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**NATIONAL STANDARD OF THE
PEOPLE'S REPUBLIC OF CHINA**

GB/T 32151.31-2024

**Requirements of the greenhouse gas emissions accounting
and reporting - Part 31: Wood industry enterprise**

温室气体排放核算与报告要求 第31部分：木材加工企业

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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 31 of GB/T 32151 Greenhouse Gas Emissions Accounting and Reporting Requirements. Lower part.

1. Power generation enterprises;
2. Grid enterprises;
3. Magnesium smelting enterprises;
4. Aluminium 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 32151.31-2024 is the wood processing part of the Chinese greenhouse gas accounting and reporting series. The sector has an accounting problem that most do not: a large part of its energy comes from burning its own residues, bark, sawdust and offcuts, whose carbon dioxide is biogenic and reported separately rather than counted, while the drying kilns and hot presses that consume most of the heat also emit from the adhesives and finishes applied. The carbon stored in the product itself is a further question the standard has to place. It sets the accounting boundary of a wood processing enterprise, the measurement and monitoring requirements, the calculation steps and methods for the fossil fuel combustion, the biomass combustion reported separately, the process emissions and the purchased energy, the data quality management and the content and format of the report, with informative annexes giving the reporting template and the default parameter values. It takes effect on 1 July 2025.

This document defines the terms and definitions related to the accounting and reporting of

greenhouse gas emissions from wood processing enterprises, establishes general accounting principles, and It defines the measurement and monitoring requirements, data quality management, report content and format, and describes the accounting steps and methods. This document applies to greenhouse gas emissions from production enterprises whose main business is to produce related products using wood and wood materials as their main raw materials. Quantity accounting and reporting, for reference by manufacturers of bamboo, rattan, palm, straw and other products.

2 Normative references

The contents of the following documents constitute 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/T 213 Method for determination of calorific value of coal

GB/T 384 Determination of calorific value of petroleum products

GB/T 6422 Guidelines for energy testing of energy-consuming equipment

GB/T 11062 Calculation method for calorific value, density, relative density and Wobbe index of natural gas

GB/T 15316 General technical rules for energy conservation monitoring

GB/T 22723 Determination of energy of natural gas

GB/T 32150-2015 General principles for accounting and reporting of greenhouse gas emissions from industrial enterprises

3 Terms and definitions

The terms and definitions defined in GB/T 32150-2015 and the following apply to this document.

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

Note. Greenhouse gases in this document include carbon dioxide (CO₂) and methane (CH₄). [Source: GB/T 32150-2015, 3.1]

3.2 reporting entity A legal entity that emits greenhouse gases or an independent accounting unit that is deemed to be a legal entity. [Source: GB/T 32150-2015, 3.2]

3.3 A legal entity or an independent accounting unit deemed to be a legal entity that uses

wood and wood materials as its main raw materials and produces related products as its main business.

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