

Last updated: date (01/06/2014)

1 Implementation of Tracking Systems

1.1 Electricity Disclosure

In Flanders disclosure is implemented through the Energy Decree (*Energiedecreet*) and the Energy Decision (*Energiebesluit*). Both the Decree and the Decision are comprehensive texts that wrap up all the existing legislation that existed before without changing the content (apart from some minor changes). The Decree has been voted on May 8, 2009 and entered into force on January 1, 2011.

The correct new references are:

- Art. 7.4.1. of the Decree;
- Art. 6.3.1 – Art. 6.3.5. of the Decision.

The principles of disclosure rely on the text of the Decision regarding the “Public Service Obligations with respect to the rational use of energy”, which dates from March 2002. Between 2002 and 2010 the text has been changed a number of times, but without fundamental modifications.

The regulator VREG has been appointed as competent body.

In Flanders the attributes that should be disclosed are:

- the energy source in the fuel mix;
- information on environmental consequences of electricity production, at least covering CO₂-emissions and radioactive waste.

However, in reality only the first item has been under regulatory supervision, since the Decree prescribes that secondary legislation would have to specify the obligation with respect to environmental information, and this legislation has never been published. VREG will propose to complete the legislation.

Within the disclosure statement the following energy sources have to be distinguished:

- renewable;
- high-efficiency combined heat and power (strictly spoken, this is not a source but a technology);
- fossil;
- nuclear;
- unknown origin.

The renewable sources include wind, solar, geothermal, gulf, tidal, hydro, biomass, landfill gas, sewage gas and other biogas. This distinction is not mandatory in the disclosure statement.

For renewable energy, the GO is the only tracking instrument allowed. Electricity can only be sold as green (or a similar branding) if a corresponding number of GO's is cancelled. Cancellation of GO's is also required for the renewable part of the disclosure statement on bills.

The same holds for HE-CHP produced in Flanders.

For all other sources (HE-CHP outside of Flanders, fossil and nuclear), the disclosure is based on production statistics of the production park where the supplier sources electricity (in which renewable and Flemish HE-CHP have to be filtered out). The methodology is explained in section 1.1.3.

When the energy source of supplied electricity is unknown for >5%, the figures from the RE-DISS Residual Mix for Belgium are used, where RES-E is filtered out.

Disclosure is needed both for the product as well as for the company mix and is done annually for the previous calendar year.



Summary of findings for Belgium Flanders

The timing of the current legislation is not very practical. In theory suppliers have to use the new mixes as of March 1st every year, but at that date there often is still a bit of discussion regarding the allocation of consumption in the previous year. In reality disclosure reporting deadline for suppliers is 15 March. For the suppliers with an unknown part of the energy source of >5%, the numbers are corrected when the RE-DISS residual mix for Belgium is available mid May.

The suppliers portfolio is determined for Flanders. Some suppliers prefer to have a portfolio for the whole of Belgium. Since the legislation in the other regions is based on the same principles, this can be facilitated by the respective regulators, although the different timings may complicate the disclosure calculations.

1.1.1 Disclosure Figures

Table 1 gives an overview of the RE-part of the disclosure for all suppliers aggregated, highlighting the green-washing effect, that is explained in Section 1.2.1.

Table 1: Aggregated disclosure figures for RE sources¹

Year	MWh	%
2005	2,697,318	6
2006	3,483,621	7
2007	8,180,138	17
2008	10,204,609	22
2009	19,807,229	45
2010	22,763,570	51
2011	23,922,411	54
2012	22,398,684	52
2013	13.141.341	30

The disclosure figures for 2013 are shown in Table 2.

¹ Figures extracted from the VREG report: “*Brandstofmix 2012*”, <http://www.vreg.be/rapp-2013-04>

Table 2: Disclosure 2013²

Supplier	Name product	Share of product in total supply	% RE	% HE-CHP	% fossil	% nuclear	% unknown
Belgian Eco Energy NV	Employee Fix Elektriciteit	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Axpo Benelux SA	Belpex	23.71%	0.00%	0.00%	32.77%	67.23%	0.00%
	Endex	76.29%	0.00%	0.00%	32.77%	67.23%	0.00%
	Totaal	100.00%	0.00%	0.00%	32.77%	67.23%	0.00%
Belpower International NV	Uitsluitend groene elektriciteit voor particulieren (a) en professionelen (b) in Vlaanderen voor 1, 2, of 3 jaar.	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Delta Energy Belgium NV	Endex	28.91%	0.00%	0.00%	32.77%	67.23%	0.00%
	Belpex	71.09%	0.00%	0.00%	32.77%	67.23%	0.00%
	Totaal	100.00%	0.00%	0.00%	32.77%	67.23%	0.00%
E.On Belgium NV	E.On Standaard	72.52%	0.00%	0.00%	90.57%	0.00%	9.43%
	E.On Groen	27.48%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	27.48%	0.00%	65.67%	0.00%	6.84%
E.ON Global Commodities SE	-	100.00%	0.00%	0.00%	39.05%	60.95%	0.00%
	Totaal	100.00%	0.00%	0.00%	39.05%	60.95%	0.00%
Elektriciteitsbedrijf Merksplas (EBEM) BVBA	Ebem Groen 12	79.07%	100.00%	0.00%	0.00%	0.00%	0.00%
	Ebem Groen Vast 1.0	4.06%	100.00%	0.00%	0.00%	0.00%	0.00%
	Ebem Hoogspanning	16.87%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%

² Figures extracted from the VREG report: "Brandstofmix 2013", <http://www.vreg.be>

Supplier	Name product	Share of product in total supply	% RE	% HE-CHP	% fossil	% nuclear	% unknown
Ecopower cvba	Ecopower elektriciteit hernieuwbare energie	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
EDF Luminus NV	Luminus Eco+ (Pro); Optimum Groen; Fix Groen; Market Watcher Groen; Endex Comfort Groen; Endex Click Groen; Price Protection Groen; Endex Flex Groen	24.06%	100.00%	0.00%	0.00%	0.00%	0.00%
	Luminus Endex 30% groen	0.85%	30.00%	0.00%	17.85%	52.15%	0.00%
	Luminus Actief+ (Pro) ; Luminus Click (Pro) ; euNeed-It (Pro) ; Fix (Pro); Essential; Optimal; Sociaal Tarief; Benefit; Partner; Optimum; Fix; Market Watcher; Endex Comfort; Endex Click; Price Protection; Endex Flex	75.09%	0.00%	3.76%	24.54%	71.70%	0.00%
	Totaal	100.00%	24.32%	2.82%	18.58%	54.28%	0.00%
Electrabel NV	Alpenergie/Garanty of Origin	9.89%	100.00%	0.00%	0.00%	0.00%	0.00%
	Electrabel	90.11%	0.00%	5.80%	22.78%	68.03%	3.39%
	Totaal	100.00%	9.89%	5.23%	20.53%	61.30%	3.05%
Electrabel Solutions NV	Customer Electrabel GroenPlus, Electrabel Green, Electrabel ActiveGreen, Electrabel Select Groen, Electrabel Select Smart Groen, Electrabel Professional Groen, Green Pro, ActiveGreen Pro, Select Pro Groen, Select Pro Smart Groen, Electrabel Direct Groen, Electrabel Impact Groen, AlpEnergie	21.16%	100.00%	0.00%	0.00%	0.00%	0.00%

Supplier	Name product	Share of product in total supply	% RE	% HE-CHP	% fossil	% nuclear	% unknown
	Electrabel EnergyPlus, Electrabel Optibudget, Electrabel FixPlus, FixOnline, Electrabel Easy, Electrabel Select, Electrabel Professional, Easy Pro, Select Pro, Electrabel Direct, Electrabel Impact, Electrabel sociaal tarief, Electrabel Leegstand	78.84%	0.00%	5.80%	22.78%	68.03%	3.39%
	Totaal	100.00%	41.72%	0.00%	0.00%	0.00%	0.00%
Electrawinds Distributie NV	Levering eigen installaties	100.00%	0.00%	0.00%	32.77%	67.23%	0.00%
	Totaal	100.00%	0.00%	0.00%	32.77%	67.23%	0.00%
Elegant BVBA	Lokale groene stroom	68.68%	100.00%	0.00%	0.00%	0.00%	0.00%
	Lokale groene stroom (KZ)	31.32%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Elexys NV	Elexys	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Elindus BVBA	Elindus Vast 1/2/3	100.00%	0.00%	0.00%	32.77%	67.23%	0.00%
	Totaal	100.00%	0.00%	0.00%	32.77%	67.23%	0.00%
Endesa Energía Sociedad Anónima Unipersonal	Vaste Prijs	100.00%	0.00%	0.00%	33.00%	67.23%	0.00%
	Totaal	100.00%	0.00%	0.00%	32.77%	67.23%	0.00%
Eneco België BV	Producten B2C&B2B	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
ENERGIE 2030 Agence	CPE	85.71%	100.00%	0.00%	0.00%	0.00%	0.00%
	100% GR	12.50%	100.00%	0.00%	0.00%	0.00%	0.00%
	100% GR+100%GSC	1.79%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%

Supplier	Name product	Share of product in total supply	% RE	% HE-CHP	% fossil	% nuclear	% unknown
Energie I&V België BVBA	Energie I&V BE	100.00%	0.00%	0.00%	32.77%	67.23%	0.00%
	Totaal	100.00%	0.00%	0.00%	32.77%	67.23%	0.00%
Energy Cluster	EC Retail Green	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
eni gas&power NV	Budget,Budget 3,Elec Soc Fix,Flex,POWER BASIC,Weekend Plus,EASY,Indexed,SAFE	28.61%	0.00%	0.00%	32.77%	67.23%	0.00%
	Confort1,Confort3	11.22%	50.00%	0.00%	16.38%	33.62%	0.00%
	Comfort	0.00%	60.00%	0.00%	13.11%	26.89%	0.00%
	Nature,Nature 3,POWER RELAX,POWER RELAX 3,ECO- EASY,ECO-SAFE	60.17%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	65.78%	0.00%	11.21%	23.01%	0.00%
Enovos Luxembourg SA	100% GREEN	14.85%	100.00%	0.00%	0.00%	0.00%	0.00%
	Power 4 Belgium	85.15%	0.00%	0.00%	100.00%	0.00%	0.00%
	Totaal	100.00%	14.85%	0.00%	85.15%	0.00%	0.00%
Essent Belgium NV	Essent Groen	81,27%	100.00%	0.00%	0.00%	0.00%	0.00%
	Essent Grijs	18,73%	0.00%	0.00%	32.77%	67.23%	0.00%
	Totaal	100.00%	81.27%	0.00%	6.14%	12.59%	0.00%
LAMPIRIS NV	100% groen	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
OCTA+ Energie NV	Vast	63.19%	100.00%	0.00%	0.00%	0.00%	0.00%
	Variabel	36.81%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Powerhouse BV	Fixed E	72.39%	91.08%	0.00%	2.92%	6.00%	0.00%

Supplier	Name product	Share of product in total supply	% RE	% HE-CHP	% fossil	% nuclear	% unknown
	Relax E	23.34%	100.00%	0.00%	0.00%	0.00%	0.00%
	Flex E	4.27%	0.00%	0.00%	32.77%	67.23%	0.00%
	Totaal	100.00%	89.27%	0.00%	3.52%	7.21%	0.00%
Scholt Energy Control NV	Belpex/Endex, Belpex gewogen, 100% Belpex Ongewogen, 100% Endex	100.00%	53.87%	0.00%	15.11%	31.02%	0.00%
	Totaal	100.00%	53.87%	0.00%	15.11%	31.02%	0.00%
Trevion NV	Groene energie van hier	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Wase wind CVBA	Wase Windstroom	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
Watz BVBA	100% Belgisch Groen	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
WE POWER NV	BASIS	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
	Totaal	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%

1.1.2 Environmental Information

Environmental information will be specified in secondary legislation and as mentioned earlier, specifications have not yet been defined.

1.1.3 Suppliers Fuel-Mix Calculations

Calculations are done on an annual basis by the regulator VREG. VREG uses a standard questionnaire to be filled out by all suppliers (shown in Table 3)

The share 'H' of electricity from renewable sources is determined based upon the number of cancelled RE-GO's. In the same way, the share 'W' of electricity from HE-CHP in the Flemish region is determined based upon the number of cancelled CHP-GO's.

For the determination of the share of electricity which is NOT derived from renewable sources or HE-CHP in Flanders, declarations have to be used for the production park of all producers that have contractual relations with the supplier. This figure has to be corrected for the renewable sources and the Flemish HE-CHP. This is done as shown in the formulae:

Share of electricity which is NOT derived from renewable sources or HE-CHP in Flanders in the production park (uncorrected) =

$$NH_p = \sum_i (A_i \times C_{1i} + A_i \times C_{2i} + A_i \times C_{3i} + A_i \times C_{4i}) \quad (\text{cfr. Table 3})$$

Share of electricity from renewable sources = H

Share of electricity from Flemish HE-CHP = W

Corrected share of electricity which is NOT derived from renewable sources or HE-CHP in Flanders, to be used for disclosure =

$$NH_f = 1 - H - W$$

Share of electricity from fossil sources to be used for disclosure =

$$\%Fossil = [\sum_i (A_i \times C_{2i})] \times (NH_f/NH_p)$$

Share of electricity from nuclear sources to be used for disclosure =

$$\%Nuclear = [\sum_i (A_i \times C_{3i})] \times (NH_f/NH_p)$$

Share of electricity from unknown sources to be used for disclosure =

$$\%Unknown = [\sum_i (A_i \times C_{4i})] \times (NH_f/NH_p)$$

Share of electricity from HE-CHP outside of Flanders =

$$\%HE-CHP \text{ outside Flanders} = [\sum_i (A_i \times C_{1i})] \times (NH_f/NH_p)$$

Share of electricity from HE-CHP to be used for disclosure =

$$\%HE-CHP \text{ outside Flanders} + W$$

Table 3: Suppliers questionnaire

Producers (1 to i)	% share of this producer (Ai)	% RES (Hi)	% HE-CHP in Flanders, excl.RES (Wi)	% HE-CHP outside Flanders (Ci)	% Fossil (C2i)	% Nuclear (C3i)	% Unknown (C4i)
a							
b							
...							
i							

1.1.4 Acceptance of GOs

Flanders has a disclosure system in place which transposes the RES Directive, with an electronic register for the issuance, transfer and cancellation of issued GO. The GO system implemented in Flanders is an EECS system.

In terms of recognising GO, Flanders only recognise EECS GO as reliable. As the GO system in place is based on EECS the acceptance of foreign GO for disclosure are the ones set up in EECS protocol. These criteria are set in: <http://www.vreg.be/besl-2011-7>.

1.2 Guarantees of Origin for Electricity from Renewable Energy Sources and High-Efficient Cogeneration

1.2.1 RE-GO and CHP-GO System

Legislation of RE-GO's and CHP-GO's are now included in the same Energy Decree and Energy Decision, that was mentioned in previous section for disclosure. As the Energy Decision is quite comprehensive, no further regulation on both RE-GO's and CHP-GO's is needed.

The correct new references are:

- Art. 7.1.5. of the Decree;
- Art. 6.1.17 – Art. 6.1.22. of the Decision.

The regulator VREG has been appointed as competent body for both systems as well.

The system has been fully operational for several years now; it is coupled to a support system based on tradable certificates, but VREG has proposed to decouple both certificates as of the beginning of 2013.

The RE-GO system is EECS-compliant. The CHP-GO system is not fully in line since the CHP-GO's do not carry information on CO₂-emissions, as is required by EECS.

VREG is maintaining the electronic GO-registry, which also covers the coupled support certificates. All producers and suppliers have free access to it. The registry has two underlying databases with a similar structure, one for RE-GO, the other for CHP-GO.

GO's can be freely transferred, including imports and exports.

The imports can be used for the disclosure statement. Since suppliers can take advantage of an exemption of a part of a federal energy levy when they supply electricity from RE sources or HE-CHP, a lot of green-washing occurs, which has been notified to the federal minister by all Belgian regulators.

Exports are possible, but rare, since the support part of the certificate is cancelled at the moment of export (GO part has to be used prior to support part).

Cancellation of the GO part is done according to EECS rules.

With the transposition of the Directive 2009/28/EC some minor changes have been implemented for the GO system: the lifetime of a GO has been shortened to 1 year instead of 5 years and the information on it is to be completed. Other changes (such as the decoupling of the support and the GO part of the certificate) are envisaged for the coming year (2013).

Support and disclosure use a different part of the certificate, and supported electricity gets a GO as well. Therefore, there is no allocation rule needed to determine which customers get the supported electricity.

1.2.2 GO statistics

The following table provides an overview of the EECs-GO activities in Flanders in 2011 and 2012

Table 4: National EECS GO Statistics for Flanders as published by AIB for 2011 and 2012

Transaction Type	Volume [MWh]	
	2011	2012
Issue	2,632,040	4339,501
Export	1,456,234	4,139,100
Import	24,155,055	32,135,506
Cancel	24,534,446	22,635,136

VREG publishes issued CHP-certificate figures on its website and CHP-GO figures. The former should be considered as support certificates and do not match with the number of issued CHP-GO's. There is no 1-on-1 relation between CHP support certificates and CHP-GO's, because the former is measured in MWh primary energy savings, and the latter in MWh electricity production. The ratio between these figures depends on the CHP technology used and the electrical and thermal efficiency of the installation.

The following table provides an overview of CHP-GO activities in Flanders in the period 2007-2012.

Table 5: CHP-GO statistics: issues CHP-GO³

Year	Issued CHP-GO
2012	1,468,014
2011	1,491,965
2010	1,454,592
2009	1,001,607
2008	757,415
2007	213,060
Total	6,386,653

1.3 RES-E Support Schemes

The support scheme is based on tradable certificates. These certificates are granted to the producers for every MWh of renewable production. For commissioning dates after 2013, there is a 'banding system', where calculation of the amount of support certificates depends of the amount of support needed

³ Figures extracted from table 29 of the VREG Report: "Marktrapport 2013", extracted at: http://www.vreg.be/sites/default/files/rapporten/marktrapport_2013_0.pdf

(standard categories for every type of technology). Every supplier has a quota obligation, which is proportional to the amount of electricity supplied in the previous calendar year. These quotas are determined by the Parliament:

When the obligation is not met, an administrative fine is imposed. This fine is also determined by the Parliament. Actually, it is fixed at 100.00 €/missing certificate.;

There are two corrections to this mechanism:

- there is a reduction for the electricity supplied to large companies, depending on the sector they work in (- 25% between 20 and 100 GWh and – 50% for the share above 100 GWh) and for public transport;
- there is a minimum value of the support certificate determined by technology; if the market value is less than this minimum value, the certificates have to be bought by the grid operator at the minimum value (this is actually the case for PV-electricity). grid operators sell the certificates back on the market and can recover their costs through their tariffs.

Recently, the system has been changed in such a way that a factor is applied to the number of MWh produced. The number of certificates per MWh will no longer be 1 for all installations. This factor will be determined for every energy source by the and regularly adapted. The goal is to avoid windfall profits.

A similar quota obligation exists for HE-CHP as well, for the amount of primary energy saved by cogeneration, compared to separate production of the same amount of electricity and heat. HE-CHP from biomass gets both types of support, but only one GO. The support for HE-CHP is not based on the produced electricity, but on the energy savings through cogeneration.

1.4 Other RES Support Schemes

Support for RES-Heating will not be based on a certificate scheme, but directly on the basis of the production data. A call will be organised and the installations claiming the lowest production support will get supported.

2 Proposals for Improvement of the Tracking System

2.1 Proposals regarding general regulation on tracking systems

As from the opening of the market the tracking of green electricity has been based on the use of the GO, and is under the control of the regulator. This has the advantage that the disclosure system is reliable, but it still is incomplete. Suggestions for completion of the tracking system and the information towards consumers are listed up in the next two sections.

2.2 Proposals regarding Disclosure

The general principle of disclosure, as set forth in the Energy decree, is in line with the prescriptions of the Directive 2009/72/EC.

However, the practical procedure described in the Energy decision has to be amended. The following are proposals to improve the disclosure system according to the RE-DISS BPR:

- BPR [22]: Full disclosure schemes should be implemented, including the disclosure of CO₂ emissions and radioactive waste. The suppliers have to know how to apply the information obligation relating to the environmental consequences of electricity production.
- BPR [25]: Flanders should provide a Residual Mix (RM) as a default set of data for disclosure of energy volumes for which no attributes are available based on cancelled GO or based on other Reliable Tracking Systems. The use of uncorrected generation statistics (e.g. on national or UCTE, Nordel etc. levels) should be avoided. In fact Flanders use the Belgian Residual Mix calculated by RE-DISS without the RES-E share.

2.3 Proposals regarding RE-GO and CHP-GO

The RE-GO system and the CHP-GO system are quite advanced and can be maintained with the small amendments introduced through the implementation of the following BPRs:

- BPR [5b]: The deadline for cancellations of GO in Flanders from year X should be set to the 31st March of year X+1. At the moment in Flanders monthly GO cancellation is required for RES-E. If everything is on track, the deadline for GO cancellation should be 23 working days after the end of the month of supply. Due to technical reasons, there is often a delay of +/- 2 months. 15th of March is the deadline for disclosure reporting, so well before that GO cancellation of the previous year is concluded.
- BPR [6]: Clear rules for expired GO's should be implemented.
- BPR [8]: Develop clear guidelines for refusal of GO's.
- BPR [15b]: The GO for a renewable CHP-installation should combine all elements of information (RES-GO and CHP-GO).

2.4 Proposals regarding Acceptance of GO

Regarding acceptance of GO the following should be considered:

- Within the rules set by the respective Directives, Flanders should consider establishing their criteria for the acceptance of imported GO for purposes of disclosure:
 - These criteria should address imports at least from all EU member states, other members of the European Economic Area (EEA) and Switzerland. The parties to the Energy Community Treaty should be considered as well, as soon as GO imports from these countries become relevant.
- The recognition of GO from other countries should be rejected in case that these countries have not implemented an electricity disclosure system.
- The recognition of GO from other countries should be rejected in case that the country which has issued the GO or the country which is exporting the GO have not implemented adequate measures which effectively avoid double counting of the attributes represented by the GO. Such adequate measures should ensure the exclusivity of the GO for representing the attributes of the underlying electricity generation, implement clear rules for disclosure, establish a proper Residual Mix or equivalent measures, and ensure their actual use. Furthermore, the adequate measures should ensure that attributes of exported GO are subtracted from the Residual Mix of the exporting country and cannot be used for disclosure at any time in the issuing or the exporting country by explicit mechanisms, unless the GO is re-imported and cancelled there.

Regarding acceptance of GO the following BPR should be implemented:

- BPR [21]: Flanders should cooperate with other European countries in order to establish a register of their decisions taken regarding the acceptance of imported GO, which gives guidance to other competent bodies and also provides transparency for market actors.

2.5 Further proposals regarding Disclosure

- BPR [40]: There should be clear rules for the claims which suppliers of e.g. green power can make towards their consumers. There should be rules on how the "additionality" of such products can be measured (the effect which the product has on actually reducing the environmental impact of power generation), and suppliers should be required to provide to consumers the rating of each product based on these rules.
- BPR [41]: Claims made by suppliers and consumers of green or other low-carbon energy relating to carbon emissions or carbon reductions should also be regulated clearly. These regulations

should avoid double counting of low-carbon energy in such claims. A decision needs to be taken whether such claims should adequately reflect whether the energy purchased was “additional” or not.

- BPR [42]: In case that suppliers are serving final consumers in several countries rules must be developed and implemented consistently in the countries involved on whether the company disclosure mix of these suppliers should relate to all consumers or only to those in a single country.

2.6 Matrix of disclosure related problems and country-specific proposals

Problem	Country-specific proposal
Possible double counting in different explicit tracking instruments	BPRs: [8],
Double counting of attributes in implicit tracking mechanisms	BPRs: [5b], [6], [21], [25],
Double counting within individual supplier's portfolio	BPR: [42]
Loss of disclosure information	BPRs: [15b], [22]
Intransparency for consumers	BPRs: [40], [41], [42]
Leakage of attributes and/or arbitrage	BPRs: [5b], [6]
Unintended market barriers	BPRs: [8],

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