	Karlshamn Energi AB	PC IFÖ	10-563-005989-2004
372	Combustion installation		Karskär Energi AB	Karskär Energi AB	21-563-11855-2004
373	Combustion installation		Karlshamns AB	Karlshamns AB / Ångcentral	10-563-006485-04
374	Combustion installation		Kemira Kemi AB	Kemira Kemi AB	12-563-41543-2004
375	Combustion installation		Masonite AB	Masonite AB	24-563-013310-2004
376	Combustion installation		Stenungsunds Energi och Miljö AB	Stenungsunds Energi och Miljö AB	14-563-067034-2004
377	Combustion installation		Normejerier Ek för	Umeå mejeri	24-563-009642-2004
378	Combustion installation		Arvika Fjärrvärme AB	Panncentralen Arvika Gjuteri	17-563-011850-2004
379	Combustion installation		Perstorp Support AB	Perstorp Specialty Chemicals - Perstorp	12-563-38888-2004
380	Combustion installation		Procordia Food AB	Eslövsfabriken	12-563-43972-2004
381	Combustion installation		Saab Automobile AB	Saab Automobile AB	14-563-062116-2004
382	Combustion installation		Sala-Heby Energi AB	Sala-Heby Energi AB, Värmeverket i Sala	19-563-11229-04
383	Combustion installation	X	SCA Timber AB	Bollsta Sågverk	22-563-012192-2004
384	Combustion installation		SCANIA CV AB	Scania Oskarshamn	08-563-009611-2004
385	Combustion installation		SCANIA CV AB	Scania, Södertälje	01-563-063204-2004
386	Combustion installation		SSAB Tunnpå AB	SSAB Tunnpå i Borlänge	20-563-014050-2004
387	Combustion installation		Sydskraft Mälärvärme AB	Hasselfors Panncentral	18-563-013068-2004
388	Combustion installation		Sydskraft Mälärvärme AB	Panncentral Siljans Sågverk	20-563-013511-2004
389	Combustion installation		Trelleborg Industri AB	Ångcentralen A-omr.	12-563-40245-2004

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390	Combustion installation	X	Sala-Heby Energi AB	Sala-Heby Energi AB, Sjukhuset i Sala	19-563-11224-04
391	Pulp and paper industry		KLIPPAN MÖLNDAL AB	Klippan Mölndal	14-563-056402-2004
392	Combustion installation		Vattenfall AB	Panncentral Lövhölmens såg	25-563-14600-2004
393	Combustion installation		Vattenfall AB	Moelven Valåsen	18-563-010666-2004
394	Combustion installation		Setra Sågade Trävaror AB	Skinnskatteberg Sågverk	19-563-013139-2004
395	Combustion installation	X	Vattenfall AB	Panncentralen Electrolux - Motala	05-563-016906-2004
396	Combustion installation		Vattenfall AB	Ångcentralen Boxholms såg	05-563-016909-2004
397	Combustion installation		Vin & Sprit AB	Bränneriet	12-563-31794-2004
398	Combustion installation		Volvo Aero AB	Volvo Aero Corporation	14-563-060160-2004
399	Combustion installation		Volvo Construction Equipment Components AB	Volvo Constr Equipment Components AB	04-563-011681-2004
400	Combustion installation		Umeå Energi Aktiebolag	Volvo Lastvagnar AB, Umeå	24-563-013400-2004
401	Combustion installation		AB Fortum Värme samägt med Stockholms stad	PC Stenstaliden	17-563-012300-2004
402	Combustion installation		Volvo Powertrain Corporation	Volvo Powertrain AB	14-563-063719-2004
403	Combustion installation		Övik Energi AB	Treetex	22-563-013763-2004
404	Mineral industry		Cementa AB	Degerhamnfabriken/Cementa AB	08-563-010405-2004
405	Mineral industry		Cementa AB	Skövdefabriken/Cementa AB	14-563-056947-2004
406	Mineral industry		Cementa AB	Slitefabriken/Cementa AB	09-563-5614-04
407	Mineral industry		Höganäs Bjuf AB	Höganäs Bjuf AB	12-563-41801-2004
408	Mineral industry		Kalkproduktion Storugns AB	Kalkproduktion Storugns AB	09-563-4721-04
409	Mineral industry		Lafarge Tekkin AB	Vittinge Tegelbruk	19-563-11723-04
410	Mineral industry		Nordkalk AB	Nordkalk AB Köping	19-563-11190-04
411	Mineral industry		Nordkalk AB	Nordkalk AB Luleå	25-563-16776-04
412	Mineral industry		Pilkington Floatglas Aktiebolag	Pilkington Halmstad	13-563-010737-2004
413	Mineral industry		Rexam Glass Limmared AB	Rexam Glass Limmared AB	14-563-050996-2004
414	Mineral industry		Saint-Gobain Isover AB	Saint-Gobain Isover AB	12-563-31805-2004
415	Combustion installation		Skandinavisk Termoekonomi AB	Panncentralen City	01-563-054472-2004
416	Mineral industry		SMA Oxelö kalkverk AB	Oxelö Kalkverk	04-563-010788-2004
417	Mineral industry		SMA Svenska Mineral AB	Boda Kalkverk	20-563-014012-2004

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418	Mineral industry		SMA Svenska Mineral AB	Rättviks Kalkverk	20-563-014011-2004
419	Mineral industry		SMA Svenska Mineral AB	Sandarne Kalkverk	21-563-13061-2004
420	Mineral industry		AB Svensk Leca	AB Svensk Leca, Lättklinkerfabriken	05-563-018714-2004
421	Mineral industry		Wienerberger AB	Haga Tegelbruk	03-563-012996-2004
422	Mineral oil refinery		Nynas Refining AB	Nynäshamns Raffinaderiet	01-563-066582-2004
423	Mineral oil refinery		Nynas Refining AB	Göteborgs Raffinaderiet	14-563-053874-2004
424	Mineral oil refinery		Preem Raffinaderi AB	Preem Raffinaderi AB, raffinaderiet	14-563-052091-2004
425	Mineral oil refinery		Shell Raffinaderi AB	Shell Raffinaderi AB	14-563-052342-2004
426	Mineral oil refinery		Skandinaviska Raffinaderi AB, Scanraff	Scanraff	14-563-055527-2004
427	Combustion installation		AB Fortum Värme samägt med Stockholms stad	Örebro Kartongbruk, P6	18-563-011991-2004
428	Pulp and paper industry		ABB Power Technologies AB, Figeholm	ABB Power Technologies AB	08-563-011417-2004
429	Combustion installation		Arctic Paper Håfreströms AB	Arctic Paper Håfreströms AB	14-563-052053-2004
430	Pulp and paper industry		Arctic Paper Munkedals AB	Arctic Paper Munkedals AB	14-563-004149-2005
431	Pulp and paper industry		AssiDomän Cartonboard AB	AssiDomän Frövi	18-563-012234-2004
432	Pulp and paper industry		Billerud AB	Gruvöns bruk	17-563-010253-2004
433	Pulp and paper industry		Billerud Karlsborg AB	Karlsborgs bruk	25-563-15855-2004
434	Pulp and paper industry		Billerud skärblacka AB	Billerud Skärblacka AB	05-563-17905-04
435	Pulp and paper industry		Bäckhammars Bruk AB	Bäckhammars Bruk AB	17-563-012164-2004
436	Production and processing of ferrous metals		AB Sandvik Materials Technology	AB Sandvik Materials Technology	21-563-12803-2004
437	Pulp and paper industry		Crane AB	Crane AB	01-563-079835-2004
438	Pulp and paper industry		Domsjö Fabriker AB	Domsjö Fabriker AB	22-563-013247-2004
439	Pulp and paper industry		RexCell	Långedsverken	14-563-068865-2004
440	Pulp and paper industry		RexCell	Skåpaforsverken	14-563-068866-2004
441	Pulp and paper industry		Fiskeby Board AB	Fiskeby Bruk	05-563-015373-2004
442	Pulp and paper industry		Mondi Packaging Dynäs AB	Frantschach Pulp & Paper Sweden AB	22-563-009341-2004
443	Pulp and paper industry		Holmen Paper AB	Bravikens Pappersbruk	05-563-017962-2004
444	Pulp and paper industry		Holmen Paper AB	Hallsta Pappersbruk	01-563-074504-2004
445	Pulp and paper industry		Holmen Paper AB	Holmen Paper, Wargöns Bruk	14-563-059243-2004

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446	Pulp and paper industry		Iggesund Paperboard AB	Iggesunds Bruk	21-563-12422-2004
447	Pulp and paper industry		Kappa Kraftliner AB	Kappa Kraftliner Piteå	25-563-15784-2004
448	Pulp and paper industry		KLIPPAN AB	Klippans Bruk	12-563-40900-2004
449	Pulp and paper industry		KLIPPAN AB	Lessebo Bruk	07-563-007481-2004
450	Pulp and paper industry		Knauf Danogips GmbH	Knauf Danogips GmbH Inlands Kartongbruk	14-563-050033-2004
451	Pulp and paper industry		Korsnäs AB	Korsnäsverken	21-563-12180-2004
452	Pulp and paper industry		METSÅ TISSUE AB	Katrinefors bruk	14-563-052394-2004
453	Pulp and paper industry		METSÅ TISSUE AB	Nyboholms bruk	06-563-012661-2004
454	Pulp and paper industry		METSÅ TISSUE AB	Pauliströms bruk	06-563-012662-2004
455	Pulp and paper industry		M-real Sverige AB	M-real Sverige AB, Husums fabrik	22-563-011302-2004
456	Pulp and paper industry		NORDIC PAPER SEFFLE AB	Nordic Paper Seffle AB	17-563-010629-2004
457	Pulp and paper industry		Rottneros Rockhammar AB	Rockhammars Bruk	18-563-011979-2004
458	Pulp and paper industry		Rottneros Rockhammar AB	Rottneros Bruk	17-563-011712-2004
459	Pulp and paper industry		SCA Graphic Sundsvall AB Ortvikén	Ortvikens pappersbruk	22-563-012769-2004
460	Pulp and paper industry		SCA Graphic Sundsvall AB	Östrands massafabrik	22-563-012707-2004
461	Pulp and paper industry		SCA Hygiene Products AB	SCA Hygiene Products AB	14-563-057425-2004
462	Pulp and paper industry		SCA Packaging Munksund AB	SCA Packaging Munksund AB	25-563-16416-2004
463	Pulp and paper industry		SCA Packaging Obbola AB	SCA Packaging Obbola AB	24-563-013133-2004
464	Pulp and paper industry		Munksjö Aspa Bruk AB	Munksjö Aspa Bruk AB	18-563-010730-2004
465	Pulp and paper industry		SMURFIT MUNKSJÖ HYGIEN AB	Smurfit Munksjö Hygien AB	06-563-012434-2004
466	Pulp and paper industry		SMURFIT MUNKSJÖ LAGAMILL AB	Smurfit Munksjö Lagamill AB	07-563-007720-2004
467	Pulp and paper industry		Smurfit Munksjö Papper AB	Smurfit Munksjö Paper AB, Billingsfors	14-563-052659-2004
468	Pulp and paper industry		StoraEnso Grycksbo AB	Grycksbo Bruk	20-563-012865-2004
469	Pulp and paper industry		StoraEnso Fors AB	Stora Enso Fors AB	20-563-013609-04
470	Pulp and paper industry		Stora Enso Hylte AB	Stora Enso Hylte AB	13-563-011900-2004
471	Pulp and paper industry		StoraEnso Kvarnsveden AB	STORA ENSO Kvarnsveden AB	20-563-014920-2004
472	Pulp and paper industry		Stora Enso Nymölla Aktiebolag	Nymölla Bruk	12-563-39624-04
473	Pulp and paper industry		Stora Enso Pulp AB	Norrsundets Bruk	21-563-11983-2004

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474	Pulp and paper industry		Stora Enso Pulp AB	Skutskärs Bruk	03-563-012671-2004
475	Pulp and paper industry		Stora Enso Skoghall AB	Skoghalls Bruk	17-563-010645-2004
476	Pulp and paper industry		Svanskog Bruk AB	Svanskog Bruk AB	17-563-009592-2004
477	Pulp and paper industry		SWEDISH TISSUE AB	Swedish Tissue AB	05-563-018517-2004
478	Pulp and paper industry		Södra Cell AB	Södra Cell Mönsterås	08-563-010272-2004
479	Pulp and paper industry		Södra Cell AB	Södra Cell Mörrum	10-563-006110-2004
480	Pulp and paper industry		Södra Cell AB	Södra Cell Värö	13-563-9967-04
481	Pulp and paper industry		Utansjö Bruk AB	Utansjö Bruk	22-563-012281-2004
482	Pulp and paper industry		Waggeryd Cell AB	Waggeryd Cell AB	06-563-012517-2004
483	Pulp and paper industry		Vallviks Bruk AB	Vallviks Bruk	21-563-12503-2004
484	Pulp and paper industry		Åmotfors Bruk AB	Åmotfors Bruk AB	17-563-012162-2004
485	Production and processing of ferrous metals		KANTHAL AKTIEBOLAG	Kanthal AB	19-563-11220-04
486	Production and processing of ferrous metals		Erasteel Kloster AB	Erasteel Kloster AB	03-563-013707-2004
487	Production and processing of ferrous metals		Ovako Bar AB	Ovako Bar AB	20-563-015326-2004
488	Production and processing of ferrous metals		Höganäs AB	Höganäs Halmstadverken	13-563-010858-2004
489	Production and processing of ferrous metals		Höganäs AB	Höganäs AB	12-563-43428-2004
490	Production and processing of ferrous metals		Outokumpu Stainless AB	Avesta Jernverk	20-563-015387-2004
491	Production and processing of ferrous metals		Outokumpu Stainless AB	Outokumpu Stainless AB, Degerfors	18-563-013320-2004
492	Production and processing of ferrous metals		Ovako Steel AB	Ovako Steel AB, Hofors	21-563-13214-2004
493	Production and processing of ferrous metals		Scana Steel Björneborg AB	Scana Steel Björneborg AB	17-563-011951-2004
494	Production and processing of ferrous metals		SSAB Oxelösund AB	SSAB Oxelösund AB-Åmnestillverkning	04-563-011683-2004
495	Production and processing of ferrous metals		SSAB Tunnbrått AB	SSAB Tunnbrått AB, Metallurgi	25-563-17244-04
496	Production and processing of ferrous metals		Uddeholm Tooling AB	Hagfors Jernverk	17-563-013210-2004
497	Production and processing of ferrous metals/ Roasting or sintering		LKAB	LKAB Kiruna	25-563-16920-04
498	Production and processing of ferrous metals/ Roasting or sintering		LKAB	LKAB Malmberget	25-563-16924-04
499	Production and processing of ferrous metals/ Roasting or sintering		LKAB	LKAB Svappavaara	25-563-16922-04
500	Combustion installation		Partille Energi AB	Björndammens PC	14-563-059256-2004

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501	Pulp and paper industry		Cascades Djupafors AB	Cascades Djupafors AB	10-563-005879-2004
502	Combustion installation		Volvo Personvagnar AB	Volvo Personvagnar AB Karosskomponenter	10-563-006146-2004
503	Combustion installation		PERSTORP OXO AB	Perstorp Oxo AB	14-563-059946-2004
504	Combustion installation		Flen Kraft & Värme AB	Talja Panncentral	04-563-012107-2004
505	Combustion installation		Emmaboda Energi och Miljö AB	Lindås	08-563-011580-2004
506	Combustion installation		Umeå Energi Aktiebolag	Hetvattencentral, Holmsunds såg	24-563-013691-2004
507	Combustion installation		Bromölla Fjärrvärme AB	Bromölla Fjärrvärme AB	12-563-45340-2004
508	Combustion installation		Jämtkraft AB	Lugnviksverket P1 och P2	23-563-9476-04
509	Combustion installation		Arvika Fjärrvärme AB	Styckåsen	17-563-011847-2004
510	Combustion installation		Mälarenergi AB	Panna 5	19-563-10789-04
511	Combustion installation		Ystad Energi AB	Äppet	12-563-45323-2004
512	Combustion installation		Hässleholm Fjärrvärme AB	Bokeberg	12-563-43896-2004
513	Combustion installation		Uddevalla Energi AB	Panncentralen I17	14-563-058838-2004
514	Production and processing of ferrous metals		Uddeholm Technology AB	Hagfors Jernverk	17-563-011336-2004
515	Combustion installation		Falu Energi & Vatten AB	HVC Lasarettet	20-563-011958-2004
516	Combustion installation		Uddevalla Energi AB	Panncentral Söder	14-563-058837-2004
517	Combustion installation		Falu Energi & Vatten AB	HVC Reserv	20-563-011960-2004
518	Mineral industry		Orrefors Kosta Boda AB	Orrefors Glasbruk	08-563-009616-2004
519	Combustion installation		Vattenfall AB	PC Nyköpings Lasarett	04-563-010522-2004
520	Combustion installation		KARLIT AKTIEBOLAG	Karlit AB	03-563-012239-2004
521	Production and processing of ferrous metals		Scandust AB	ScanDust AB	12-563-37090-2004
522	Combustion installation		Värnamo Energi AB	Pc Långa Raden	06-563-011831-2004
523	Combustion installation		Värnamo Energi AB	Pc Havren	06-563-015416-2004
524	Combustion installation		Fresenius Kabi AB	Fresenius Kabi, fabrik Brunna	01-563-053242-2004
525	Combustion installation		Lunds Energikoncernen AB	LHVC	12-563-47053-2004
526	Combustion installation		Jokkmokks Värmeverk AB	Jokkmokks Värmeverk AB	25-563-15565-04
527	Mineral industry		KemaNord AB	Kalkugnen	22-563-011940-2004
528	Combustion installation		Fjärrvärme I Osby AB	Reservcentralen	12-563-39871-2004

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529	Combustion installation		Munkfors Värmeverk AB	Munkfors Värmeverk AB	17-563-011055-2004
530	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	A9 Garnisonen	17-563-012301-2004
531	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Håstaäng	21-563-012714-2004
532	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Högdalen P6	01-563-072119-2004
533	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Karolinska	01-563-071865-2004
534	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Källhagsverket	20-563-013812-2004
535	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	PC Björkberg	21-563-12713-2004
536	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	PC Delsbo	21-563-12708-2004
537	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	PC Sjukhuset	21-563-12712-2004
538	Combustion installation	X	AB Fortum Värme samägt med Stockholms stad	Til	01-563-071810-2004
539	Combustion installation	X	Affärsverken Karlskrona AB	PC Grenadjären	10-563-004982-2004
540	Combustion installation	X	Affärsverken Karlskrona AB	PC Lallerstedt	10-563-004986-2004
541	Combustion installation	X	Bollnäs kommun	Reservcentral Höghammar	21-563-13543-2004
542	Combustion installation	X	Bollnäs kommun	Reservcentral Mejeriet	21-563-13542-2004
543	Combustion installation	X	AB Borlänge Energi	AB Borlänge Energi FVC AVR Fagersta By	20-563-013112-2004
544	Combustion installation	X	AB Borlänge Energi	AB Borlänge Energi FVC Dala Emballage	20-563-013059-2004
545	Combustion installation	X	AB Borlänge Energi	AB Borlänge Energi FVC Dala Profil	20-563-013060-2004
546	Combustion installation	X	C4 Energi AB	Pc Hammar	12-563-43989-2004
547	Combustion installation	X	Eksjö Industri AB	Eksjö Industri AB	06-563-011984-2004
548	Combustion installation	X	Energiverken i Halmstad AB	PC Bäckagård	13-563-009204-2004
549	Combustion installation	X	Falu Energi & Vatten AB	HVC Regementet	20-563-011957-2004
550	Combustion installation	X	Finspångs Tekniska Verk AB	Förvaltningshuset	05-563-018936-2004
551	Combustion installation	X	Finspångs Tekniska Verk AB	Norrmalm	05-563-018935-2004
552	Combustion installation	X	Finspångs Tekniska Verk AB	Nyhem	05-563-018934-2004
553	Combustion installation	X	Fortum Värme Nynäshamn AB	Fjärrvärmesystemet Nynäshamn/PC 1	01-563-074487-2004
554	Combustion installation	X	Fortum Värme Nynäshamn AB	Fjärrvärmesystemet Nynäshamn/PC 2	01-563-074489-2004
555	Combustion installation	X	Fortum Värme Nynäshamn AB	Fjärrvärmesystemet Nynäshamn/PC3	01-563-074492-2004
556	Combustion installation	X	Fortum Värme Nynäshamn AB	Fjärrvärmesystemet Nynäshamn/PC 4	01-563-074502-2004

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557	Combustion installation	X	Fortum Värme Nynäshamn AB	Fjärrvärmesystemet Nynäshamn/PC5	01-563-074503-2004
558	Combustion installation	X	Graninge Kalmar Värme AB	HVC Lindsdal	08-563-008238-2004
559	Combustion installation	X	Graninge Mälarkraft Värme AB	Effektvägen	01-563-060268-2004
560	Combustion installation	X	Gällivare Värmeverk AB	Krickans panncentral	25-563-18641-04
561	Combustion installation	X	Göteborg Energi AB	Backa panncentral	14-563-067451-2004
562	Combustion installation	X	Göteborg Energi AB	Rya gasmotorer	14-563-067453-2004
563	Combustion installation	X	Göteborg Energi AB	Trattens panncentral	14-563-059276-2004
564	Combustion installation	X	Hagfors Bioenergi AB	Hagfors Bioenergi AB	17-563-012511-2004
565	Combustion installation	X	Hedemora Energi AB	HVC Bergbacken	20-563-015359-2004
566	Combustion installation	X	Hedemora Energi AB	HVC Björnen	20-563-015358-2004
567	Combustion installation	X	Hedemora Energi AB	HVC Haggården	20-563-015355-2004
568	Combustion installation	X	Hedemora Energi AB	HVC Säters Sjukhus	20-563-015360-2004
569	Combustion installation	X	Hedemora Energi AB	HVC Åsen	20-563-015366-2004
570	Combustion installation	X	Hällefors Värme AB	Hällefors Värme AB P1	18-563-12432-2004
571	Combustion installation	X	Hällefors Värme AB	Hällefors värme P6	18-563-012550-2004
572	Combustion installation	X	Hällefors Värme AB	Hällefors Värme AB/ PC 514	18-563-012431-2004
573	Combustion installation	X	Härnösand Energi & Miljö AB	Transportabel oljepanna TC 12	22-563-013761-2004
574	Combustion installation	X	Härnösand Energi & Miljö AB	Deponigaspannan Saltvikshöjden	22-563-013762-2004
575	Combustion installation	X	Hässleholm Fjärrvärme AB	Garnisonen	00-563-000594-2004
576	Combustion installation	X	Hässleholm Fjärrvärme AB	Ljungdala	12-563-43894-2004
577	Combustion installation	X	Jämtkraft AB	F4	23-563-10847-04
578	Combustion installation	X	Jämtkraft AB	Gövik	23-563-10849-04
579	Combustion installation	X	Jämtkraft AB	Körfältet	23-563-10845-04
580	Combustion installation	X	Jämtkraft AB	Odensala Östra	23-563-10846-04
581	Combustion installation	X	Jämtkraft AB	Torvalla	23-563-010848-2004
582	Combustion installation	X	Jönköping Energi AB	Hetvattencentralen Dalvik, HCDA	06-563-015509-2004
583	Combustion installation	X	Jönköping Energi AB	Hetvattencentralen Ljungarum, HCLJ	06-563-01552-2004
584	Combustion installation	X	Jönköping Energi AB	Hetvattencentral Ljungarums fördelningsstation	06-563-015553-2004

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585	Combustion installation	X	Jönköping Energi AB	Kraftvärmeverket Ryhov, KVVR	06-563-015564-2004
586	Combustion installation	X	Jönköping Energi AB	Hetvattencentralen Liljeholmen, HCLH	06-563-015507-2004
587	Combustion installation	X	Jönköping Energi AB	Hetvattencentralen Simsholmen, HCSH	06-563-015555-2004
588	Combustion installation	X	Karlskoga Kraftvärmeverk AB	Kranen	18-563-013107-2004
589	Combustion installation	X	Karlstads Energi AB	Transportabla panncentraler Heden	17-563-013693-2004
590	Combustion installation	X	Katrinefors Kraftvärme AB	Pilen	14-563-050632-2004
591	Combustion installation	X	Kraftringen Produktion AB	Oljepanna 4	12-563-47106-2004
592	Combustion installation	X	Kraftringen Produktion AB	PC Hembygdsgatan	12-563-47107-2004
593	Combustion installation	X	Kraftringen Produktion AB	PC Melitta	12-563-47105-2004
594	Combustion installation	X	Kraftringen Produktion AB	PC Tegelbruket	12-563-47110-2004
595	Combustion installation	X	Kraftringen Produktion AB	Värmeverket	12-563-047103-2004
596	Combustion installation	X	Kungälv Energi AB	HVC Orren	14-563-052367-2004
597	Combustion installation	X	Köpings Kommun	Ullvi	19-563-10561-04
598	Combustion installation	X	Landskrona Kommun, Tekniska Verken	PC Bulten	12-563-44523-2004
599	Combustion installation	X	Landskrona Kommun, Tekniska Verken	PC Landsverk	12-563-44524-2004
600	Combustion installation	X	Lidköpings Värmeverk AB	PC Ulriksdal	14-563-059645-2004
601	Combustion installation	X	Linde Energi AB	HVC Frövi	18-563-010178-2004
602	Combustion installation	X	Linde Energi AB	HVC Hagaberg	18-563-010179-2004
603	Combustion installation	X	Linde Energi AB	HVC Vedevåg	18-563-010180-2004
604	Combustion installation	X	Ljungby Energi AB	Reservcentral Ekebacken	07-563-005235-2004
605	Combustion installation	X	Ljungby Energi AB	Reservcentral Gänget	07-563-005236-2004
606	Combustion installation	X	Ljungby Energi AB	Reservcentral Lasarettet	07-563-005238-2004
607	Combustion installation	X	Ljungby Energi AB	Reservcentral Mossen	07-563-005239-2004
608	Combustion installation	X	Ljungby Energi AB	Reservcentral Solrosen	07-563-005240-2004
609	Combustion installation	X	Ljungby Energi AB	Reservpanncentralen CTC	07-563-005241-2004
610	Combustion installation	X	Ljungby Energi AB	Reservpanncentralen Uven	07-563-005234-2004
611	Combustion installation	X	Ljusdal Energi AB	HVC Östernäs	21-563-13539-2004
612	Combustion installation	X	Kraftringen Produktion AB	Alnarps panncentral	12-563-47052-2004

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613	Combustion installation	X	Krafringen Produktion AB	Återbruket	12-563-047049-2004
614	Combustion installation	X	Lycksele Energi AB	Liltjärns PC	24-563-014777-2004
615	Combustion installation	X	Marks Värme AB	Snickarens Panncentral	14-563-052309-2004
616	Combustion installation	X	Mälarenergi AB	Gryta gasmotor/gaspanna	19-563-13077-04
617	Combustion installation	X	Mälarenergi AB	Kungsängsverkets gaspanna	19-563-13078-04
618	Combustion installation	X	Möndal Energi AB	Astra Zenecas effektcentral	14-563-063687-2004
619	Combustion installation	X	Möndal Energi AB	Eklanda Östra effektcentral MPC 13	14-563-063686-2004
620	Combustion installation	X	Möndal Energi AB	PC Brandstation	14-563-063691-2004
621	Combustion installation	X	Möndal Energi AB	Stubberåkersgatans effektcentral MPC 15	14-563-063684-2004
622	Combustion installation	X	Norrtälje Energi AB	EC Brännäset	01-563-076167-2004
623	Combustion installation	X	Norrtälje Energi AB	EC Flygfältet	01-563-076172-2004
624	Combustion installation	X	Norrtälje Energi AB	EC Nordkap	01-563-076196-2004
625	Combustion installation	X	Nässjö Affärsverk AB	Hetvattencentral Svedjan	06-563-015120-2004
626	Combustion installation	X	Nässjö Affärsverk AB	Oljepannanläggning Lasarettet	06-563-015132-2004
627	Combustion installation	X	Nässjö Affärsverk AB	Oljepannanläggning Segheten	06-563-015131-2004
628	Combustion installation	X	Nässjö Affärsverk AB	Oljepannanläggning Västerhaga	06-563-015133-2004
629	Combustion installation	X	Olofströms Kraft AB	Agrasjö Panncentral	10-563-006109-2004
630	Combustion installation	X	Olofströms Kraft AB	Ekerydsplan panncentral	10-563-006104-2004
631	Combustion installation	X	Olofströms Kraft AB	Jämshögs Panncentral	10-563-006107-2004
632	Combustion installation	X	Olofströms Kraft AB	Larsgården Panncentral	10-563-006106-2004
633	Combustion installation	X	Olofströms Kraft AB	Vilbokens Panncentral	10-563-006108-2004
634	Combustion installation	X	Oskarshamn Energi AB	FP och OP	08-563-009667-2004
635	Combustion installation	X	Oskarshamn Energi AB	PC Bomans Fanér	08-563-009672-2004
636	Combustion installation	X	Oskarshamn Energi AB	PC Kristineberg	08-563-009665-2004
637	Combustion installation	X	Oskarshamn Energi AB	PC Ratten	08-563-009673-2004
638	Combustion installation	X	Oskarshamn Energi AB	PC Saft	08-563-009670-2004
639	Combustion installation	X	Krafringen Produktion AB	Hetvattencentral Sallerup	12-563-47087-2004
640	Combustion installation	X	Ronneby miljö & teknik AB	Hjorthöjden	10-563-006196-2004

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641	Combustion installation	X	Ronneby miljö & teknik AB	Loket	10-563-006197-2004
642	Combustion installation	X	Rättviks Teknik AB	Värmeverket	20-563-009838-2004
643	Combustion installation	X	Sala-Heby Energi AB	OP Videgatan	19-563-13098-04
644	Combustion installation	X	Skara Energi AB	Diakonen	14-563-067497-2004
645	Combustion installation	X	Skara Energi AB	Tjuren	14-563-067494-2004
646	Combustion installation	X	Skellefteå Kraft AB	Kuggstängen	24-563-009468-2004
647	Combustion installation	X	Skellefteå Kraft AB	Lasarettet	24-563-009469-2004
648	Combustion installation	X	Skellefteå Kraft AB	Skruben PC	24-563-009471-2004
649	Combustion installation	X	Sundsvall Energi AB	Nacksta industriområde	22-563-014217-2004
650	Combustion installation	X	Surahammars Kommunal Teknik AB	PC Nybygget	19-563-11597-04
651	Combustion installation	X	Surahammars Kommunal Teknik AB	PC Enbärsvägen Surahammar	19-563-11594-04
652	Combustion installation	X	Surahammars Kommunal Teknik AB	Värmeverk Surahammar	19-563-11596-04
653	Combustion installation	X	E.ON Sverige Värme AB	Hallsberg Söder hetvattencentral	18-563-011379-2004
654	Combustion installation	X	Sydskraft Mälärvärme AB	Hallsberg VME Hetvattencentral	18-563-011378-2004
655	Combustion installation	X	Sydskraft Mälärvärme AB	Stormyrens hetvattencentral	20-563-13519-2004
656	Combustion installation	X	Sydskraft Mälärvärme AB	Sörby Hetvattencentral	18-563-011382-2004
657	Combustion installation	X	Sydskraft Värme Syd AB	Klöxhultsskolans panncentral	07-563-007917-2004
658	Combustion installation	X	Sydskraft Värme Syd AB	Wallenstam panncentral	14-563-056196-2004
659	Combustion installation	X	Sydskraft Värme Syd AB	Värnamo fjärrvärmeverk	06-563-015375-2004
660	Combustion installation	X	Tekniska Verken I Linköping AB	Cloetta HVC (HVC 45)	05-563-017183-2004
661	Combustion installation	X	Tekniska Verken I Linköping AB	FFV HVC (HVC 80)	05-563-017192-2004
662	Combustion installation	X	Tekniska Verken I Linköping AB	Kärna Brunn HVC	05-563-017185-2004
663	Combustion installation	X	Tekniska Verken I Linköping AB	Ljungsbro HVC (HVC 40)	05-563-18112-04
664	Combustion installation	X	Tierps Fjärrvärme AB	Gasolanläggningen	03-563-013882-2004
665	Combustion installation	X	Tierps Fjärrvärme AB	Oljecentralen	03-563-012932-2004
666	Combustion installation	X	Tranås Energi AB	PC Vitsippan	06-563-012614-2004
667	Combustion installation	X	Uddevalla Energi AB	Kuröd	14-563-068391-2004
668	Combustion installation	X	Uddevalla Energi AB	Rosenhäll	14-563-068392-2004

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669	Combustion installation	X	Uddevalla Energi AB	Skogslyckan	14-563-068394-2004
670	Combustion installation	X	Uddevalla Energi AB	Torp	14-563-068396-2004
671	Combustion installation	X	Uddevalla Kommun	Skansverket	14-563-069237-2004
672	Combustion installation	X	Ulricehamns Energi AB	HVC vid Simhallen	14-563-062701-2004
673	Combustion installation	X	Vallentuna Närvärme AB	Okvista Värmeverk	01-563-071241-2004
674	Combustion installation	X	Vallentuna Närvärme AB	Vallentuna Värmeverk	01-563-071269-2004
675	Combustion installation	X	Varberg Energi AB	Panncentral vid sjukhuset i Varberg	13-563-007806-2004
676	Combustion installation	X	Vattenfall AB	Bjuvs fjärrvärmecentral	12-563-41806-2004
677	Combustion installation	X	Vattenfall AB	Centralskolan - Tidaholm	14-563-054459-2004
678	Combustion installation	X	Vattenfall AB	Storfors Värmeverk	17-563-011612-2004
679	Combustion installation	X	Vattenfall AB	Swedish Match - Tidaholm	14-563-052352-2004
680	Combustion installation	X	Vetlanda Energi och Teknik AB	PC Lasarettet	06-563-012591-2004
681	Combustion installation	X	Vetlanda Energi och Teknik AB	PC Lärkträdet	06-563-012593-2004
682	Combustion installation	X	Vetlanda Energi och Teknik AB	PC Stocken	06-563-012596-2004
683	Combustion installation	X	Vetlanda Energi och Teknik AB	PC Västerleden	06-563-012599-2004
684	Combustion installation	X	Vimmerby Energi AB	Blomgatan	08-563-009614-2004
685	Combustion installation	X	Vimmerby Energi AB	Tallholmen	08-563-009612-2004
686	Combustion installation	X	Visby Energi	Skrubbs (Panna 2)	09-563-5402-04
687	Combustion installation	X	Visby Energi	Österby (panna 1)	09-563-5401-04
688	Combustion installation	X	Västerbergslagens Värme AB	FVC2 Fårbo	19-563-11293-04
689	Combustion installation	X	Västerbergslagens Värme AB	FVC6 Lasarettets panncentral eks	19-563-011297-2004
690	Combustion installation	X	Västerbergslagens Värme AB	LVC6 Högbergsskolan A	20-563-012945-2004
691	Combustion installation	X	Västerbergslagens Värme AB	LVC7 Högbergsskolan C	20-563-012946-2004
692	Combustion installation	X	Ystad Energi AB	Sandskogen	12-563-45318-2004
693	Combustion installation	X	Ystad Energi AB	Snibben	12-563-45321-2004
695	Combustion installation	X	Öresundskraft Produktion AB	Fjärrvärmecentral St Maria	12-563-46584-2004
696	Combustion installation	X	Öresundskraft Produktion AB	Fjärrvärmecentral Ättekulla	12-563-46585-2004
697	Combustion installation	X	Öresundskraft Produktion AB	Fjärrvärmecentral Ödåkra	00-563-000519-2004

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698	Combustion installation	X	Österåker Värme AB	Säby Värmeverk	01-563-071235-2004
699	Combustion installation	X	Övik Energi AB	Må deponigaspanna	22-563-014038-04
700	Combustion installation	X	Sydskraft Värme Syd AB	Björknan Mönsterås Fjärrvärme	08-563-009945-2005
701	Combustion installation	X	Sydskraft Värme Syd AB	Stolpen Mönsterås Fjärrvärme	08-563-009942-2005
703	Combustion installation		Luleå Energi AB	HVC 1 Fräsen	25-563-018644-2004
704	Combustion installation		ABB FASTIGHET AB	Energicentralen	20-563-9471-2005
705	Combustion installation	X	Affärsverken Karlskrona AB	PC Kungsmarken	10-563-006617-2005
706	Combustion installation		Kalmar Energi Värme AB	Energicentral Kalmar Tech Park	08-563-009302-2005

The list presented above will be supplemented with information on

- installations which are subject to the latest, and by the European Commission not yet approved, Swedish application on unilateral inclusion of additional installation (opt-in),
- installations which are affected by the decision to broaden the concept of combustion installation and thus will be included in the ETS from 1 January 2008,
- allocation to individual installations in accordance with the outcome of the application procedure taking place during the autumn 2006.