

# **Updating chapter 3B**

Accounting for manure exports

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## Updates to 3B

- No changes to EFs
- Most changes have been updates of weblinks and other references to data and information sources
- Some editing of text to improve clarity and movement of text to eliminate duplication and improve coherence

# Updates to 3B

- New text in 3.4.5 ‘Activity data’
- Guidance on reporting of emissions from livestock manure exported or imported
  - emissions arising in the exporting country, e.g. during housing, to be reported by exporting country
    - in 3B
  - but emissions arising after exporting, e.g. following any further storage and spreading, to be reported by importing country
    - in 3B or 3D

## Updates to 3B

- New text in 4.2 ‘Avoiding double counting’
- Guidance to make absolutely clear which categories on animals are to be included in 3B
  - animals must be largely managed by humans
  - inclusion is related to management and not to species
  - animals must be primarily kept for producing agricultural products (meat, milk, fibre, feathers etc)