



## CO<sub>2</sub> PERFORMANCE LADDER

# Harmonisation act 5

### Subject:

Size category CPT companies

### context:

For determining the size of a certificate holder, the CO<sub>2</sub> emissions serve as a reference, whereby a distinction is made between the emissions of certificate holders in the category 'services' and in the category 'works/supplies' (see §4.1, p. 27 in Handbook 3.1). Nevertheless, it is not immediately clear to all business sectors which category they belong to. This applies, for example, to companies that provide consultancy work (services) in combination with the use of heavy equipment (works/deliveries). This issue is particularly relevant for companies that carry out CPT investigations.

### Harmonisation act:

Companies that carry out CPT studies (NACE code 71.12) belong in the 'services' category. This means that the CO<sub>2</sub> Performance Ladder remains in line with the EC Directives 2004/17 and 2004/18 (as prescribed in the footnote on p. 27 in Handbook 3.1).

### Date of publication Harmonisation act:

21 October 2021

### Transition period:

N.a.