

40 C.F.R. § 98.382

GHGs to report.

Suppliers of coal-based liquid fuels must report the CO_2 emissions that would result from the complete combustion or oxidation of fossil-fuel products (besides coal or crude oil) produced, used as feedstock, imported, or exported during the calendar year. Additionally, producers must report CO_2 emissions that would result from the complete combustion or oxidation of any biomass co-processed with fossil fuel-based feedstocks.

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