

# Assessment of Universal Feed Assurance Scheme (UFAS)

**Version as submitted 14 June 2019**

## Summary

An assessment has been made on compliance of the Universal Feed Assurance Scheme (hereafter "UFAS") as submitted to the European Commission for recognition, with the sustainability criteria of Directive 2009/28/EC.

The assessment results indicate that the UFAS scheme meets the mandatory sustainability requirements of Directive 2009/28/EC on land-use, chain of custody and audit quality.

Scheme scope:

- Type of feedstock: Combinable crops (cereals, oilseeds and sugar beet). Wastes, residues, ligno-cellulosic and non-food cellulosic materials are excluded.
- Type of biofuel: Biofuels derived from combinable crops
- Geographic coverage: United Kingdom and Ireland
- Chain of custody coverage: The scheme covers the trading, transport and storage stages from farm gate to first processor with specific modules covering merchanting and compound feed manufacturers. The RED requirements apply to all participants using the UFAS Merchanting module.

## Background

The Universal Feed Assurance Scheme (UFAS) is a voluntary scheme developed, owned and managed by the Agricultural Industries Confederation (AIC). AIC, formed in 2003, is the UK's leading agrisupply industry trade association. It represents several sectors within the agrisupply industry including: Animal Feed, Crop Protection and Agronomy, Fertilisers, Grain and Oilseed, Seed.

The UFAS scheme covers, for different raw materials, the trading, transport and storage stages from farm gate to first processor. AIC has developed a 'RED Appendix' covering mass balance requirements, which is integrated into both the UFAS and Trade Assurance Scheme for Combinable Crops (TASCC) schemes which it also operates.

The AIC schemes were created to give confidence to the procurement and supply of combinable crops and other feed materials meeting food and feed safety standards (demonstrated by farm assurance schemes, like Red Tractor) in a traceable manner during their post-farm gate transport and storage. Audit and certification is carried out by Acoura (part of Lloyd's Register Group), an independent ISO 17065 accredited certification body.

UFAS operates as 2 distinct modules covering: Merchanting and Compound Feed manufacturers. The RED requirements apply to all participants using the **UFAS Merchanting** module. The UFAS standard covers the merchanting of assured feed

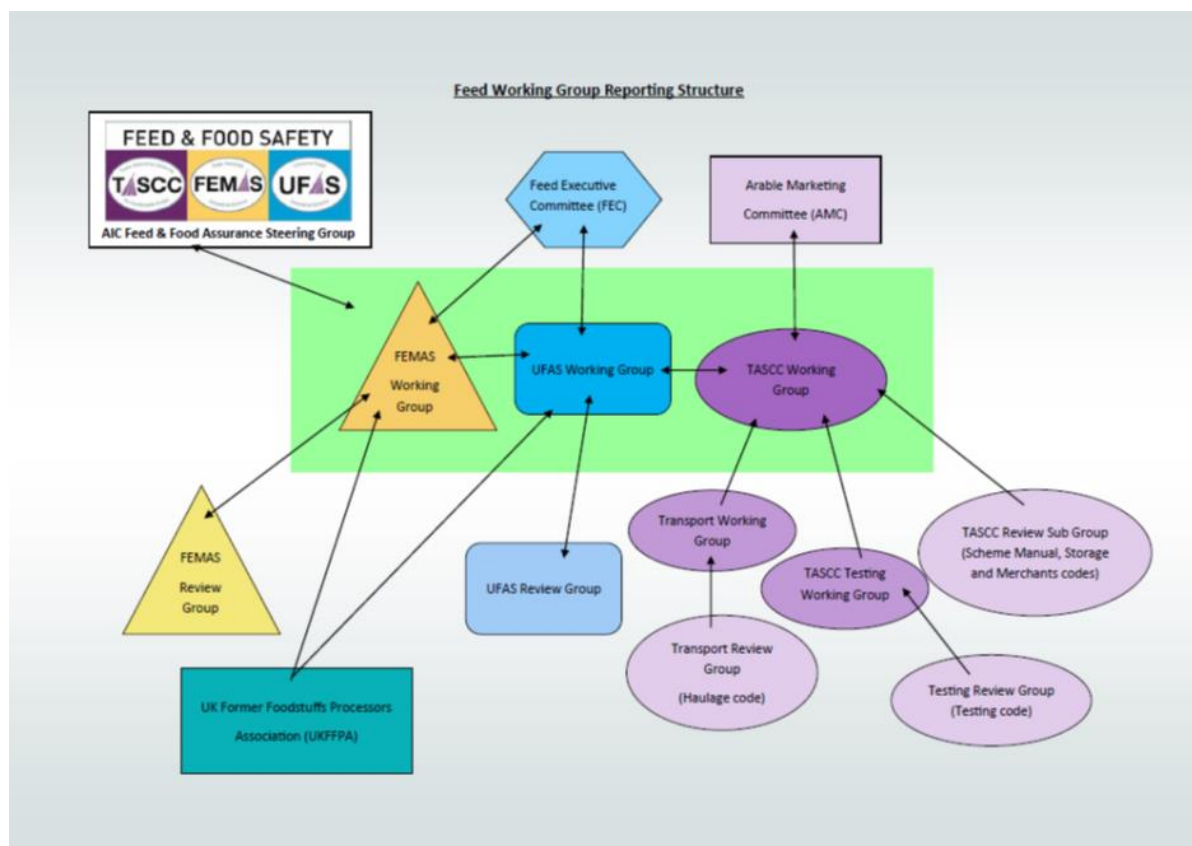
ingredients and compound feed, merchanting and storage of assured and non-assured combinable crops and non-feed uses, production of all compound feeds, storage, packaging, loading, transport and delivery of feeds. TASCC and UFAS collectively have around 3,000 participants (500 merchants in both schemes).

Management of UFAS (and TASCC) Schemes falls under the responsibility of the main AIC Committees for the Crop Marketing and Feed Sectors. These are the Arable Marketing Committee and the Feed Executive Committee. The Chairman of each of these Committees represents their sector on the AIC Board.

These Committees, however, devolve the detailed development of the schemes to two technical Working Groups – the UFAS Working Group and TASCC Working Group and the. Day to day management of the AIC assurance schemes is through a Technical Manager (specific to each scheme). Both Technical Managers work with the Working Groups to manage the performance of the schemes, to address any technical issues or problems which arise through the schemes and to manage the development and updating of the schemes as appropriate. The Working Groups also report to a Feed and Food Assurance Steering Group. This group is responsible for overseeing coordination between the AIC assurance schemes on matters of food and feed safety.

The UFAS and TASCC Working Groups also have specific and ad-hoc Sub-Groups reporting in to them as appropriate. These Sub-Groups deal with specific issues, including leading on the biennial revisions to the schemes.

A schematic showing the governance structure is provided in Figure 1.



**Figure 1. Schematic showing Governance Structure for AIC Assurance Schemes**

AIC is seeking formal assessment and recognition by the European Commission for UFAS as a 'voluntary scheme' which economic operators can use to demonstrate to Member States that the sustainability criteria relating to greenhouse gas savings (Article 17(2)), land with high biodiversity value (Article 17(3)), and land with high carbon stock (Article 17(4-5)) are complied with. The scheme uses other EC-recognised voluntary schemes as the basis to demonstrate compliance with Articles 17(3)-(5), and operates a mass balance system in accordance with Article 18(1) of Directive 2009/28/EC.

#### **Documents assessed:**

- AIC Requirements for Trade Assurance Participants to comply with the Renewable Energy Directive (RED) – DIRECTIVE 2009/28/EC, Appendix 11, June 2019
- AIC Trade Assurance Complaint Investigation Process
- Universal Feed Assurance Scheme Rules, Effective from February 2016
- Universal Feed Assurance Scheme Standard, Effective February 2016
- Universal Feed Assurance Scheme Standard, Internal audit checklist, 2016
- Mass Balance Record Excel datasheet
- Kiwa internal audit

## Assessment results

The summary results of the assessment are presented in the table below. The detailed assessment results are available in Annex 1.

Table 1: Assessment results - summary

RED Article	UFAS	Comments
	Version as submitted 14 June 2019	
Sustainability criteria		
17(2): Greenhouse gas emissions savings	n/a	UFAS is not seeking EC recognition under Article 17(2)
calculation of actual emission savings	n/a	
emission saving from soil carbon accumulation via improved agricultural management ( $e_{sca}$ )	n/a	
emission saving from excess electricity from cogeneration ( $e_{ee}$ )	n/a	
emission saving from carbon capture and geological storage ( $e_{ccs}$ )	n/a	
emission saving from carbon capture and replacement ( $e_{ccr}$ )	n/a	
17(3): Conservation of biodiversity	Y	Note that UFAS relies for this on using EC recognised voluntary schemes
17(4): Conservation of carbon stocks	Y	Note that UFAS relies for this on using EC recognised voluntary schemes
17(5): Conservation of peatlands	Y	Note that UFAS relies for this on using EC recognised voluntary schemes
17(1): Exemption for wastes and residues	n/a	
Chain of Custody		
18(1): Use of a mass balance system	Y	

RED Article	UFAS	Comments
	Version as submitted 14 June 2019	
<b>Recognition of other voluntary schemes and national systems</b>	<b>Y</b>	
<b>Audit Quality and Scheme Governance</b>		
18(5): Adequate standards of reliability, transparency and independent auditing	<b>Y</b>	

## Annex 1: Detailed assessment results

### Sustainability criteria

The sustainability criteria detailed below are the mandatory sustainability criteria of the RED: Article 17(2) – 17(5)).

Scope of the sustainability scheme for biofuels and bioliquids		
Requirement	Guidance	Assessment
0.1 Voluntary schemes can only demonstrate compliance with the sustainability criteria for biofuels and bioliquids.	<ul style="list-style-type: none"> <li>Set the scope of the scheme applying the relevant definitions of Directive (2009/28/EC) for "biomass", "bioliquids" and "biofuels".</li> </ul>	<div>Y</div> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>Development of the AIC RED Assurance module for RED Compliance</li> <li>Definitions</li> <li><b>Bio diesel:</b> a transport fuel usually made from vegetable oils used as a diesel replacer.</li> <li><b>Bio ethanol:</b> a transport fuel made from sugar and cereal crops used as a petrol replacer.</li> <li><b>Bio fuels:</b> liquid or gaseous fuel for transport produced from biomass.</li> <li><b>Bio liquids:</b> liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass.</li> <li><b>Biomass:</b> the biodegradable fraction of products, waste and residues from biological origin from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and</li> </ul>

			aquaculture, as well as the biodegradable fraction of industrial and municipal waste
<b>Article 17(2): Greenhouse gas emissions savings</b>	<b>The use and production of biofuels and bioliquids should lead to reductions in greenhouse gas emissions compared to fossil fuels</b>		
Requirement	Guidance	Assessment	
<p>1.1 The greenhouse gas emission saving from the use of biofuels shall be at least 60% for biofuels produced in installations starting operation after 5 October 2015. In the case of installations that were in operation on or before 5 October 2015 biofuels shall achieve a greenhouse gas emission saving of at least 35% until 31 December 2017 and at least 50% from 1 January 2018.</p> <p>Member States are obliged to transpose the amendments regarding the minimum GHG emissions savings set out in Directive (2015/1513/EU) by 10 September 2017.</p>	<ul style="list-style-type: none"> <li>With respect to Article 17(2) the primary role of the voluntary schemes is to ensure that operators deliver accurate data on GHG emissions of biofuels and bioliquids.</li> <li>Member States will verify whether these emissions fulfil the requirements of the Renewable Energy Directive. For this purpose the Member States need to be informed whether the biofuel or bioliquid has been produced in an installation that was in operation on or before 5 October 2015.</li> <li>An installation shall be considered to be in operation if the physical production of biofuels or bioliquids has taken place.</li> </ul>	n/a	<p><b>UFAS is not seeking EC recognition under Article 17(2).</b></p>

<p>1.2 The greenhouse gas emission saving from the use of biofuels and bioliquids shall be calculated in accordance with RED Article 19(1)-19(3), Annex V and Commission Decision 2010/335/EU of 10 June 2010.</p>	<ul style="list-style-type: none"> <li>The greenhouse gas emission saving from the use of biofuel and bioliquids shall be calculated as follows: <ul style="list-style-type: none"> <li>a. where a default value for greenhouse gas emission saving for the production pathway is laid down in part A or B of Annex V and where the e<sub>i</sub> value for those biofuels or bioliquids calculated in accordance with point 7 of part C of Annex V is equal to or less than zero, by using that default value;</li> <li>b. by using an actual value calculated in accordance with the methodology laid down in part C of Annex V; or</li> <li>c. by using a value calculated as the sum of the factors of the formula referred to in point 1 of part C of Annex V, where disaggregated default values in part D or E of Annex V may be used for some factors, and actual values, calculated in accordance with the methodology laid down in part C of Annex V, for all other factors.</li> </ul> </li> </ul>	<p><b>Y</b></p>	<ul style="list-style-type: none"> <li><b><i>UFAS is not seeking EC recognition under Article 17(2). However, the scheme can still potentially provide useful information to economic operators further down the supply chain (namely the geographic area that the crop was cultivated).</i></b></li> </ul> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>3 Sustainability criteria requirements</li> <li>3.1 Requirement</li> <li>Records shall be maintained in such a way as to provide sufficient information to be passed along the supply chain to enable a GHG calculation to be undertaken in accordance with Article 17(2) of Directive 2009/28/EC.</li> <li>3.1 Guidance</li> <li>Participants must ensure their records are sufficient to allow them to pass along the supply chain sufficient information to allow a GHG calculation to be made in accordance with Article 17(2). This information should be provided either with the goods, as part of the delivery documentation, or, where there is a specific customer requirement, in advance of the physical delivery of goods.</li> <li>3.1.1 Requirement</li> <li>All information relating to the GHG calculation must be provided to the buyer of the goods and be clearly identifiable as to the consignment it relates to.</li> <li>3.1.1 Guidance</li> </ul>
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		<ul style="list-style-type: none"> <li>• Participants must ensure that all relevant information required under the RED by the buyer is forwarded in respect of consignments sold for biofuel use. The information to be forwarded must include, as a minimum; name and contact details of the supplying company, feedstock type and origin (ie. NUTS 2 region), reference to previous EU recognised voluntary schemes applicable to the consignment and any relevant reference numbers. [...]</li> <li>• 3.2 Requirement</li> <li>• Records will include the GHG emission data/information which is transferred from the voluntary scheme participant (e.g. Red Tractor or SQC) that has certified the feedstock.</li> <li>• Records shall be maintained in such a way as to ensure the sustainability criteria for material with differing characteristics is retained when parcels are mixed.</li> <li>• 3.2 Guidance</li> <li>• [...] The averaging of GHG emissions across different consignments is not permitted. Where consignments of different GHG emissions are mixed, even where they have the same sustainability criteria, the highest/worst performing GHG emission value must be applied to the whole consignment. [...]</li> <li>• 3.3 Requirement</li> <li>• Crops used to produce biofuels and bioliquids must not have been produced on land subject to land use change since January 2008.</li> <li>• 3.3 Guidance</li> </ul>
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			<ul style="list-style-type: none"> <li>[...] Goods may be procured from land that has undergone RED compliant land use change. In such instances the annualised emission from the resultant carbon stock change must be determined and supplied through an EU recognised voluntary scheme. This information must then also be supplied up the chain.</li> </ul>
1.3 Default values	<ul style="list-style-type: none"> <li>Default values listed in Annex V can only be applied if the process technology and feedstock used for the production of the biofuel match their description and scope. In case specific technologies are set out the default values can only be used if those technologies were actually applied. One example is methane capture where the default value should only be applied when it is ensured that the methane is captured in an efficient manner. Details on the prerequisites for the use of the individual default values and how these prerequisites are assessed needs to be included in the system documentation.</li> </ul>	n/a	<ul style="list-style-type: none"> <li><b><i>UFAS is not seeking EC recognition under Article 17(2). However, the scheme can still potentially provide useful information to economic operators further down the supply chain (namely the geographic area that the crop was cultivated on).</i></b></li> </ul>
1.4 Actual values	<ul style="list-style-type: none"> <li>Actual values can only be calculated when all relevant information is available and transmitted through the chain of custody:</li> </ul>	Y	<ul style="list-style-type: none"> <li><b><i>UFAS is not seeking EC recognition under Article 17(2). However, the scheme can still potentially provide useful information to economic operators further down the supply chain (namely the geographic area that the crop was cultivated on).</i></b></li> </ul>

	<ul style="list-style-type: none"> <li>a. Actual values of emissions from cultivation can only be determined at the origin of the chain of custody.</li> <li>b. Actual values of emissions from transport can only be determined if emissions of all transport steps are recorded and transmitted through the chain of custody.</li> <li>c. Actual values of emissions from processing can only be determined if emissions of all processing steps are recorded and transmitted through the chain of custody.</li> <li>• GHG emissions shall be reported using appropriate units. These are: <ul style="list-style-type: none"> <li>a. g CO<sub>2</sub>eq/dry-ton for raw materials and intermediary products</li> <li>b. g CO<sub>2</sub>eq/MJ for final biofuels</li> </ul> </li> <li>• When default values are used, information on GHG emissions should only be reported for final biofuels and can be reported as an aggregate. If relevant, both, the process technology and the raw material used need to be specified.</li> <li>• Member States, or competent authorities of third countries, may submit to the Commission reports including data on typical emissions from cultivation of</li> </ul>	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• 3 Sustainability criteria requirements</li> <li>• 3.2 Requirement</li> <li>• Records will include the GHG emission data/information which is transferred from the voluntary scheme participant (e.g. Red Tractor or SQC) that has certified the feedstock.</li> <li>• Records shall be maintained in such a way as to ensure the sustainability criteria for material with differing characteristics is retained when parcels are mixed.</li> <li>• 3.2 Guidance</li> <li>• [...] The mass balance system operated by the participant must be capable of delivering the three points identified in the Mass Balance Requirements section above.</li> <li>• GHG emissions shall be reported using appropriate units. These are:- <ul style="list-style-type: none"> <li>○ g CO<sub>2</sub>eq/dry-ton for raw materials and intermediary products</li> <li>○ g CO<sub>2</sub>eq/MJ which can only be reported for final biofuels (For information only as not relevant for TASCC/UFAS)</li> </ul> </li> <li>• The delivery note shall specify the NUTS2 region and state "Use of NUTS2 region" or "Use of default value", along with the raw material used.</li> <li>• Information on actual GHG emissions shall be provided for all relevant elements of the GHG emission calculation formula. This refers to elements for which:-</li> </ul>
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	<p>feedstock<sup>1</sup>. Voluntary schemes may allow operators to apply these values as an alternative to actual values provided these have been published in the unit g CO<sub>2</sub>eq/dry-ton of feedstock on the Commission website.</p> <ul style="list-style-type: none"> <li>Information on actual GHG emissions has to be provided for all relevant elements of the GHG emission calculation formula. Relevant refers in this context to elements for which reporting is obligatory (e.g. in case of land use change), all elements for which actual values should be used instead of disaggregated default values and all elements related to emission savings (if applicable).</li> <li>If at any point of the chain of custody emissions have occurred and are not recorded, so that the calculation of an actual value is no longer feasible for operators downstream in the chain of custody, this must be clearly indicated in the delivery notes.</li> <li>GHG emissions from any land use change that has occurred since 1 January 2008 shall be taken into account in the</li> </ul>	<ul style="list-style-type: none"> <li>Reporting is obligatory (e.g. in case of land use change)</li> <li>All elements for which actual values should be used instead of disaggregated default values</li> <li>All elements related to emission savings.</li> </ul> <p><i>A greenhouse gas emission figure.</i></p> <ul style="list-style-type: none"> <li>This requirement is one principally for the producer of the combinable crop and therefore is met through the auditable obligation on the scheme participants to purchase compliant material from suppliers audited under a scheme recognised by the Commission under the Renewable Energy Directive. Information from such schemes identifying the production region will allow default data from NUTS2 regions to be utilised.</li> <li>Where raw material is purchased from a region which does not have NUTS2 qualifying data, real data will have to be supplied in compliance with the requirements of the RED.</li> <li>Where data relating to transport and/or storage is generated, this should be identifiable and recorded, using the appropriate units, in a form which allows it to be auditable. [...]</li> </ul>
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<sup>1</sup> Article 19(3) Directive (2009/28/EC)

	<p>greenhouse gas calculation, according to the methodology in the RED Annex V and Commission Decision 2010/335/EU of 10 June 2010.</p> <ul style="list-style-type: none"> <li>• If a scheme permits the use of actual values it is required that the scheme documentation sets out in detail how <math>e_{ec}</math>, <math>e_i</math>, <math>e_p</math> and <math>e_{td}</math> are derived. Similarly, elements of the GHG emission calculation methodology representing measurements of emission savings such as <math>e_{ecr}</math>, <math>e_{ccs}</math>, <math>e_{sca}</math> and <math>e_{ee}</math> can be applied by economic operators within the scheme only when prerequisites on their use are fully described in the scheme documents.</li> <li>• For the purpose of actual GHG emission calculations, whenever available, the standard calculation values published on the Commission website should be applied. In case alternative values are chosen this must be duly justified and flagged up in the documentation of the calculations in order to facilitate the verification by auditors.</li> </ul>		
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<p>1.5 Adjustment of actual GHG emission estimates throughout the chain of custody</p>	<ul style="list-style-type: none"> <li>• Voluntary schemes shall lay down in detail how the required information of GHG emissions is transmitted through the chain of custody (i.e. in the delivery notes) and how these values are calculated.</li> <li>• At each step of the chain of custody it must be verified whether the emission estimate needs to be adjusted: <ul style="list-style-type: none"> <li>a. Additional emissions from transport and/or processing have to be added to <math>e_p</math> and or <math>e_{td}</math> respectively.</li> <li>b. Energy losses occurred during processing or if relevant transportation or storage have to be taken into account using a 'feedstock factor'.</li> <li>c. Whenever a processing step yields co-products, emissions need to be allocated using an 'allocation factor' following the rules set out in the GHG emission calculation methodology.</li> <li>d. At the last processing step the emission estimate needs to be converted into the unit g CO<sub>2</sub>eq/MJ of final biofuel.</li> </ul> </li> </ul>	<p><b>Y</b></p>	<ul style="list-style-type: none"> <li>• <b><i>UFAS is not seeking EC recognition under Article 17(2). However, the scheme can still potentially provide useful information to economic operators further down the supply chain (namely the geographic area that the crop was cultivated on and that no land-use change occurred).</i></b></li> </ul> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• 3 Sustainability Criteria Requirements</li> <li>• [As detailed above.]</li> </ul>
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<b>Article 17(3): Conservation of biodiversity</b>	<b>Biofuels and bioliquids shall not be made from raw material obtained from land with high biodiversity value</b>	
Requirement	Guidance	Assessment
2.1 Conservation of primary forest and other wood land	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was primary forest or other wooded land in or after January 2008, whether or not the land continues to have that status.</li> <li>Primary forest and other wooded land is defined as forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed.</li> </ul>	<p><b>Y</b></p> <ul style="list-style-type: none"> <li><b><i>Farmers are not audited against the land criteria as a direct part of TASCC. TASCC relies on using other EC recognised voluntary schemes for this part of the chain. (See requirement 5.6 'Recognition of other voluntary schemes' below.) However, AIC RED Appendix 11 includes the following requirements:</i></b></li> </ul> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>3 Sustainability Criteria Requirements</li> <li>3.3 Requirement</li> <li>Crops used to produce biofuels and bioliquids must not have been produced on land subject to land use change since January 2008.</li> <li>A. Crops used to produce biofuels and bioliquids must not have been obtained from land with high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status: <ul style="list-style-type: none"> <li>a) Primary forest and other wooded land, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity</li> </ul> </li> </ul>

			<p>and the ecological processes are not significantly disturbed; [...]</p> <ul style="list-style-type: none"> <li>• 3.3 Guidance</li> <li>• There are specific criteria which apply to the rules on land use change. The effect of these means that any land used for biofuel production cannot have been in the following on, or after, January 2008:</li> <li>• Land with a high biodiversity value or [...]</li> <li>• Compliance must be obtained from the supplier and recorded.</li> </ul>
2.2 Conservation of protected areas	<ul style="list-style-type: none"> <li>• Biofuels and bioliquids shall not be made from raw material obtained from land that was a protected area in or after January 2008, whether or not the land continues to have that status.</li> <li>• This includes areas designated: <ul style="list-style-type: none"> <li>i) by law or by the relevant competent authority for nature protection purposes; or</li> <li>ii) for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the second</li> </ul> </li> </ul>	Y	<ul style="list-style-type: none"> <li>• <b><i>Farmers are not audited against the land criteria as a direct part of TASCC. TASCC relies on using other EC recognised voluntary schemes for this part of the chain. (See requirement 5.6 'Recognition of other voluntary schemes' below.) However, AIC RED Appendix 11 includes the following requirements:</i></b></li> </ul> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• 3 Sustainability Criteria Requirements</li> <li>• 3.3 Requirement</li> <li>• Crops used to produce biofuels and bioliquids must not have been produced on land subject to land use change since January 2008.</li> <li>• A. Crops used to produce biofuels and bioliquids must not have been obtained from land with high biodiversity value, namely land that had one of the</li> </ul>



	<p>subparagraph of Article 18(4) of the RED.</p> <ul style="list-style-type: none"> <li>An exception is possible if evidence is provided that the production of that raw material did not interfere with those nature protection purposes.</li> </ul>		<p>following statuses in or after January 2008, whether or not the land continues to have that status:</p> <p>[...] b) Areas designated:</p> <ul style="list-style-type: none"> <li>i. By law or by the relevant competent authority for nature protection purposes; or</li> <li>ii. For the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the second subparagraph of Article 18(4) of Directive 2009/28/EC; Unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes; [...]</li> </ul> <p>3.3 Guidance</p> <ul style="list-style-type: none"> <li>There are specific criteria which apply to the rules on land use change. The effect of these means that any land used for biofuel production cannot have been in the following on, or after, January 2008:</li> <li>Land with a high biodiversity value or [...]</li> <li>Compliance must be obtained from the supplier and recorded.</li> </ul>
2.3 Conservation of highly biodiverse grassland	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was highly biodiverse grassland in or after January 2008, whether or not the land continues to have that status.</li> </ul>	Y	<ul style="list-style-type: none"> <li><b><i>Farmers are not audited against the land criteria as a direct part of TASCC. TASCC relies on using other EC recognised voluntary schemes for this part of the chain. (See requirement 5.6 'Recognition of other voluntary schemes' below.)</i></b></li> </ul>

	<ul style="list-style-type: none"> <li>Highly biodiverse grassland is defined as: <ul style="list-style-type: none"> <li>i) natural, namely grassland that would remain grassland in the absence of human intervention and which maintains the natural species composition and ecological characteristics and processes; or</li> <li>ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and which is species-rich and not degraded, unless evidence is provided that the harvesting of the raw material is necessary to preserve its grassland status.</li> </ul> </li> <li>Commission Regulation (EU) No 1307/2014 establishes definitions of 'grassland', 'human intervention', 'degraded' and 'species-rich' in the context of this criterion and furthermore, clarifies that grasslands in the following geographic ranges of the European Union shall always be regarded as highly biodiverse grassland: <ul style="list-style-type: none"> <li>(1) habitats as listed in Annex I to Council Directive 92/43/EEC (1);</li> <li>(2) habitats of significant importance for animal and plant species of Union</li> </ul> </li> </ul>		<p><b>However, AIC RED Appendix 11 includes the following requirements:</b></p> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>3 Sustainability Criteria Requirements</li> <li>3.3 Requirement</li> <li>Crops used to produce biofuels and bioliquids must not have been produced on land subject to land use change since January 2008.</li> <li>A. Crops used to produce biofuels and bioliquids must not have been obtained from land with high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status: <ul style="list-style-type: none"> <li>[...] Highly biodiverse grassland that is: <ul style="list-style-type: none"> <li>i. natural, namely grassland that would remain grassland in the absence of human intervention and which maintains the natural species composition and ecological characteristics and processes; or</li> <li>ii. non-natural, namely grassland that would cease to be grassland in the absence of human intervention and which is species-rich and not degraded, unless evidence is provided that the harvesting of the raw material is necessary to preserve its grassland status.</li> </ul> </li> </ul> </li> <li>3.3 Guidance</li> <li>There are specific criteria which apply to the rules on land use change. The effect of these means that any land used for biofuel production cannot have been in the following on, or after, January 2008:</li> </ul>
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	<p>interest listed in Annexes II and IV to Directive 92/43/EEC;</p> <p>(3) habitats of significant importance for wild bird species listed in Annex I to Directive 2009/147/EC of the European Parliament and of the Council.</p> <ul style="list-style-type: none"> <li>• The following approach must be taken when determining whether land is (or in the case of conversion was) highly biodiverse grassland: <ul style="list-style-type: none"> <li>◦ The lead auditor must judge whether an assessment of highly biodiverse grassland is necessary.</li> <li>◦ If an assessment is necessary, it must be conducted by a qualified independent specialist who may be additional to the audit team. The assessment and result must then be reviewed as part of the audit.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Land with a high biodiversity value or [...]</li> <li>• Compliance must be obtained from the supplier and recorded.</li> </ul>
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<b>Article 17(4): Conservation of carbon stocks</b>	<b>Biofuels and bioliquids shall not be made from raw material obtained from land with high carbon stock</b>	
Requirement	Guidance	Assessment
3.1 Conservation of wetlands	<ul style="list-style-type: none"> <li>• Biofuels and bioliquids shall not be made from raw material obtained from land that was wetland in January 2008 and no longer has that status.</li> <li>• A wetland is land that is covered with or saturated by water permanently or for a significant part of the year. <ul style="list-style-type: none"> <li>◦ Evidence of verification should reflect seasonal changes within a year</li> </ul> </li> <li>• These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.</li> </ul>	<p><b>Y</b></p> <ul style="list-style-type: none"> <li>• <b><i>Farmers are not audited against the land criteria as a direct part of TASCC. TASCC relies on using other EC recognised voluntary schemes for this part of the chain. (See requirement 5.6 'Recognition of other voluntary schemes' below.) However, AIC RED Appendix 11 includes the following requirements:</i></b></li> </ul> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• 3 Sustainability Criteria Requirements</li> <li>• 3.3 Requirement</li> <li>• Crops used to produce biofuels and bioliquids must not have been produced on land subject to land use change since January 2008.</li> <li>• B. Crops used to produce biofuels and bioliquids must not have been obtained from land with high carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: <ul style="list-style-type: none"> <li>• a) Wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year; [...]</li> </ul> </li> </ul>

			<ul style="list-style-type: none"> <li>• The provisions of the paragraph above shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.</li> <li>• 3.3 Guidance</li> <li>• There are specific criteria which apply to the rules on land use change. The effect of these means that any land used for biofuel production cannot have been in the following on, or after, January 2008:</li> <li>• [...] land with high carbon stock or [...]</li> <li>• Compliance must be obtained from the supplier and recorded.</li> </ul>
3.2 Conservation of continuously forested areas	<ul style="list-style-type: none"> <li>• Biofuels and bioliquids shall not be made from raw material obtained from land that was continuously forested in January 2008 and no longer has that status.</li> <li>• Continuously forested areas are defined as land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30%, or trees able to reach those thresholds in situ.</li> <li>• Continuously forested areas do not include land that is predominantly under agricultural or urban land use. In this context, agricultural land use refers to tree stands in agricultural production systems, such as fruit tree plantations,</li> </ul>	Y	<ul style="list-style-type: none"> <li>• <b><i>Farmers are not audited against the land criteria as a direct part of TASCC. TASCC relies on using other EC recognised voluntary schemes for this part of the chain. (See requirement 5.6 'Recognition of other voluntary schemes' below.) However, AIC RED Appendix 11 includes the following requirements:</i></b></li> </ul> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• 3 Sustainability Criteria Requirements</li> <li>• 3.3 Requirement</li> <li>• Crops used to produce biofuels and bioliquids must not have been produced on land subject to land use change since January 2008.</li> <li>• B. Crops used to produce biofuels and bioliquids must not have been obtained from land with high carbon stock, namely land that had one of the following</li> </ul>

	<p>oil palm plantations and agroforestry systems when crops are grown under tree cover.</p> <ul style="list-style-type: none"> <li>These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.</li> </ul>		<p>statuses in January 2008 and no longer has that status:</p> <ul style="list-style-type: none"> <li>[...] b) Continuously forested areas, namely land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30%, or trees able to reach those thresholds in situ; [...]</li> <li>The provisions of the paragraph above shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.</li> <li>3.3 Guidance</li> <li>There are specific criteria which apply to the rules on land use change. The effect of these means that any land used for biofuel production cannot have been in the following on, or after, January 2008:</li> <li>[...] land with high carbon stock or [...]</li> <li>Compliance must be obtained from the supplier and recorded.</li> </ul>
3.3 Conservation of forested areas with 10-30% canopy cover	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was sparsely forested in January 2008 and no longer has that status.</li> <li>Sparsely forested areas are defined as land spanning more than one hectare with trees higher than five metres and a canopy cover of between 10% and 30%, or trees able to reach those thresholds in situ, unless evidence is provided that the carbon stock of the area before and</li> </ul>	Y	<ul style="list-style-type: none"> <li><b><i>Farmers are not audited against the land criteria as a direct part of TASCC. TASCC relies on using other EC recognised voluntary schemes for this part of the chain. (See requirement 5.6 'Recognition of other voluntary schemes' below.) However, AIC RED Appendix 11 includes the following requirements:</i></b></li> </ul> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>3 Sustainability Criteria Requirements</li> <li>3.3 Requirement</li> </ul>

	<p>after conversion is such that, when the methodology laid down in part C of Annex V is applied, the greenhouse gas threshold (principle 1 above) would still be fulfilled.</p> <ul style="list-style-type: none"> <li>• These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.</li> </ul>	<ul style="list-style-type: none"> <li>• Crops used to produce biofuels and bioliquids must not have been produced on land subject to land use change since January 2008.</li> <li>• B. Crops used to produce biofuels and bioliquids must not have been obtained from land with high carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: <ul style="list-style-type: none"> <li>• [...] c) Land spanning more than one hectare with trees higher than five metres and a canopy cover of between 10% and 30%, or trees able to reach those thresholds in situ, unless evidence is provided that the carbon stock of the area before and after conversion is such that, when the methodology laid down in part C of Annex V is applied, the conditions laid down in paragraph 2 of this Article would be fulfilled.</li> </ul> </li> <li>• The provisions of the paragraph above shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.</li> <li>• 3.3 Guidance</li> <li>• There are specific criteria which apply to the rules on land use change. The effect of these means that any land used for biofuel production cannot have been in the following on, or after, January 2008: <ul style="list-style-type: none"> <li>• [...] land with high carbon stock or [...]</li> </ul> </li> <li>• Compliance must be obtained from the supplier and recorded.</li> <li>• Goods may be procured from land that has undergone RED compliant land use change. In such instances the</li> </ul>
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			annualised emission from the resultant carbon stock change must be determined and supplied through an EU recognised voluntary scheme. This information must then also be supplied up the chain.
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<b>Article 17(5): Conservation of peatlands</b>	<b>Biofuels and bioliquids shall not be made from raw material obtained from peatland</b>	
Requirement	Guidance	Assessment
4.1 Conservation of peatlands	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was peatland in January 2008.</li> <li>An exception is possible if evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil.</li> <li>For peatland that was partially drained in January 2008 a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.</li> </ul>	<p><b>Y</b></p> <ul style="list-style-type: none"> <li><b><i>Farmers are not audited against the land criteria as a direct part of TASCC. TASCC relies on using other EC recognised voluntary schemes for this part of the chain. (See requirement 5.6 'Recognition of other voluntary schemes' below.) However, AIC RED Appendix 11 includes the following requirements:</i></b></li> </ul> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>3 Sustainability Criteria Requirements</li> <li>3.3 Requirement</li> <li>Crops used to produce biofuels and bioliquids must not have been produced on land subject to land use change since January 2008.</li> <li>C. Crops used to produce biofuels and bioliquids must not have been obtained from land that was peatland in January 2008, unless evidence is provided that the</li> </ul>



			<p>cultivation and harvesting of those crops has not involved previously undrained soil.</p> <ul style="list-style-type: none"> <li>• 3.3 Guidance</li> <li>• There are specific criteria which apply to the rules on land use change. The effect of these means that any land used for biofuel production cannot have been in the following on, or after, January 2008:</li> <li>• [...] land that was peatland unless evidence is provided that the cultivation and harvesting does not involve drainage of previously undrained soil.</li> </ul>
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<p><b>Article 17(1): Exemption for wastes and residues</b></p>	<p><b>Biofuels and bioliquids produced from wastes and residues, other than agricultural, aquaculture, fisheries and forestry residues, need only fulfil the sustainability criteria set out in [Article 17(2)]</b></p>	
<p><b>Approach to wastes and residues</b> (OPTIONAL – only assessed if scheme includes exemption for wastes and residues)</p>	<ul style="list-style-type: none"> <li>• The Commission is able to recognise voluntary schemes as containing accurate data for the purposes of Article 17(2) and to demonstrate that biofuels comply with the sustainability criteria in Articles 17(3)-(5) (see Article 18(4), 2nd sub-paragraph). Thereby, in the context of a voluntary scheme, the Commission can recognise <b>rules related to</b> wastes and residues for the purposes of whether or not: <ul style="list-style-type: none"> <li>◦ biofuels from a certain feedstock have to demonstrate compliance with the land use criteria (Article 17(1): “biofuels and bioliquids produced from waste and residues, other than agricultural, aquaculture, fisheries and forestry residues, need only [comply with the GHG threshold]”).</li> </ul> </li> </ul>	<p><b>n/a</b> • <i><b>UFAS scheme scope is restricted to the cultivation of combinable crops only and does not cover “wastes and residues”.</b></i></p>

	<ul style="list-style-type: none"> <li>○ certain feedstocks can be considered to have zero GHG emissions to the point of collection (Annex V, Part C, 18: "Wastes, agricultural crop residues, including straw, bagasse, husks, cobs and nut shells, and residues from processing, including crude glycerine (glycerine that is not refined), shall be considered to have zero life-cycle greenhouse gas emissions up to the process of collection of those materials.") In this context, the "point of collection" is the point where the waste or the residue arises in the first place (e.g. for used cooking oil this would be the restaurants or plants producing the fried products).</li> <li>• The following requirements apply for the verification of the chain of custody of biofuels made from waste and processing residues: <ul style="list-style-type: none"> <li>○ The whole chain of custody needs to be covered starting from its origin, i.e. the economic operator where the waste or residue material arises.</li> </ul> </li> </ul>		
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	<ul style="list-style-type: none"> <li>○ As a principle, all economic operators need to be audited individually. Only at the origin of the chain of custody (e.g. restaurants) can group auditing approaches be considered (see requirement 6.4).</li> <li>○ The frequency and intensity of the auditing procedure needs to reflect the level of risk.</li> <li>• Include the following definitions set out in Directive (2009/28/EC) for: <ul style="list-style-type: none"> <li>○ “agricultural, aquaculture, fisheries and forestry residues”</li> <li>○ “processing residue”</li> <li>○ “waste”</li> </ul> </li> </ul>		
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## Chain of Custody

Article 18(1): Use of a mass balance system	Economic operators shall use a mass balance system	
Requirement	Guidance	Assessment
5.1 Economic operators shall use a mass balance system	<ul style="list-style-type: none"> <li>The mass balance system:               <ul style="list-style-type: none"> <li>a) allows consignments of raw material or biofuel with differing sustainability characteristics to be mixed;</li> <li>b) requires information about the sustainability characteristics and sizes of the consignments referred to in point a) to remain assigned to the mixture; and</li> <li>c) provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture.</li> </ul> </li> </ul>	<p><b>Y</b> AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>2 Mass Balance Requirements</li> <li>2.1 Requirement</li> <li>Records shall be maintained in such a way as to ensure that the requirements of the Renewable Energy Directive, in relation to a mass balance calculation – including sustainability characteristics – are met.</li> <li>2.1 Guidance</li> <li>[...] Records need to be kept to show that the sustainability criteria set out in Article 17(2-5) of the RED have been met. This is achieved through the use of a mass balance system which delivers the following:               <ul style="list-style-type: none"> <li>allows consignments of raw material with differing sustainability characteristics to be mixed;</li> <li>requires information about the sustainability characteristics and sizes of the consignments to remain assigned to the mixture; and</li> <li>provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the</li> </ul> </li> </ul>

			<p>sum of all the consignments added to the mixture.</p> <ul style="list-style-type: none"> <li>• Note: Sustainability characteristics are defined as feedstock type (e.g. wheat), EC recognised voluntary scheme certifying the feedstock, origin of the raw material (country, NUTS2 region), GHG emission data (either default value or actual value in g CO<sub>2</sub>/ dry ton feedstock).</li> <li>• 3.2 Requirement</li> <li>• Records will include the GHG emission data/information which is transferred from the voluntary scheme participant (e.g. Red Tractor or SQC) that has certified the feedstock.</li> <li>• Records shall be maintained in such a way as to ensure the sustainability criteria for material with differing characteristics is retained when parcels are mixed.</li> <li>• 3.2 Guidance</li> <li>• The legislation allows parcels with differing sustainability characteristics to be mixed but only if those characteristics remain assigned to the mixture in the proportions relative to the original consignment sizes.</li> <li>• The averaging of GHG emissions across different consignments is not permitted. Where consignments of different GHG emissions are mixed, even where they have the same sustainability criteria, the poorest GHG emission value must be applied to the whole consignment.</li> </ul>
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			<ul style="list-style-type: none"> <li>• The mass balance process operated must be capable of delivering the three points identified in the Mass Balance Requirements section above. [...]</li> <li>• Module for TASCC &amp; UFAS Merchants Schemes for RED compliance – and timetable</li> <li>• ii) Determination of Mass Balance: Scheme participants will be required to demonstrate, to an auditable standard, a mass balance system which is able to record quantities of sustainable raw material purchased, quantities sold and quantities remaining in store. [...]</li> </ul>
5.2 Prevention of multiple claiming	<ul style="list-style-type: none"> <li>• An information system needs to be included by each economic operator which is able to keep track of the amounts of sustainable material sourced and sold. This could include, <i>inter alia</i>, a digital database, documentation with unique reference numbers for consignments or similar.</li> <li>• [See also requirement 6.7 below.]</li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• 1 sCHE</li> <li>• 1.1 Requirement</li> <li>• Scheme participants must be able to show that any procured Renewable Energy Directive (RED) crops are compliant to the requirements of RED.</li> <li>• 1.1 Guidance</li> <li>• To be able to show compliance with the requirements of the RED, both TASCC and UFAS scheme participants shall have records available to show that all material purchased as being RED compliant can be demonstrated as such.</li> <li>• Records should be in the form of Combinable Crops passport (section 8 signed by the grower/storekeeper) or by the delivery documentation provided by the TASCC or UFAS merchant.</li> </ul>

		<ul style="list-style-type: none"> <li>• Evidence of compliance can only be accepted from those schemes recognised by the EU for all land related criteria.</li> <li>• The appropriate link to the document for both TASCC and UFAS on the AIC website is:- [...]</li> <li>• Records shall show which EU approved voluntary scheme material has been supplied from, crosschecking it is the same version and scope as that recognised by the EU.</li> <li>• Full details of all recognised schemes and their scope can be found in the European Commission website at:- [...]</li> <li>• Module for TASCC &amp; UFAS Merchants Schemes for RED compliance – and timetable</li> <li>• i) Qualifying Raw Material: [...] Participants may demonstrate this compliance through a combination of auditable routes such as contracts incorporating the specific requirement for materials sourced to be from a RED qualifying scheme or through the compilation of data sourced from the farmer or supplier information (such as a grain passport for UK produced combinable crops) in relation to deliveries.</li> <li>• ii) Determination of Mass Balance: Scheme participants will be required to demonstrate, to an auditable standard, a mass balance system which is able to record quantities of sustainable raw material purchased, quantities sold and quantities remaining in store.</li> </ul>
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		<ul style="list-style-type: none"> <li>• Mass Balance System</li> <li>• <i>The statement 'production has been awarded a certificate of type X from recognised voluntary scheme Y'.</i></li> <li>• The successful completion of an independent audit results in the production of a certificate for the appropriate scheme, valid for a 12 month period and the inclusion of the participant on a searchable web based assurance checker which is hosted on the AIC website at <a href="http://www.agindustries.org.uk">www.agindustries.org.uk</a></li> <li>• <i>Sustainability characteristics would have to include information on the country of origin of the feedstock, except for bioliquids</i></li> <li>• Information supplied to the scheme participant on a grain passport (used for UK produced combinable crops) or similar document will detail the county and specific postcode of origin of the raw material and is auditable. Additionally the contractual requirement will specify the country of origin.</li> </ul> <p>Universal Feed Assurance Scheme Standard</p> <ul style="list-style-type: none"> <li>• B APPROVAL OF SUPPLIERS AND FEEDS</li> <li>• B 2.4</li> <li>• All non-assured combinable crops traded by UFAS Participants must be clearly identified as non-assured in all records and documents. Non-assured combinable crops must be physically separated from assured cereals and full traceability from seller through storage and/or transport to the recipient must be demonstrated.</li> </ul>
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		<ul style="list-style-type: none"> <li>• Assured cereals may be identified stickers (Red Tractor, SQC) or passport (SQC). Non-assured combinable crops produced in Great Britain or Ireland cannot be used for UFAS certificated feed mills.</li> <li>• D OPERATIONS</li> <li>• D 1.3 Bulk feeds</li> <li>• D 1.3.1 Within the UK, combinable crops [...] must be accompanied by correctly completed Combinable Crops Passport, or (for members IGAS), and IGAS delivery docket.</li> <li>• K 3 TRACEABILITY</li> <li>• K 3.1 The system of documentation and records must be such that the history of each delivery of feed is traceable.</li> <li>• K 3.2 Purchase Records</li> <li>• The following information regarding each purchase must be established and recorded: <ul style="list-style-type: none"> <li>○ Material name.</li> <li>○ Quantity purchased.</li> <li>○ Supplier.</li> </ul> </li> <li>• K 3.3 Intake and Production Records <ul style="list-style-type: none"> <li>○ The following information regarding each purchase must be established and recorded:</li> <li>○ Material name.</li> <li>○ Haulier (name/ vehicle registration/ trailer reference/ previous three loads).</li> <li>○ Quantity delivered.</li> <li>○ Date and time of intake.</li> <li>○ Supplier.</li> </ul> </li> </ul>
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			<ul style="list-style-type: none"> <li>○ Delivery order or fixing reference where available for ex-store feed materials.</li> <li>• K 3.3.2 The records must identify each batch and show that it was manufactured in accordance with the formula and product specific requirements. e.g. <ul style="list-style-type: none"> <li>○ Type/name/designation of feed.</li> <li>○ Formulation document (including version number/ date) (see D 6).</li> <li>○ Batch records/number.</li> <li>○ Production sequencing.</li> <li>○ Quantity manufactured.</li> <li>○ Date of manufacture and/or packaging.</li> </ul> </li> <li>• K 3.4 Sales Records <ul style="list-style-type: none"> <li>○ The following information regarding each sale must be recorded:</li> <li>○ Type/name/designation of feed.</li> <li>○ Customer name.</li> <li>○ Quantity sold.</li> <li>○ Date(s) of delivery.</li> <li>○ Link to purchase/ production records.</li> </ul> </li> </ul>
5.3 The mass balance system shall operate at least at the level of a site	<ul style="list-style-type: none"> <li>• The mass balance system shall operate at a level where consignments could normally be in contact, such as in a container, processing or logistical facility or site (defined as a geographical location with precise boundaries within which products can be mixed).</li> </ul>	Y	AIC RED requirements Appendix 11 <ul style="list-style-type: none"> <li>• 2 Mass balance requirements</li> <li>• 2.1.1 Requirement</li> <li>• Determination of mass balance calculation shall be operated at the site level.</li> <li>• 2.1.1 Guidance</li> <li>• The definition of a site is laid down in the Commission Communication of 19th June 2010 (Official Journal</li> </ul>

	<ul style="list-style-type: none"> <li>If more than one legal entity operates on a site then each legal entity is required to operate its own mass balance.</li> </ul>		<p>C160/1) and is given as "a geographical location with precise boundaries within which products can be mixed."</p> <ul style="list-style-type: none"> <li>If more than one legal entity operates on a site then each legal entity is required to operate its own mass balance.</li> </ul>
5.4 The mass balance shall specify the timeframe over which the system operates	<ul style="list-style-type: none"> <li>If the balance in the system is continuous in time, a "deficit", i.e. that at any point in time more sustainable material has been withdrawn than has been added, is required not to occur.</li> <li>Alternatively the balance could be achieved over an appropriate period of time (up to a maximum of three months) and regularly verified.</li> <li>In both cases it is necessary for appropriate arrangements to be in place to ensure that the balance is respected.</li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>2 Mass balance requirements</li> <li>2.1 Guidance</li> <li>[...] the scheme participant shall be able to determine, for each three month time period, that quantity of crop taken into store which the supplier(s) has confirmed as being RED compliant. The scheme participant shall also have records to demonstrate, over the same defined time periods, the quantity of crop loaded out of the store as RED compliant.</li> <li>[...] In all instances the mass balance of RED compliant material for the time period in question must show the quantity out as being equal to, or less than, the quantity taken in.</li> <li>2.2 Requirement</li> <li>A mass balance period shall be three months in duration. Where positive balances of RED compliant material exist at the end of a mass balance period records shall be maintained in order to ensure such balances can be identified and transferred to the next period.</li> <li>2.2 Guidance</li> </ul>

		<ul style="list-style-type: none"> <li>• At the end of each three month mass balance period being operated, any residual positive balance of physical RED compliant material can be 'banked' and carried over into the following time period. Records must be kept in such a way as to allow these positive balances to be identified.</li> <li>• Module for TASCC &amp; UFAS Merchants Schemes for RED compliance – and timetable</li> <li>• ii) Determination of Mass Balance: [...] The mass balance system should clearly state the length of time applied to each accounting period and records shall demonstrate how, for each accounting period the quantity of sustainable raw material delivered is less than or equal to the quantity brought in, subject to any 'banked' amount being the positive residual balance carried forward from a previous accounting period(s).</li> <li>• iii) Banking: Scheme participants will need to demonstrate, within their mass balance recording system, how positive balances of sustainable raw material are identified at the end of each accounting period (3 months max.) and the that positive balance transferred into the next period.</li> </ul> <p>Mass Balance Record Excel datasheet</p> <ul style="list-style-type: none"> <li>• [States: "Period Covered by this Record (3 months max):"]</li> </ul>
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5.5 Apply relevant feedstock definitions	<ul style="list-style-type: none"> <li>When reporting on the type of feedstock the relevant definitions of Directive (2009/28/EC) must be applied: <ul style="list-style-type: none"> <li>"ligno-cellulosic material"</li> <li>"non-food cellulosic material"</li> </ul> </li> </ul>	n/a	<ul style="list-style-type: none"> <li><b><i>UFAS scheme scope is restricted to the cultivation of combinable crops only and does not cover "ligno-cellulosic" and "non-food cellulosic" material.</i></b></li> </ul>
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## Recognition of other voluntary schemes and national systems

Recognition of other voluntary schemes		
Requirement	Guidance	Assessment
5.6 Approach to voluntary scheme recognition (OPTIONAL: Voluntary schemes are encouraged to include a clause on recognising the potential use of other voluntary schemes for part of a supply chain)	<ul style="list-style-type: none"> <li>In case part of the chain relies on other voluntary schemes, schemes may only recognise voluntary schemes that are recognised by the Commission in the context of the Directive 2009/28/EC.</li> <li>Schemes may only recognise the <i>scope</i> of the voluntary scheme that the EC recognises in this context.</li> </ul>	<p><b>Y</b> AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>1 Purchasing RED compliant material</li> <li>1.1 Requirement</li> <li>Scheme participants must be able to show that any procured Renewable Energy Directive (RED) crops are compliant to the requirements of RED.</li> <li>1.1 Guidance</li> <li>To be able to show compliance with the requirements of the RED, both TASCC and UFAS scheme participants shall have records available to show that all material purchased as being RED compliant can be demonstrated as such.</li> <li>Records should be in the form of Combinable Crops passport (section 8 signed by the grower/storekeeper) or by the delivery documentation provided by the TASCC or UFAS merchant.</li> <li>Evidence of compliance can only be accepted from those schemes recognised by the EU for all land related criteria.</li> <li>The appropriate link to the document for both TASCC and UFAS on the AIC website is – [...]</li> </ul>

		<ul style="list-style-type: none"> <li>• Records shall show which EU approved voluntary scheme material has been supplied from, crosschecking it is the same version and scope as that recognised by the EU.</li> <li>• Full details of all recognised schemes and their scope can be found in the European Commission website at [...].</li> <li>• Module for TASCC &amp; UFAS Merchants Schemes for RED compliance – and timetable</li> <li>• i) Qualifying Raw Material: Given the position of TASCC and UFAS Merchants members within the supply chain, the changes to deliver compliance under RED are concerned with record keeping and principally to demonstrate a mass balance assessment in line with the requirements of RED. As a first step however, scheme participants will be required to demonstrate, through the new module and in a verifiable manner, that raw materials purchased as meeting the requirements of RED, themselves, come from a recognised voluntary scheme. Participants may demonstrate this compliance through a combination of auditable routes such as contracts incorporating the specific requirement for materials sourced to be from a RED qualifying scheme or through the compilation of data sourced from the farmer or supplier information (such as a grain passport for UK produced combinable crops) in relation to deliveries.</li> </ul>
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5.7 Recognition of national schemes	<ul style="list-style-type: none"> <li>The Commission may recognise national schemes for compliance with the conditions set out in Directive 2009/28/EC. Voluntary schemes shall not refuse mutual recognition with those schemes as regards the verification of compliance with the sustainability criteria set out in Articles 17(2) to (5).</li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>Module for TASCC &amp; UFAS Merchants Schemes for RED compliance – and timetable</li> <li>TASCC and UFAS shall not refuse mutual recognition with any national schemes as regards the verification of compliance with the sustainability criteria set out in Articles 17(2) to (5).</li> </ul>
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## Audit Quality and Scheme Governance

Assessment of the audit processes of a voluntary scheme is relevant for auditing of the sustainability criteria and auditing of the chain of custody. The level of complexity of a chain of custody is a function of the features that a scheme allows.

RED Article 18(3):

Member States shall take measures to ensure that economic operators submit reliable information and make available to the Member State, on request, the data that were used to develop the information. Member States shall require economic operators to arrange for an adequate standard of independent auditing of the information submitted, and to provide evidence that this has been done. The auditing shall verify that the systems used by economic operators are accurate, reliable and protected against fraud. It shall evaluate the frequency and methodology of sampling and the robustness of the data.

RED Article 18(5):

The Commission shall adopt decisions only if the scheme in question meets adequate standards of reliability, transparency and independent auditing.

<b>Article 18(3): Adequate standard of independent auditing</b>	<b>Voluntary Schemes need to ensure a sufficient quality of auditing and verification</b>	
Requirements	Guidance	Assessment
6.1. Documentation management	<ul style="list-style-type: none"> <li>The system ensures that economic operators must have a documentation management system.</li> <li>It should be a condition of participation in voluntary schemes that economic operators: <ul style="list-style-type: none"> <li>i) have an auditable system for the</li> </ul> </li> </ul>	<div>Y</div> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>1 Purchasing RED compliant material</li> <li>1.1 Requirement</li> <li>Scheme participants must be able to show that any procured Renewable Energy Directive (RED) crops are compliant to the requirements of RED.</li> <li>1.1 Guidance</li> </ul>

	<p>evidence related to the claims they make or rely on;</p> <p>ii) keep any evidence for a minimum of 5 years; and</p> <p>iii) accept responsibility for preparing any information related to the auditing of such evidence.</p> <ul style="list-style-type: none"> <li>The auditable system should normally be a quality system drawing on points 2 and 5.2 of Module D1 ('Quality assurance of the production process') of Annex II of the Decision on a common framework for the marketing of products.</li> </ul>	<ul style="list-style-type: none"> <li>[...] Records shall show which EU approved voluntary scheme material has been supplied from, crosschecking it is the same version and scope as that recognised by the EU.</li> <li>2 Mass Balance Requirements</li> <li>2.1 Guidance</li> <li>The scheme participant shall also have records to demonstrate, over the same defined time periods, the quantity of crop loaded out of the store as RED compliant. The scheme participant shall also have records to demonstrate, over the same defined time periods, the quantity of crop loaded out of the store as RED compliant. In all instances the mass balance of RED compliant material for the time period in question must show the quantity out as being equal to, or less than, the quantity taken in. Records need to be kept to show that the sustainability criteria set out in Article 17(2-5) of the RED have been met.</li> <li>Assessment and recognition requirements</li> <li>Documentation management</li> <li>It should be a condition of participation in voluntary schemes that economic operators: <ul style="list-style-type: none"> <li><i>have an auditable system for the evidence related to the claims they make or rely on:</i></li> </ul> </li> <li>The new requirement makes it an obligation of the schemes for participants to have and maintain an auditable system for the purpose of determining a mass balance calculation and for the time period in question the amount of compliant material either in or</li> </ul>
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			<p>entering the store should be equal to, or more than, the quantity out.</p> <ul style="list-style-type: none"> <li>• <i>keep any evidence for a minimum of 5 years:</i></li> <li>• Existing scheme requirements state "Records must be kept for a minimum of three years, unless there are additional requirements." Auditors will therefore be given additional guidance to ensure they confirm mass balance records do meet the 5 year requirement of RED.</li> <li>• <i>accept responsibility for preparing any information related to the auditing of such evidence:</i></li> <li>• The requirement referenced above makes it clear that an auditable system must be maintained. The existing Scheme Manuals states that by applying for certification, the participant will comply with the requirements of the relevant codes of practice.</li> </ul> <p>Universal Feed Assurance Scheme Standard</p> <ul style="list-style-type: none"> <li>• K DOCUMENTATION AND RECORDS</li> <li>• Documents and records (handwritten or electronic) must be designed and prepared such that: <ul style="list-style-type: none"> <li>○ The title and purpose is clear.</li> <li>○ They are dated.</li> <li>○ Inadvertent use of superseded documents is prevented, e.g. by a controlled document system.</li> <li>○ Entries are legible and authorised.</li> <li>○ Handwritten records are in ink.</li> </ul> </li> </ul>
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			<ul style="list-style-type: none"> <li>○ The person making any entry, alteration or deletion is identifiable.</li> <li>○ Dates and times of actions are recorded.</li> <li>○ Records are available to auditors or regulatory authorities when required.</li> </ul> <ul style="list-style-type: none"> <li>• K 2 Record Retention</li> <li>• All relevant records must be retained for a defined period not less than two years, or as required by legislation, and be available to inspectors at the next UFAS audit</li> </ul>
6.2 Audits before participation in the voluntary scheme	<ul style="list-style-type: none"> <li>• As a general rule, a voluntary scheme should ensure that economic operators are audited before allowing them to participate in the scheme.</li> <li>• [The requirements for auditor competency are covered separately under requirement 6.5 below.]</li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• Introduction</li> <li>• In order to comply with this document, trade assurance participants must register with the relevant Certification Body so that RED can be added to the scope of their audit and certificate. This RED Requirements document can also be found on the AIC TASCC website.</li> <li>• Assessment and recognition requirements</li> <li>• Adequate Standard of independent auditing</li> <li>• <i>As a general rule, a voluntary scheme should ensure that economic operators are audited before allowing them to participate in the scheme</i></li> <li>• Any company wishing to join either TASCC or UFAS Merchants must make a formal application to join the scheme. At that point they are contacted by the certification body and arrangements made to conduct a first audit. Not until that audit has been completed and</li> </ul>

			<p>any subsequent corrective action completed and signed off, will a company become a full scheme participant. [...]</p> <ul style="list-style-type: none"> <li>• It is an existing requirement of all schemes that all scheme participants are audited annually.</li> </ul> <p>Universal Feed Assurance Scheme Rules</p> <ul style="list-style-type: none"> <li>• B RULES FOR CERTIFICATION AGAINST THE UNIVERSAL FEED ASSURANCE SCHEME (UFAS) FOR APPLICANTS AND CERTIFIED PARTICIPANTS</li> <li>• B 1 Becoming Certified to UFAS</li> <li>• In order to become a certified Participant, Applicants:</li> <li>• B 1.1 Shall apply for certification by completing an Application Form and returning it to Kiwa PAI. [...]</li> <li>• B 1.3 Shall confirm that they agree to comply with the Scheme Rules, the current UFAS Standard, and Kiwa PAI Terms and Conditions by signing the Certification Agreement contained in the quotation and returning to Kiwa PAI. [...]</li> <li>• B 1.5 Shall agree to an Initial Assessment and complete action points within a maximum of 6 months from the application date. Re-application within 12 months will only be permitted at the discretion of the Certification Body.</li> <li>• B 1.6 When the Applicant has been audited and has corrected any Non-conformance that may have been identified, Kiwa PAI will issue a Certificate of Conformity and will supply the participant's details to</li> </ul>
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			<p>AIC for publication in the UFAS register on the AIC website.</p> <ul style="list-style-type: none"> <li>• B 1.7 The UFAS Register</li> <li>• Those companies that achieve UFAS certification are listed on the UFAS Register. The Register includes details of the scope under which UFAS certificates have been granted. Interested parties may view the Register via the Feed and Assurance links of the AIC website [...].</li> </ul>
6.3 Retrospective audits	<ul style="list-style-type: none"> <li>• The voluntary scheme shall arrange for regular, at least yearly, retrospective auditing of a sample of claims made under the scheme. It is the responsibility of the verifiers to define the size of the sample that will permit them to reach the level of confidence necessary to issue a verification statement.</li> <li>• [The requirements for auditor competency are covered separately under requirement 6.5 below.]</li> </ul>		<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• Module for TASC &amp; UFAS Merchants Schemes for RED compliance – and timetable</li> <li>• TASC and UFAS Merchants are long established standards, audited to EN45011 requirements and with approximately 2,100 participants. All scheme participants must be successfully audited before being given an assured status and audits must take place on an annual basis.</li> <li>• Assessment and recognition requirements</li> <li>• Adequate Standard of independent auditing</li> <li>• <i>For such auditing .... verification for all units concerned can be performed based on a sample of units:</i></li> <li>• It is an existing requirement of all three schemes that all scheme participants are audited annually.</li> <li>• <i>In addition the voluntary scheme should arrange for regular .... retrospective auditing of a sample of claims made under the scheme:</i></li> </ul>

		<ul style="list-style-type: none"> <li>• It is an existing requirement of all three schemes that all scheme participants are audited annually and a retrospective audit of a sample of claims will be undertaken.</li> </ul> <p>Universal Feed Assurance Scheme Rules</p> <ul style="list-style-type: none"> <li>• B RULES FOR CERTIFICATION AGAINST THE UNIVERSAL FEED ASSURANCE SCHEME (UFAS) FOR APPLICANTS AND CERTIFIED PARTICIPANTS</li> <li>• B 1.5 [...] Re-application within 12 months will only be permitted at the discretion of the Certification Body.</li> <li>• B 2 Maintaining UFAS Certified Status</li> <li>• B 2.1 Certificates of Conformity will be valid for three years from the date on which the Applicant demonstrated conformance with the Standard and expire on the third anniversary of the date of the assessment.</li> <li>• B 2.2 Certificates are issued subject to: <ul style="list-style-type: none"> <li>○ payment of all relevant fees to Kiwa PAI</li> <li>○ subsequent satisfactory annual Routine Assessment. Annual visits are due on or around the anniversary of the Initial Assessment.</li> </ul> </li> <li>• B 2.2.1 Invoice-only Merchants (see Definitions) who have had three successive Annual Assessments with no Non-conformances will be eligible to have a Routine Assessment once every two years at the discretion of the Certification Body. To continue certification an annual fee will be payable.</li> </ul>
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			<ul style="list-style-type: none"> <li>• B 2.3 Participants will be contacted by a representative of the Certification Body prior to the anniversary of their Initial Assessment to arrange a Routine Assessment. The assessment date must be within 30 days of the anniversary unless otherwise agreed with the Kiwa PAI Scheme Manager.</li> <li>• B 2.4 Participants shall comply with the Scheme Requirements at all times as defined in the Scheme Rules and the UFAS Standard.</li> <li>• B 2.5 Participants shall advise Kiwa PAI of any significant changes to the business, typically but not limited to: <ul style="list-style-type: none"> <li>• Company ownership;</li> <li>• Scope of operations;</li> <li>• Key management.</li> </ul> </li> <li>• B 2.6 Participants and Applicants shall advise Kiwa PAI in the event of being subject to legal action that relates to their UFAS accredited activities.</li> </ul>
6.4 Group auditing [OPTIONAL – only relevant when group auditing is applied]	<ul style="list-style-type: none"> <li>• Group auditing - in particular for smallholder farmers, producer organisations and cooperatives - can be performed. [Note that group auditing is only permitted for the producers of raw material, not other economic operators further down the supply chain.]</li> <li>• In such cases, verification for all units concerned can be performed based on a sample of units, where appropriate</li> </ul>	n/a	

	<p>taking into account a relevant standard developed for this purpose. Aspects that should be covered include the following:</p> <ul style="list-style-type: none"> <li>○ What is the sample size and how is the sample determined?</li> <li>○ What is the threshold for non-compliance and do they apply to the whole group?</li> </ul> <ul style="list-style-type: none"> <li>• As a minimum, it is required that a sample of at least the square root of the number of group members is audited individually annually, in line with the ISEAL standard P035.</li> <li>• It is generally expected that group auditing is undertaken on-site (e.g. that auditors visit the individual farms where the feedstock is produced). If the application of desk audits is allowed voluntary schemes must provide guidance to the auditors under which circumstances such desk audits could be considered to provide the same level of assurance as an on-site audit (e.g. availability of high quality satellite images, data on protected areas and peatland that provide information on the relevant time horizon). For example: <ul style="list-style-type: none"> <li>○ Criteria should be set out how the general level of risk in the</li> </ul> </li> </ul>		
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	<p>areas can be determined and which consequences the level of risk has got for the auditing approach.</p> <ul style="list-style-type: none"> <li>○ What type of evidence needs to be available to allow desk audits. In this context self-declarations from economic operators cannot be regarded as sufficient evidence.</li> <li>• Group auditing for compliance with the scheme's land related criteria is only acceptable when the areas concerned are near each other and have similar characteristics.</li> <li>• Group auditing for the purpose of calculating GHG savings is only acceptable when the units have similar production systems and products.</li> </ul>		
6.5 Auditor competencies	<ul style="list-style-type: none"> <li>• For these audits, requirements are that the auditor should be: <ol style="list-style-type: none"> <li>1. Independent of the activity being audited</li> <li>2. Free from conflict of interest</li> <li>3. Competent <ul style="list-style-type: none"> <li>○ Point 1 and 2 mean that the audit shall be carried out by an external</li> </ul> </li> </ol> </li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• Auditor training</li> <li>• All training is carried out by the certification bodies. Auditors will be required to demonstrate their competency to audit carbon and sustainability information to the standards required under the Renewable Energy Directive. Required knowledge of the following aspects should be demonstrated:</li> </ul>

	<p>third party (not the economic operator)</p> <ul style="list-style-type: none"> <li>○ Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and</li> <li>○ The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria.</li> <li>○ Namely:</li> <li>○ Land use criteria: Experience in agriculture, ecology or similar. Note that verifying compliance with the highly biodiverse grasslands criterion partially requires technical knowledge that goes beyond the competences that can be expected from the auditors verifying the claims made by market operators (e.g. assessing whether a grassland maintains the natural species composition and ecological characteristics and processes and whether grassland is species rich).</li> <li>○ GHG criteria: Relevant experience in, agriculture, natural science, engineering (chemical, process etc), energy management or</li> </ul>		<ul style="list-style-type: none"> <li>○ Knowledge of legislation, eg. Renewable Energy Directive</li> <li>○ Knowledge of assurance systems, their methods and assessments</li> <li>○ Knowledge of the requirements for, and assessment of, Greenhouse Gas calculations</li> <li>○ Knowledge of Mass Balance and Chain of Custody requirements</li> <li>○ Knowledge of the assessment for Land Use Criteria</li> </ul> <p>Audit bodies will also be required to demonstrate their processes for managing auditor training and knowledge update and maintaining the professional development of auditors. Auditors are trained via a classroom style training (at least annually) and via email bulletins. AIC are fully involved in these events giving presentations relating to scheme updates. Further information is detailed below.</p> <ul style="list-style-type: none"> <li>○ Annual training is given, with AIC in attendance</li> <li>○ Training documents are provided for more clarity and interpretation</li> <li>○ AIC announcements are distributed to assessors</li> <li>○ Reports are thoroughly reviewed and rated for level of detail, correctness of raised non-conformances, legibility and correctness of the scope of the audit by the CBs Technical Reviewers (who report to the CBs Sector</li> </ul>
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	<p>similar depending on the type of audits to be conducted by the individual auditor.</p> <ul style="list-style-type: none"> <li>○ Chain of Custody system: Experience in mass balance systems, supply chain logistics, traceability, data handling or similar.</li> <li>• The scheme documentation should describe in sufficient detail how it is ensured that the requirements concerning auditors' competences are met.</li> </ul>		<p>Manager). The report rating is recorded on CBs database as shown</p> <ul style="list-style-type: none"> <li>○ Witness Assessment Programme. Witnessed assessments are carried out at a frequency that the Sector Manager deems necessary, but in line with the Scheme and UKAS requirements</li> <li>○ On a monthly basis the Sector Manager reviews a sample of finalised reports as a quality check that reviewers are scoring reports correctly and that assessors are reaching the required standard.</li> <li>○ The CBs give AIC a monthly report on various KPIs such as the closing out of non-conformances.</li> </ul> <ul style="list-style-type: none"> <li>• <i>For such auditing .... verification for all units concerned can be performed based on a sample of units.</i></li> <li>• <i>[...] The certifying body will ensure that the same assessor will not assess the same scheme participant beyond a consecutive 3 year period. An assessor should then have a break of at least 1 year before returning to audit that scheme participant.</i></li> <li>• <i>Assessment and recognition requirements</i></li> <li>• <i>Adequate Standard of independent auditing</i></li> <li>• <i>For both types of audit referred to above a verifier should be selected who:</i></li> <li>• <i>Is external, is independent, has the generic skills and has the appropriate specific skills.</i></li> </ul>
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		<ul style="list-style-type: none"> <li>• The requirements placed on certification and audit bodies by the requirements of ISO17065, the standard to which all three schemes are accredited, means these requirements are met as a part of that existing process. As part of the ongoing training requirements, auditors will receive additional training and guidance on the appropriate specific skills related to the aspects of the introduced RED module.</li> </ul> <p>Universal Feed Assurance Scheme Rules</p> <ul style="list-style-type: none"> <li>• C UFAS ASSESSOR QUALIFICATIONS AND REQUIREMENTS</li> <li>• C 1 Minimum requirements for UFAS Assessors</li> <li>• C 1.1 Experience</li> <li>• Relevant experience within the feed / food industry</li> <li>• C 1.2 Qualifications</li> <li>• C 1.2.1 Level 3 HACCP Qualification</li> <li>• C 1.2.2 Appropriate auditor qualification</li> <li>• C 1.3 Competence</li> <li>• D 1.3.1 The ability to demonstrate a current knowledge of industry issues and legislation</li> <li>• D 1.3.2 To communicate effectively</li> <li>• To be ascertained through training, examination, shadow and witnessed assessments.</li> <li>• C 2 Confidentiality and Conflicts of Interest</li> <li>• C 2.1 Confidentiality</li> <li>• Assessors are required to sign and comply with the confidentiality agreement provided by Kiwa PAI. In particular assessors must not during any contact with a</li> </ul>
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			<p>Participant, especially at an assessment, discuss or name other feed businesses that they may have either assessed or have any knowledge of their operations.</p> <ul style="list-style-type: none"> <li>• C 2.2 Conflicts of Interest</li> <li>• Assessors must make Kiwa PAI aware of any potential conflicts of interest (actual or perceived) relating to participants they have been assigned to assess.</li> <li>• C 2.2.1 Notwithstanding the requirements of D 3.1, assessors must maintain a current register of business interests and supply this to Kiwa PAI at least every 3 months.</li> </ul>
6.6 Management of the audit	<ul style="list-style-type: none"> <li>• Audits shall be properly planned, conducted and reported on.</li> <li>• The scheme has clear procedures that describe how audits should be conducted, including detailed guidelines or checklists for auditors.</li> <li>• The guidelines shall also set out the content of the auditing reports e.g. beginning and the end of the audit (length of the audit), the address where the audit was conducted, the audit participants and a list of audited documents. Further, the guidelines shall determine the necessary information to be included on the certificates (e.g. type of biomass and scope of certificate).</li> <li>• Audit includes the following:</li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• Adequate Standard of independent auditing</li> <li>• <i>As a general rule, a voluntary scheme should ensure that economic operators are audited before allowing them to participate in the scheme.</i></li> <li>• Any company wishing to join either TASCC or UFAS Merchants must make a formal application to join the scheme. At that point they are contacted by the certification body and arrangements made to conduct a first audit. Not until that audit has been completed and any subsequent corrective action completed and signed off, will a company become a full scheme participant.</li> <li>• Although both TASCC and UFAS are schemes which deal with food and feed safety, the RED appendix has been written so that it can be audited at the same time. Non-conformances arising from a RED audit would be due in part to a lack of records, procedures</li> </ul>

	<ul style="list-style-type: none"> <li>○ Identify the activities undertaken by the economic operator which are relevant to the scheme's criteria;</li> <li>○ Identify the relevant systems of the economic operator and its overall organisation with respect to the scheme's criteria and checks the effective implementation of relevant control systems;</li> <li>○ Analyse the risks which could lead to a material misstatement, based on the verifier's professional knowledge and the information submitted by the economic operator;</li> <li>○ Draw up a verification plan which corresponds to the risk analysis and the scope and complexity of the economic operator's activities, and which defines the sampling methods to be used with respect to that operator's activities;</li> <li>○ Carry out the verification plan by gathering evidence in accordance with the defined sampling methods, plus all relevant additional evidence, upon which the verifier's verification conclusion will be based;</li> </ul>		<p>and traceability. This is similar in format to the aspects of feed/food safety.</p> <ul style="list-style-type: none"> <li>• The Scheme Rules which gives information on how the audits are conducted and lists non-conformances and the auditor checklists are found on the links below. [...]</li> <li>• <b>Management of the Audit</b></li> <li>• Audits shall be properly planned, conducted and reported on.</li> <li>• The scheme has clear procedures that describe how audits should be conducted, including detailed guidelines or checklists for auditors.</li> <li>• The guidelines shall also set out the content of the auditing reports e.g. beginning and the end of the audit (length of the audit), the address where the audit was conducted, the audit participants and a list of audited documents. Further, the guidelines shall determine the necessary information to be included on the certificates (e.g. type of biomass and scope of certificate).</li> <li>• Audit includes the following: <ul style="list-style-type: none"> <li>○ Identify the activities undertaken by the economic operator which are relevant to the scheme's criteria;</li> <li>○ Identify the relevant systems of the economic operator and its overall organisation with respect to the scheme's criteria and checks the effective implementation of relevant control systems;</li> </ul> </li> </ul>
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	<ul style="list-style-type: none"> <li>○ Request the operator to provide any missing elements of audit trails, explain variations, or revise claims or calculations, before reaching a final verification conclusion.</li> <li>• ISO 19011: 2011 (plan, do, act, check), or justified equivalent, covers the above requirements.</li> <li>• The voluntary scheme should also describe what the implications are for any non-conformities identified during the audit. For example: <ul style="list-style-type: none"> <li>○ Under which circumstances are certificates withdrawn or suspended?</li> <li>○ What procedures are in place to ensure that any non-conformities that do not lead to immediate withdrawal or suspension of the certificate are corrected?</li> </ul> </li> </ul>		<ul style="list-style-type: none"> <li>○ Analyse the risks which could lead to a material misstatement, based on the verifier's professional knowledge and the information submitted by the economic operator;</li> <li>○ Draw up a verification plan which corresponds to the risk analysis and the scope and complexity of the economic operator's activities, and which defines the sampling methods to be used with respect to that operator's activities;</li> <li>○ Carry out the verification plan by gathering evidence in accordance with the defined sampling methods, plus all relevant additional evidence, upon which the verifier's verification conclusion will be based;</li> <li>○ Request the operator to provide any missing elements of audit trails, explain variations, or revise claims or calculations, before reaching a final verification conclusion.</li> <li>• ISO 19011: 2011 (plan, do, act, check), or justified equivalent (in the case of both the UK CBs it is ISO/IEC 17065:2012 Preview Conformity assessment - Requirements for bodies certifying products, processes and services) covers the above requirements.</li> <li>• <b>Non-Conformance Criteria</b></li> <li>• Certification Bodies will produce a report for its own assessment purposes and identify any non-conformances to the Participant at the end of the assessment. Any Non-conformances will be classified</li> </ul>
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			<p>as per Table 1 below, and acted upon as per Table 2. When a Participant has rectified their Non-conformances, the Certification Body will notify the client of their continuing certification or issue a Certificate of Conformance whichever is appropriate. Examples of RED non-conformances can be found in Table 3.</p> <ul style="list-style-type: none"> <li>• Table 3. Examples of RED non-conformances</li> <li>• Critical: No system to ensure material bought as RED compliant is actually RED compliant. This would be raised as there is a risk to the end user that the participant has used non RED material within their process which could lead to penalties against them and their legislative requirements.</li> </ul> <p>Universal Feed Assurance Scheme Rules</p> <ul style="list-style-type: none"> <li>• B RULES FOR CERTIFICATION AGAINST THE UNIVERSAL FEED ASSURANCE SCHEME (UFAS) FOR APPLICANTS AND CERTIFIED PARTICIPANTS</li> <li>• B 3 Assessment of Participant Compliance with the Standard</li> <li>• B 3.1 Kiwa PAI or the nominated inspection body will assess a Participant's conformance with the Standard. Kiwa PAI shall be given access to all relevant information needed to confirm conformance with the Standard and the right to inspect third parties subcontracted to perform work covered by the Standard, at the Participant's cost. UFAS assessments</li> </ul>
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			<p>are not of fixed duration but are determined on a case-by-case basis.</p> <ul style="list-style-type: none"> <li>• There are a number of types of assessment within the UFAS Scheme: <ul style="list-style-type: none"> <li>○ Initial Assessment – a formal assessment for new applicants to the UFAS Scheme on a date agreed with the business during the application process</li> <li>○ Routine Assessment – a formal annual assessment for certified participants of the UFAS Scheme</li> <li>○ Unannounced Assessment – an assessment carried out by the Certification Body as part of a programme of short notice audits each year.</li> <li>○ Extra/ Immediate Assessment – Kiwa PAI will carry out extra/ immediate assessments at their discretion. Circumstances where they may be required include, but are not limited to:</li> </ul> </li> <li>• In response to reports or intelligence suggesting a significant feed/ food safety issue or breach of UFAS rules and requirements.</li> <li>• Signing off action points following an assessment, particularly if the action points related to Major or Critical Non-conformance</li> <li>• B 3.2 Account is taken by the assessor during Unannounced Assessments of the fact that key personnel may not be available however the continued</li> </ul>
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		<p>operation of the business to UFAS requirements is always expected.</p> <ul style="list-style-type: none"> <li>• B 3.3 [...] Refusal to allow access may result in suspension of certification.</li> <li>• B 3.4 Kiwa PAI will produce a report for its own assessment purposes and identify any non-conformances to the Participant at the end of the assessment. Any Non-conformances will be classified as per C.4.3 below, and acted upon as per C.4.4. When a Participant has rectified their Non-conformances, Kiwa PAI will notify the client of their continuing certification or issue a UFAS Certificate of Conformance whichever is appropriate.</li> <li>• B 3.5 Classification of Non-conformances</li> <li>• <b>Critical</b></li> <li>• Cause: A gross or deliberate feed safety regulatory violation, or; A feed safety failure resulting in unsafe feed, or; A loss of traceability such that recall of unsafe goods would be impossible, or; A recurrence of a Major Non-conformance raised at the preceding assessment, or; A complete unwillingness to cooperate in the assessment.</li> <li>• <b>Major</b></li> <li>• Cause: A complete failure to implement a requirement of the UFAS Standard or a failure that may result in unsafe feed, or; A recurrence of a Minor Non-conformance raised at the preceding assessment.</li> <li>• <b>Minor</b></li> </ul>
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		<ul style="list-style-type: none"> <li>• Cause: A partial failure to implement a requirement of the UFAS Standard or poor evidence to demonstrate implementation.</li> <li>• B 3.6 Response to Non-conformances</li> <li>• <b>Critical</b></li> <li>• Initial assessment: Certification refused. Repeat initial assessment required.</li> <li>• Routine assessment: Certification suspended with immediate effect. Certification will only be reinstated following the verification that the critical Non-conformances have been resolved. Extra Assessments, at the cost of the participant, may be required by the certification body in order to verify conformance with the UFAS Standard.</li> <li>• <b>Major</b></li> <li>• Initial assessment: Certificate not granted until Non-conformances resolved. Plan of corrective actions to be submitted within 15 days of assessment, and timescales to resolve Non-conformances to be agreed with the Certification Body. Failure to resolve Non-conformances within agreed timescales will lead to a repeat Initial Assessment or the application being archived by the Certification Body</li> <li>• Routine assessment: Certification continues. Plan of corrective actions to be submitted within 15 days of assessment, and timescales to be agreed with the Certification Body typically no more than 60 days from assessment. Failure to resolve Non-conformances within agreed timescales will lead to suspension.</li> </ul>
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			<ul style="list-style-type: none"> <li>• <b>Minor</b></li> <li>• Initial assessment: Certificate not granted until Non-conformances rectified. Plan of corrective actions to be submitted within 30 days of assessment, and timescales to be agreed with Certification Body. Failure to resolve Non-conformances within agreed timescales will lead to a repeat Initial Assessment or the application being archived by the Certification Body</li> <li>• Routine assessment: Certification continues. Plan of corrective actions to be submitted within 30 days of assessment, and timescales to be agreed with Scheme Manager, typically no more than 60 days from assessment. Failure to resolve Non-conformances within agreed timescales will lead to suspension.</li> <li>• B 3.7 Observations</li> <li>• Observations may be raised during UFAS assessments. These are points noted by an assessor that are not technical breaches of the Standard but could assist the Certification Body, Scheme Owner or Participant. Observations do not require a formal response to the Certification Body.</li> </ul>
6.7 Transparency on other voluntary scheme participation by economic operators	<ul style="list-style-type: none"> <li>• Voluntary schemes need to ensure that economic operators declare the names of all schemes they participate in and make available to the auditors all relevant information, including the mass balance data and the auditing reports.</li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• Adequate Standard of independent auditing</li> <li>• Mass Balance System</li> <li>• RED scheme participants must declare the names of all voluntary schemes they participate in and make available to the auditors all relevant information, including the mass balance data and the auditing</li> </ul>

	<ul style="list-style-type: none"> <li>• Prior to re-certification of an economic operator that was previously found to be in major non-conformity with this requirement, or any other aspect of the mandatory sustainability criteria, the auditor should be required to bring this to the attention of the voluntary scheme under which the operator is in the process of re-certification. (This requirement applies to all voluntary schemes that the economic operator is participating in.)</li> </ul>		<p>reports. If, during a recertification audit a major non-conformance is established in terms of the mass balance calculation, or any other aspect of the mandatory sustainability criteria, then this must be brought to the attention of the scheme owner by the auditor to pass onto the certification body(es) operating on behalf of the other voluntary schemes that the participant is participating in.</p>
6.8 Specific aspects relevant for audits of actual GHG emission calculations	<ul style="list-style-type: none"> <li>• The voluntary scheme is required to ensure that economic operators make available to auditors all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit. The auditor should record the emissions occurring at the audited site (emissions after allocation) and if relevant the achieved savings in the audit report. Should the emissions deviate significantly from typical values the report has to include information that explains the deviation.</li> <li>• The voluntary scheme shall ensure that economic operators are only allowed to use actual values after the capability to</li> </ul>	n/a	

	<p>conduct such a calculation according to the GHG emission calculation methodology has been verified by an auditor. Such a verification can be performed during the audit of the economic operator before participation in the voluntary scheme (see requirement 6.2. above)</p> <ul style="list-style-type: none"> <li>Carbon capture and replacement: Auditors are required to verify that the estimate of emissions saving from capture and replacement of CO<sub>2</sub> is limited to emissions avoided through the capture of CO<sub>2</sub> of which the carbon originates from biomass and which is used to replace fossil-derived CO<sub>2</sub>. This requires access to the following information: <ul style="list-style-type: none"> <li>The purpose for which the captured CO<sub>2</sub> is used.</li> <li>The origin of the CO<sub>2</sub> that is replaced.</li> <li>The origin of the CO<sub>2</sub> that is captured.</li> <li>Information on emissions due to capturing and processing of CO<sub>2</sub>.</li> </ul> </li> </ul> <p>To supply evidence regarding the origin of the CO<sub>2</sub> that is replaced, operators</p>		
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	<p>using the captured CO<sub>2</sub> should state how the CO<sub>2</sub> that is replaced was previously generated and declare, in writing, that due to the replacement emissions of that quantity are avoided.</p> <p>The evidence must enable auditors to verify whether the requirements of Directive 2009/28/EC are met including that emissions are actually avoided.</p> <ul style="list-style-type: none"> <li>• Good examples for a replacement which can be expected to avoid CO<sub>2</sub> emissions are cases where the CO<sub>2</sub> that is replaced was previously produced in a dedicated process aiming at the production of CO<sub>2</sub>.</li> </ul>		
6.9 Establishment of at least a "limited assurance level" when conducting audits	<ul style="list-style-type: none"> <li>• A "limited assurance level"<sup>2</sup> implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor such as "based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence".</li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• Assessment and recognition requirements</li> <li>• Audit bodies</li> <li>• [...] In addition, audit bodies will demonstrate awareness of ISAE 3000 as the recognised standard for non-financial assurance which is applied to meet a broad range of activities, and have experience of conducting audits to those requirements.</li> <li>• Level of Assurance</li> <li>• All audits undertaken, including retrospective audits as part of the need to assess a sample of claims, shall be</li> </ul>

<sup>2</sup> A stronger "assurance level" is the "Reasonable assurance level". Reasonable assurance implies a reduction in risk to an acceptably low level as the basis for a positive form of expression such as "based on our assessment, the evidence is free from material misstatement".

			conducted to at least a limited assurance level such that the auditor can determine on the evidence presented there are no errors.
6.10 Accreditation of certification bodies	<ul style="list-style-type: none"> <li>The requirements to be met by certification bodies to undertake audits on behalf of the scheme and the procedure to select or exclude certification bodies shall be described.</li> <li>Accreditation of certification bodies can take a number of approaches: <ul style="list-style-type: none"> <li>Accreditation by bodies referred to in Article 4 of Regulation (EC) No 765/2008; or</li> <li>Accreditation by bodies having a bilateral agreement with the European Cooperation for Accreditation; or</li> <li>Accreditation by a national accreditation body affiliated to the International Accreditation Forum (IAF); or</li> <li>Accreditation by a full member or 'associate' member of ISEAL; or</li> <li>'Commitment to comply' with ISO 17011: 2004 (General requirements for accreditation bodies accrediting conformity assessment bodies), or justified</li> </ul> </li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>Assessment and recognition requirements</li> <li>Audit bodies</li> <li>Audits to verify the participant's compliance with the RED requirements as listed in the RED Appendix will be conducted by the existing scheme audit bodies which are recognised by an accepted EU accreditation body (UKAS in the UK). [...]</li> </ul>

	equivalent, within 3 years (consistent with ISEAL associate member).		
6.11 Complaint procedure	<ul style="list-style-type: none"> <li>The voluntary scheme should describe how information received from third parties that is relevant for the certification is taken into account (e.g. in the planning of future audits and how requests for information, including that requests from competent authorities of EU Member States are answered).</li> </ul>	Y	<p>Universal Feed Assurance Scheme Rules</p> <ul style="list-style-type: none"> <li>B 5 Complaints</li> <li>Complaints about either a UFAS Participant or Kiwa PAI should be directed to Kiwa PAI where they will be acknowledged, reviewed and actions taken to resolve the cause of any problems.</li> <li>Kiwa PAI is accredited by the UK Accreditation Service (UKAS) and works to strict codes of conduct. If Participants are not satisfied with the way in which Kiwa PAI handles the complaint then they should refer the matter to AIC.</li> </ul> <p>AIC Trade Assurance Complaint Investigation Process</p> <ul style="list-style-type: none"> <li>1. Objectives</li> <li>To maintain the integrity of the AIC certification schemes, the AIC has a defined complaint process for reporting and investigation of: <ul style="list-style-type: none"> <li>Issues or concerns relating to certificated sites and companies which appear not to be maintains the requirements of an AIC Scheme</li> <li>Complaints against the performance of the certification body or an auditor</li> <li>Complaints against the outcome of a specific audit [...]</li> </ul> </li> <li>2. Ways to Contact AIC [...]</li> </ul>

		<ul style="list-style-type: none"> <li>• 3. Receipt of complaints</li> <li>• Anyone with concerns regarding a company certified to an AIC scheme or the performance of the certification body or an auditor may contact in AIC in confidence. [...]</li> <li>• 4. Investigation</li> <li>• The nature of the complaint will be assessed by the Scheme Technical Manager and the action may include any combination of the following <ul style="list-style-type: none"> <li>• Notification to the certification body for investigation and reporting back to AIC.</li> <li>• Further action to be taken such as a site visit (by certification body and/ or AIC)</li> <li>• Contact to the site via the certification body/AIC to gain further information</li> <li>• Witness audit/additional training of auditor</li> </ul> </li> <li>• <b>Note: Complaints may take up to 90 days to conclude. [...]</b></li> <li>• <b>Note: Any decision for action e.g. suspension or withdrawal of the certificate will be based only on the findings from the investigation by the certification body and AIC and not directly from the complaint.</b></li> <li>• 5. Follow up once a complaint is concluded</li> <li>• The AIC will review the results of all investigations and where necessary discuss further any issues arising. Where further clarification of the original issues raised re needed the AIC will discuss these will all relevant parties.</li> </ul>
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		<ul style="list-style-type: none"> <li>• A summary of the investigation report and action taken by AIC will be provided by AIC to the person originally submitting the complaint. [...]</li> <li>• Where the investigation determines that there is a fault with the certification body involved, the AIC will make their accreditation body aware of the faults in the certification body's performance to enable further follow up as necessary by the accreditation body [...]</li> </ul> <p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• Development of the AIC RED Assurance module for RED Compliance</li> <li>• Complaints</li> <li>• Both the TASCC and UFAS scheme have sections in them which gives requirements on the receiving and actions taken when dealing with complaints. These are found in sections G20 (TASCC) and H (UFAS).</li> <li>• Where participants wish to report/complain about other participants who they think are bringing the schemes into disrepute, then they can use the TELL AIC link (below) to report the incident which AIC and the certification bodies will investigate in confidence.</li> <li>• <a href="https://www.aictradeassurance.org.uk/tell-aic/">https://www.aictradeassurance.org.uk/tell-aic/</a></li> </ul>
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<p>6.12 Internal monitoring</p>	<ul style="list-style-type: none"> <li>• The voluntary scheme should have in place a system of internal monitoring to verify compliance of economic operators with the provisions of the scheme. Such internal audits should be undertaken in case relevant information on potential non-conformities has been brought to the attention of the scheme by external parties, and also to cross check the work conducted by external auditors.</li> <li>• Internal monitoring should be undertaken on a regular basis.</li> </ul>	<p><b>Y</b></p>	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• <i>Auditor training</i> <ul style="list-style-type: none"> <li>○ [...] Reports are thoroughly reviewed and rated for level of detail, correctness of raised non-conformances, legibility and correctness of the scope of the audit CBs Technical Reviewers (who report to the CBs Sector Manager). The report rating is recorded on CBs database as shown</li> <li>○ Witness Assessment Programme. Witnessed assessments are carried out at a frequency that the Sector Manager deems necessary, but in line with the Scheme and UKAS requirements</li> <li>○ On a monthly basis the Sector Manager reviews a sample of finalised reports as a quality check that reviewers are scoring reports correctly and that assessors are reaching the required standard</li> <li>○ The CBs give AIC a monthly report on various KPIs such as the closing out of non-conformances.</li> </ul> </li> <li>• <i>Internal Audits</i></li> <li>• AIC will also conduct audits annually for each certification body for TASCC (Kiwa) and UFAS (Lloyds Register) The audits are a day in duration and the CB is checked for accuracy, completeness and consistency of the audits and how non-conformities are handled as per the scheme rules. Internal audits may also be</li> </ul>
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			<p>undertaken in case relevant information on potential non-conformities has been brought to the attention of the schemes by external parties (including the European Commission and relevant Member State authorities).</p> <ul style="list-style-type: none"> <li>• AIC shall be entitled to terminate the contractual agreement (which has been signed by both AIC and the CB) following discussions with the CB if there shall be major breach by the CB of the Key Performance Indicators requirements where AIC has advised and no remedial action has been taken.</li> <li>• Any scheme participant non-conformance identified through an internal audit is acted upon as per the respective TASCC and UFAS scheme rules. [...]</li> <li>• Certification Bodies also carry out witness audits which will involve AIC Technical staff. The information gained from these audits will check the efficacy of audits and this will be reported to the various working groups.</li> <li>• Any scheme participant non-conformance identified through a witness audit is acted upon as per the respective TASCC and UFAS scheme rules.</li> <li>• Both Certification Bodies will report to the various scheme working groups on the delivery of KPI's, number of non-conformances and participant numbers. This information is available on request from AIC.</li> </ul>
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6.13 Transparency	<ul style="list-style-type: none"> <li>• Voluntary schemes should make available information that is relevant for the operation of the system or for transparency purposes. This includes in particular: <ul style="list-style-type: none"> <li>◦ The list of economic operators that are recognised under the scheme and those who no longer participate. Information on the withdrawal or suspension of certificates must be published without delay.</li> <li>◦ The latest version of scheme documents including the guidelines for audits.</li> <li>◦ The certification bodies that are permitted to conduct audits and if relevant where they are accredited.</li> <li>◦ Publication of contact details for the scheme e.g. telephone number, email address and correspondence address.</li> <li>◦ The names of the voluntary schemes the scheme is recognising.</li> </ul> </li> </ul>	<p><b>Y</b></p> <p>Universal Feed Assurance Scheme Rules</p> <ul style="list-style-type: none"> <li>• B RULES FOR CERTIFICATION AGAINST THE UNIVERSAL FEED ASSURANCE SCHEME (UFAS) FOR APPLICANTS AND CERTIFIED PARTICIPANTS</li> <li>• B 1.7 The UFAS Register</li> <li>• Those companies that achieve UFAS certification are listed on the UFAS Register. The Register includes details of the scope under which UFAS certificates have been granted. Interested parties may view the Register via the Feed and Assurance links of the AIC website at [...].</li> <li>• B 4 Suspension and Withdrawal from the Scheme</li> <li>• B 4.5 Participants that no longer require UFAS certification must inform Kiwa PAI in writing.</li> <li>• B 4.6 Kiwa PAI Ltd will pass all necessary information to AIC to allow the UFAS Register to be updated with details of a Participant's changing certification status.</li> <li>• B 4.8 The names of suspended and withdrawn participants will be published in the form of AIC Assurance Alerts.</li> </ul> <p>Note: AIC appointed Acoura (part of Lloyd's Register Group) to undertake UFAS audits from 1 September 2017 (replacing Kiwa).</p> <p>The AIC website provides information on the following aspects:</p> <ul style="list-style-type: none"> <li>• Monthly alerts providing information on the numbers of scheme participants. This includes number of certified</li> </ul>
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			<p>participant in scheme, new participants and suspended participants. Only the scheme members can have access to this list.</p> <ul style="list-style-type: none"> <li>• Scheme documents (some documents are restricted). See:  <a href="https://www.aictradeassurance.org.uk/tascc/documents/renewable-energy-directive-red/">https://www.aictradeassurance.org.uk/tascc/documents/renewable-energy-directive-red/</a> and  <a href="https://www.aictradeassurance.org.uk/ufas/documents/ufas/">https://www.aictradeassurance.org.uk/ufas/documents/ufas/</a> </li> <li>• Scheme contact details. See:  <a href="https://www.aictradeassurance.org.uk/contacts/simon-williams/">https://www.aictradeassurance.org.uk/contacts/simon-williams/</a> </li> <li>• Certification bodies. See:  <a href="https://www.aictradeassurance.org.uk/ufas/documents/ufas/">https://www.aictradeassurance.org.uk/ufas/documents/ufas/</a> </li> <li>• The names of the schemes that the scheme recognises (although this is not restricted to the RED – see requirement 5.6 above). See:  <a href="https://www.aictradeassurance.org.uk/ufas/documents/recognised-schemes/">https://www.aictradeassurance.org.uk/ufas/documents/recognised-schemes/</a> </li> </ul>
6.14 Annual reports	<ul style="list-style-type: none"> <li>• Recognised voluntary schemes are obliged to submit annually a report to the Commission that includes relevant information concerning the operation of the scheme.</li> <li>• The scheme shall have a procedure in place to collect the information required to fulfil this reporting obligation.</li> </ul>	Y	<p>AIC RED requirements Appendix 11</p> <ul style="list-style-type: none"> <li>• The Annual Reporting of the AIC TASCC and UFAS RED Schemes</li> <li>• AIC will submit to the EC a report by 30th April, covering the previous calendar year, on the following areas:-</li> <li>• Independence, modality and frequency of audits</li> <li>• Dealing with Non-compliances</li> </ul>

		<ul style="list-style-type: none"> <li>• Transparency</li> <li>• Stakeholder involvement</li> <li>• Robustness</li> <li>• Market updates</li> <li>• Tracking the proofs of conformity</li> <li>• Recognition and monitoring of CBs</li> <li>• Accreditation of CBs</li> <li>• Monitoring of CBs</li> <li>• Promotion of best practice</li> </ul>
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