

(b) The annual reference emission is calculated as follows:

(i) The total mass of solids in the quantity of coating and/or ink, varnish or adhesive consumed in a year is determined. Solids are all materials in coatings, inks, varnishes and adhesives that become solid once the water or the volatile organic compounds are evaporated;

(ii) The annual reference emissions are calculated by multiplying the mass determined as in subparagraph (i) by the appropriate factor listed in the table below. The competent authorities may adjust these factors for individual installations to reflect documented increased efficiency in the use of solids.

Activity	Multiplication factor for use in subparagraph (b)(ii)
Rotogravure printing; flexography printing; laminating as part of a printing activity; printing; varnishing as part of a printing activity; wood coating; coating of textiles, fabric, film or paper; adhesive coating	4
Coil coating; vehicle refinishing	3
Food contact coating; aerospace coating	2.33
Other coatings and rotary screen printing	1.5

(iii) The target emission is equal to the annual reference emission multiplied by a percentage equal to:

- (The fugitive emission value + 15), for installations in the following sectors:
- Vehicle coating (solvent consumption < 15 Mg/year) and vehicle refinishing;
- Metal, plastic, textile, fabric, film and paper coating (solvent consumption between 5 and 15 Mg/year);
- Coating of wooden surfaces (solvent consumption between 15 and 25 Mg/year).
- (The fugitive emission value + 5) for all other installations;

(iv) Compliance is achieved if the actual solvent emission determined from the solvent management plan is less than or equal to the target emission.