**The ‘production’ approach** calculates emissions according to where emissions are produced. This is relatively easy to calculate and allocate to national accounts, however, it does not account for products that are made elsewhere and imported.

**The ‘end-user’ approach** calculates emissions according to where the product of those emissions is consumed. This accounts for all the emissions associated with the consumption of energy, rather than those associated with the geographical location of where energy production takes place. Non-energy production emissions are still counted at the place of production.