

Assessment of Better Biomass

Version as submitted 20 February 2018

Summary

An assessment has been made on compliance of the *Better Biomass* as submitted to the European Commission for recognition, with the sustainability criteria of Directive 2009/28/EC.

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

Scheme scope:

- Type of feedstock: All feedstocks (including wastes and residues)
- Type of biofuel: All
- Geographic coverage: Global
- Chain of custody coverage: Full fuel chain

Background

Better Biomass has been operational since 2011 and was recognised by the European Commission in 2012¹ (under the name NTA 8080) to demonstrate compliance with the mandatory sustainability criteria for biofuels. The scheme is managed by NEN, the Netherlands Standardization Institute. The Netherlands Technical Agreement Sustainability criteria for biomass for energy purposes (NTA 8080:2009), established by a multi-stakeholder working group composed of representatives of industry, societal organizations and government² served as the starting point for the development of the NTA 8080 scheme.

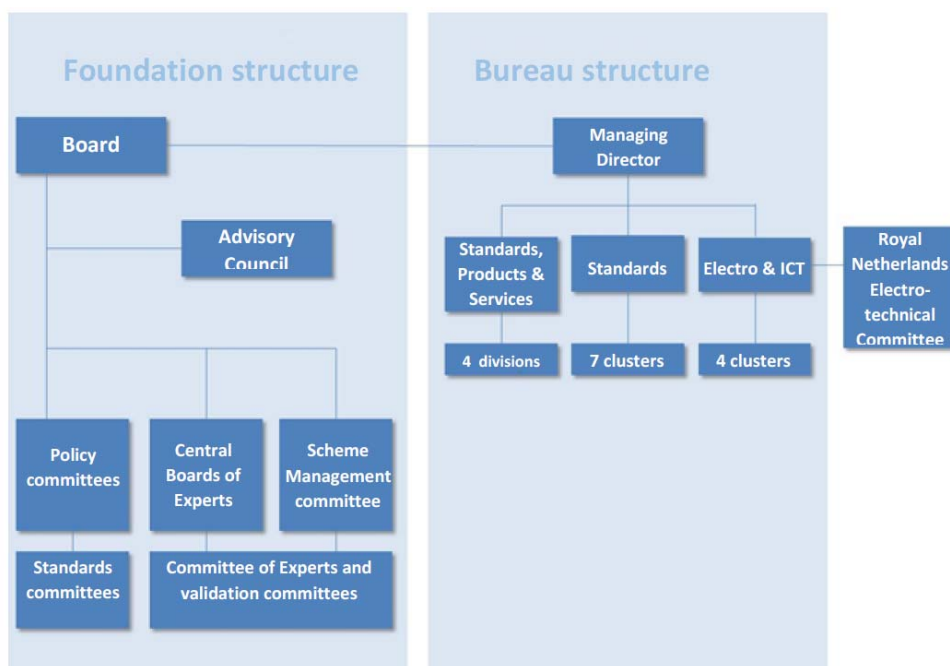
The scope of the sustainability criteria included in Better Biomass goes beyond the scope of the mandatory RED requirements (e.g. soil, water, air and social requirements are included, as well as ILUC and carbon debt). The certification scheme describes the requirements for obtaining two possible levels of certification:

- '**Better Biomass**' certificate is awarded for organisations that comply with all applicable requirements of Better Biomass;
- '**NTA RED**' certificate is awarded for organisations that comply with a selection of the sustainability criteria in Better Biomass (aimed at covering the mandatory sustainability requirements of the RED). An NTA RED certificate is granted for a maximum period of five years. Thereafter the certificate holder must meet the requirements of the Better Biomass certificate.

¹ <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32012D0452>

² Composed of representatives of industry, societal organizations and government.

The figure below provides an overview of the bodies involved in the development and management of NEN schemes. The development of schemes is carried out via standards committees reporting to the policy committees. The management of schemes is carried out by Committees of Experts and Review Committees reporting to the Scheme Management Committee.



NEN Scheme Management is an integrated part of the NEN Bureau and is responsible for the management of schemes and all related executive activities. NEN Scheme Management fulfils the role of secretariat for the Scheme Management Committee and the Committees of Experts and Review Committees falling under it. NEN Scheme Management is the first point of contact for all stakeholders in the management of the schemes.

The Scheme Management Committee is responsible for setting up Committees of Experts and Review Committees, and appoints members based on NEN Scheme Management proposals and aims for a balanced composition of experts. It also monitors the operation of the scheme and deals with complaints received about the scheme's operation.

Scheme decisions are consensus based. If consensus cannot be reached then the Management Board can be called on to make the decision.

Better Biomass is seeking formal assessment and recognition by the European Commission for the Better Biomass, as a 'voluntary scheme' to demonstrate compliance with Articles 17(2)-17(5) of the Renewable Energy Directive (RED).

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. Furthermore, assessment of approaches to certify Low Indirect Land Use Change (ILUC) Risk Biofuels are not covered by this assessment.

Documents assessed

1. Better Biomass interpretation document No 2. 2018-0X-XX.
2. NEN certification scheme, Better Biomass Certification Scheme, NCS 8080:2018-0X (Replaces NTA 8081:2012-04 for applications within the scope of Directive 2009/28/EC).
3. NEN Scheme Management Manual, v4, 2017.
4. NTA 8080-1:2015. Netherlands technical agreement. Sustainably produced biomass for bioenergy and bio-based products – Part 1: Sustainability requirements. Replaces NTA 8080:2009 (en), together with NTA 8080-2:2015 (en), December 2015.
5. NTA 8080-02:2015. Netherlands technical agreement. Sustainably produced biomass for bioenergy and bio-based products – Part 2: Chain-of-custody requirements. Replaces NTA 8080:2009 (en), together with NTA 8080-1:2015 (en), December 2015.

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	Better Biomass	Comments
	Version as submitted 20 February 2018	
Sustainability criteria		
17(2): Greenhouse gas emissions savings	Y	
calculation of actual emission savings	Y	Note: Better Biomass relies upon default values or actual GHG values calculated using the BioGrace I GHG calculation tool.
emission saving from soil carbon accumulation via improved agricultural management (e_{sca})	Y	
emission saving from excess electricity from cogeneration (e_{ee})	Y	
emission saving from carbon capture and geological storage (e_{ccs})	Y	
emission saving from carbon capture and replacement (e_{ccr})	Y	
17(3): Conservation of biodiversity	Y	
17(4): Conservation of carbon stocks	Y	
17(5): Conservation of peatlands	Y	
17(1): Exemption for wastes and residues	Y	
Chain of Custody		
18(1): Use of a mass balance system	Y	
Recognition of other voluntary schemes and national systems	Y	
Audit Quality and Scheme Governance		
18(5): Adequate standards of reliability, transparency and independent auditing	Y	

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"> Set the scope of the scheme applying the relevant definitions of Directive (2009/28/EC) for "biomass", "bioliquids" and "biofuels". 	<p>Y ENTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> 3.5 biofuel liquid or gaseous fuel for transport produced from biomass Note 1 to entry: Standards often use a broader definition for biofuel, which includes solid fuels and other purposes than for transport as well. [SOURCE: Directive 2009/28/EC, modified – Note 1 to entry has been added.] 3.7 biomass biodegradable fraction of products, waste and residues from biological origin from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and aquaculture, as well as the biodegradable fraction of industrial and municipal waste

			<ul style="list-style-type: none"> Note 1 to entry: Other definitions for 'biomass' are used in standards. Note 2 to entry: This NTA refers to 'waste and residues' as 'residual flows'. [SOURCE: Directive 2009/28/EC, modified – Notes 1 and 2 to entry have been added.] 3.31 bioliquid liquid fuel for energy purposes other than for transport, including electricity, heating and cooling, produced from biomass, or liquid material for application in bio-based products [SOURCE: Directive 2009/28/EC, modified – The definition has been expanded to applications in bio-based products.]
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 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	<ul style="list-style-type: none"> 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. Member States will verify whether these emissions fulfil the requirements of the 	Y	NTA 8080-1:2015. Part 1: Sustainability requirements <ul style="list-style-type: none"> 6.2 Greenhouse gas emissions 6.2.1 Greenhouse gas emission saving 6.2.1.1 Greenhouse gas emission saving in case of application of biomass for bioenergy 6.2.1.1.1 If biomass is used for bioenergy, a net emission saving of greenhouse gases shall take place

<p>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>	<p>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.</p> <ul style="list-style-type: none"> • An installation shall be considered to be in operation if the physical production of biofuels or bioliquids has taken place. 	<p>in the whole chain, from cultivation to end-use. The saving is calculated in relation to the reference system with fossil fuels in accordance with the minimum percentages stated in Table 1. The greenhouse gas emission saving is determined at the chain level. An organization that develops activities in a biomass chain for application in bioenergy should make clear the extent to which contributions are made to reducing emissions in the chain in order to be able to determine the entire emission saving.</p> <ul style="list-style-type: none"> • Table 1: Minimum net greenhouse gas emission saving relative to fossil reference system for application in bioenergy. <ul style="list-style-type: none"> ◦ 50% ◦ 60% for installations in which production started on or after 5 October 2015 • Footnote: An installation is considered to be in operation if the physical production of biofuels or bioliquids is taking place. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015. Part 1: Sustainability requirements • 6.2.1 Greenhouse gas emission saving • The net emission saving of greenhouse gases is a chain performance. Table 1 makes a distinction between the minimum greenhouse gas emission savings for installations in which production started before 5 October 2015 or started on or after this date. This implies that the end-user shall obtain information that
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			<p>demonstrates the biofuel or bioliquid installation started the production on or after 5 October 2015, resulting in a higher minimum greenhouse gas emission saving.</p> <ul style="list-style-type: none"> NOTE This can be additional information on the transaction certificate or other accompanied document. <p>NTA 8080-2:2015. Part 2: Chain-of-custody requirements</p> <ul style="list-style-type: none"> In the event of biofuels and bioliquids, the organization shall also provide the date when production in installation started. NOTE 2 This date is of importance because the minimum greenhouse gas emission saving depends on the date when installations in which production started (see NTA 8080-1:2015, Table 1).
<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"> The greenhouse gas emission saving from the use of biofuel and bioliquids shall be calculated as follows: <ol style="list-style-type: none"> 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_i 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; 	Y	<p>NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> Annex C (normative): Greenhouse Gas Calculations C.2.4 The organization shall calculate the emission factors according to Directive 2009/28/EC, Annex V, including the amendment of Directive 2009/28/EC as included in Directive (EU) 2015/1513. NOTE In the Communication from the Commission on the practical implementation of the EU biofuels and bioliquids sustainability scheme and on counting rules for biofuels (2010/C 160/02) additional guidelines are given for calculating the greenhouse gas impact. C.4 Use of default values, actual values and aggregated values

	<p>b. by using an actual value calculated in accordance with the methodology laid down in part C of Annex V; or</p> <p>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.</p>	<ul style="list-style-type: none"> • C.4.1 If the activities of the organization are related to biofuels or bioliquids, the default values as included in Directive 2009/28/EC may be used. [...] • C.4.2 If the organization shall use actual values or the organization decides to use actual values for own reasons, the organization shall make reference to the method and source used for determining actual values. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015. Part 1: Sustainability requirements • 6.2.1 Greenhouse gas emission saving • Footnotes a to c in Table 1 states that values used can change in future. When such change occur, the new values will become effective on the date communicated by the European Commission. • Annex C (normative) Greenhouse gas calculations • C.2 Greenhouse gas calculations for biofuels and bioliquids • In C.2.4 it stated the organization shall calculate the emission factors, as included in Formula (C.1), in accordance with to Directive 2009/28/EC, Annex V, including the amendment of Directive 2009/28/EC as included in Directive (EU) 2015/1513. In the note to this requirement, reference is made to Communication 2010/C 160/02 as guidance. This Communication shall be adhered when calculating the greenhouse gas emission savings in the framework of Directive 2009/28/EC.
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			<ul style="list-style-type: none"> • C.4 Use of default values, actual values and aggregated values • The title of this clause uses the term 'aggregated values' whereas Directive 2009/28/EC uses the term 'disaggregated default values'. Where 'aggregated values' is used, 'disaggregated default values' should be read. • [...] With respect to calculating e_l in accordance with C.2 or C.3, it applies that default values may only be used if the value is equal to or less than zero. The disaggregated default values as included in Annex V of Directive 2009/28/EC may be used for some emission factors in Formula (C.1) in accordance with C.2.4. • NOTE 1 Any change in the default values as included in Annex V of Directive 2009/28/EC will become effective on the date as communicated by the European Commission.
1.3 Default values	<ul style="list-style-type: none"> • 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 	Y	<p>NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> • C.4 Use of default values, actual values and aggregated values • C.4.1 If the activities of the organization are related to biofuels or bioliquids, the default values as included in Directive 2009/28/EC may be used. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015. Part 1: Sustainability requirements • Annex C (normative) Greenhouse gas calculations

	<p>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.</p>		<ul style="list-style-type: none"> • C.4 Use of default values, actual values and aggregated values • Reference is made about the use of default values, actual values and aggregated values. The default values as included in Annex V of Directive 2009/28/EC may only be used if the process technology and raw material used for the production of the biofuel or bioliquid match their description and scope.
1.4 Actual values	<ul style="list-style-type: none"> • Actual values can only be calculated when all relevant information is available and transmitted through the chain of custody: <ul style="list-style-type: none"> a. Actual values of emissions from cultivation can only be determined at the origin of the chain of custody. 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. 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. • GHG emissions shall be reported using appropriate units. These are: 	Y	<ul style="list-style-type: none"> • ENTA 8080-1:2015. Part 1: Sustainability requirements • 6.2.1.1 Greenhouse gas emission saving in case of application of biomass for bioenergy • 6.2.1.1.2 When calculating the greenhouse gas emissions due to the production and use of biofuels, bioliquids, and solid and gaseous biomass, the organization shall use the calculation methodology in Annex C. • 6.2.2.2 Prior to installing a new production location, the organization shall establish which carbon stocks in the vegetation and in the soil are lost due to the production location being installed. If the organization shall use a for this purpose established and recognized procedure in order to establish the carbon stocks, such procedure shall comply with the 'guidelines for the calculation of land carbon stocks' according to the decision of the European Commission of 10 June 2010 (Commission Decision 2010/335/EU). • Annex C (normative): Greenhouse Gas Calculations

	<ul style="list-style-type: none"> a. g CO₂eq/dry-ton for raw materials and intermediary products b. g CO₂eq/MJ for final biofuels • 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. • Member States, or competent authorities of third countries, may submit to the Commission reports including data on typical emissions from cultivation of feedstock³. Voluntary schemes may allow operators to apply these values as an alternative to actual values provided these have been published in the unit g CO₂eq/dry-ton of feedstock on the Commission website. • 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. e_i in case of land use change), all elements for which actual 	<ul style="list-style-type: none"> • C.2 Greenhouse gas calculations for biofuels and bioliquids • C.2.1 Greenhouse gas emissions from the production and use of transport fuels, biofuels and bioliquids shall be calculated as: [RED formula applied] • C.2.1 NOTE According to Directive (EU) 2015/1513 'cropland' and 'perennial cropland' are regarded as one land use. Reference is made to IPCC for the definition of 'cropland' and 'perennial crops' are defined as multi-annual crops, the stem of which is usually not annually harvested such as short rotation coppice and oil palm. • C.2.4 The organization shall calculate the emission factors according to Directive 2009/28/EC, Annex V, including the amendment of Directive 2009/28/EC as included in Directive (EU) 2015/1513. • NOTE In the Communication from the Commission on the practical implementation of the EU biofuels and bioliquids sustainability scheme and on counting rules for biofuels (2010/C 160/02) additional guidelines are given for calculating the greenhouse gas impact. • C.4 Use of default values, actual values and aggregated values • C.4.2 If the organization shall use actual values or the organization decides to use actual values for own reasons, the organization shall make reference to the method and source used for determining actual values.
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³ Article 19(3) Directive (2009/28/EC)

	<p>values should be used instead of disaggregated default values and all elements related to emission savings (if applicable).</p> <ul style="list-style-type: none"> • 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. • GHG 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 and Commission Decision 2010/335/EU of 10 June 2010. • If a scheme permits the use of actual values it is required that the scheme documentation sets out in detail how e_{ec}, e_l, e_p and e_{td} are derived. Similarly, elements of the GHG emission calculation methodology representing measurements of emission savings such as e_{ccr}, e_{ccs}, e_{sca} and e_{ee} can be applied by economic operators within the scheme only when prerequisites on their use are 	<ul style="list-style-type: none"> • NOTE Examples are average values based on representative yields, fertilizer input, N_2O emissions and changes in carbon stock. • C.4.3 For emissions from agricultural management, e_{ec} and e_l in formulas (C.1) and (C.3), either measured or aggregated values may be used. If an organization uses aggregated values the provisions below shall be taken into account: <ul style="list-style-type: none"> • a) The regional differences for aggregated values shall be considered when using this data. For the countries of the European Union, a value relevant for the NUTS-2 level or more fine-grained level shall be used, for other countries a similar level is applicable. • b) Aggregated values should primarily be based on official statistical data from government bodies, if available and of good quality. If not available, statistical data published by independent bodies may be used. Alternatively, the values may be based on scientifically peer-reviewed work, with the precondition that data used lies within the commonly accepted data range, if available. • c) The data used shall be based on the most recent available data from the sources mentioned under a) and b). Typically, the data should be updated over time, unless there is no significant variability of the data over time. • d) For fertilizer use, the typical type and quantity of fertilizer used for the crop in the region concerned may be used. Emissions from the production of fertilizer
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	<p>fully described in the scheme documents.</p> <ul style="list-style-type: none"> • 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. 	<p>should either be based on measured values or on technical specifications of the production facility. If the range of emission values for a group of fertilizer production facilities to which the facility concerned belongs is available, the most conservative emission value (highest) of that group shall be used.</p> <ul style="list-style-type: none"> • e) If a measured value for yields is used (as supposed to an aggregated value) for the calculations, it is required to also use a measured value for fertilizer input and vice versa. • C.4.4 For emissions from processing, e_p in formulas (C.1) and (C.3), actual values throughout the production chain shall be measured or based on technical specifications of the processing facility. If the range of emission values for a group of processing facilities to which the facility concerned belongs is available, the most conservative value (highest) of that group shall be used. • C.5 Tools for greenhouse gas calculations • C.5.1 The organization can use the following tools for executing the calculations for greenhouse gas emissions: — BioGrace I tool [link]: calculation of greenhouse gas emissions from biofuels production; — BioGrace II tool [link]: calculation of greenhouse gas emissions from electricity, heating and cooling produced from biomass. • NOTE The BioGrace tools are European harmonised calculation tools for greenhouse gas emissions. The
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		<p>BioGrace I tool is in line with the calculation methodology as laid down in Directive 2009/28/EC. [...]</p> <ul style="list-style-type: none"> • C.5.2 The organization can use EN 16214-4 for the calculation of greenhouse gas emissions. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015. Part 1: Sustainability requirements • Annex C (normative) Greenhouse gas calculations • C.2 Greenhouse gas calculations for biofuels and bioliquids • In C.2.4 it stated the organization shall calculate the emission factors according to Directive 2009/28/EC, Annex V, including the amendment of Directive 2009/28/EC as included in Directive (EU) 2015/1513. In the note to this requirement, reference is made to Communication 2010/C 160/02 as guidance. This Communication shall be adhered when calculating the greenhouse gas emission savings in the framework of Directive 2009/28/EC. • C.4 Use of default values, actual values and aggregated values • [...] Actual values can only be calculated when all relevant information is available and transmitted through the chain of custody, meaning that: <ul style="list-style-type: none"> a) actual values of emissions from cultivation can only be determined at the origin of the chain of custody; b) actual values of emissions from transport can only be determined if emissions of all transport steps are
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			<p>recorded and transmitted through the chain of custody;</p> <p>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.</p> <ul style="list-style-type: none"> • The organization shall use the version of the BioGrace I tool as recognized by the European Commission, if actual values are used in the framework of Directive 2009/28/EC. • NOTE 3 The BioGrace I tool is mentioned as possible tool for executing the calculations for greenhouse gas emissions in C.5.1. In the framework of Directive 2009/28/EC this tool is mandatory when using actual values. The BioGrace I tool is recognized by the European Commission as voluntary scheme in the framework of Directive 2009/28/EC, so that an organization that applies the BioGrace I tool can demonstrate that it has calculated its greenhouse gas emissions in accordance with Directive 2009/28/EC. • In C.4.3 reference is made to NUTS-2 levels. Member States or competent authorities of third countries may submit to the European Commission reports including data on typical emissions from cultivation of feedstock. As laid down out in Communication 2010/C 160/02, the values from the "NUTS 2" reports can be used by certification schemes. An organization may apply these values as an alternative to actual values, provided these are available in the unit g CO₂eq/dry-ton of raw material on the web site of the European Commission.
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			<p>The values included in the NUTS 2 reports do not represent disaggregated default values. Therefore, they can only be used as an input for the calculation of actual values, but cannot be used to report emissions from cultivation in the unit CO₂eq/MJ of bioenergy.</p> <ul style="list-style-type: none"> • NOTE 4 The calculation of alternative averages for areas and crops which are covered by the NUTS 2 reports are not appropriate, as the appropriate averages have already been calculated by the national authorities. [...] • Within the framework of Directive 2009/28/EC an organization should use the standard calculation values, which are published on the European Commission's website dedicated to the greenhouse gas emission savings methodology. This list is not exhaustive. Whenever an item is covered by the list, the use of alternative values shall be duly justified. In case alternative values are chosen, this shall be flagged up in the documentation of the calculations in order to facilitate the verification. • NOTE 7 The list of standard calculation values might be subject to changes resulting from technological progress, new scientific evidence or changes to the legal framework. • C.5 Tools for greenhouse gas calculations • If actual values are used in the framework of Directive 2009/28/EC, the organization shall use the version of the BioGrace I tool as recognized by the European Commission. NOTE See also C.4, note 3.
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		<ul style="list-style-type: none"> • NTA 8080-2:2015. Part 2: Chain-of-custody requirements • 5.2 Transaction certificate • In the case greenhouse gas emissions have occurred in the chain of custody that are not recorded, the organization shall clearly indicate this on the transaction certificate associated to this consignment to communicate to the subsequent ('downstream') organizations in the chain of custody that the calculation of actual values is no longer possible. • Annex B (normative) Transmission of information relevant for greenhouse gas emissions through the chain of custody • All information that is relevant for establishing compliance with the sustainability criteria shall be transmitted through the chain of custody (see also 5.2). This includes information on greenhouse gas emissions. The following describes what kind of information shall be submitted and which units shall be used. • In order to establish whether the minimum greenhouse gas emissions savings have been achieved, greenhouse gas emissions from bioenergy production are compared to the relevant fossil fuel comparator. Greenhouse gas emissions are measured in this context in the unit g CO₂eq/MJ of bioenergy. Final bioenergy greenhouse gas emissions shall always be reported in this unit.
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			<ul style="list-style-type: none"> [...] In case actual values are calculated for raw materials and intermediate products, greenhouse gas emissions cannot be reported in the unit g CO_{2eq}/MJ of bioenergy [...]. Instead, for raw materials and intermediate products information on greenhouse gas emissions shall be provided in the unit g CO_{2eq}/dry-ton raw material or g CO_{2eq}/dry-ton intermediate product, respectively.
1.5 Adjustment of actual GHG emission estimates throughout the chain of custody	<ul style="list-style-type: none"> 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. 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"> Additional emissions from transport and/or processing have to be added to e_p and or e_{td} respectively. Energy losses occurred during processing or if relevant transportation or storage have to be taken into account using a 'feedstock factor'. Whenever a processing step yields co-products, emissions need to be allocated using an 'allocation factor' 	Y	<ul style="list-style-type: none"> NTA 8080-2:2015. Part 2: Chain-of-custody requirements 5.2 Transaction certificate To be able to assure traceability, every organization shall at least provide the following details in a transaction certificate for every individual consignment: <ul style="list-style-type: none"> e) amount of carbon equivalents [as gCO_{2eq}/MJ] (either applicable default values or actual values); k) declaration of whether production processes have been assessed for the purposes of, and comply with, Directive 2009/28/EC. Better Biomass interpretation document v02 NTA 8080-1:2015. Part 1: Sustainability requirements Annex C (normative) Greenhouse gas calculations C.4 Use of default values, actual values and aggregated values In addition to the provision already given in C.4, the following provisions shall be taken into account related to adjusting greenhouse gas emissions estimates

	<p>following the rules set out in the GHG emission calculation methodology.</p> <p>d. At the last processing step the emission estimate needs to be converted into the unit g CO_{2eq}/MJ of final biofuel.</p>	<p>throughout the chain of custody. Whenever actual values are calculated at each step of the chain of custody, the additional emissions from transport and/or processing shall be added to e_p and/or e_{td}, respectively. Whenever a processing step yields co-products, emissions shall be allocated as set out in C.2 or C.3.</p> <ul style="list-style-type: none"> • Formula (C.11) shall be applied to emissions from cultivation when processing intermediate products: [...] • At the last processing step, the emission estimate shall be converted into the unit g CO_{2eq}/MJ of final bioenergy. For this transformation, Formula (C.12) shall be applied to emissions from cultivation: [...] • Similarly, also the values for e_p, e_{td}, e_i and e_{ee} shall be adjusted. As mentioned above in case of e_p and e_{td}, the emissions from the relevant processing step shall be added. For e_{ccr} and e_{ccs}, dedicated rules apply as described below. For the purpose of this calculation, raw material factors and allocation factors based on plant data and the LHV values for dryton feedstock shall be applied. The assumptions applied in the framework of the calculation of the default values in the case of biofuels are provided in Table C.1. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-2:2015. Part 2: Chain-of-custody requirements • 5.2 Transaction certificate
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		<ul style="list-style-type: none"> • In e) it is stated that the organization shall provide information about the amount of carbon equivalents [as gCO_{2eq}/MJ] (either applicable default values or actual values) for every individual consignment. As the unit of gCO_{2eq}/MJ only relates to the final product, the amount of carbon equivalents should read the greenhouse gas emission intensity. Information on greenhouse gas emissions can actually only be provided in the case actual values are used. In those cases, the organization shall provide information about each greenhouse gas emission factor as included in the formula to calculate the greenhouse gas emissions (see NTA 8080-1:2015, Annex C). In order to ensure that the 'end user' can properly calculate the greenhouse gas emission savings, the organization shall further verify if the greenhouse gas emission intensity needs to be adjusted by taking into account that: [...] • — additional emissions from transport and/or processing shall be added to e_p and or e_{td} respectively; • — energy losses occurred during processing or if relevant transportation or storage shall be taken into account using a 'feedstock factor'; • — whenever a processing step yields co-products, emissions shall be allocated using an 'allocation factor' following NTA 8080-1:2015, C.2 or C.3; • — at the last processing step the emission estimate shall be converted into the unit g CO_{2eq}/MJ of final product.
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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 wood land	<ul style="list-style-type: none"> 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. 	<p>Y NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> 6.4 Biodiversity 6.4.1 Land with high biodiversity value 6.4.1.1 The organization shall not produce biomass from land with high biodiversity value, namely land that had one of the following statuses in January 2008, whether or not the land continues to have that status: <ul style="list-style-type: none"> 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 <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> NTA 8080-1:2015. Part 1: Sustainability requirements 6.4 Biodiversity 6.4.1 Land with high biodiversity value In 6.4.1.1 reference is made to biomass production from certain land types. In the framework of Directive 2009/28/EC the wording of biofuels and bioliquids made from raw materials obtained from certain land types is used. Both have the same intent.

			<ul style="list-style-type: none"> In 6.4.1.1 reference is made to status of land in January 2008. This also means that that land may not have the status as listed in this subclause after January 2008 (i.e. 'in January 2008' shall read 'in or after January 2008'), [...] [Note that the above text has not been repeated in requirements 2.2 and 2,3 below.]
2.2 Conservation of protected areas	<ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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 second subparagraph of Article 18(4) of the RED. An exception is possible if evidence is provided that the production of that raw 	Y	<ul style="list-style-type: none"> NTA 8080-1:2015. Part 1: Sustainability requirements 3. Terms and definitions 3.1 protected species <ul style="list-style-type: none"> species of living organisms (plants, animals, fungi, bacteria) that have been designated as protected species by national legislation or, in the absence of national legislation, species that are classified as 'vulnerable', 'endangered' or 'critically endangered' on the IUCN Red List 3.2 protected area <ul style="list-style-type: none"> clearly defined geographical space, recognized, dedicated and managed, through legal means, to achieve the long-term conservation of nature with associated ecosystem services and cultural values [SOURCE: International Union for Conservation of Nature (IUCN)] 6.4 Biodiversity <ul style="list-style-type: none"> 6.4.1 Land with high biodiversity value <ul style="list-style-type: none"> 6.4.1.1 The organization shall not produce biomass from land with high biodiversity value, namely land

	<p>material did not interfere with those nature protection purposes.</p>	<p>that had one of the following statuses in January 2008, whether or not the land continues to have that status:</p> <ul style="list-style-type: none"> • b) areas, or a zone of 5 km around these areas, designated: • i) by law or by the relevant competent authority for nature protection purposes; • ii) for the protection of rare, threatened or endangered ecosystems or species recognized by international agreements or included in lists drawn up by intergovernmental organizations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the procedure laid down in Directive 2009/28/EC; • iii) as areas with high conservation value (see 3.18); • unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes; <p>6.4.1.2 The geographic positions of protected areas designated by the relevant competent authorities shall be verified using at least the following sources:</p> <ul style="list-style-type: none"> • — UNESCO World heritage sites (http://whc.unesco.org/en/list/); • — categories I, II, III and IV from the List of protected areas of IUCN, according to the list available in the world database on protected areas (http://www.wdpa.org/); • — Ramsar areas, i.e. 'wetlands' covered by the Convention on wetlands (http://www.ramsar.org/),
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			<p>according to the available list or more up-to-date summaries or national data;</p> <ul style="list-style-type: none"> • — the integrated biodiversity assessment tool (IBAT) (http://www.ibatforbusiness.org/). • NOTE the above publications. New and better sources may become available in the future. These sources can then replace some or all of the above publications. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015. Part 1: Sustainability requirements • 6.4 Biodiversity • 6.4.1 Land with high biodiversity value • [...] In 6.4.1.1 b) ii), reference is made to the procedure laid down in Directive 2009/28/EC. More specifically, this procedure is described in article 18(4) of this directive.
2.3 Conservation of highly biodiverse grassland	<ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> 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 	Y	<p>NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> • 3. Terms and definitions • 3.16 grassland • terrestrial ecosystem dominated by herbaceous or shrub vegetation for at least five years continuously • Note 1 to entry: It includes meadows or pasture that is cropped for hay but excludes land cultivated for other crop production and cropland lying temporarily fallow. • It further excludes continuously forested areas as defined in 6.2.2.1 b), unless these are agroforestry systems which include land-use systems where trees

	<p>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.</p> <ul style="list-style-type: none"> • 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: (1) habitats as listed in Annex I to Council Directive 92/43/EEC (1); (2) habitats of significant importance for animal and plant species of Union interest listed in Annexes II and IV to Directive 92/43/EEC; (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. • The following approach must be taken when determining whether land is (or in 	<p>are managed together with crops or animal production systems in agricultural settings.</p> <ul style="list-style-type: none"> • Note 2 to entry: The dominance of herbaceous or shrub vegetation means that their combined ground cover is larger than the canopy cover of trees. [SOURCE: Regulation (EU) No 1307/2014] • 6.4 Biodiversity • 6.4.1 Land with high biodiversity value • 6.4.1.1 The organization shall not produce biomass from land with high biodiversity value, namely land that had one of the following statuses in January 2008, whether or not the land continues to have that status: <ul style="list-style-type: none"> • c) highly biodiverse grassland that is: <ul style="list-style-type: none"> — 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; — 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. • NOTE 1 'Human intervention' means managed grazing, mowing, cutting, harvesting or burning. • NOTE 2 'Species-rich' means that the grassland is: <ul style="list-style-type: none"> • i) a habitat of significant importance to critically endangered, endangered or vulnerable species as classified by IUCN's Red List of Threatened Species or other lists with a similar purpose for species or habitats
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	<p>the case of conversion was) highly biodiverse grassland:</p> <ul style="list-style-type: none"> ○ The lead auditor must judge whether an assessment of highly biodiverse grassland is necessary. ○ 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. 	<ul style="list-style-type: none"> • laid down in national legislation or recognized by a competent national authority in the country of origin of the raw material; or • ii) a habitat of significant importance to endemic or restricted-range species; or • iii) a habitat of significant importance to intra-species genetic diversity; or • iv) a habitat of significant importance to globally significant concentrations of migratory species or congregatory species; or • v) a regionally or nationally significant or highly threatened or unique ecosystem. • NOTE 3 overgrazing, mechanical damage to the vegetation, soil erosion or loss of soil quality. • 'Not degraded' means that it is not characterized by long-term loss of biodiversity due to for instance overgrazing, mechanical damage to the vegetation, soil erosion or loss of soil quality. • The following geographic ranges of the European Union are always regarded as highly biodiverse grassland: <ul style="list-style-type: none"> • — habitats as listed in Annex I to Directive 92/43/EEC; • — habitats of significant importance for animal and plant species of Union interest listed in Annexes II and IV to Directive 92/43/EEC; • — habitats of significant importance for wild bird species listed in Annex I to Directive 2009/147/EC. • Other grassland can fulfil the criteria for highly biodiverse grassland set out in c).
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		<ul style="list-style-type: none"> NOTE 4 EN 16214-3 can be used to determine whether certain categories of land with high biodiversity value are excluded from biomass production. <p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> 5.2 Requirements for the audit team The audit team may exist of experts, not being an auditor, to assess certain requirements that require specific expertise. Similar to auditors, an expert shall be external and independent of the activity being audited and free from conflict of interest. EXAMPLE Assessing the biodiversity status of grasslands, namely assessing whether a grassland maintains the natural species composition and ecological characteristics and processes and whether grassland is species rich, will require specific technological knowledge for which an expert would be needed to assess this particular requirement. The role of such expert is to establish case by case whether a specific piece of land is, or in case of conversion, was highly biodiverse grassland. Such an assessment needs not to be done annually. In most cases it will be sufficient that it is done once, e.g. if a piece of grassland is converted into arable land to grow agricultural raw materials. In contrast, the role of the auditor is to establish whether an assessment was necessary, whether it came to the same conclusion claimed by the organization, and whether the expert
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			that conducted the assessment fulfilled all requirements.
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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	<ul style="list-style-type: none"> 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 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. 	<p>Y NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> 6.2.2 High carbon stock 6.2.2.1 The organization shall not produce biomass 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"> a) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year; 6.4.1.2 The geographic positions of protected areas designated by the relevant competent authorities shall be verified using at least the following sources: <ul style="list-style-type: none"> — Ramsar areas, i.e. 'wetlands' covered by the Convention on wetlands (http://www.ramsar.org/), according to the available list or more up-to-date summaries or national data;

			<p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015. Part 1: Sustainability requirements • 6.2 Greenhouse gas emissions • 6.2.2 High carbon stock • In 6.2.2.1 reference is made to biomass production from certain land types. In the framework of Directive 2009/28/EC the wording of biofuels and bioliquids made from raw materials obtained from certain land types is used. Both have the same intent.
3.2 Conservation of continuously forested areas	<ul style="list-style-type: none"> • 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 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 	Y	<p>NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> • 6.2.2 High carbon stock • 6.2.2.1 [...] The organization shall not produce biomass 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"> • 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;

	<p>systems when crops are grown under tree cover.</p> <ul style="list-style-type: none"> • 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. 		<p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015. Part 1: Sustainability requirements • 6.2 Greenhouse gas emissions • 6.2.2 High carbon stock • [See requirement 3.1 above.]
3.3 Conservation of forested areas with 10-30% canopy cover	<ul style="list-style-type: none"> • 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 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. 	Y	<p>NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> • 6.2.2 High carbon stock • 6.2.2.1 The organization shall not produce biomass 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"> • 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 in accordance with Annex C is applied, the greenhouse gas emission savings requirements in 6.2.1.1.2 would be fulfilled; • 6.2.2.2 Prior to installing a new production location, the organization shall establish which carbon stocks in the vegetation and in the soil are lost due to the production location being installed. If the organization shall use a for this purpose established and recognized procedure in order to establish the carbon stocks, such procedure shall comply with the 'guidelines for the

			<p>calculation of land carbon stocks' according to the decision of the European Commission of 10 June 2010 (Commission Decision 2010/335/EU).</p> <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015. Part 1: Sustainability requirements • 6.2.2 High carbon stock • [See requirement 3.1 above.] • In 6.2.2.1 c) reference is made to 6.2.1.1.2. This reference should have read 6.2.1.1.1 that includes the greenhouse gas emission savings to be fulfilled.
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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	<ul style="list-style-type: none"> • 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. 	<p>Y</p> <p>NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> • 6.2.2 High carbon stock • 6.2.2.1 The organization shall not produce biomass from land with high carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: • d) peatland, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil.

	<ul style="list-style-type: none"> 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. 		<ul style="list-style-type: none"> NOTE EN 16214-3 can be used to determine whether a peatland area is excluded from biomass production. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> NTA 8080-1:2015. Part 1: Sustainability requirements 6.2.2 High carbon stock [...] In 6.2.2.1 d) reference is made to drainage of peatland. The organization shall not produce biomass from peatland that was partially drained in January 2008 and where a subsequent deeper drainage affects soil that was not fully drained.
Article 17(1): Exemption for wastes and residues	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)]		
Approach to wastes and residues (OPTIONAL – only assessed if scheme includes exemption for wastes and residues)	<ul style="list-style-type: none"> 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 	Y	<p>NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> 3. Terms and definitions 3.25 residual flow biomass flow which is released during the production of other (main) products and which represents an economic value of less than 10 % of the value of the main product, or biomass flow which is released during a process other than a production process

	<p>can recognise rules related to wastes and residues for the purposes of whether or not:</p> <ul style="list-style-type: none"> o 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]"). o 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 	<ul style="list-style-type: none"> • Note 1 to entry: Examples of 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 include sawdust, straw, rice chaff and crude glycerine. Examples of biomass flows that are released during a process other than a production process are biomass flows released during service provision, maintenance and management such as landfill gas, sludge, wood from pruning and maintenance activities, roadside grass, etc. • Note 2 to entry: Directive 2009/28/EC refers to 'residual flows' as 'waste and residues'. • Annex A (normative): Applicability of requirements in this NTA to organizations • This NTA distinguishes four categories: [...] • 1) 'producer': an organization that produces biomass or collects residual flows for application in bioenergy or bio-based products, subdivided in: [...] • — collectors of primary residual flows, being residual flows originating from agriculture (including vegetable and animal substances), forestry and affiliated industries, including fishery and aquaculture, as included in Annex D; • — collectors of non-primary residual flows, being residual flows originating from industrial and domestic waste, as included in Annex D. • Annex D (normative): List of residual flows
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	<p>this would be the restaurants or plants producing the fried products).</p> <ul style="list-style-type: none"> • 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"> ○ 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. ○ 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). ○ The frequency and intensity of the auditing procedure needs to reflect the level of risk. • Include the following definitions set out in Directive (2009/28/EC) for: <ul style="list-style-type: none"> ○ "agricultural, aquaculture, fisheries and forestry residues" ○ "processing residue" ○ "waste" 	<ul style="list-style-type: none"> • This annex contains the list of residual flows, being 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, or biomass flows which are released during a process other than a production process. This means that the organization may not intentionally change its processes in order to produce residual flows. Only the requirements specified in Table A.1 under category 'collector of primary residual flows' or 'collector of non-primary residual flows' apply to these biomass flows. • Table D.1 contains the list of primary residual flows and Table D.2 contains the list of non-primary residual flows. The tables are classified according to NTA 8003:2008. When a residual flow is not included in this list, it shall be demonstrated that the biomass complies with the definition of residual flow in order to be classified as category 'collector of primary residual flows' or 'collector of non-primary residual flows'. Reliable information about the economic value of the residual flow and the main product shall be submitted. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015. Part 1: Sustainability requirements • 3. Terms and definitions • In note 2 to the definition of 'residual flow' (3.25) it is stated that Directive 2009/28/EC refers to 'residual flows' as 'waste and residues'. Within the framework of
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		<p>Directive 2009/28/EC the following terms and definitions related to 'waste and residues' apply:</p> <ul style="list-style-type: none"> • — "agricultural, aquaculture, fisheries and forestry residues": residues that are directly generated by agriculture, aquaculture, fisheries and forestry; they do not include residues from related industries or processing [SOURCE: Directive (EU) 2015/1513] • — "processing residue": 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 [SOURCE: Directive (EU) 2015/1513] • — "waste": any substance or object which the holder discards or intends or is required to discard • Note 1 to entry: Definition adopted from Directive 2008/98/EC, Article 3(1). • Note 2 to entry: Substances that have been intentionally modified or contaminated to meet the definition of Directive 2008/98/EC are not covered by this definition. • An organization that operates within the framework of Directive 2009/28/EC shall ensure that biomass flows intended to be considered residual flows comply with these terms and definitions. In this context, 'primary residual flows' refer to 'agricultural, aquaculture, fisheries and forestry residues and wastes' and 'non-primary residual flows' refer to 'processing residues and wastes'.
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		<p>wish to sell such products as sustainably produced products (also referred to as 'producer');</p> <p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • 6.4 Verification method • The risk analysis is part of the assessment process and shall take into account the following aspects: [...]; d) origin and nature of raw materials; NOTE Some raw materials can be more susceptible for fraud, for example certain categories of residual flows that count double in the framework of Directive 2009/28/EC. e) annual volumes; f) number of transactions; [...] • Annex B (normative): Residual flows • B.1 Certification starting at first point of collection of residual flows • In the case activities are carried out that only include residual flows as included in NTA 8080-1:2015, Annex D, certification starts with the organization that is the first owner of the material from the moment that the residual flow is released from the organization that disposes of this flow (further referred to: disposer). [...] • NOTE An organization can either collect material (at different disposal units) and trade this material directly or first carry out processing activities to the residual flow itself. • The certification body shall include the evaluation of disposers in the assessment of the producer by means of sampling. The sample size shall be at least \sqrt{y}, in
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			<p>which y is the number of disposers, for which the organization considered 'producer' takes responsibility. An on-site audit at the disposer can be part of this assessment in case of high risk classification by the certification body. The risk analysis shall be carried out in accordance with 6.4. The certification body shall justify which risks have been identified, in which way the sample size has been determined, in which way the sample has been taken, and which considerations have been taken into account to determine whether an on-site audit is needed.</p> <ul style="list-style-type: none"> • In the case of processing of waste, in which the production of biomass flows for application in bioenergy or bio-based products is not the main activity, certification starts with the organization that processes the waste in which the biomass flows are released. If other organizations are involved in the collection of waste, it applies that these organizations need not to be certified. • NOTE Examples are biogas that is released from landfill or water treatment (from organic waste from households and companies; in NTA 8080-1:2015, Annex D classified as [600]) or animal fats that are released from destruction (from offal; in NTA 8080-1:2015, Annex D classified as [586]). • B.2 Certification starting at other than first point of collection of residual flows • An organization that only collects residual flows as included in NTA 8080-1:2015, Annex D, can under
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			<p>certain conditions be exempted from certification. This concerns both organizations that collect the residual flow from the disposer and organizations that purchase the material from organizations that collected the residual flows from the disposers. [...]</p> <ul style="list-style-type: none"> • This dispensation can only be given under certain circumstances. These specific circumstances are based on conformity with all of the following conditions: • a) The collection of the residual flows concerned is carried out by a network of many small-scale collectors for whom certification individually is not feasible. • b) The risk of mixing in the collection chain with other biomass flows that are not classified as residual flows shall be at the minimum on the basis of the nature of the biomass. The certification body shall take this aspect into account in its risk analysis. • c) The first organization in the chain that will be certified according to this certification scheme is considered 'producer' and is responsible for demonstrating the origin and amount of the material. This organization shall comply with the following requirements that are assessed by the certification body: <ul style="list-style-type: none"> • — the terms and conditions shall include that the supplier is only allowed to mix (not process) material that has the same classification, and that the supplier records the origin and amount of the material; • — the consignments are traceable in the records of the organization, in which at least the origin (at local level,
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			<p>not each address) and the amount of material per small-scale collector is recorded;</p> <ul style="list-style-type: none"> — visual inspection of the material at the gate is technically possible and the technical criteria are documented; — visual inspection at the gate is carried out and recorded according to a documented procedure. <p>An organization that collects residual flows representing an energy value of more than 378 GJ per month on average shall always be assessed for conformity by a certification body in accordance with B.1. NOTE The energy value of 378 GJ is derived from the energy value that is represented by 10 tonnes of used cooking oil, which mass volume is considered the reference case in the framework of Directive 2009/28/EC. The energy value of used cooking oil is calculated by using the specific energy value for biodiesel of 37,8 MJ/kg.</p> <ul style="list-style-type: none"> The certification body shall include the evaluation of disposers and organizations that are exempted from certification ('collector' in Figure B.2) based on above-mentioned conditions in the assessment by means of sampling. The sample size shall be at least \sqrt{y}, in which y is the number of organizations that are exempted from certification including disposers, for which the organization considered 'producer' takes responsibility. An on-site audit at the disposer or organization exempted from certification can be part of this assessment in case of classified as high risk by the
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			<p>certification body. The risk analysis shall be carried out in accordance with 6.4. The certification body shall justify which risks have been identified, in which way the sample size has been determined, in which way the sample has been taken, and which considerations have been taken into account to determine whether an on-site audit is needed.</p>
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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"> The mass balance system: <ul style="list-style-type: none"> 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. 	<p>Y NTA 8080-2:2015. Part 2: Chain-of-custody requirements</p> <ul style="list-style-type: none"> Foreword Although book and claim is referred to in this NTA as one of the three common chain-of-custody models, this NTA excludes the application of this model from the chain of custody for bioenergy or bio-based products. [...] 3. Terms and definitions 3.2 chain of custody chain of responsibility for or control of materials as they move through each step of the process or product system under assessment [SOURCE: ISO 13065:2015, 3.7] 3.4 consignment transaction of one or more portions of products with the same characteristics 3.5 mass balance chain-of-custody system where, from the production of a raw material to the final product for consumption, the information on compliance with sustainability aspects can be traced to a specific production quantity

		<ul style="list-style-type: none"> • Note 1 to entry: The system allows for mixing of products with differing information on compliance with sustainability aspects or with no information on compliance with sustainability aspects. [SOURCE: ISO 13065:2015, 3.32, modified – ‘sustainability’ has been changed to ‘compliance with sustainability aspects’.] • 3.6 segregation [...] • 3.7 transaction certificate • document with details that accompanies a consignment made by one organization to the next organization in the chain of custody • Note 1 to entry: A transaction certificate is not a document that demonstrates that the requirements of NTA 8080 are complied with. • 4 Chain-of-custody models for traceability • 4.1 Description of chain-of-custody models • 4.1.1 To enable the organization at the end of the chain of custody to rightfully declare that the final product complies with the applicable sustainability requirements, a traceability system is necessary for the entire chain of custody from biomass production to final application. Three different chain-of-custody models for traceability systems tend to be differentiated, i.e. segregation, mass balance and book and claim. These three chain-of-custody models set different requirements on the infrastructure, logistic approach and administrative systems, and result in different sustainability claims. Table 1 summarizes the characteristics of the three chain-of-custody models for
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			<p>traceability. Figure 2 shows a schematic view of the chain-of-custody models. [...]</p> <ul style="list-style-type: none"> • 4.1.2 Different approaches for applying the 'mass balance' chain-of-custody model exist. They can be subdivided as follows: [...] • 4.2 Applicability of chain-of-custody models • 4.2.1 For the application in bioenergy, the organization may use the chain-of-custody models of segregation and mass balance according to approaches a) and c) under 4.1.2; mass balance according to approach b) under 4.1.2 [in which sustainability claims can be allocated to fossil content] is not allowed. • The combination of sustainability requirements of the input material shall equal those of the output material. The information about the sustainability characteristics shall remain assigned to the mixture and the greenhouse performance values may not be averaged. • 4.2.2 [Relevant to bio-based products.] • 4.2.3 Different chain-of-custody models can be used across the supply chain. Table 2 provides an overview of the chain-of-custody models that may be used mutually and those that may not be used mutually. • 5.3 Records • 5.3.3 The organization's records shall demonstrate unambiguously that the supplied, stored and delivered amount of biomass in accordance with NTA 8080 or equivalent is in balance, taking into consideration any conversion losses. If the organization uses several sustainability systems, it shall be shown
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		<p>unambiguously that the corresponding sustainability claims are conclusive in order to avoid double claiming of biomass flows. The balance shall not show any temporary shortages of biomass according to NTA 8080 or equivalent because more biomass according to NTA 8080 or equivalent has been delivered than has been supplied and stored. Different influential factors can cause minor weight variations at the point of issue and at the point of intake. An increase in weight is not allowed for the purpose of chain-of-custody management.</p> <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • 3. Terms and definitions • The definition of consignment (3.4) refers to same characteristics. These characteristics shall at least include the sustainability characteristics. • 4.2 Applicability of chain-of-custody models • 4.2 Applicability of chain-of-custody models • In 4.2.1 it is stated that in bioenergy, the organization may use the chain-of-custody models of segregation and mass balance according to approaches a) and c) under 4.1.2. In the framework of Directive 2009/28/EC the sustainability characteristics may only be assigned for 100 % (or 0 %) to consignments. An organization that operates within the framework of Directive 2009/28/EC shall therefore apply either segregation or mass balance according to approach a) under 4.1.2.
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			<ul style="list-style-type: none"> In 4.2.1 it is stated that the combination of sustainability requirements of the input material shall equal those of the output material. This means that sum of all consignments withdrawn (output material) shall have the same sustainability characteristics, in the same quantities, as the sum of all consignments added (input material).
5.2 Prevention of multiple claiming	<ul style="list-style-type: none"> 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. [See also requirement 6.7 below.] 	Y	<ul style="list-style-type: none"> NTA 8080-2:2015. Part 2: Chain-of-custody requirements 5.2 Transaction certificate To be able to assure traceability, every organization shall at least provide the following details in a transaction certificate for every individual consignment: <ul style="list-style-type: none"> a) name, address details and identifier of the organization; b) unique identifier of the consignment, also in order to retrace the certificate issued in the internal traceability system; c) the certificate number belonging to the certificate that has been used to demonstrate that the organization complies with NTA 8080 or equivalent and the certifying body that has issued this certificate; d) quantity of consignment [in tonnes] and, in case of mass balance, its share that is 'sustainable' in accordance with NTA 8080 or equivalent; e) amount of carbon equivalents [as gCO₂eq/MJ] (either applicable default values or actual values); f) date of consignment;

		<ul style="list-style-type: none"> • g) product description: <ul style="list-style-type: none"> ◦ nature of the raw material, ◦ origin of the raw material; • [h) and i) both relate to bio-based products] • k) declaration of whether production processes have been assessed for the purposes of, and comply with, Directive 2009/28/EC. • NOTE 3 Including the declaration on assessment under the scope of Directive 2009/28/EC shows whether the product is suitable or unsuitable for the production of sustainable biofuels and liquid biomass according to this Directive. • NOTE 4 The transaction certificate states the administrative amount of biomass in accordance with NTA 8080 or equivalent. Overall, it is not possible to remove more biomass in accordance with NTA 8080 or equivalent from the chain than has been introduced into the chain, taking into account any conversion losses and differences in opening and closing stock per period. • 5.3 Records • 5.3.1 The organization shall be able to provide at least the following information when requested, without all the data having to be registered in records set up for such purpose, but this data shall be demonstrable or reducible: <ul style="list-style-type: none"> • a) all transaction certificates received and issued; • b) all agreements with suppliers and buyers, to the extent that they concern the biomass flow;
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		<ul style="list-style-type: none"> • c) proof of calibrated measuring equipment used; • d) records per consignments received that shall at least include the details of the transaction certificates referred to under a); • e) records of the raw materials stored (including consumables), with at least the following information being included for every individual storage facility: • f) description of the internal processes, at least describing: [...] • g) records of the final products stored (main products, by-products and residual flows), with at least the following information being included for every individual storage facility: [...] • h) registrations per consignment sent, which shall at least include: <ul style="list-style-type: none"> • — the details of the transaction certificates referred to under a); • — the identifier of the organization that is the buyer of the consignment. • 5.3.3 [...] If the organization uses several sustainability systems, it shall be shown unambiguously that the corresponding sustainability claims are conclusive in order to avoid double claiming of biomass flows. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-2:2015. Part 2: Chain-of-custody requirements • 5.2 Transaction certificate
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		<ul style="list-style-type: none"> • In e) it is stated that the organization shall provide information about the amount of carbon equivalents [as gCO₂eq/MJ] (either applicable default values or actual values) for every individual consignment. As the unit of gCO₂eq/MJ only relates to the final product, the amount of carbon equivalents should read the greenhouse gas emission intensity. Information on greenhouse gas emissions can actually only be provided in the case actual values are used. In those cases, the organization shall provide information about each greenhouse gas emission factor as included in the formula to calculate the greenhouse gas emissions (see NTA 8080-1:2015, Annex C). In order to ensure that the 'end user' can properly calculate the greenhouse gas emission savings, the organization shall further verify if the greenhouse gas emission intensity needs to be adjusted by taking into account that: [...] • In g) it is stated that the organization shall provide a product description. This description shall also include the production process(es) and the produced products. The origin of the raw material relates to the country of origin. • NOTE 1 The description of the nature of the raw material, production process(es) and produced product(s) are also available in the publicly available summary of the audit report. This information is also needed in case default values are used for calculating the greenhouse gas emission savings.
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			<ul style="list-style-type: none"> In the event of biofuels and bioliquids, the organization shall also provide the date when production in installation started. NOTE 2 This date is of importance because the minimum greenhouse gas emission saving depends on the date when installations in which production started (see NTA 8080-1:2015, Table 1).
5.3 The mass balance system shall operate at least at the level of a site	<ul style="list-style-type: none"> 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). If more than one legal entity operates on a site then each legal entity is required to operate its own mass balance. 	Y	<p>NTA 8080-2:2015. Part 2: Chain-of-custody requirements</p> <ul style="list-style-type: none"> 5.4.2 If the organization applies the mass balance system, the system shall be designed for each production location such that a mixture can take on any form, with the consignments would be in contact, such as in a container, processing or logistical facility or site (defined as a geographic location with precise boundaries where products can be mixed). <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> NTA 8080-2:2015. Part 2: Chain-of-custody requirements 3 Terms and definitions The definition of 'organization' (3.23) involves that it refers to a single legal entity.
5.4 The mass balance shall specify the timeframe over which the system operates	<ul style="list-style-type: none"> 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. 	Y	<p>NTA 8080-2:2015. Part 2: Chain-of-custody requirements</p> <ul style="list-style-type: none"> 5.2 Transaction certificate To be able to assure traceability, every organization shall at least provide the following details in a

	<ul style="list-style-type: none"> • Alternatively the balance could be achieved over an appropriate period of time (up to a maximum of three months) and regularly verified. • In both cases it is necessary for appropriate arrangements to be in place to ensure that the balance is respected. 	<div></div> <p>transaction certificate for every individual consignment:</p> <ul style="list-style-type: none"> • [Text a) to k) included in criterion 5.2 above.] • NOTE 4 The transaction certificate states the administrative amount of biomass in accordance with NTA 8080 or equivalent. Overall, it is not possible to remove more biomass in accordance with NTA 8080 or equivalent from the chain than has been introduced into the chain, taking into account any conversion losses and differences in opening and closing stock per period. • 5.3.3 The organization's records shall demonstrate unambiguously that the supplied, stored and delivered amount of biomass in accordance with NTA 8080 or equivalent is in balance, taking into consideration any conversion losses. If the organization uses several sustainability systems, it shall be shown unambiguously that the corresponding sustainability claims are conclusive in order to avoid double claiming of biomass flows. The balance shall not show any temporary shortages of biomass according to NTA 8080 or equivalent because more biomass according to NTA 8080 or equivalent has been delivered than has been supplied and stored. [...] <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-2:2015. Part 2: Chain-of-custody requirements • 5.3 Records
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			<ul style="list-style-type: none"> In 5.3.3 it is stated that any temporary shortages of biomass according to NTA 8080 or equivalent on the balance are not allowed. This approach is also referred to as having a balance on continuous basis.
5.5 Apply relevant feedstock definitions	<ul style="list-style-type: none"> When reporting on the type of feedstock the relevant definitions of Directive (2009/28/EC) must be applied: <ul style="list-style-type: none"> "ligno-cellulosic material" "non-food cellulosic material" 	Y	<ul style="list-style-type: none"> Better Biomass interpretation document v02 NTA 8080-1:2015. Part 1: Sustainability requirements Annex D (normative) List of residual flows Table D.3 – List of residual flows within the framework of Directive 2009/28/EC including cross-references to classification according to NTA 8080-1:2015 c "ligno-cellulosic material" means material composed of lignin, cellulose and hemicellulose such as biomass sourced from forests, woody energy crops and forest-based industries' residues and wastes ([SOURCE: Directive (EU) 2015/1513]). d "non-food cellulosic materials" means feedstocks mainly composed of cellulose and hemicellulose, and having a lower lignin content than ligno-cellulosic material; it includes food and feed crop residues (such as straw, stover, husks and shells), grassy energy crops with a low starch content (such as ryegrass, switchgrass, miscanthus, giant cane and cover crops before and after main crops), industrial residues (including from food and feed crops after vegetal oils, sugars, starches).

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"> 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. Schemes may only recognise the <i>scope</i> of the voluntary scheme that the EC recognises in this context. 	<p>Y</p> <p>NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> C.5 Tools for greenhouse gas calculations C.5.1 The organization can use the following tools for executing the calculations for greenhouse gas emissions: <ul style="list-style-type: none"> — BioGrace I tool [Link]: calculation of greenhouse gas emissions from biofuels production; <p>NTA 8080-2:2015. Part 2: Chain-of-custody requirements</p> <ul style="list-style-type: none"> 5. Chain-of-custody requirements 5.1.2 If the organization wishes to demonstrate that it complies with Directive 2009/28/EC, only certificates may be applied that have been assessed as at least equivalent to NTA 8080 ²⁾ and that belong to a voluntary scheme with a corresponding scope and version as recognized for this purpose by the European Commission. Footnote 2: Assessment is done by the Committee of Experts for the NTA 8080 certification scheme in accordance with established procedures for conducting benchmarks.

5.7 Recognition of national schemes	<ul style="list-style-type: none"> 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). 	Y	<p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> NTA 8080-2:2015. Part 2: Chain-of-custody requirements 5. Chain-of-custody requirements 5.1 General In 5.1.2 reference is made to voluntary schemes that are recognized by the European Commission. In the framework of Directive 2009/28/EC, national schemes are also recognized to demonstrate compliance with the sustainable requirements in this directive (see also Better Biomass certification scheme, Annex C). NOTE This means that for demonstrating compliance with NTA 8080, an independent assessment is still required for the sustainability aspects that are not covered in Directive 2009/28/EC.
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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.

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	<ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> i) have an auditable system for the 	<p>Y</p> <p>NTA 8080-1:2015. Part 1: Sustainability requirements</p> <ul style="list-style-type: none"> 5.4 Data and information 5.4.1 The organization should collect primary data for all individual processes under its direct control. Primary data shall be representative of the processes for which it is collected. Primary data can be collected from a specific production location or an average can be

	<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"> • 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. 	<p>determined for all production locations that contain these processes, such as described under 5.2. Primary data can be measured or modelled.</p> <ul style="list-style-type: none"> • 5.4.2 The organization should only use secondary data if collecting primary data is not possible or not practicable. Secondary data can include data from literature, calculated data, estimates or other representative data. The organization shall document the use of secondary data and justify this with references. • 5.4.3 When making assumptions or selecting data or methods for use when applying this NTA, the organization should give priority to natural science (such as physics, chemistry, biology) or other kinds of sciences (such as social and economic sciences), or to documented practices, based on conventions, that are relevant and that are in force within the scope of this NTA. • 5.4.4 The organization may aggregate data. The level of aggregation shall be relevant and suitable for the purpose. Aggregating data shall be consistent with the processes described in 5.2, the extent of the activities and the conditions of stakeholders, and shall be representative of the activities under assessment. • 5.4.5 The organization shall justify and document the data, sources of information and assumptions used and retain them for at least five years.
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		<p>NTA 8080-2. Part 2: Chain-of-custody requirements</p> <ul style="list-style-type: none"> • 5.3 Records • 5.3.1 The organization shall be able to provide at least the following information when requested, without all the data having to be registered in records set up for such purpose, but this data shall be demonstrable or reducible: <ul style="list-style-type: none"> • a) all transaction certificates received and issued; • b) all agreements with suppliers and buyers, to the extent that they concern the biomass flow; • c) proof of calibrated measuring equipment used; • d) records per consignments received that shall at least include the details of the transaction certificates referred to under a); • e) records of the raw materials stored (including consumables), with at least the following information being included for every individual storage facility: [...] • f) description of the internal processes, at least describing: [...] • g) records of the final products stored (main products, by-products and residual flows), with at least the following information being included for every individual storage facility: [...] • h) registrations per consignment sent, which shall at least include: [...] <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-2:2015. Part 2: Chain-of-custody requirements
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			<ul style="list-style-type: none"> • 5.3 Records • In 5.3.1 a list of information is given that the organization is required to provide when requested. As stated in NTA 8080-1:2015, 5.4.5, the organization shall at least retain documented information for at least five years. This also applies to the documented information needed to meet the chain-of-custody requirements. Moreover, if an organization is also certified in accordance with another certification scheme, it shall also provide the documented information related to this certification including the audit report(s) when being assessed to the applicable requirements of NTA 8080-1:2015 and NTA 8080-2:2015. <p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • Annex A. Group certification • A.7 Documentation • In addition to the requirements in NTA 8080-1 and NTA 8080-2 and possible interpretation documents and decisions linked to this certification scheme with regard to documentation, the group leader shall maintain the following information: [...]
6.2 Audits before participation in the voluntary scheme	<ul style="list-style-type: none"> • As a general rule, a voluntary scheme should ensure that economic operators are audited before allowing them to participate in the scheme. 	Y	<p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • Foreword • Organization of which the assessed production processes comply with the applicable requirements of NTA 8080-1 and NTA 8080-2 in accordance with the

	<ul style="list-style-type: none"> • [The requirements for auditor competency are covered separately under requirement 6.5 below.] 	<p>assessment criteria of this certification scheme will be issued the 'Better Biomass' certificate. This is the new name for the 'NTA 8080 Approved' certificate.</p> <ul style="list-style-type: none"> • As from 5 December 2010, the European Directive for the promotion of the use of energy from renewable sources (Directive 2009/28/EC) is in force. [...] The sustainability criteria in the RED contain fewer themes than those in NTA 8080-1. • [...] As some organizations may not have reached the NTA 8080-1 level yet, but are in compliance with the RED, this certification scheme offers the possibility to issue certificates based on the RED as well. If it appears from the conformity assessment that an organization does not comply with NTA 8080-1, the organization may be assessed for compliance with the RED, if desired, and a certificate can be issued based on the RED. It is not possible to issue a certificate based on the RED at recertification. • 6.2 Assessment frequency • The 'Better Biomass' certificate or 'NTA RED' certificate is issued 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, compliance with all applicable requirements for the 'Better Biomass' certificate shall be demonstrated. • During the validity of the certificate audits shall be carried out at least once a year (surveillance audits), in which possible seasonal variations and the
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			<p>requirements according to 7.2 shall be taken into account.</p> <ul style="list-style-type: none"> • 7.2 Certification criteria • In case of obtaining the 'Better Biomass' certificate or in case of recertification, the organization may not have any major non-conformities. At a surveillance audit an organization may have both minor non-conformities and major non-conformities. • In case of obtaining the 'NTA RED' certificate, the organization may not have any major non-conformities in accordance with Table 5 concerning the requirements included in 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 'Better Biomass' certificate. • The following certification criteria apply: <ul style="list-style-type: none"> • — major non-conformity: the organization provides a proposal for improvement within two weeks after receipt of audit report from the certification body and has three months subsequently to correct the observed non-conformity and demonstrate this to the certification body; • — minor non-conformity: the organization provides an action plan about the implementation of corrective measures for review by the certification body within two weeks after receipt of audit report from the certification body. The certification body verifies these corrective measures at the next audit.
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		<ul style="list-style-type: none"> • If the organization does not correct a minor non-conformity within the fixed term, this non-conformity will be dealt with as a major non-conformity. • 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. In the case of 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. • In case of a sample, as described in 6.6, it applies that if one or more production locations or associated group members in the group (or regional organization) do not comply with the above-mentioned certification criteria, the 'producer' or group neither complies with the certification criteria. • Recertification shall always occur at least 3,5 months before the certificate expires. • 7.3 Certification decision • Carrying out the initial certification, surveillance or recertification audit and taking the decision on issuing or extending the certificate are two separate responsibilities. On the basis of the audit report, the annexes and any recorded intentions, the decision-maker of the certification body decides whether to issue or extend the certificate or not. The decision is taken by a decision-maker who complies with the
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			requirements of 5.2 and who has not participated in the initial certification, surveillance or recertification audit.
6.3 Retrospective audits	<ul style="list-style-type: none"> 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. [The requirements for auditor competency are covered separately under requirement 6.5 below.] 	Y	<p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> [Text included in criterion 6.2 above not included to avoid repetition.]
6.4 Group auditing [OPTIONAL – only relevant when group auditing is applied]	<ul style="list-style-type: none"> 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. Aspects that should be covered include the following: 	Y	<p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> 6.3 Group certification The certification body shall offer the possibility for group certification of 'producers'. [...] The group is regarded as 'producer', to which the certification criteria according to 7.2 apply. If these certification criteria are met the group obtains or retains its certificate. The group members do not receive a certificate individually. If the group does not comply with the certification criteria, neither all group members comply with the certification criteria. NOTE This means that group members can only deliver certified materials, if the materials are delivered by the

	<ul style="list-style-type: none"> ○ What is the sample size and how is the sample determined? ○ What is the threshold for non-compliance and do they apply to the whole group? • 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. • 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"> ○ Criteria should be set out how the general level of risk in the areas can be determined and which consequences the level of 		<p>associated group with a valid certificate. Separate deliveries outside of the group cannot be delivered under certification.</p> <ul style="list-style-type: none"> • 6.5 Audit duration table • For organizations that apply for certification as group (or regional organization) it applies that the group (or the regional organization) is considered a 'producer' and that a number of group members will be visited based on the sample size according to 6.6. The audit duration for each group member to be visited is three hours. • 6.6 Sample size in case of more production locations or group certification • 6.6.1 Organization of sampling • The sampling shall be based on a risk analysis. When carrying out the risk analysis, the information available will be compared with the applicable requirements to determine the risk of non-conformities at the production locations or associated group members. The risk analysis shall be carried out in accordance with 6.4. The production locations or associated group members with relatively high risk shall be assessed. Although sampling is risk based, a part of the sample shall be randomly selected. The requirements for taking samples at organizations with more production locations or group certification are described in 6.6.2 and 6.6.3, respectively. If the organization is a 'producer' being biomass producer, the organization
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	<p>risk has got for the auditing approach.</p> <ul style="list-style-type: none"> ○ 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. • 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. 	<p>shall comply with the requirements of EA-6/04 shall (see also 6.6.2 and 6.6.3).</p> <ul style="list-style-type: none"> • 6.6.2 Sample size in case of more production locations • Sampling is not allowed for organizations with more production locations that fall within the framework of Directive 2009/28/EC. • 6.6.3 Sample size in case of group certification • Annex A includes the conditions for participation in group certification. • For a group (or regional organization) with a scope that includes 'producer' being a biomass producer, the minimum sample size in the case of group certification is \sqrt{y} at an initial certification audit, a surveillance audit and recertification audit with a minimum of 5 % of the total number of associated group members; and in which y is the number of associated group members in the group (or the regional organization). • NOTE 1 The group leader has the responsibility that the number of group members that are internally audited is at least four times higher than the sample size of the certification body (see A.8). • For a group (or regional organization) with a scope of 'producer' other than being biomass producer, the minimum sample size in the case of group certification is \sqrt{y} at an initial certification audit, a surveillance audit and recertification audit, in which y is the number of production locations. The sample size shall be rounded up on whole numbers.
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		<ul style="list-style-type: none"> • NOTE 2. For example, in the case of 90 associated group members the sample size is 10 group members at the initial certification audit. • The sample shall always include the group leader. • 7.2 Certification criteria • [...] In case of a sample, as described in 6.6, it applies that if one or more production locations or associated group members in the group (or regional organization) do not comply with the above-mentioned certification criteria, the 'producer' or group neither complies with the certification criteria. • Annex A. Group certification • A.2 Group composition • A group (or regional organization) is managed by an independent legal entity (referred to as group leader). Only 'producers' are allowed to participate in the group. • The group shall have a homogenous composition with regard to: <ul style="list-style-type: none"> • a) region, being a contiguous area; • b) production activities, being main activities that produce products that are normally used for the same biomass chain; • c) land use, being comparable uses of land on which the production activities are carried out; • d) climatic conditions, being similar circumstances relating to climatic influences on production activities. • The group leader shall establish criteria that can be used to assess whether a group member complies with
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		<p>the condition with respect to the homogeneous composition.</p> <ul style="list-style-type: none"> • NOTE 1 In the case of collecting residual flows as described in NTA 8080-1:2015, Annex D, only region and production activities are relevant. • Only organizations for which the certification costs as organization with more production locations would exceed 2 % of the turnover, qualify for group certification. • NOTE 2 The costs consist of the annual cost for the assessment of the organization's activities plus the share of the cost for evaluation work carried out by the group leader. It concerns cost for the assessment by the certification body. • An organization that does not comply with the requirement concerning the maximum size is allowed to participate in the group, but will be assessed by the certification body according to the requirements that apply to organizations with more production locations (6.6.2). • A.3 Scope • A group shall comply with all requirements in NTA 8080-1 and NTA 8080-2, as far as applicable. In addition, each group member shall comply with these requirements, as far as they are applicable to the organization. • A.4 Rules for participation of group members [...] • A.5 Responsibilities • A.5.1 Division of responsibilities [...]
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			<ul style="list-style-type: none"> • A.5.2 Responsibilities group leader [...] • A.5.3 Responsibilities group members [...] • A.6 Manual [...] • A.7 Documentation • A.8 Internal audit • Before the assessment of the initial certification audit by the certification body can be concluded, the group leader shall have audited all group members using the verification method that has been checked and approved by the certification body. • The number of group members to be assessed by the group leader in the framework of the annual internal audits shall be at least four times the number of group members that are assessed by the certification body based on the sample (see 6.6.3) • Annex B (normative): Residual flows • A sample of organizations that are exempted from certification based on above-mentioned conditions shall be part of the assessment by the certification body. The certification body shall justify which risks have been identified, in which way the sample size has been determined, and in which way the sample has been taken.
6.5 Auditor competencies	<ul style="list-style-type: none"> • For these audits, requirements are that the auditor should be: <ol style="list-style-type: none"> 1. Independent of the activity being audited 2. Free from conflict of interest 	Y	<p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • 5.2 Requirements for the audit team • The audit team may consist of one or several persons. The competences of the lead-auditors, auditors and audit teams shall comply with ISO/IEC 17065 and the

	<p>3. Competent</p> <ul style="list-style-type: none"> ○ 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. ○ Namely: ○ 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). 		<p>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, as described hereafter.</p> <ul style="list-style-type: none"> • The certification body shall ensure that the persons taking part in the audit team collectively comply with at least the following requirements: a) function at least at the tertiary level of education in the sector or a comparable combination of education and work experience; b) a minimum of three years of knowledge and experience based on training and/or work experience in the field of sustainability assessments of biomass production, processing, trading and valorization, as applicable, for which external experts may be contracted as appropriate; c) knowledge and skills based on training and/or work experience in relevant functions to assess the sustainability aspects at production locations; d) knowledge of this certification scheme including the documents contained therein and NTA 8080-1 and NTA 8080-2. • In addition, the lead-auditor shall have a lead auditor qualification (e.g. a 5-day lead assessor course or equivalent training), and shall have at least three years of experience in auditing in the field of sustainable biomass certification. • Following above requirements, Demonstrable expertise shall be present in the audit team in relation with the technical and sustainability aspects of the specific biomass flow to be able to assess all applicable
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	<ul style="list-style-type: none"> ○ GHG criteria: Relevant experience in, agriculture, natural science, engineering (chemical, process etc), energy management or similar depending on the type of audits to be conducted by the individual auditor. ○ Chain of Custody system: Experience in mass balance systems, supply chain logistics, traceability, data handling or similar. • The scheme documentation should describe in sufficient detail how it is ensured that the requirements concerning auditors' competences are met. 	<p>requirements in NTA 8080-1 and NTA 8080-2, in an actual situation (concerning legal, environmental and social context). Depending on the scope of certification (see 6.1) this expertise includes assessing of.</p> <ul style="list-style-type: none"> • — the greenhouse gas emission saving requirements by having relevant experience in agriculture, forestry, natural science, engineering (e.g. chemical, process), energy management or similar, and having specific experience of the greenhouse gas calculation methodology as laid down in NTA 8080-1:2015, Annex C; • — the land use and environmental requirements by having experience in agriculture, forestry, ecology, environmental impact or similar; • — the social and economic requirements by having experience in social and economic impact or similar; • — the chain-of-custody system by having experience in segregation systems, mass balance systems, supply chain logistics, traceability, data handling or similar. • The audit team may exist of experts, not being an auditor, to assess certain requirements that require specific expertise. Similar to auditors, an expert shall be external and independent of the activity being audited and free from conflict of interest. • EXAMPLE Assessing the biodiversity status of grasslands, namely assessing whether a grassland maintains the natural species composition and ecological characteristics and processes and whether grassland is species rich, will require specific
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			<p>technological knowledge for which an expert would be needed to assess this particular requirement. The role of such expert is to establish case by case whether a specific piece of land is, or in case of conversion, was highly biodiverse grassland. Such an assessment needs not to be done annually. In most cases it will be sufficient that it is done once, e.g. if a piece of grassland is converted into arable land to grow agricultural raw materials. In contrast, the role of the auditor is to establish whether an assessment was necessary, whether it came to the same conclusion claimed by the organization, and whether the expert that conducted the assessment fulfilled all requirements.</p>
6.6 Management of the audit	<ul style="list-style-type: none"> • Audits shall be properly planned, conducted and reported on. • The scheme has clear procedures that describe how audits should be conducted, including detailed guidelines or checklists for auditors. • 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 	Y	<p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • 5.2 Requirements for the audit team • The audit team may consist of one or several persons. The competences of the lead-auditors, auditors and audit teams shall comply with ISO/IEC 17065 and 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, as described hereafter. [...] • 6.4 Verification method • The organization will be assessed for the scope for which it wishes to obtain or retain a certificate. • [Reference to Table 1 – Verification method of NTA 8080-1, Table 2 – Verification method of NTA 8080-2,

	<p>be included on the certificates (e.g. type of biomass and scope of certificate).</p> <ul style="list-style-type: none"> • Audit includes the following: <ul style="list-style-type: none"> ◦ Identify the activities undertaken by the economic operator which are relevant to the scheme's criteria; ◦ 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; ◦ 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; ◦ 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; ◦ Carry out the verification plan by gathering evidence in accordance with the defined sampling methods, plus all relevant additional 	<p>Annex A – Residual flows and Annex C – NTA RED requirements). The risk analysis is part of the assessment process and shall take into account the following aspects: [...]</p> <ul style="list-style-type: none"> • 6.5 Audit duration table • The audit duration is divided along the chain and with this it is linked to the number of certificates and the scope of the certificates. • The initial certification audit and recertification audit consist of two stages. • a) Stage 1 concerns the preliminary investigation. The certification body assesses all the necessary documents, at the organization itself 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 assessment of the organization. The audit team of the certification body assesses the organization on site. • The surveillance audit only consists of stage 2 and involves the activities to be carried out at the location to assess all applicable requirements. • The audit duration for the initial certification audits, the surveillance audit and the recertification audit are shown in Table 3. [...] • For organizations that apply for certification as group (or regional organization) it applies that the group (or the regional organization) is considered a 'producer' and that a number of group members will be visited based on the sample size according to 6.6. The audit
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	<p>evidence, upon which the verifier's verification conclusion will be based;</p> <ul style="list-style-type: none"> ○ 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: 2011 (plan, do, act, check), or justified equivalent, covers the above requirements. • 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"> ○ Under which circumstances are certificates withdrawn or suspended? ○ 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? 		<p>duration for each group member to be visited is three hours. The audit duration as shown in Table 4 is not applicable in this case.</p> <ul style="list-style-type: none"> • The certification body has the possibility to deviate from the audit duration, depending on: <ul style="list-style-type: none"> — The size and complexity of the organization (this depends on the processes, the number of departments involved and the number of positions and persons within the organization). — The results of the risk analysis as described in 6.4. — The possible execution of (part of the) stakeholders consultation as described in 6.7. — The assessment of more scopes at the same time (this depends on the extent of overlap in the scopes concerning the processes, the number of departments involved, and the number of positions and persons within the organization). The audit duration is at least equal to the audit duration for the scope with the highest audit duration according to the Table 3 and or Table 4. • — The number of production locations, to which it applies that if an organization has more production locations in accordance with the criteria in 6.6.2, the number of production locations to be visited during the audit will be based on the sample size according to 6.6.2. The audit duration will be increased with at least 0,5 day for each production location to be visited.
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		<ul style="list-style-type: none"> • — The assessment of an organization that sources residual flows from collectors that are not certified in accordance with Annex B. • The certification body shall be able to justify the deviation compared with the starting point and shall document this in the offer and audit report. • 6.6 Sample size in case of more production locations or group certification • 6.6.1 Organization of sampling • [See criterion 6.4 above.] • 7.1 Assessment criteria • NTA 8080-1 and NTA 8080-2 specify the requirements, with which an organization shall comply to obtain the 'Better Biomass' certificate with the applicable scope (see also Tables 1 and 2). On the basis of NTA 8080-1 and NTA 8080-2 an organization can also obtain the 'NTA RED' certificate (see Annex C). Non-compliance with a specific requirement results in a non-conformity. A non-conformity could be classified as: <ul style="list-style-type: none"> • A critical non-conformity, meaning non-compliance with the sustainability requirements as laid down in Directive 2009/28/EC whether or not the organization is assessed within the scope of this directive. • A major non-conformity, meaning non-compliance with a legal requirement other than the sustainability requirements as laid down in Directive 2009/28/EC or a specific requirement that exceeds legal requirements and that implies an immediate high risk, or means a lack of proof of the correction of a minor non-
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			<p>conformity that was already observed at the previous audit.</p> <ul style="list-style-type: none"> • A minor non-conformity, meaning non-compliance with a specific requirement that exceeds legal requirements and that implies a higher risk in the long term. • Table 5 shows which non-conformities shall be classified as critical or as major. Other non-conformities may be classified as minor. If a connection exists between minor non-conformities, this connection shall be classified as a major non-conformity as well, supplementary to Table 5. • 7.2 Certification criteria • In case of obtaining the 'Better Biomass' certificate or in case of recertification, the organization may not have any critical or major non-conformities. At a surveillance audit an organization may have minor and major non-conformities, but no critical non-conformities. • In case of obtaining the 'NTA RED' certificate, the organization may not have any critical or major non-conformities in accordance with Table 5 concerning the requirements included in 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 'Better Biomass' certificate. • The following certification criteria apply: <ul style="list-style-type: none"> — If the organization has a critical non-conformity, the certificate will be directly suspended. From that
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			<p>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. The organization shall provide a proposal for improvement within two weeks after receipt of the audit report from the certification body, and shall correct the observed non-conformity within three months subsequently and demonstrate this to the certification body. If the organization does not correct a critical non-conformity within the fixed term, the certificate will be withdrawn and a new initial certification audit will be necessary.</p> <ul style="list-style-type: none"> • — If the organization has a major non-conformity, the organization shall provide a proposal for improvement within two weeks after receipt of the audit report from the certification body, and shall correct the observed non-conformity within three months subsequently and demonstrate this to the certification body. 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. In the case of 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. • — If the organization has a minor non-conformity, the organization shall provide an action plan about the
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		<p>implementation of corrective measures for review by the certification body within two weeks after receipt of the audit report from the certification body. The certification body verifies these corrective measures at the next audit.</p> <ul style="list-style-type: none"> • — If the organization does not correct a minor non-conformity within the fixed term, this non-conformity will be dealt with as a major non-conformity. • — In case of a sample, as described in 6.6, it applies that if one or more production locations or associated group members in the group (or regional organization) do not comply with the above-mentioned certification criteria, the 'producer' or group neither complies with the certification criteria. • Recertification shall always occur at least 3,5 months before the certificate expires. • 7.3 Certification decision • Carrying out the initial certification, surveillance or recertification audit and taking the decision on issuing or extending the certificate are two separate responsibilities. On the basis of the audit report, the annexes and any recorded intentions, the decision-maker of the certification body decides whether to issue 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 participated in the initial certification, surveillance or recertification audit. • 8. Reporting of the certification body
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		<ul style="list-style-type: none"> • 8.1 General • The organization obtains the 'Better Biomass' certificate or 'NTA RED' certificate, if based on the assessment nothing has come to attention of the certification body that causes to believe that the production processes of the organization do not comply with the requirements of NTA 8080-1 and NTA 8080-2 or Directive 2009/28/EC, respectively, and that there is a justifiable confidence that the organization will comply with the requirements of NTA 8080-1 and NTA 8080-2 or Directive 2009/28/EC, respectively, till the period of the next surveillance or recertification (see also 7.2). • 8.2 Requirements for the certificate • 8.2.1 Certificate record • The certificate that the organization receives from the certification body shall include at least the following matters: <ul style="list-style-type: none"> • a) details of the certified organization: [...] • b) details of the certification body: [...] • c) details of certified subject: [...] • As part of the traceability, the certified organization issues a transaction certificate that includes a reference to the above-mentioned certificate for each delivery. The requirements to these transaction certificates depend on the applied chain-of-custody model as described in NTA 8080-2. • 8.2.2 Audit report
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			<ul style="list-style-type: none"> • The audit reports of the (re)certification or surveillance audit and the annexes remain in the possession of the certification body and will never be disclosed to third parties. The certification body shall publish a summary of the initial certification and recertification audit report that at least includes: • a) the scope; • b) the nature of the raw material; • c) description of production process(es); • d) produced products; • e) address details of the production location; • f) the surface area for cultivation, if applicable.
6.7 Transparency on other voluntary scheme participation by economic operators	<ul style="list-style-type: none"> • 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. • 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 	Y	<p>NTA 8080-2:2015. Part 2: Chain-of-custody requirements</p> <ul style="list-style-type: none"> • 5.3 Records • 5.3.3 The organization's records shall demonstrate unambiguously that the supplied, stored and delivered amount of biomass in accordance with NTA 8080 or equivalent is in balance, taking into consideration any conversion losses. If the organization uses several sustainability systems, it shall be shown unambiguously that the corresponding sustainability claims are conclusive in order to avoid double claiming of biomass flows. <p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> • NTA 8080-1:2015, Sustainably produced biomass for bioenergy and bio-based products – Part 1: Sustainability requirements

	<p>schemes that the economic operator is participating in.)</p>	<ul style="list-style-type: none"> • 5.4 Data and information • In 5.4.5 it is stated that the organization is required to document data, sources of information and assumptions used. If an organization is also certified in accordance with another certification scheme, it shall also provide the documented information related to this certification including the audit report(s) when being assessed to the applicable requirements of NTA 8080-1:2015 and NTA 8080-2:2015. • NOTE Other certification schemes can include voluntary schemes as recognized by the European Commission in the framework of Directive 2009/28/EC. <p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • 7.1 Assessment criteria • Table 5. Assessment criteria • Critical non-conformity: The organization cannot declare the names of the other certification schemes in which it participates and make available all relevant information, including the mass balance data and the auditing reports, or any other aspect of the sustainability requirements laid down in Directive 2009/28/EC^b • Footnote b: This critical non-conformity only applies if the organization is certified to another certification scheme. • 7.2 Certification criteria • [...] Within the framework of Directive 2009/28/EC, the certification body shall prior to recertification of an
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			<p>organization that was previously found in critical non-conformity with the requirement to declare the names of the other certification schemes in which it participates and make available all relevant information including the mass balance data and the auditing reports, or with any other aspect of the sustainability requirements laid down in Directive 2009/28/EC (see critical non-conformities in Table 5), bring this to the attention of NEN as scheme manager for 'Better Biomass'. This requirement applies to all certification schemes in which the organization participates.</p>
6.8 Specific aspects relevant for audits of actual GHG emission calculations	<ul style="list-style-type: none"> 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 processing 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. The voluntary scheme shall ensure that economic operators are only allowed to use actual values after the capability to conduct such a calculation according to 	Y	<p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> 6.4 Verification method Concerning the verification of the requirements of NTA 8080-1;2015, 6.2.1, the organization shall make available to the certification body all relevant information related to the calculation of actual greenhouse gas emissions in advance of the planned audit. The certification body shall record the emissions from the processing occurring at the production location subject to the audit and, if relevant, the achieved savings in the audit report in order to document that the calculation was thoroughly verified and understood. In case those emissions deviate significantly from typical values, the audit report shall also include information that can explain this deviation.

	<p>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"> Carbon capture and replacement: Auditors are required to verify that the estimate of emissions saving from capture and replacement of CO₂ is limited to emissions avoided through the capture of CO₂ of which the carbon originates from biomass and which is used to replace fossil-derived CO₂. This requires access to the following information: <ul style="list-style-type: none"> The purpose for which the captured CO₂ is used. The origin of the CO₂ that is replaced. The origin of the CO₂ that is captured. Information on emissions due to capturing and processing of CO₂. <p>To supply evidence regarding the origin of the CO₂ that is replaced, operators using the captured CO₂ should state how</p>	<p>Better Biomass interpretation document v02</p> <ul style="list-style-type: none"> NTA 8080-1:2015. Part 1: Sustainability requirements C.4 Use of default values, actual values and aggregated values Directive 2009/28/EC sets out that greenhouse gas emission savings from carbon capture and replacement, e_{ccr}, shall be limited to emissions avoided through the capture of CO₂ of which the carbon originates from biomass and which is used to replace fossil-derived CO₂ used in commercial products and services. Emission savings from carbon capture and geological storage, e_{ccs}, that have not already been accounted for in e_p, shall be limited to emissions avoided through the capture and sequestration of emitted CO₂ directly related to the extraction, transport, processing and distribution of fuel. For both e_{ccr} and e_{ccs}, the emission saved shall relate directly to the production of the bioenergy to which they are attributed. It would, for instance, not be justified to allocate arbitrarily different amounts of savings to bioenergy obtained from the same process, i.e. all bioenergy originating from the same process would need to be treated equally in this regard. If the CO₂ is not captured continuously, it might be appropriate to deviate from this approach and to attribute different amounts of savings to bioenergy obtained from the same process. However, in no case a higher amount of savings shall be allocated to a given batch of bioenergy than the average amount of
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	<p>the CO₂ 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"> • Good examples for a replacement which can be expected to avoid CO₂ emissions are cases where the CO₂ that is replaced was previously produced in a dedicated process aiming at the production of CO₂. 		<p>CO₂ captured per MJ of bioenergy in a hypothetical process where the entire CO₂ stemming from the production process is captured. Capturing and processing of CO₂ has its own greenhouse gas emission footprint. Those emissions shall be taken into account in the calculation applying the appropriate emission factors for the energy consumed and the inputs used for capturing and processing of CO₂.</p> <ul style="list-style-type: none"> • To verify that the capturing of CO₂ is used in commercial products and services to replace fossil-derived CO₂, it would suffice to check that the CO₂ was sold to an organization that can be expected to have an economical meaningful use for the CO₂. In order to ensure that e_{ccr} is limited to emissions avoided through the capture of CO₂ and to verify that fossil-derived CO₂ is replaced, it is necessary to gather this type of information. Therefore, the buyer should provide information how the CO₂ that is replaced was generated previously and declare, in writing, that due to the replacement emissions are avoided. • NOTE 5 It would be for an auditor to decide case by case whether the requirements of the Directive 2009/28/EC are met including that emissions are actually avoided. Good examples for a replacement which can be expected to avoid CO₂ emissions are cases where the CO₂ that is replaced was previously produced in a dedicated process aiming at the production of CO₂ such as a CO₂ generator burning natural gas to produce CO₂ to stimulate the growth of
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			vegetables in a greenhouse. It is not required to conduct audits on the premises of the buyer, as the buyer of the CO ₂ is not part of the chain of custody related to the bioenergy production, unless there is reasonable suspicion that the written declaration contains false information.
6.9 Establishment of at least a "limited assurance level" when conducting audits	<ul style="list-style-type: none"> A "limited assurance level"⁴ 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	<p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> 8 Reporting of the certification body 8.1 General The organization obtains the 'Better Biomass' certificate or 'NTA RED' certificate, if based on the assessment nothing has come to attention of the certification body that causes to believe that the production processes of the organization do not comply with the requirements of NTA 8080-1 and NTA 8080-2 or Directive 2009/28/EC, respectively, and that there is a justifiable confidence that the organization will comply with the requirements of NTA 8080-1 and NTA 8080-2 or Directive 2009/28/EC, respectively, till the period of the next surveillance or recertification (see also 7.2).
6.10 Accreditation of certification bodies	<ul style="list-style-type: none"> The requirements to be met by certification bodies to undertake audits on behalf of the scheme and the 	Y	<p>NEN Scheme Management Manual</p> <ul style="list-style-type: none"> 1. General 1.1 Policy

⁴ 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".

	<p>procedure to select or exclude certification bodies shall be described.</p> <ul style="list-style-type: none"> • Accreditation of certification bodies can take a number of approaches: <ul style="list-style-type: none"> ◦ Accreditation by bodies referred to in Article 4 of Regulation (EC) No 765/2008; or ◦ Accreditation by bodies having a bilateral agreement with the European Cooperation for Accreditation; or ◦ Accreditation by a national accreditation body affiliated to the International Accreditation Forum (IAF); or ◦ Accreditation by 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). 		<ul style="list-style-type: none"> • In response to calls from both standards committee members and standards users NEN has decided to offer its services in the field of scheme management. NEN has developed and implemented an infrastructure for managing schemes that is in line with the rules of the Dutch Accreditation Council (RvA) applicable. <p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • 5 Organization of the certifying body • 5.1 General requirements NEN solely enters into agreements with certification bodies having an applicable accreditation declaration from an IAF/MRA partner. NOTE In the Netherlands the Dutch Accreditation Council RvA is the accreditation body that is IAF/MRA partner and accredits certification bodies to the application of this certification scheme. • Certification on the basis of NTA 8080-1 and NTA 8080-2 shall be performed by a certification body that has been recognized on the basis of the requirements in ISO/IEC 17065 or equivalent to this, supplemented with accreditation for this specific certification scheme.
6.11 Complaint procedure	<ul style="list-style-type: none"> • The voluntary scheme should describe how information received from third parties that is relevant for the 	Y	<p>NEN Scheme Management Manual</p> <ul style="list-style-type: none"> • 2.2 Duties and responsibilities when developing and managing schemes

	<p>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).</p>	<ul style="list-style-type: none"> • 2.2.2 Duties and responsibilities of the Scheme Management Committee • The Scheme Management Committee determines the subjects for which scheme management will be carried out in sectors for which no Central Boards of Experts have been established. • The Scheme Management Committee has the following duties: [...] <ul style="list-style-type: none"> ◦ To handle all complaints received about the implementation of schemes and also all indications in this respect⁴. • 2.2.3 Duties and responsibilities of the Central Boards of Experts • The duties below must have been conferred too: [...] <ul style="list-style-type: none"> ◦ To handle complaints and interpretation disputes relating to schemes in the first instance. • 4. Complaints, objections and appeals • 4.1 Complaint handling • NEN Scheme Management handles among other things complaints about the following, amongst other things: how committees are functioning, the performance of activities by committees, the incorrect and/or unlawful use of certification marks by third parties. Complaints about NEN Scheme Management are handled by the Board of Directors at NEN and/or the Scheme Management Committee, at the request of the Board of Directors.
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		<ul style="list-style-type: none"> • When handling complaints, NEN Scheme Management follows the NEN-wide complaints procedure, with the following additions. NEN Scheme Management: • is not obliged to deal with complaints pertaining to behaviour: <ul style="list-style-type: none"> ○ about which a complaint has previously already been submitted that has been settled; ○ that took place more than 12 months before the date on which the complaint was settled; ○ against which an appeal could be brought by the complainant. • confirms receipt of a complaints in writing, passes on complaints for handling to the party responsible and competent to settle the complaints in question and informs the senders of the above. • is not obliged to handle a complaint if the interests of the complainant or the severity of the complaint is clearly insufficient. • notifies the complainant that a complaint has not been accepted for handling as soon as possible, being no later than six weeks on the date on which the complaint is received, in writing and stating the reasons for its non-acceptance. No appeal may be brought against a decision regarding the handling of a complaint. • ensures that the complaint is not handled by a person who was involved in the matter to which the complaint relates. A copy of the complaint and the documents by which it was accompanied are sent to the person to
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			<p>whose behaviour the complaint relates. If a complainant is assessed and it is found that essential information is missing, the applicant will be given the opportunity to provide additional information within a period of six weeks.</p> <ul style="list-style-type: none"> • sends a substantiated, written notification to the complainant of the findings of the investigation into the complaint, the subsequent decision and of any conclusions associated with it. The notification indicates the period within which the complainant is able to submit a petition. <p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • 6.4 Verification method • The risk analysis is part of the assessment process and shall take into account the following aspects: [..] • i) information from external parties related to scope of certification including possible complaints. • 6.5 Audit duration table • The certification body has the possibility to deviate from the audit duration, depending on: [...] • — The results of the risk analysis as described in 6.4. • 8.3 Objection, appeal, suspension and/or deregistration • The certification body shall have a documented process about the receipt, evaluation and decision-making of objections. The certification body shall have a procedure for complaints and appeals. The description
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			<p>of the process about complaints, objections and appeals shall be publicly available.</p> <ul style="list-style-type: none"> • The following applies with respect to the process of considering objections: <ul style="list-style-type: none"> ○ — the persons involved in the consideration of objections shall not have been involved in the audit or the decision-making; ○ — filing an objection will not have negative consequences in the further consideration for the one who filed the objection; ○ — the certification body will report the receipt of the objection and inform the one who filed the objection about the progress and result; ○ — the decision about the objection shall be taken or approved by a person or group that has not been involved in the consideration. • Pending the objection and/or appeal the certificate is valid; this applies during the validity of the certificate. • The complete procedure complaints, objection and appeal is part of the NEN Scheme management manual.
6.12 Internal monitoring	<ul style="list-style-type: none"> • 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 	Y	<p>NEN Scheme Management Manual</p> <ul style="list-style-type: none"> • 2.2 Duties and responsibilities when developing and managing schemes • 2.2.1 Duties and responsibilities of NEN Scheme Management

	<p>the attention of the scheme by external parties, and also to cross check the work conducted by external auditors.</p> <ul style="list-style-type: none"> • Internal monitoring should be undertaken on a regular basis. 	<ul style="list-style-type: none"> • NEN Scheme Management is made up of all NEN employees who are involved in the scheme-management process, which is a core process at NEN. • NEN Scheme Management is an integrated part of the NEN Bureau and is responsible for managing schemes and all related operational activities. NEN Scheme Management is the first point of contact for all stakeholders in relation to scheme management. • 2.2.2 Duties and responsibilities of the Scheme Management Committee • The Scheme Management Committee determines the subjects for which scheme management will be carried out in sectors for which no Central Boards of Experts have been established. • The Scheme Management Committee has the following duties: <ul style="list-style-type: none"> ◦ To supervise implementation of scheme development and management in accordance with the NEN Scheme Management Manual; [...] ◦ To handle all complaints received about the implementation of schemes and also all indications in this respect⁴. • Footnote 4: The Scheme Management Committee is only able to handle complaints that have not been handled satisfactorily by the scheme committees that fall under its responsibility or by a Central Board of Experts.
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		<ul style="list-style-type: none"> • 2.2.3 Duties and responsibilities of the Central Boards of Experts • The composition of Central Boards of Experts must reflect the parties that use, or will use, schemes in a certain sector in social and economic life. These boards determine the subjects for which scheme management will be carried out in their particular fields and also how they will be prioritised. • The Central Boards of Exports have the following duties: <ul style="list-style-type: none"> ◦ To supervise implementation of scheme development and management in accordance with the NEN Scheme Management Manual and other relevant regulations applicable in the sector for which the Committee has been established; [...] ◦ To evaluate schemes. • 2.2.4 Duties and responsibilities of other scheme committees⁵ • In sectors for which Central Boards of Experts have been created, these boards will establish committees responsible for scheme development and management. The Scheme Management Committee does this for the sectors for which no Central Board of Experts has been created. [...] • Footnote 5: Examples of these committees are: stakeholder committees, committees of experts, boards of experts, review committees [...]
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		<p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • 10. Internal monitoring • The general governance of the Better Biomass certification scheme is described in the NEN Scheme management manual concerning certification schemes working under accreditation. NEN, as scheme owner, may request certification bodies that have entered into agreement with NEN to provide additional information for cross-checking or may undertake own investigations at an organization that has a 'Better Biomass' certificate or an 'NTA RED' certificate, if reason exists that this organization doesn't comply with the certification criteria as described in 7.2. In case non-compliance is demonstrated, the certification body that has issued the certificate will be requested to undertake the steps as described in 7.2 and to inform NEN about any change of the status of the certificate. • NOTE Potential non-compliance with the certification criteria can be brought to the attention of the scheme owner as part of a complaint, by information provided by external parties, by (marketing) communications of the certificate holder or by other information collected by the scheme owner. • The scheme owner shall organize at least annually an auditors meeting to support harmonization and unambiguous implementation of the Better Biomass certification scheme. Each certification body that has entered into agreement with NEN shall be represented
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			<p>at this auditor meeting by one or more auditors who are involved in Better Biomass assessments.</p> <ul style="list-style-type: none"> • Interpretation issues related to the sustainability requirements in NTA 8080-1:2015, chain-of-custody requirements in NTA 8080-2:2015 or certification matters as described in this certification scheme exist can be brought to the attention of the scheme owner by the certification body, the (potential) certificate holder or other interested party. NEN, as scheme owner, shall initiate the process to establish an interpretation for this issues to be included in the Interpretation document linked to this certification scheme and shall inform all relevant parties about this interpretation once published.
6.13 Transparency	<ul style="list-style-type: none"> • 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"> ◦ 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. 	Y	<ul style="list-style-type: none"> • The Better Biomass website provides information on the following aspects: <ul style="list-style-type: none"> • A list of valid and withdrawn certificate holders (a distinction is made between “producer”, “processor”, “trader” and “end-user”) – RED status is indicated • Scheme documents (all in English): <ul style="list-style-type: none"> ◦ Better Biomass sustainability requirements (actual standard is available to order) ◦ Interpretation document 07 linked to NTA 8081 ◦ Better Biomass certification requirements (NTA 8081) • List of certifying bodies, including name, city, country, website, RvA accreditation of the certifying body

	<ul style="list-style-type: none"> ○ The latest version of scheme documents including the guidelines for audits. ○ The certification bodies that are permitted to conduct audits and if relevant where they are accredited. ○ Publication of contact details for the scheme e.g. telephone number, email address and correspondence address. ○ The names of the voluntary schemes the scheme is recognising. 		<ul style="list-style-type: none"> • Contact details of the scheme • Link to the BioGrace (and BioGrace II) GHG calculation tool
6.14 Annual reports	<ul style="list-style-type: none"> • Recognised voluntary schemes are obliged to submit annually a report to the Commission that includes relevant information concerning the operation of the scheme. • The scheme shall have a procedure in place to collect the information required to fulfil this reporting obligation. 	Y	<p>Better Biomass - Certification scheme</p> <ul style="list-style-type: none"> • 9 Reporting by the scheme manager • 9.1 General Within the framework of Directive 2009/28/EC, the scheme manager shall comply with legal reporting requirements that are applicable to all voluntary schemes that have been recognized by the European Commission for this purpose. NOTE The legal reporting requirements relate to Directive (EU) 2015/1513 and intend to provide more information about possible indirect land use impacts of biofuels. • 9.2 Requirements for scheme manager • Within the framework of Directive 2009/28/EC, the scheme manager shall publish at least once per year the list of certification bodies that use the certification scheme for independent auditing, indicating for each

			<p>certification body by which entity or national public authority it was recognised and which entity or national public authority is monitoring. NOTE 1 The list of certification bodies that have entered into agreement with NEN, as scheme manager of 'Better Biomass', is available at the website [...].</p> <ul style="list-style-type: none"> • Within the framework of Directive 2009/28/EC, the scheme manager shall provide once per year a report to the European Commission that includes at least the following information: [Point a) to k)] • This annual report shall be submitted by 30 April covering the preceding calendar year. Because the European Commission is required to make the annual reports publicly available, the scheme manager shall indicate if part of the required information cannot be published and shall provide this confidential information in a separate document. • NOTE 2 Information about the legal annual reporting requirements can also be found in the letter on this subject to all voluntary schemes that have been recognized by the European Commission, which is available at the 'voluntary schemes' web page of the European Commission [...]. • 9.3 Requirements for certificate holders • To provide the information about the amount of feedstocks and biofuels certified, by country of origin and type, as part of the annual report, an organization that is certified within the framework of Directive 2009/28/EC shall provide this information to the
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		<p>scheme manager by 31 March covering the preceding calendar year. This reporting requirement is applicable to organizations with a scope of 'producer' or 'end user' (i.e. organizations at the origin and last stage of the chain of custody). The data shall be reported in thousands of metric tons or m³ in case of gaseous biofuels that has been certified under 'Better Biomass' and administered as such in the mass balance system of the organization. The scheme manager shall inform the certificate holders concerned and shall provide the template to be used to collect the data. This template consists of columns with predefined 'type of product', 'country of origin', 'feedstock' and 'calendar year' that can be selected by the organization as well as a column to provide the volumes. The scheme manager shall aggregate the collected data using the same template and shall classify this information as confidential when submitting the annual report to the European Commission by providing the data reporting template as a separate document.</p> <ul style="list-style-type: none"> • NOTE The 'data reporting template' is also available at the 'voluntary schemes' web page of the European Commission [...]. <p>Better Biomass membership form – 2017</p> <ul style="list-style-type: none"> • Membership agreement • By signing this form, the member declares:
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			<ul style="list-style-type: none"> • [...] to comply with the annual reporting requirement concerning certified volumes, if certified within the scope of Directive 2009/28/EC 7. • Footnote 7 See for more information the letter on reporting requirements for voluntary schemes.
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