



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels,
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Draft

COMMISSION DECISION

of

determining, pursuant to Directive 2003/87/EC of the European Parliament and of the Council, a list of sectors and subsectors which are deemed to be exposed to a significant risk of carbon leakage

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(Text with EEA relevance)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC¹, and in particular Article 10a(13) thereof,

Whereas:

- (1) Directive 2003/87/EC, as amended by Directive 2009/29/EC², provides that auctioning should be the basic principle for allocation of greenhouse gas emission allowances.
- (2) The Community supports an ambitious international agreement on climate change that aims to limit the global temperature increase to 2°C. In the event that other developed countries and other major emitters of greenhouse gases do not participate in that international agreement, this could lead to an increase in greenhouse gas emissions in third countries where industry would not be subject to comparable carbon constraints ("carbon leakage") and undermine the environmental integrity and benefit of actions by the Community. To address the risk of carbon leakage, Directive 2003/87/EC provides that, subject to the outcome of the international negotiations, the Community should allocate allowances free of charge at 100% of the quantity determined in accordance with the measures referred to in Article 10a(1) of Directive 2003/87/EC to sectors or sub-sectors deemed to be exposed to a significant risk of carbon leakage.
- (3) By 31 December 2009 and every five years thereafter, the Commission shall determine a list of the sectors or subsectors deemed to be exposed to a significant risk of carbon leakage, hereinafter "list of sectors and subsectors", on the basis of the criteria referred to in paragraphs 14 to 17 of Article 10a of Directive 2003/87/EC.
- (4) According to Article 10a(14) of Directive 2003/87/EC, in order to determine the sectors or subsectors deemed to be exposed to a significant risk of carbon leakage the Commission shall assess, at Community level, the extent to which it is possible for the sector or subsector concerned, at the relevant level of disaggregation, to pass on the direct cost of the required allowances and the indirect costs from higher electricity prices resulting from the implementation of Directive 2003/87/EC into product prices

¹ OJ L 275, 25.10.2003, p. 32.

² OJ L 140, 5.6.2009, p. 63

without significant loss of market share to less carbon efficient installations outside the Community. These assessments shall be based on an average carbon price according to the Commission's impact assessment accompanying the package of implementation measures for the EU's objectives on climate change and renewable energy for 2020 and, if available, trade, production and value added data from the three most recent years for each sector or subsector.

- (5) In accordance with Article 10a(15) of Directive 2003/87/EC, a sector or subsector shall be deemed to be exposed to a significant risk of carbon leakage if the sum of direct and indirect additional costs induced by the implementation of that Directive would lead to a substantial increase of production costs, calculated as a proportion of the gross value added, of at least 5 %; and the intensity of trade with third countries, defined as the ratio between the total value of exports to third countries plus the value of imports from third countries and the total market size for the Community (annual turnover plus total imports from third countries), is above 10 %. In accordance with Article 10a(16) of Directive 2003/87/EC, a sector or subsector is also deemed to be exposed to a significant risk of carbon leakage if the sum of direct and indirect additional costs induced by the implementation of Directive 2003/87/EC would lead to a particularly high increase of production costs, calculated as a proportion of the gross value added, of at least 30 %, or the intensity of trade with third countries, defined as the ratio between the total value of exports to third countries plus the value of imports from third countries and the total market size for the Community (annual turnover plus total imports from third countries), is above 30 %.
- (6) In order to establish the list of sectors and subsectors which are deemed to be exposed to a significant risk of carbon leakage, the risk of carbon leakage should be assessed, as a starting point, at a 3-digit level (NACE-3 level) or, where appropriate and where the data is available, at a 4-digit level (NACE-4 level). Sectors and sub-sectors should be included on the list of sectors and subsectors using the most accurate NACE description. Some sectors not found to be exposed to a significant risk of carbon leakage at the NACE 4-level were disaggregated and a number of corresponding sub-sectors, for which certain characteristics led to a significantly different impact from the rest of the sector, were assessed.
- (7) Information necessary for making the determination on the basis of the criteria referred to in paragraphs 14 to 17 of Article 10a of Directive 2003/87/EC was collected, as of December 2008, from Member States, Eurostat, publicly and commercially available sources and industry associations. Information not provided by Member States or any other official sources has been verified. Confidential data processed by Eurostat have also been used.
- (8) The data in the Community Independent Transaction Log (CITL) are considered to be the most accurate, reliable and transparent estimation of CO₂ emissions for sectors, the activities of which were in Annex I to Directive 2003/87/EC, prior to amendment by Directive 2009/29/EC, and have therefore been used as the main source to calculate the direct cost of the allowances for those sectors.
- (9) As regards process emissions of new activities and greenhouse gases included in Annex I to Directive 2003/87/EC, as amended by Directive 2009/29/EC, for some sectors with a substantial number of small installations or installations which were excluded in periods 2005-2007 and 2008-2012 of the emissions trading scheme, or for which no CITL data was available, or where emissions could not be attributed at NACE-4 level, data have been collected from Member States and from the greenhouse

gas inventory of the Community for the relevant years. As regards the assessment of electricity consumption used for the calculation of indirect cost from higher electricity prices, no data is available from Eurostat, and the data collected directly from Member States can be considered as the most reliable data available. Regarding the estimation of gross value added, data from the Eurostat Structural Business Statistics have been used as it is considered to be the most accurate source. The data reported by Eurostat in the Comext database on intra-Community and extra-Community trade are considered as the most reliable data on the total values of exports to third countries and imports from third countries, as well as on the total annual turnover in the Community.

- (10) The assessments were based on the average carbon price according to the impact assessment of the Commission accompanying the package of implementation measures for objectives of the Community on climate change and renewable energy for 2020³. The resulting carbon price from the most relevant scenario including Joint Implementation and Clean Development Mechanism credits is EUR 30 per tonne of CO₂ equivalent.
- (11) In order to assess the direct additional costs induced by the implementation of Directive 2003/87/EC, it is necessary to take into account the amount of allowances that the sector would be required to purchase if not deemed to be exposed to significant risk of carbon leakage. In accordance with Article 10a(11) of that Directive the amount of allowances allocated free of charge to such sectors in 2013 is to be 80% of the quantity determined in accordance with Article 10a(1) and this amount is to decrease each year by equal amounts resulting in 30% free allocation in 2020 with a view to reaching 0% free allocation in 2027. The starting point for the benchmarks determined under Article 10a(1) is the average performance of the 10% most efficient installations in the sector or subsector in the Community in the years 2007-2008 and they shall take into account the most efficient techniques, substitutes and alternative production processes.
- (12) The benchmarks to be determined in accordance with Article 10a(1) of Directive 2003/87/EC are to be adopted only by the end of 2010. Assessment of direct costs on the basis of those benchmarks can therefore only be taken into account on the occasion of revision of the list of sectors and sub-sectors. It is thus necessary to estimate the amount of allowances which need to be allocated free of charge in order to determine the list of sectors and sub-sectors. These estimates have to be made at Community level and for the years 2013 and 2014. The best estimate, for the purposes of this Decision and reflecting the stringent requirements for benchmarks and the application of the linear reduction factor, is that 75% of allowances for non-exposed sectors will need to be purchased in 2013 and 2014.
- (13) The assessment of indirect cost was based on the Community average emission factor for electricity of 0.465 tonnes of CO₂ per MWh according to the Model-based Analysis of the 2008 EU Policy Package on Climate Change and Renewables⁴ used for the impact assessment of the Commission accompanying the package of implementation measures for objectives of the Community on climate change and renewable energy for 2020. The use of an average Community value is appropriate as

³ http://ec.europa.eu/energy/climate_actions/doc/2008_res_ia_en.pdf

⁴ P. Capros et al. (2008): Model-based Analysis of the 2008 EU Policy Package on Climate Change and Renewables, Primes Model – E3MLab/NTUA, June 2008
http://ec.europa.eu/environment/climat/pdf/climat_action/analysis.pdf

it is consistent with the requirement to perform the assessment at Community level and as it reflects the actual emissions linked to the electricity production in the Community.

- (14) According to Article 10a(17) of Directive 2003/87/EC, the list may be supplemented after completion of a qualitative assessment, where the relevant data is available, taking into account the extent to which it is possible for individual installations in the sector or subsector concerned to reduce emission levels or electricity consumption, including, as appropriate, the increase in production costs that the related investment may entail, for instance on the basis of the most efficient techniques; current and projected market characteristics, including when trade exposure or direct and indirect cost increase rates are close to one of the thresholds; and profit margins as a potential indicator of long-run investment or relocation decisions.
- (15) A qualitative assessment has been carried out on a number of sectors and sub-sectors that were not deemed to be exposed to carbon leakage based on the quantitative criteria set out in paragraphs 14 and 15 of Article 10a of Directive 2003/87/EC. The qualitative assessment was mainly applied to sectors not sufficiently represented in the quantitative assessment, and to sectors considered to be borderline cases or for which statistics were absent or of poor quality, and for which Member States or industry representatives had requested a qualitative analysis, based on plausible reasoning and substantiated requests. Following that assessment, some of the sectors analysed should be deemed as exposed to a significant risk of carbon leakage. The additional sectors and subsectors that have been added to the list are specified separately in the third section of the Annex to this Decision.
- (16) Other sectors and subsectors, which, under the given time constraints, have not been completely analysed on this occasion or for which data quality and availability was limited, such as for manufacture of bricks and roof tiles, will be reassessed as soon as possible according to Article 10a (13) of the Directive and - subject to the outcome of the analysis - added to the list.
- (17) A qualitative assessment has been carried out on the sector of "Finishing of textiles" (NACE code 1730), primarily due to the fact that no official trade data at the Community level is available to assess trade intensity and that all other textile sectors are highly trade intensive. The assessment demonstrated increased international competitive pressure, significant drop in production in the Community over the last years and negative or only very modest profit margins for the years evaluated, which limit the capacity of installations to invest and reduce emissions. Based on the combined impact of those factors, the sector should be deemed as exposed to a significant risk of carbon leakage.
- (18) A qualitative assessment has been carried out on the sector of "Manufacture of veneer sheets; manufacture of plywood, laminated board, particle board, fibre board and other panels and boards" (NACE code 2020). The assessment demonstrated limited scope to reduce emissions without significant increase in costs, challenging market characteristics, such as high price sensitivity and increasing trend in imports from low cost manufacturing countries, and significant impact of additional costs due to implementation of Directive 2003/87/EC on the profit margins, limiting the capacity of installations to invest and reduce emissions. Based on the combined impact of those factors, the sector should be deemed as exposed to a significant risk of carbon leakage.
- (19) A qualitative assessment has been carried out on the sector of "Manufacture of plastics in primary forms" (NACE code 2416). With respect to current market characteristics,

the assessment demonstrated a high level of integration with other parts of the chemical industry, which are deemed to be exposed to a significant risk of carbon leakage; prices set at the world market impeding unilateral price increases, and distortions of the world or Community market due to unfair commercial practices from producers in certain third countries. As regards the projected market characteristics, while already close to the 30% trade intensity threshold, the sector experiences a strong increase in imports which will continue mainly due to large new investments in the Middle East. Based on the combined impact of those factors, the sector should be deemed as exposed to a significant risk of carbon leakage.

- (20) A qualitative assessment has been carried out on the sector of "Casting of iron" (NACE code 2751), primarily due to the fact that no official trade data at the Community level are available to assess trade intensity, as the main casting products are split into different groups in the Eurostat Comext database. The assessment demonstrated limited abatement potential due to partly unavoidable process-related emissions and limited capacity to invest in abatement technologies due to significant impact of additional costs resulting from the implementation of Directive 2003/87/EC on profit margins. With respect to market characteristics, the market concentration is low, while a high level of concentration exists in the client sectors. This implies limited potential for the sector to pass through additional costs. Existing trade data from alternative sources also indicate that the casting production is increasingly traded internationally. Based on the combined impact of those factors, the sector should be deemed as exposed to a significant risk of carbon leakage.
- (21) A qualitative assessment has been carried out on the sector of "Casting of light metals" (NACE code 2753), primarily due to the fact that no official trade data at the Community level are available to assess trade intensity, as the main casting products are split into different groups in the Eurostat Comext database. With respect to market characteristics, the assessment demonstrated low market concentration and high dependence on demand from one concentrated client sector. This implies limited potential for the sector to pass through additional costs. Moreover, the sector experienced losses or only very modest margins in the evaluated years, which adversely affects the capacity to investment in abatement technologies, and which could be further exacerbated by the additional costs. Existing trade data from alternative sources also indicate that the casting production is increasingly traded internationally. Based on the combined impact of those factors, the sector should be deemed as exposed to a significant risk of carbon leakage.
- (22) When determining the list of sectors and subsectors, account should be taken, where the relevant data is available, of the extent to which third countries, representing a decisive share of global production in sectors or subsectors deemed to be at risk of carbon leakage, firmly commit to reducing greenhouse gas emissions in those sectors or subsectors to an extent comparable to that of the Community and within the same time frame, and the extent to which the carbon efficiency of installations located in those countries is comparable to that of the Community. At the current stage, only Norway, Iceland and Switzerland have made such commitments, and they do not together represent a decisive share of global production in the sectors or subsectors which are deemed to be at significant risk of carbon leakage. As regards the carbon efficiency, the relevant data necessary for the assessment is not available due to incomparability of statistical definitions and general lack of global data at the required level of disaggregation and sectoral detail. Therefore, the criteria set out in Article 10a(18) of Directive 2003/87/EC had no effect on the list of sectors and subsectors.

- (23) The assessment on which the list of sectors and subsectors is based has covered all NACE-codes from 1010 up to and including 3720, thus covering mining, quarrying and manufacturing sectors. Certain other industrial sectors, falling outside this range of NACE codes, but whose stationary installations are potentially covered by the EU ETS provisions on carbon leakage, will be analysed by the Commission during 2010. If any such industrial sector satisfies the criteria in paragraphs 14 to 17 of Article 10a of Directive 2003/87/EC it will be added to the list in the annual update.
- (24) This list applies for the years 2013-2014, subject to the outcome of the international negotiations.
- (25) Various stakeholders, including Member States, industry associations, environmental non-governmental organisations and academics have been consulted on the list of sectors and subsectors and information on the process was made available on the website of the Commission⁵.
- (26) The measures provided for in this Decision are in accordance with the opinion of the Climate Change Committee,

HAS ADOPTED THIS DECISION:

Article 1

The sectors and subsectors listed in the Annex shall be deemed to be exposed to a significant risk of carbon leakage.

Certain other industrial sectors, falling outside range of the assessed NACE codes (from 1010 to including 3720), but potentially covered by the EU ETS provisions on carbon leakage, will be analysed by the Commission during 2010. If any such industrial sector satisfies the criteria in paragraphs 14 to 17 of Article 10a of Directive 2003/87/EC it will be added to the list in the annual update.

Article 2

This Decision is addressed to the Member States.

Done at Brussels,

For the Commission
Member of the Commission

⁵ http://ec.europa.eu/environment/climat/emission/carbon_en.htm

ANNEX

Sectors and sub-sectors which, pursuant to Article 10a(13) of Directive 2003/87/EC, are deemed to be exposed to a significant risk of carbon leakage

1. At the NACE-4 level

1.1. Based on the quantitative criteria set out in paragraphs 15 and 16 of Article 10a of Directive 2003/87/EC

| NACE Code | Description |
|-----------|---|
| 1010 | Mining and agglomeration of hard coal |
| 1430 | Mining of chemical and fertilizer minerals |
| 1597 | Manufacture of malt |
| 1711 | Preparation and spinning of cotton-type fibres |
| 1810 | Manufacture of leather clothes |
| 2310 | Manufacture of coke oven products |
| 2413 | Manufacture of other inorganic basic chemicals |
| 2414 | Manufacture of other organic basic chemicals |
| 2415 | Manufacture of fertilizers and nitrogen compounds |
| 2417 | Manufacture of synthetic rubber in primary forms |
| 2710 | Manufacture of basic iron and steel and of ferro-alloys |
| 2731 | Cold drawing |
| 2742 | Aluminium production |
| 2744 | Copper production |
| 2745 | Other non-ferrous metal production |
| 2931 | Manufacture of agricultural tractors |

1.2. Based on the quantitative criteria set out in paragraph 15 of Article 10a of Directive 2003/87/EC

| NACE Code | Description |
|-----------|---|
| 1562 | Manufacture of starches and starch products |

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| 1583 | Manufacture of sugar |
| 1595 | Manufacture of other non-distilled fermented beverages |
| 1592 | Production of ethyl alcohol from fermented materials |
| 2112 | Manufacture of paper and paperboard |
| 2320 | Manufacture of refined petroleum products |
| 2611 | Manufacture of flat glass |
| 2613 | Manufacture of hollow glass |
| 2630 | Manufacture of ceramic tiles and flags |
| 2721 | Manufacture of cast iron tubes |
| 2743 | Lead, zinc and tin production |

1.3. Based on the quantitative criteria set out in point (a) of Article 10a(16) of Directive 2003/87/EC

| NACE Code | Description |
|-----------|-----------------------|
| 2651 | Manufacture of cement |
| 2652 | Manufacture of lime |

1.4. Based on the quantitative criteria set out in point (b) of Article 10a(16) of Directive 2003/87/EC

| NACE Code | Description |
|-----------|---|
| 1110 | Extraction of crude petroleum and natural gas |
| 1310 | Mining of iron ores |
| 1320 | Mining of non-ferrous metal ores, except uranium and thorium ores |
| 1411 | Quarrying of ornamental and building stone |
| 1422 | Mining of clays and kaolin |
| 1450 | Other mining and quarrying n.e.c |
| 1520 | Processing and preserving of fish and fish products |

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|------|--|
| 1541 | Manufacture of crude oils and fats |
| 1591 | Manufacture of distilled potable alcoholic beverages |
| 1593 | Manufacture of wines |
| 1712 | Preparation and spinning of woollen-type fibres |
| 1713 | Preparation and spinning of worsted-type fibres |
| 1714 | Preparation and spinning of flax-type fibres |
| 1715 | Throwing and preparation of silk, including from noils, and throwing and texturing of synthetic or artificial filament yarns |
| 1716 | Manufacture of sewing threads |
| 1717 | Preparation and spinning of other textile fibres |
| 1721 | Cotton-type weaving |
| 1722 | Woollen-type weaving |
| 1723 | Worsted-type weaving |
| 1724 | Silk-type weaving |
| 1725 | Other textile weaving |
| 1740 | Manufacture of made-up textile articles, except apparel |
| 1751 | Manufacture of carpets and rugs |
| 1752 | Manufacture of cordage, rope, twine and netting |
| 1753 | Manufacture of non-wovens and articles made from non-wovens, except apparel |
| 1754 | Manufacture of other textiles n.e.c. |
| 1760 | Manufacture of knitted and crocheted fabrics |
| 1771 | Manufacture of knitted and crocheted hosiery |
| 1772 | Manufacture of knitted and crocheted pullovers, cardigans and similar articles |
| 1821 | Manufacture of workwear |
| 1822 | Manufacture of other outerwear |
| 1823 | Manufacture of underwear |
| 1824 | Manufacture of other wearing apparel and accessories n.e.c. |

| | |
|------|--|
| 1830 | Dressing and dyeing of fur; manufacture of articles of fur |
| 1910 | Tanning and dressing of leather |
| 1920 | Manufacture of luggage, handbags and the like, saddlery and harness |
| 1930 | Manufacture of footwear |
| 2010 | Sawmilling and planing of wood; impregnation of wood |
| 2052 | Manufacture of articles of cork, straw and plaiting materials |
| 2111 | Manufacture of pulp |
| 2124 | Manufacture of wallpaper |
| 2215 | Other publishing |
| 2330 | Processing of nuclear fuel |
| 2412 | Manufacture of dyes and pigments |
| 2420 | Manufacture of pesticides and other agro-chemical products |
| 2441 | Manufacture of basic pharmaceutical products |
| 2442 | Manufacture of pharmaceutical preparations |
| 2452 | Manufacture of perfumes and toilet preparations |
| 2463 | Manufacture of essential oils |
| 2464 | Manufacture of photographic chemical material |
| 2465 | Manufacture of prepared unrecorded media |
| 2466 | Manufacture of other chemical products n.e.c. |
| 2470 | Manufacture of man-made fibres |
| 2511 | Manufacture of rubber tyres and tubes |
| 2615 | Manufacture and processing of other glass, including technical glassware |
| 2621 | Manufacture of ceramic household and ornamental articles |
| 2622 | Manufacture of ceramic sanitary fixtures |
| 2623 | Manufacture of ceramic insulators and insulating fittings |
| 2624 | Manufacture of other technical ceramic products |

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| 2625 | Manufacture of other ceramic products |
| 2626 | Manufacture of refractory ceramic products |
| 2681 | Production of abrasive products |
| 2722 | Manufacture of steel tubes |
| 2741 | Precious metals production |
| 2861 | Manufacture of cutlery |
| 2862 | Manufacture of tools |
| 2874 | Manufacture of fasteners, screw machine products, chain and springs |
| 2875 | Manufacture of other fabricated metal products n.e.c. |
| 2911 | Manufacture of engines and turbines, except aircraft, vehicle and cycle engines |
| 2912 | Manufacture of pumps and compressors |
| 2913 | Manufacture of taps and valves |
| 2914 | Manufacture of bearings, gears, gearing and driving elements |
| 2921 | Manufacture of furnaces and furnace burners |
| 2923 | Manufacture of non-domestic cooling and ventilation equipment |
| 2924 | Manufacture of other general purpose machinery n.e.c. |
| 2932 | Manufacture of other agricultural and forestry machinery |
| 2941 | Manufacture of portable hand held power tools |
| 2942 | Manufacture of other metalworking machine tools |
| 2943 | Manufacture of other machine tools n.e.c. |
| 2951 | Manufacture of machinery for metallurgy |
| 2952 | Manufacture of machinery for mining, quarrying and construction |
| 2953 | Manufacture of machinery for food, beverage and tobacco processing |
| 2954 | Manufacture of machinery for textile, apparel and leather production |
| 2955 | Manufacture of machinery for paper and paperboard production |
| 2956 | Manufacture of other special purpose machinery n.e.c. |

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|------|--|
| 2960 | Manufacture of weapons and ammunition |
| 2971 | Manufacture of electric domestic appliances |
| 3001 | Manufacture of office machinery |
| 3002 | Manufacture of computers and other information processing equipment |
| 3110 | Manufacture of electric motors, generators and transformers |
| 3120 | Manufacture of electricity distribution and control apparatus |
| 3130 | Manufacture of insulated wire and cable |
| 3140 | Manufacture of accumulators, primary cells and primary batteries |
| 3150 | Manufacture of lighting equipment and electric lamps |
| 3162 | Manufacture of other electrical equipment n.e.c. |
| 3210 | Manufacture of electronic valves and tubes and other electronic components |
| 3220 | Manufacture of television and radio transmitters and apparatus for line telephony and line telegraphy |
| 3230 | Manufacture of television and radio receivers, sound or video recording or reproducing apparatus and associated goods |
| 3310 | Manufacture of medical and surgical equipment and orthopaedic appliances |
| 3320 | Manufacture of instruments and appliances for measuring, checking, testing, navigating and other purposes, except industrial process control equipment |
| 3340 | Manufacture of optical instruments and photographic equipment |
| 3350 | Manufacture of watches and clocks |
| 3511 | Building and repairing of ships |
| 3512 | Building and repairing of pleasure and sporting boats |
| 3530 | Manufacture of aircraft and spacecraft |
| 3541 | Manufacture of motorcycles |
| 3542 | Manufacture of bicycles |
| 3543 | Manufacture of invalid carriages |
| 3550 | Manufacture of other transport equipment n.e.c. |
| 3621 | Striking of coins |
| 3622 | Manufacture of jewellery and related articles n.e.c. |

| | |
|------|------------------------------------|
| 3630 | Manufacture of musical instruments |
| 3640 | Manufacture of sports goods |
| 3650 | Manufacture of games and toys |
| 3661 | Manufacture of imitation jewellery |
| 3662 | Manufacture of brooms and brushes |
| 3663 | Other manufacturing n.e.c. |

2. Beyond NACE-4 level based on the quantitative criteria set out in paragraphs 15 and 16 of Article 10a of Directive 2003/87/EC

| Prodcom Code | Description |
|--------------|---|
| 15331427 | Concentrated tomato puree and paste |
| 155120 | Milk and cream in solid forms |
| 155153 | Casein |
| 155154 | Lactose and lactose syrup |
| 15891333 | Dry bakers' yeast |
| 24111150 | Hydrogen (including the production of hydrogen in combination with syngas). |
| 24111160 | Nitrogen |
| 24111170 | Oxygen |
| 243021 | Prepared pigments, opacifiers and colours, vitrifiable enamels and glazes, engobes, liquid lustres and the like; glass frit |
| 24621030 | Gelatin and its derivatives; isinglass (excluding casein glues and bone glues) |
| 261411 | Slivers, rovings, yarn and chopped strands, of glass fibre |
| 26821400 | Artificial graphite, colloidal, semi-colloidal graphite and preparations |
| 26821620 | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials and mixtures thereof |

3. At NACE-4 level based on the qualitative criteria set out in paragraph 17 of Article 10a of Directive 2003/87/EC

| NACE Code | Description |
|-----------|---|
| 1730 | Finishing of textiles |
| 2020 | Manufacture of veneer sheets; manufacture of plywood, laminboard, particle board, fibre board and other panels and boards |
| 2416 | Manufacture of plastics in primary forms |
| 2751 | Casting of iron |
| 2753 | Casting of light metals |