Assessment

NTA 8080 Certification Scheme
Version as submitted 16 March 2012

Summary

An assessment has been made on compliance of the NTA 8080 Certification Scheme as submitted by NEN to the European Commission for recognition, with the sustainability criteria of Directive 2009/28/EC. The assessment concerns the documents submitted for recognition as the "NTA 8080 scheme" and those submitted as the "NTA RED scheme" and it appears that these documents are the same.

The assessment results indicate that the NTA 8080 scheme meets the mandatory sustainability requirements of Directive 2009/28/EC on GHG, land-use, chain of custody and audit quality.

Scheme scope:

- The scheme scope is all biomass for energy purposes; Commission recognition would only concern biofuels covered under the scheme.
- All geographic locations;
- Fuel chain scope:
    - The NTA 8080 standard includes sustainability and traceability requirements for biomass for energy purposes throughout the bioenergy supply chain.
    - The NTA 8081 standard includes reference to the verifiable requirements in NTA 8080, the method of conformity assessment and the requirements for the certification body to be allowed to certify.
    - This certification scheme is intended to be applied at organisations in the whole supply chain; from production of biomass or collection of residual flows for energy purposes ("producer"), via processing or conversion ("processor") and trade of certified material ("trader"), to end use of (processed) biomass for generation of energy or as transportation fuel ("end-user") and want to demonstrate that (a part of) the biomass is produced, processed and obtained as sustainable.

Background

In March 2009 the Netherlands technical agreement Sustainability criteria for biomass for energy purposes (NTA 8080) was published, which had been established by a multi-stakeholders working group. The Dutch Cramer criteria were the starting point for this NTA 8080 and they have been converted into verifiable requirements.

A certification scheme is necessary to assess compliance with NTA 8080. This scheme includes reference to the verifiable requirements in NTA 8080, the method of conformity assessment and the requirements for the certification body to be allowed to certify. This

is described in NTA 8081, the 'certification scheme for sustainably produced biomass for energy purposes'.

With the RED in place, the NEN, as scheme owner, saw a need for certificates with which one can demonstrate compliance with the RED.

As the scope of the sustainability criteria included in NTA 8080 goes beyond the scope of the mandatory RED requirements (e.g. soil, water, air and social requirements are included), the certification scheme also offers the option to be certified to a light-version of NTA 8080. As some organizations may not have reached the NTA 8080 level yet, but might meet the mandatory sustainability requirements of the RED, NTA 8081 - the certification scheme - describes the requirements for obtaining two possible levels of certification:

1. **'NTA 8080 approved'** certificate is awarded for organizations that comply with all applicable requirements of NTA 8080;
2. **'NTA RED'** certificate is awarded for organizations that comply with a selection of the sustainability criteria in NTA 8080 (aimed at covering the mandatory sustainability requirements of the RED).

If it appears from the conformity assessment that an organization does not comply with NTA 8080, the organization may be assessed for compliance with NTA RED, if desired, and an NTA RED certificate can be granted. It is not possible to grant a certificate based on the RED at *re*certification (i.e. after 5 years). An NTA RED certificate is granted for a maximum period of five years. The recertification assessment shall take place before this period expires. Economic operators need to have achieved 'NTA 8080 approved' certification level by then. Organizations can only qualify for an NTA RED certificate until 1 January 2013.

NEN is seeking formal assessment and recognition by the European Commission for the "**NTA 8080**" scheme 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) - *excluding Article 17(3)(c) on highly biodiverse grassland*), and land with high carbon stock and peatlands (Article 17(4-5)) are complied with.

Please note this assessment focuses on coverage of the mandatory criteria, Articles 17(2)-(5). Coverage of the criteria that are 'non-mandatory' for economic operators, Article 18(4), is not part of this assessment at this time.

Assessment results

The summary results of the assessment are presented in the table below. The detailed assessment results are available in Annex 1. In addition, one general recommendation is made to integrate the scheme documentation at the next available opportunity.

Recommendation:

- ***Integrating Interpretation Document, NTA 8081 and NTA 8080:***
- For the application of the NTA certification scheme (NTA 8081), the terms and definitions as included in NTA 8080 and the interpretation document linked to NTA 8081 apply. In this assessment, clarifications of the NTA 8080 requirements as laid down in 'Interpretation document 07 linked to NTA 8081' (ID 07) have been taken into account. ID 07 plays an important role in covering the mandatory RED sustainability requirements. Overall, the interpretation document brings additional clarity to the definitions of sustainability criteria. It has been recommended to NEN that the Interpretation Document is incorporated into NTA 8080 to ensure clarity of the requirements. NEN has indicated that this is their aim, but the process to revise the main standard (NTA 8080) takes some months.

Table 1: Assessment results - summary

RED Article	NTA 8080 Version as submitted 16 March 2012	Comments
Sustainability criteria		
17(2): Greenhouse gas emissions savings	**Y**	
17(3): Conservation of biodiversity	**N**	**NEN is currently not seeking recognition for Article 17(3)(c).** 2.3 Conservation of highly biodiverse grasslands: EC is unable to recognise this at present as details are not published.
17(4): Conservation of carbon stocks	**Y**	3.1-3.3: Recommendation to change word "planning" in NTA 8080 (criterion 5.2.2). Key is implemented production of biomass.
17(5): Conservation of peatlands	**Y**	4.1 Recommendation to change word "planning" in NTA 8080 (criterion 5.2.2). Key is implemented production of biomass.
Approach to wastes and residues	**Y**	
Chain of Custody		

18(1): Use of a mass balance system	Y	5.1: Recommendation to clarify wording. 5.4: Recommendation to explicitly state the requirement for a continuous mass balance period.
Recognition of other voluntary schemes	Y	5.5: Recommendation to clarify wording in NTA 8080.
Audit Quality		
18(3): Adequate standard of independent auditing	Y	

References and documents consulted

NTA 8080 - NEN (2009) *Netherlands technical agreement NTA 8080 (en) - Sustainability criteria for biomass for energy purposes*, March 2009

NTA 8081 - NEN (2011) *Netherlands technical agreement NTA 8081 (en) - Certification scheme for sustainably produced biomass for energy purposes,* version 1.4, August 2011 **(DRAFT - to be approved by NTA 8080 Scheme Management Committee)**

ID 07 – NEN (2012) *Interpretation document 07 linked to NTA 8081*, Interpretation of: NTA 8080:2009, 2012-03-12 **(DRAFT - to be approved by NTA 8080 Scheme Management Committee)**

NEN (2009) NEN Scheme Management Manual, 20090220

Example certificate 'NTA 8080 approved'.

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)). It is intended that it will be possible for a scheme to be recognised for compliance with individual Articles under the RED.

Article 17(2): Greenhouse gas emissions savings	**The use and production of biofuels and bioliquids should lead to reductions in greenhouse gas emissions compared to fossil fuels**		
Requirement	Guidance	Assessment	
1.1 The greenhouse gas emission saving from the use of biofuels and bioliquids shall be at least 35%.	• In the case of biofuels and bioliquids produced by any installation[1] that was in operation on 23 January 2008, the 35% greenhouse gas saving threshold needs to apply from 1 April 2013, and may also apply before that date. • Greenhouse gas emissions from any land-use change that has occurred since 1 January 2008 shall be taken into account in the greenhouse gas calculation, according to the methodology in the RED Annex V.	Y	NTA 8080 (criterion 5.2.1): • "[The greenhouse gas emission saving from the use of] transportation biofuels [shall be] at least 50 %; for those flows of biomass, for which in the European directive for renewable energy sources, Annex V, a 'typical greenhouse gas emission saving' of less than 50 % is included a transition period till 2012 applies with a minimum of 35 %." NTA 8081 (Annex C, 5.2.1): • Requirement NTA 8080: [i.e. requirement to get NTA 8080 approved certification] • "The greenhouse gas emission saving from the use of

[1] The term "installation" includes any processing installation used in the production process, as long as it has not been intentionally added to the production chain only to qualify for the exemption.

			biofuels (for transportations) shall be at least 50 %; for those biomass flows, for which the Directive 2009/28/EC, Annex V, contains a typical greenhouse gas emission saving of less than 50 % a transition period till 2012 applies with a minimum of 35 %." • Requirement Directive 2009/28/EC: [i.e. requirement to get NTA RED certification] • "The greenhouse gas emission saving from the use of biofuels and bioliquids shall be at least 35 %. In the case of biofuels and bioliquids produced by installations that were in operation on 23 January 2008, this requirement shall apply from 1 April 2013." • "With effect from 1 January 2017, the greenhouse gas emission saving from the use of biofuels and bioliquids shall be at least 50 %. From 1 January 2018 that greenhouse gas emission saving shall be at least 60 % for biofuels and bioliquids produced in installations in which production started on or after 1 January 2017." • Note: The grandfathering clause is therefore only applied for award of NTA RED certificates.

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) and Annex V and Commission Decision 2010/335/EU of 10 June 2010.		Y	NTA 8080 (criterion 5.2.1) • "The calculation methodology follows the methodology of the European Commission" • Reference is made to the (methodology of the) CO_2-tool from NL Agency (former SenterNovem) NTA 8081 (section 6.1): • "A biomass flow that is used for energy purposes at the end of the chain is regarded fully sustainable, if: […] the emission reduction of greenhouse gases along the entire chain complies with the requirement as described in NTA 8080, 5.2.1, or in case of the 'NTA RED' certificate with the requirement as laid down in Directive 2009/28/EC, article 17.2, and which is demonstrated by the 'end-user'." ID 07 (5.2.1) • "It is stated that the calculation methodology as in [sic] included in the CO2 tool shall be used to calculate the greenhouse gas emissions. This calculation methodology is similar to the methodology as included in Directive (2009/28/EC), Annex V. **As long as the European Commission has not recognized calculation tools for greenhouse gas emissions, the organization shall calculate the greenhouse gas emissions by using the following methodologies**:[…]" • The main elements of the methodology from Directive 2009/28/EC, Annex V, are given as well as the requirement that "The organization shall calculate the emission factors according to Directive

			2009/28/EC, Annex V. "
			• (5.2.2a) Determination of carbon stocks: "If the organization shall make use of a satisfying specified and recognized procedure for the purpose of determining carbon stocks, this procedure shall meet the guidelines for the calculation of land carbon stocks according to the decision of the European Commission on 10 June 2010 (Decision 2010/335/EU)." [No further detail given in ID07.]
			• Degraded land bonus cannot be used (without further clarification from EC)
			• Default and actual values allowed
			• If actual values are used:
			  ○ Values to be validated by independent authority
			  ○ Emissions from direct land use change included
			  ○ Guidelines on actual data to be used, including acceptable sources and methodologies.
			• "The organization can use the following calculation tools: BioGrace [… or…] CO2 tool [from NL Agency]." "**If an organization uses a calculation tool, it shall ensure that the calculation methodology has been applied as described** [in 5.2.1 of ID07]."
			• Note: If an economic operator wishes to calculate their GHG emissions using actual values, they may need to refer to additional documentation to the NTA scheme, for example they may need to refer to EC Communications and the EC Decision on calculating emissions from carbon stocks. However, given the

			clear intention for NTA to enable economic operators to use GHG tools recognised by the EC, the detail given in the NTA scheme is sufficient. Economic operators must ensure that they are applying the correct calculation methodology.

Article 17(3): Conservation of biodiversity	**Biofuels and bioliquids shall not be made from raw material obtained from land with high biodiversity value**		
Requirement	Guidance	Assessment	
2.1 Conservation of primary forest and other wooded land	• 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 • 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.	Y	NTA 8081 Annex C describes that all economic operators are audited against the requirements of NTA 8080. It is our assessment that in general these requirements go beyond those of the RED mandatory criteria. However, if an auditor doubts whether an economic operator would comply with NTA 8080, the specific RED criteria (detailed in Annex C of NTA 8081) would be audited against, to determine whether an NTA RED certificate would be awarded. **This comment is relevant for all the following assessment of all land criteria.** NTA 8080 (criterion 5.4.3): • "Biomass production shall not be practiced in areas which are pointed out as areas with 'high conservation value' in dialogue with stakeholders or

			within 5 km zone. • Biomass production in areas with 'high conservation value' or in a zone of 5 km around these areas is only permitted when: — it is demonstrated that by biomass production the 'high conservation values' of an area is not affected; — biomass production is part of acknowledged management to protect the biodiversity values in areas that owe their great 'historical' biodiversity value to human intervention, such as reed-lands and heathlands; — biomass production at the production location started before 1 January 2007, or a reference date from other certification systems (operational or currently under development), and has taken place since continuously." • Cut-off date January 2007, or earlier ID07 (5.4.2 and 5.4.3): • "*If the activities of the organization are within the scope of the [RED]* the following areas are excluded for biomass production, , if they are not yet excluded according to NTA 8080: • 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 and the ecological processes are not significantly disturbed […] • ID 07 section 5.5.5: "As reference date 1 January

			2007 applies, with the exception of those biomass flows for which already a reference date applies from other certification systems (operational or currently under development). If the organization applies a reference date from other certification systems (operational or currently under development), this date shall be before 1 January 2007. If another certification system (operational or currently under development) applies a reference date after 1 January 2007, the reference date of 1 January 2007 shall be adhered." • In NTA 8080 it is stated that biomass production in 'gazetted protected areas' and high conservation value areas is among other things allowed if the biomass production has started before 1 January 2007 and has taken place since in a continuous series of production cycles. If the activities of the organization are within the scope of the [RED], than as from 1 January 2008 raw materials may not be obtained from production units that are in above-mentioned areas a) up to and including c), taken into account the there mentioned exceptions." • NTA 8081. section 8.2.1 (Certificate record): "The certificate that the organization receives from the certification body, shall include at least the following matters:[…] • c) details of certified subject:[…]

			— text that indicates that the output of the production process(es) of the organization complies with the requirements for 'NTA 8080 approved' or 'NTA-RED'; — whether production process(es) has (have) been assessed within the scope of Directive 2009/28/EC, in case of 'NTA 8080 approved'; NOTE It should be clear whether the interpretations as included in the interpretation document linked to NTA 8081 and related to requirements within the scope of Directive 2009/28/EC have been applied in order to provide the chain with this information for demonstrating compliance with this Directive."
2.2 Conservation of protected areas	• 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. • This includes areas designated: i) by law or by the relevant competent authority for nature protection purposes; or 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	Y	NTA 8080 (criterion 5.4.2): • "The biomass production shall not be practised in a 'gazetted protected area' or in a zone which at any point is moved off a distance less than 5 km from a 'gazetted protected area'. • Biomass production in areas with 'high conservation value' or in a zone of 5 km around these areas is only permitted when: — it is demonstrated that by biomass production the 'high conservation values' of an area is not affected; — biomass production is part of acknowledged management to protect the biodiversity values in areas that owe their great 'historical' biodiversity value to human intervention, such as reed-lands and heathlands;

	Conservation of Nature, subject to their recognition in accordance with the second subparagraph of Article 18(4) of the RED; • An exception is possible if evidence is provided that the production of that raw material did not interfere with those nature protection purposes.		— biomass production at the production location started before 1 January 2007, or a reference date from other certification systems (operational or currently under development), and has taken place since continuously." • Cut-off date January 2007, or earlier ID07 (5.4.2 and 5.4.3): • "*If the activities of the organization are within the scope of the [RED]* the following areas are excluded for biomass production, if they are not yet excluded according to NTA 8080: […] • b) areas designated: (i) by law or by the relevant competent authority for nature protection purposes; or • (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 procedure as included in the European Directive; • unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes." • "In NTA 8080 it is stated that biomass production in 'gazetted protected areas' and high conservation value areas is among other things allowed if the biomass production has started before 1 January

			2007 and has taken place since in a continuous series of production cycles. If the activities of the organization are within the scope Directive 2009/28/EC, than as from 1 January 2008 raw materials may not be obtained from production units that are in above-mentioned areas a) up to and including c), taken into account the there mentioned exceptions."
2.3 Conservation of highly biodiverse grassland	• 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. Highly biodiverse grassland is defined as: 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 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,	N	**Note that NEN is not currently seeking recognition for this Article.** NTA 8080 (criterion 5.4.3): • "Biomass production shall not be practiced in areas which are pointed out as areas with 'high conservation value' in dialogue with stakeholders or within 5 km zone • Biomass production in areas with 'high conservation value' or in a zone of 5 km around these areas is only permitted when: — it is demonstrated that by biomass production the 'high conservation values' of an area is not affected; — biomass production is part of acknowledged management to protect the biodiversity values in areas that owe their great 'historical' biodiversity value to human intervention, such as reed-lands and

[2] The European Commission shall establish the criteria and geographic ranges to determine highly biodiverse grassland (RED 2009-28 EC Article 17(3c)). Further information is awaited following the Comitology process.

	unless evidence is provided that the harvesting of the raw material is necessary to preserve its grassland status[2]		heathlands; — biomass production at the production location started before 1 January 2007, or a reference date from other certification systems (operational or currently under development), and has taken place since continuously." • Cut-off date January 2007, or earlier ID07 (5.4.2 and 5.4.3): • *"If the activities of the organization are within the scope of the [RED]* the following areas are excluded for biomass production, if they are not yet excluded according to NTA 8080: […] • c) highly biodiverse grassland." Interpretation document uses RED wording for natural and non-natural grassland from Article 17(3)(c) • "In NTA 8080 it is stated that biomass production in 'gazetted protected areas' and high conservation value areas is among other things allowed if the biomass production has started before 1 January 2007 and has taken place since in a continuous series of production cycles. If the activities of the organization are within the scope Directive 2009/28/EC, than as from 1 January 2008 raw materials may not be obtained from production units that are in above-mentioned areas a) up to and including c), taken into account the there mentioned exceptions."

			Requirement:
			• Highly biodiverse grassland, as stated in the RED, has not yet been fully defined by the EC. Therefore to achieve full recognition, standard required to be amended so that no conversion of grasslands is permitted until EC has defined highly biodiverse grasslands. Two options are open to the NEN.
			  ○ Seek partial recognition until a definition on highly biodiverse grasslands is published by the EC (NEN has indicated that they choose this option), or
			  ○ Amend standard to prohibit any conversion of grasslands (until the EC has published its definition - recommended to communicate definition proactively to participants once published).

Article 17(4): Conservation of carbon stocks	**Biofuels and bioliquids shall not be made from raw material obtained from land with high carbon stock**		
Requirement	Guidance	Assessment	
3.1 Conservation of wetlands	• 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 • A wetland is land that is covered with or	Y	NTA 8080 (criterion 5.2.2): • "The following areas are excluded for the planning of new production units for biomass: — areas in which the loss of above-ground carbon stock cannot be recovered within a period of 10 years

	saturated by water permanently or for a significant part of the year • 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		of the intended biomass production; — areas with a high risk of significant carbon losses from the soil, such as certain grasslands, peat areas, mangroves and wet areas (wetlands)" • Cut-off date January 2007, or earlier ID 07 (5.2.2): • *"If the activities of the organization are within the scope of the [RED]*, the following areas are excluded for biomass production, if they are not yet excluded according to NTA 8080: • a) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year" **Recommendation:** • Amend word "planning" in NTA 8080 (criterion 5.2.2). Key is implemented production of biomass.
3.2 Conservation of continuously forested areas	• 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 • Continuously forested areas are defined as land spanning more than one hectare with trees higher than five metres and a canopy cover of more	Y	NTA 8080 (criterion 5.2.2): • "The following areas are excluded for the planning of new production units for biomass: — areas in which the loss of above-ground carbon stock cannot be recovered within a period of 10 years of the intended biomass production; — areas with a high risk of significant carbon losses from the soil, such as certain grasslands, peat areas, mangroves and wet areas (wetlands)"

	than 30%, or trees able to reach those thresholds in situ • 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, oil palm plantations and agroforestry systems when crops are grown under tree cover. • 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		• Cut-off date January 2007, or earlier ID 07 (5.2.2): • *"If the activities of the organization are within the scope of the [RED]*, the following areas are excluded for biomass production, if they are not yet excluded according to NTA 8080: […] • 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; it does not include land that is predominantly under agricultural or urban land use, in which land under agricultural use in this context refers to tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations and agroforestry systems when crops are grown under tree cover;" **Recommendation:** • Amend word "planning" in NTA 8080 (criterion 5.2.2). Key is implemented production of biomass.
3.3 Conservation of forested areas with 10-30% canopy cover	• 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 • Sparsely forested areas are defined as land spanning more than one hectare	Y	NTA 8080 (criterion 5.2.2): • "The following areas are excluded for the planning of new production units for biomass: — areas in which the loss of above-ground carbon stock cannot be recovered within a period of 10 years of the intended biomass production;

	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 greenhouse gas threshold (principle 1 above) would still be fulfilled • 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		— areas with a high risk of significant carbon losses from the soil, such as certain grasslands, peat areas, mangroves and wet areas (wetlands)" • Cut-off date January 2007, or earlier ID 07 (5.2.2): • *"If the activities of the organization are within the scope of the [RED],* the following areas are excluded for biomass production, if they are not yet excluded according to NTA 8080: […] • 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 emission reduction of green house gases according to Equation (1) complies with the minimum requirement of NTA 8080, 5.2.1;" **Recommendation:** • Amend word "planning" in NTA 8080 (criterion 5.2.2). Key is implemented production of biomass.

Article 17(5): Conservation of peatlands	**Biofuels and bioliquids shall not be made from raw material obtained from peatland**		
Requirement	Guidance	Assessment	
4.1 Conservation of peatlands	• Biofuels and bioliquids shall not be made from raw material obtained from land that was peatland in January 2008, • 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. • 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.	Y	NTA 8080 (criterion 5.2.2): • "The following areas are excluded for the planning of new production units for biomass: — areas in which the loss of above-ground carbon stock cannot be recovered within a period of 10 years of the intended biomass production; — areas with a high risk of significant carbon losses from the soil, such as certain grasslands, peat areas, mangroves and wet areas (wetlands)" • NOTE 2: "For peat areas it applies that, as long as the draining of the area continues, high greenhouse gas emissions will occur. These emissions are included in the calculation of greenhouse gas balance, so that this will turn out negatively. By which fact peat areas are actually excluded, regardless of the date when a plantation was begun." • Cut-off date January 2007, or earlier ID 07 (5.2.2): • *"If the activities of the organization are within the scope of the [RED],* the following areas are excluded for biomass production, if they are not yet excluded according to NTA 8080: […]

			• d) peatlands, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. **Recommendation:** • Amend word "planning" in NTA 8080 (criterion 5.2.2). Key is implemented production of biomass.

Waste and Residues	Guidance	Assessment	
Article 17(1): Exemption for wastes and residues	• The EC 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 EC can recognise **rules related to** wastes and residues for the purposes of: • Whether or not 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]"). • Whether or not 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,	Y	• Annex A of NTA 8080 contains a list of feedstocks which only have to comply with the sustainability requirements specified in NTA 8080 5.2.1 and 5.5.1.2, which are the criteria on GHG and soil improvement respectively. • The criterion to define the feedstocks on the list is that they are "released during the production of other (main) products and which represent an economic value of less than 10% of the value of the main product". • Also from Annex A of NTA 8080: "When a residual flow is not included in this list, sufficient evidence shall be submitted that this biomass is nevertheless accepted as an exception. Reliable information about prices of residual flows and main products shall be submitted as sufficient evidence among other things." • ID 07 Annex A, page 18: "Residual flows are defined as biomass flows which are released during the production of other (main) products and which represent an economic value of less than 10 % of the value of the main product. This means that the organization shall not deliberately modify its processes to produce the residual flows." • ID 07 Annex A: "If the organization collects waste and residues from agriculture, aquaculture, fisheries

	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.") **The EC is <u>not</u> able to recognise wastes and residues for the purposes of double counting towards Member State renewable transport targets (Article 21(2)).**		and forestry that are included in NTA 8080, annex A, but that are within the scope Directive 2009/28/EC, the organization shall also comply with the sustainability criteria as included in this European Directive." (Article 17(2)-(6) are then listed) • The RED does not define wastes and residues. The Commission set out an approach for residues in its June 2010 Communication 'on the practical implementation of the biofuels and bioliquids sustainability scheme and on counting rules for biofuels: *A processing residue is a substance that is not the end product(s) that a production process directly seeks to produce. It is not a primary aim of the production process and the process has not been deliberately modified to produce it*. • The justification for NTA's approach to wastes and residues is not included in the scheme documents, but is given in document "Feedback assessment NTA RED_v1.0_20110827": "Comparing the definition given by NTA 8080 and RED, both definitions describe residues as products not aimed to produce neither as end product of an economic operator nor by modification of the production processes. In NTA 8080 the latter is described as released during the process and having a low (less than 10 %) economic value, so no incentive to modify the production process." • The NTA approach for defining residual flows leads to materials being qualified as residual flows which are

			all expected to fall within the definition of residues given by the Commission. The NTA approach may mean that some materials would not be qualified as residues under this approach whereas they would be under the Commission Decision. This, however, only mean that NTA would voluntarily apply more criteria for some materials that would be considered residues by the Commission. • The only exception to this is 'pulp from manufacturing of sugar' and 'beet pulp' which are listed in NTA 8080, Annex A. Sugar beet pulp is not considered a residue by the Commission and is not considered a residue in the calculation of the default values of the Directive. It is also doubtful that these would represent less than 10% of the value of the (main) product. Therefore ID07 Annex A states: "As stated in NTA 8080, provisions from laws and regulations overrule provisions of NTA 8080 when dealing with the same topic, but with conflicting requirements. In the case of the list of residual flows in NTA 8080, annex A, it applies that biomass flows that are not considered a residue by Directive 2009/28/EC may not be considered a residual flow in the framework of NTA 8080 as well. Based on Directive 2009/28/EC, the following biomass flows listed in NTA 8080, annex A may not be considered a residual flow within the scope of Directive 2009/28/EC and shall comply with all sustainability criteria as included in this European Directive:

			○ pulp from manufacturing of sugar [532] as far as it concerns the press pulp of beets; ○ beet pulp [533] as far as it concerns beet heads, beet tails and/or leaves.”

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	• The mass balance system: a) allows consignments of raw material or biofuel with differing sustainability characteristics to be mixed; b) requires information about the sustainability characteristics and sizes of the consignments referred to in point (a) to remain assigned to the mixture; and (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.	Y	NTA 8081 (6.2 - footnote d): • "Within the scope of this certification scheme the chain model book and claim (NTA 8080, 7.2.3) is excluded. An organization may choose from the chain models segregation (NTA 8080, 7.2.1) or mass balance (NTA 8080, 7.2.2)" ID 07 (7.2.1): • "All organizations in the biomass chain (in NTA 8081 referred to as 'producer', 'processor', 'trader' and 'end-user') shall have the certificate '*NTA 8080 approved*' [emphasis added] for a sound segregation along the whole chain." • The segregation option is not further assessed here, as it is beyond the scope of 'NTA RED' ID 07 (7.2.2): • "All organizations in the biomass chain (in NTA 8081 referred to as 'producer', 'processor', 'trader' and 'end-user') shall have the certificate '*NTA 8080 approved*' [emphasis added] for a sound mass balance along the whole chain."

			• Section 7.2.1: "In the section below, reference is made to NTA 8080. In the case of the 'NTA RED' certificate, NTA RED shall be read for NTA 8080". ID 07 (7.2.2): • "The mass balance system shall be designed in such a way that consignments would normally be in contact, such as in a container, processing or logistical facility or site…" • "It shall unambiguously be proved from the organization's administration that the amount of bought, stored and supplied biomass in accordance with NTA 8080 or equivalent is balanced taking into account possible conversion losses. If the organization uses a number of sustainability systems, it shall unambiguously be proved that the corresponding sustainability claims are balanced…" • "In NTA 8080 it is included that both mass balance claim and percentage based claim are allowed. If the activities of the organization are within the scope of Directive 2009/28/EC only the mass balance claim is allowed." • "The mass balance does not allow averaging of greenhouse gas performances. The sustainability characteristics of a mixture shall be traced back to the separate consignments." • "Small differences in mass may occur between point of delivery and point of reception due to various factors of influence. An increase in mass is not allowed for the purpose of the chain of custody."

			Recommendation: • To formulate Section 7.2.1 "Requirements for NTA 8080 shall apply to NTA RED"
5.2 Prevention of double counting/claiming	• [No specific text in Directive / Communication] • An information system needs to be included which is able to keep track of the flow of information through the supply chain.	Y	ID 07 (7.2.2): • In order to be able to ensure the traceability within the framework of NTA 8080, each organization shall provide transaction certificates with each delivery, containing at least unique identification number of the delivery, certificate numbers, amounts, etc. • The organisation shall also be able to produce information related to all received and issued transaction certificates, agreements with suppliers and buyers, registrations per received consignment including the information on the transaction certificate, etc. • "It shall unambiguously be proved from the organization's administration that the amount of bought, stored and supplied biomass in accordance with NTA 8080 or equivalent is balanced taking into account possible conversion losses. No temporary deficits of biomass according to NTA 8080 or equivalent, as a consequence of having delivered more biomass according to NTA 8080 or equivalent than is being supplied and stored, are allowed on the

			mass balance."
5.3 The mass balance system shall operate at least at the level of a site	• 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).	Y	ID 07 (7.2.2): • "The mass balance system shall be designed in such a way that consignments would 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)"
5.4 The mass balance shall specify the timeframe over which the system operates	• 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. • Alternatively the balance could be achieved over an appropriate period of time and regularly verified. • In both cases it is necessary for appropriate arrangements to be in place to ensure that the balance is respected.	Y	• No explicit guidance is given on the timeframes over which the mass balance system operates. ID 07 (7.2.2): • "No temporary deficits of biomass according to NTA 8080 or equivalent, as a consequence of having delivered more biomass according to NTA 8080 or equivalent than is being supplied and stored, are allowed on the mass balance." **Recommendation:** • Our interpretation is that this is a continuous form of inventory in time. It would be helpful to state explicitly that a continuous inventory is required.

Recognition of other voluntary schemes

Recognition of other voluntary schemes			
Requirement	Guidance	Assessment	
5.5 Approach to 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)	• In case part of the chain relies on other voluntary schemes, schemes may only recognise voluntary schemes that are recognised by the EC in the context of the Directive 2009/28/EC. • Schemes may only recognise the *scope* of the voluntary scheme that the EC recognises in this context.	Y	• NTA 8080 includes an option for benchmarking and recognising other certification schemes. NTA 8080 Scheme management committee have a Benchmarking task group, which has developed benchmarking procedures and protocols (not part of scheme submission). NEN indicates (in document "Feedback assessment NTA RED_v1.0_20110827.pdf") that so far, no other schemes have been endorsed. • ID 07 Section 7.2.1 (Segregation) and Section 7.2.2 (Mass balance): "In the section below, reference is made to NTA 8080. In the case of the 'NTA RED' certificate, NTA RED shall be read for NTA 8080. *In addition, reference is made to NTA 8080 or equivalent.*[emphasis added] So far, no other certification systems have been endorsed. If certification systems will be endorsed and an organization wishes to demonstrate compliance with Directive 2009/28/EC only certification systems (voluntary schemes) with the corresponding scope and version as recognized by the European Commission may be applied for this purpose."

			• "In order to be able to ensure traceability within the framework of NTA 8080, each organisation shall provide at least the following information in a transaction certificate by each delivery: […] g) product description including whether the product has been verified within the scope of Directive 2009/28/EC or not. […] NOTE 2 By including information about the verification within the scope of Directive 2009/28/EC, it is clear whether the product is suitable for production of biofuels and bioliquids or not." **Recommendation:** • Clarify meaning of "*In addition, reference is made to NTA 8080 or equivalent*"

Audit Quality

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.

Article 18(3): Adequate standard of independent auditing	**Voluntary Schemes need to ensure a sufficient quality of auditing and verification**		
Requirements	Guidance	Assessment	
6.1. Documentation management	• The system ensures that economic operators must have a documentation management system. • It should be a condition of participation in voluntary schemes that economic operators: i) have an auditable system for the evidence related to the claims they make or rely on; ii) keep any evidence for a minimum of 5 years; and iii) accept responsibility for preparing	Y	NTA 8080: • 5.1.1: "Records, reports and notes shall be prepared and kept as evidence of conformity (…) Records, reports and notes shall be readable, unambiguous to be identified and traceable. A procedure shall be established in which measures for management are described which are necessary to identify, store, protect and recover records, reports and notes and in which the period for retainment and the necessary way of transport of the records, reports and notes are laid down." This section of the document also details

	any information related to the auditing of such evidence. • 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.		requirements for procedure revisions. Among others, the "organization shall: […] h) retain documents for a period of at least five years or for much longer as mandatory to prevailed laws and regulations. • 7.1: In order to make it possible that the organization at the end of the chain can declare rightly that the end product complies with the applicable sustainability requirements, (…), a traceability system is needed for the whole chain of production, conversion and trade." NTA 8081: • 5.1: The first step of the criteria 5.1 in Table 1 – Verification method is: "Check of document management system by inspecting the system" • 7.3: In case of a major non-conformity, "the organization provides within two weeks a proposal for improvement and has three months subsequently to correct the observed non-conformity and demonstrate this to the certification body" • 8.2.1: "As part of the traceability, the certified organization gives out a transaction certificate for each delivery that includes a reference to the above-mentioned certificate. The requirements to these transaction certificates depend on the chain model chosen. These requirements are included in the interpretation document linked to this NTA."

			ID07: • 7.2.1: this section details the required traceability information for transaction certificates: a) name, address details and identification mark of organization; b) unique identification number of the delivery, (…); c) the certificate number linked to the certificate with which it is demonstrated that the organization complies with NTA 8080 or equivalent, and the certification body that has issued this certificate; d) amount of delivery and its percentage of sustainable according to NTA 8080 or equivalent [in tonnes]; e) amount of carbon equivalents [in gCO2eq/MJ] (either applicable default values or actual values); f) date of delivery; g) product description."
6.2 Retrospective audits	• 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. • For these audits requirements are that	Y	NTA 8080: • 6.1: "Certification against the requirements of this NTA shall occur by a certification body that is independent and has the necessary competence to assess the sustainability of the production and processing and conversion of biomass flows as well as the chain of custody of the primary producer to end user and to verify the accuracy of the calculation of greenhouse gas balance. The certification body shall be accredited on the

	the auditor should be: 1. Independent of the activity being audited 2. Free from conflict of interest 3. Competent ○ Point 1 and 2 mean that the audit shall be carried out by an external third party (not the economic operator) ○ Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and ○ The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria and the aspect of the scheme that they are auditing (see 6.5).		basis of ISO Guide 65 by an accreditation body, which evidently complies with the requirements in ISO 17011." • 6.1: "The certification audits shall be carried out and reported in accordance with the guidelines in ISO 19011 by an audit team with demonstrable knowledge and experience in the area of sustainability of the production and processing and conversion of biomass flows, chain of custody and the calculation of greenhouse gas balances. In addition to the guidelines in ISO 19011 external stakeholders shall be consulted during the certification audits." • 6.2: "The competence of the lead-auditors, auditors and audit teams shall comply with the guidelines given for this in ISO 19011, supplemented with the requirements in the frame of the assessment of the sustainability of the specific biomass flows and the chain of custody, as described hereafter. Demonstrable expertise shall be present in the audit team in relation with the technical and sustainability aspects of the specific biomass Lead-auditors shall comply with the following requirements having at least: a) a higher vocational education in the field of agriculture, environmental science or social science; b) five years of work experience in a field that is relevant for the audit; NOTE For example in relation with the specific

			biomass flows, agriculture, environmental science or social science. c) training during five days in the practical application of the requirements from clause 5 for the specific biomass flow and in the application of the specific certification scheme; d) training in the audit on the basis of the requirements from clauses 5 and 7 for the specific biomass flow, during fifteen days in at least three audits at different organizations." NTA 8081: • 7.1: "The 'NTA 8080 approved' or 'NTA RED' certificate is granted for a maximum period of five years. The recertification assessment shall take place before this period expires. Recertification for the 'NTA RED' certificate is not allowed. During the validity of the certificate audits shall be carried out at least once a year (surveillance audits);". This quote is related to the arrangement of at least yearly retrospective audits. • 7.3: "In case of obtaining the 'NTA RED' certificate, the organization may have no major non-conformities related to the requirements that have been marked with an * in Table 1, taking into account Annex B. At a surveillance audit an organization may have both minor non-conformities and major non-conformities. At recertification the organization shall comply with the certification

			criteria for the 'NTA 8080 approved' certificate. The 'NTA RED' certificate may be granted until 1 January 2013." This quote details the treatment of non-conformities detected during surveillance audits.
6.3 Audits before participation to the Voluntary Scheme	• As a general rule, a voluntary scheme should ensure that economic operators are audited before allowing them to participate in the scheme. • There may be exceptions to this rule due to the particular character of certain schemes (for example, schemes that consist only of standard values for greenhouse gas calculations); in these cases, this should be clearly explained when the scheme is put forward for recognition. • For these audits requirements are that the auditor should be: 1. Independent of the activity being audited 2. Free from conflict of interest 3. Competent ○ Point 1 and 2 mean that the audit shall be carried out by an external third party (not the economic operator) ○ Point 3 mean that the auditor has the generic skills and the	Y	NTA 8080: • 1: "The sustainability requirements (…) apply to organizations which produce the primary biomass. An exception on this is the provision of 5.2.1 (greenhouse gas balance), which applies to all organizations who belong to the whole bio-energy chain, from cultivation to end use. This NTA is intended to be applied at organizations that: — want to produce biomass for energy purposes and to sell this as sustainably produced; — want to convert biomass and sell this as sustainably obtained and sustainably converted; — want to trade and/or transport biomass and have to demonstrate that (a part of) the charge is produced, converted and obtained as sustainable; — want to use (converted) biomass for generation of energy or as transportation fuel (pure or blend) and shall demonstrate that (a part of) the biomass is produced, converted and obtained as sustainable. Requirements can be excluded from assessment, when the organization can explain with proof that the requirement(s) is (are) not applicable. The certifying body is responsible for the determination if a criterion for application may be excluded."

	verification body has the general skills for performing audits; and ○ The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria and the aspect of the scheme that they are auditing (see 6.5).		
6.4 Group auditing [OPTIONAL – only relevant when group auditing is applied]	• 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.] • In such cases, verification for all units concerned can be performed based on a sample of units, where appropriate taking into account a relevant standard developed for this purpose. ○ What is the basis of the sample size? ○ What is the threshold for non-compliance and do they apply to whole group? ○ What are the implications/procedures of non-compliance?	Y	NTA 8080: • 3.28: Definition of small-holders: organization that produces biomass, sometimes along with subsistent production of other crops, where the family provides the majority of labour and the organization provides the principal source of income and where the total production area of the organization is below 50 hectares in size • 6.3: This section details the responsibilities of the small holders group management. The certification body shall offer the opportunity for group certification of small-holders. A group (or connection with a region) is managed by an independent juridical entity. The responsibilities of the management of the group and the members of the group shall be established clearly. The management of the group shall establish clear rules for the participation to the group certificate by individual members of the group and shall have the authority to exclude members for the participation

	○ Are downstream parties informed of the non-compliance? • 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. • Group auditing for the purpose of calculating GHG savings is only acceptable when the units have similar production systems and products.		to the group certificate if they do not satisfy the stated rules or if they do not carry out the corrective measures enforced by the certification body. The internal management system of a group shall guarantee sufficiently that the requirements in clause 5 are complied with. A group shall comply with all requirements in clause 5. Also every member of a group shall comply with these requirements, as far as these apply to its company. The certification body shall establish a distinct procedure to carry out a certification audit on a group (or connection with a region). In this procedure it shall be reported at least: a) the criteria on which it is decided whether the group as well as members of the group do not comply with the stated requirements; b) the methodology of making a random check to be applied. To offer small-holders these possibilities, small-holders are released from a number of provisions in this NTA. It concerns here the requirements with regard to: — consultation of stakeholders (5.1.3); — prosperity (5.6); — working conditions (5.7.1); — contribution to social well-being of local population (5.7.4); — integrity (5.7.5).” • 6.1: “The certification body shall make public at

			least the following data: a) a summary of the audit reports, in which is also included: — the nature of the raw material; — data of the address of the production location; — the surface area for cultivation; b) a survey of the certificates given." NTA 8081: • 6.4: "In case an organization has several production units or in the case of group certification the minimum sample size is: — √y at an initial certification audit; — 0,6 x √y at a surveillance audit; — 0,8 x √y at a recertification audit. In which y is the number of production units or associated small-holders in the group (or regional organization). The sample size shall (…) be based on a risk analysis." • 7.4: "The management of the group is responsible for at least: (…) b) the examination of new group members with the criteria concerning the composition of the group; c) the verification of a new group member on compliance with the requirements of NTA 8080, clauses 5 and 7, as far as applicable; (…) (e) informing the certification body about changes in

			membership (both new and excluded group members) within one month;" • 7.4: "The group shall have a homogeneous composition with respect to region, production activities, land use and climatic conditions." • 7.3: "In case of a sample, as described in 6.4, it applies that if one or more production units or associated small-holders in the group do not comply with above-mentioned certification criteria, the „producer" or group neither complies with the certification criteria." • 7.3: "If the organization does not correct a major non-conformity within the fixed term, the certificate will be suspended. From that moment, it is not allowed to supply biomass flows under certificate in the chain and any form of manifestation in relation to the certificate is excluded. With suspension the major non-conformity shall still be corrected within three months, otherwise the certificate will be withdrawn and a new initial certification audit will be necessary."
6.5 Auditor competencies	• For these audits requirements are that the auditor should be: 1. Independent of the activity being audited 2. Free from conflict of interest 3. Competent ○ Point 1 and 2 mean that the audit	**Y**	NTA 8080: • 6.1 "Certification against the requirements of this NTA shall occur by a certification body that is independent and has the necessary competence to assess the sustainability of the production and processing and conversion of biomass flows as well as the chain of custody of the primary producer to

	shall be carried out by an external third party (not the economic operator) ○ Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and ○ The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria. ○ Namely: ○ Land use criteria: Relevant experience, in agriculture, ecology or similar. ○ Chain of Custody system: Experience in mass balance systems, traceability, data handling or similar. ○ GHG: Relevant experience in GHG accounting.		end user and to verify the accuracy of the calculation of greenhouse gas balance." • 6.2: "Demonstrable expertise shall be present in the audit team in relation with the technical and sustainability aspects of the specific biomass flow 6.2 : "Lead-auditors shall comply with the following requirements having at least: a) a higher vocational education in the field of agriculture, environmental science or social science; b) five years of work experience in a field that is relevant for the audit; NOTE For example in relation with the specific biomass flows, agriculture, environmental science or social science. c) training during five days in the practical application of the requirements from clause 5 for the specific biomass flow and in the application of the specific certification scheme; d) training in the audit on the basis of the requirements from clauses 5 and 7 for the specific biomass flow, during fifteen days in at least three audits at different organizations" NTA 8081: • 5.2: "The audit team may consist of one or several persons. The competences of the lead-auditors, auditors and audit teams shall comply with the guidelines given for this in ISO 19011, supplemented with the requirements for assessment

			of the sustainability of the specific biomass flows and the chain of custody (traceability in the supply chain), as described hereafter." • 5.2: "Depending on the scope of certification (see 6.1) this expertise includes assessing greenhouse gas calculations, agricultural and/or forestry practices, biodiversity, environmental impact, social impact, and traceability systems." • 7.3: "Carrying out the initial certification, surveillance or recertification audit and taking the decision on granting or extending the certificate are two separate responsibilities. On the basis of the report, the annexes and any recorded intentions the decision-maker of the certification body decides whether to grant or extend the certificate or not. The decision is taken by a decision-maker who complies with the requirements of 5.2 and who has not carried out the initial certification, surveillance or recertification audit himself."
6.6 Management of the audit	• Audits shall be properly planned, conducted and reported on • The sustainability system has clear procedures that describe how audits should be conducted • Audit includes the following: ○ Draw up a verification plan which corresponds to the risk analysis and the scope and complexity of	Y	NTA 8080: • 6.1: "The certification audits shall be carried out and reported in accordance with the guidelines in ISO 19011 by an audit team with demonstrable knowledge and experience in the area of sustainability of the production and processing and conversion of biomass flows, chain of custody and the calculation of greenhouse gas balances. In addition to the guidelines in ISO 19011 external

	the economic operator's activities, and which defines the sampling methods to be used with respect to that operator's activities; ○ 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; ○ Request the operator to provide any missing elements of audit trails, explain variations, or revise claims or calculations, before reaching a final verification conclusion. • ISO 19011: 2002 (plan, do, act, check), or justified equivalent, covers the above requirements		stakeholders shall be consulted during the certification audits." NTA 8081: • The document is focused on "Certification scheme for sustainably produced biomass for energy purposes"; it describes the audit requirements for both the audited operator and the certifying body. In particular, depending on the operator audited, the "Table 1" details the audit steps which usually includes a documentation review and a visual inspection of measures taken to protect soil. • 6.3: The document details the audit duration for initial certification and recertification audits (1 day of pre-audit, 1 or 2 days of site audit depending on the economic operator) as well as for surveillance audit (1 or 2 days depending on the economic operator) • 6.1: "Each organization that falls within the scope of the scheme as described in clause 1 may request the certification body to perform an assessment by submitting a registration form. Four types of scopes are distinguished: 1) Producer for the organization that produces the primary biomass or collects residual flows, as described in NTA 8080, Annex A; 2) Processor for the organization that processes or converts the (primary) biomass; 3) Trader for the organization that trades in the biomass;

			4) End-user for the organization that uses the biomass for the generation of electricity and heat or production of biogas or biofuel." • 6.3: "The initial certification and recertification audit consists of two stages. a) Stage 1 concerns the preliminary investigation. The certification body assesses all the necessary documents, on site if required, carries out a risk analysis and draws up the audit plan on the basis of inter alia these documents. • b) Stage 2 concerns the on-site audit. The audit team of the certification body assesses the organization on site. If the organization is a „producer□, the audit duration will increase by a number of days for inspecting and assessing the production unit(s), which is linked to the area of cultivation as shown in Table 4." **Clarification provided by NEN via document "Feedback assessment NTA RED_v1.0_20110827"** • Comment 21: "As stated in NTA 8081, Annex C (former Annex B) the additional elements needs only to be checked if an organization does not meet the criteria for the 'NTA 8080 approved' certificate and wish to qualify for the 'NTA RED' certificate. If there are no major non-conformities for NTA 8080 sustainability criteria related to RED, marked with * in Table 1, taking into account the Interpretation Document, an organization already meets the RED

			sustainability criteria and there is no need to the additional assessment (e.g. RED requires lower GHG emission savings than NTA 8080, so an additional check might be needed)."
6.7 Establishment of at least a "limited assurance level"	• A "limited assurance level"[3] 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"	Y	• NTA 8081 – 7.1: "The 'NTA 8080 approved' or 'NTA RED' certificate is granted for a maximum period of five years." • NTA 8081 – 7.3: "In case of obtaining or retaining the 'NTA 8080 approved' certificate, the organization may have no major non-conformities […] • "In case of obtaining the 'NTA RED' certificate, the organization may have no major non-conformities related to the requirements that have been marked with an * in Table 1, taking into account Annex C. At a surveillance audit an organization may have both minor non-conformities and major non-conformities. At recertification the organization shall comply with the certification criteria for the 'NTA 8080 approved' certificate." • Interpretation document – 7.2.1 & 2: "product description including whether the production processes are in compliance with the scope of Directive 2009/28/EC or not. (…) NOTE 2: By including information about verification

[3] 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".

			within the scope of Directive 2009/28/EC, it is clear whether the product is suitable for production of biofuels and bioliquids or not." • NTA 8081, section 1 'Scope', note clarifies that "the processes to produce the products are assessed, since it will not be possible to assess the physical product itself on sustainability aspects". It is understood by this that processes do not relate to (just) management systems but to products (quote EN 45011: "the word "product" is used in its widest sense and includes processes and services" end quote). • Interpretation document – 5.1.2d: "In case of a conflict between laws and regulations and provision(s) of NTA 8080, the auditor decides if a provision exceeds the requirement of the laws and regulations. If the organization takes a different view, it can file a complaint according to the procedure as described in NTA 8081." • Example certificate NTA 8080 approved: "[Certifying Body] declares that the production process(es) and/or unit(s) of the licensee [Name licensee], has/have been assessed according to the certification scheme NTA 8081, for the scope(s) [scope(s)], and that nothing has come to our attention to cause us to believe that there are errors in the evidence that the production processes of [Name licensee] as specified in the Annex, comply with the requirements of NTA 8080." This

			represents a limited assurance level statement on the certificate awarded.
6.8 Accreditation	• Accreditation by a national accreditation body affiliated to the International Accreditation Forum (IAF); or • Accreditation as a full member or 'associate' member of ISEAL; or • 'Commitment to comply' with ISO 17011: 2004 (General requirements for accreditation bodies accrediting conformity assessment bodies), or justified equivalent, within 3 years (consistent with ISEAL associate member)	Y	NTA 8080: • 6.1: "The certification body shall be accredited on the basis of ISO Guide 65 by an accreditation body, which evidently complies with the requirements in ISO 17011." • Annex F: "This NTA can among other things be applied to assess the equivalence of existing certification systems for sustainable biomass. (…) Organizations, that would like to use sustainably produced biomass according to the requirements of this NTA, can use existing certification systems/certificates provided that it is demonstrated that they also comply with the possible identified gaps of the certification system concerned." NTA 8081: • 1: "This NTA describes the certification scheme linked to NTA 8080 that can be used by recognized certification bodies (CBs) by means of entering into an agreement with NEN." • 5.1: "NEN solely enters into agreements with certification bodies having an applicable accreditation certificate from an IAF/MRA partner."

			ID07: • 7.2.1: "In addition, reference is made to NTA 8080 or equivalent. So far, no other certification systems have been endorsed. If certification systems will be endorsed and an organization wishes to demonstrate compliance with Directive 2009/28/EC only certification systems (voluntary schemes) recognized by the European Commission may be applied for this purpose."