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NATIONAL STANDARD OF THE PEOPLE'S REPUBLIC OF CHINA

GB/T 32151.27-2024

Requirements of the greenhouse gas emission accounting and reporting - Part 27: Land transportation enterprise

温室气体排放核算与报告要求 第27部分：陆上交通运输企业

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Foreword

This document is in accordance with the provisions of GB/T 1.1-2020 "Guidelines for standardization work Part

1.Structure and drafting rules for standardization documents" Drafting. This document is Part 27 of GB/T 32151.GB/T 32151 has been published in the following parts.

1.Power generation enterprises;

2.Grid enterprises;

3.Magnesium smelting enterprises;

4.Aluminum smelting enterprises;

5.Iron and steel production enterprises;

6.Civil aviation enterprises;

7.Flat glass production enterprises;

8.Cement production enterprises;

9.Ceramic production enterprises;

10.Chemical production enterprises;

11.Coal production enterprises;

12.Textile and clothing enterprises;

1 Scope

GB/T 32151.27-2024 is the land transport part of the Chinese greenhouse gas accounting and reporting series, covering road and rail freight and passenger operators. Its accounting problem is the boundary rather than the arithmetic: a haulier's emissions are the fuel burnt by vehicles it may own, lease or subcontract, on journeys that may be partly empty, and the choice of what belongs in the inventory determines the answer more than any emission factor does. The standard sets that boundary for a land transport enterprise, the measurement and monitoring requirements, which in practice means fuel purchase and telematics records, the calculation steps and methods for the vehicle fleet, for the fixed facilities and for purchased electricity including the traction power of electrified rail and the charging of electric vehicles, the data quality management and the content and format of the report, with informative annexes giving the reporting template and the default parameter values. As Chinese logistics customers begin to demand scope 3 data, this is the method their suppliers will use. It takes effect on 1 May 2025.

This document specifies the accounting boundaries, accounting steps and accounting procedures for the accounting and reporting of greenhouse gas emissions by land transportation enterprises. Methodology, data quality management, report content and format. This document is applicable to the accounting and reporting of greenhouse gas emissions by land transportation enterprises, including those engaged in road freight transport, road passenger transport, Land transportation companies whose main businesses include transportation by land, urban bus and tram, urban rail transportation, taxi transportation, and railway transportation Enterprises can calculate greenhouse gas emissions according to the methods provided in this document and prepare corporate greenhouse gas emissions reports.

2 Normative references

The contents of the following documents constitute the essential clauses of this document through normative references in this document. For referenced documents without a date, only the version corresponding to that date applies to this document; for referenced documents without a date, the latest version (including all amendments) applies to This document.

GB 17167 General Rules for the Provision and Management of Energy Metering Instruments in Energy-consuming Units

GB/T 19596-2017 Electric Vehicle Terminology

GB/T 32150 General Rules for Accounting and Reporting of Greenhouse Gas Emissions by Industrial Enterprises

3 Terms and Definitions

The terms and definitions defined in GB/T 32150, GB/T 19596-2017 and the following apply to this document.

3.1 Greenhouse gas The natural and human-induced atmospheric gases that absorb and emit gases generated by the Earth's surface, atmosphere, and clouds. The gaseous component of radiation with wavelengths in the infrared spectrum.

Note. The greenhouse gases referred to in this document include only carbon dioxide (CO2). [Source: GB/T 32150-2015, 3.1, with modifications]

3.2 reporting entity A legal entity that engages in carbon emissions or an independent accounting unit that is deemed to be a legal entity. [Source: GB/T 32150-2015, 3.2, with modifications]

3.3 Enterprises engaged in all road freight transport activities.

3.4 Enterprises engaged in all road passenger transport activities.