

Assessment of [Scheme name]

Version as submitted [dd month 202x]

Summary

An assessment has been made on compliance of the [scheme name], as submitted to the European Commission for recognition, with the the standards of reliability, transparency and independent auditing required by Directive 2018/2001 for certifying compliance with the sustainability and greenhouse gas saving criteria.

[The assessment results indicate a number of issues with recognition against the standards of reliability, transparency and independent auditing that would need to be addressed by the [scheme] before the Commission could take a decision to recognise the scheme under Article 30(4) of Directive 2018/2001 (hereafter RED recast). Requirements and recommendations are detailed further in this document. A number of more general comments and requirements are also given.]

OR

[The assessment results indicate that the [scheme] meets the standards of reliability, transparency and independent auditing.]

Scheme scope:

- Type of feedstock(s):
- Type of fuel(s):
- Geographic coverage:
- Chain of custody coverage:

Background

[Short background to scheme. Include key points (e.g. is it a multi-stakeholder or private company, is it already operational, is it broader than RED recast etc).]

[Analysis of the relationship between the scheme owner, economic operators to be certified under the scheme and the third party auditors undertaking audits in the context of Directive 2018/2001 and that the voluntary scheme has the legal capacity and the technical and operational structure required for the task.]

[Scheme name] is seeking formal assessment and recognition by the European Commission for the [scheme], as a 'voluntary scheme' to demonstrate compliance with Articles 29(2-7) and 29(10) of the Renewable Energy Directive (RED) recast.

IF RELEVANT

Please note this assessment focuses on coverage of the mandatory criteria, Articles 29(2-7). Coverage of the criteria that are 'non-mandatory' for economic operators, Article 30(4), is not part of this assessment at this time.

Documents assessed:

- a
- b
- c
- d

Assessment results

The summary results of the assessment are presented in the table below. The detailed assessment results are available in Annex 1. Text highlighted in yellow in the detailed assessment report identifies suspected typos or minor errors in the scheme documentation which we recommend are addressed by the scheme. [In addition, a number of specific points are presented below, which the [scheme] will need to take into account.]

[List additional specific points here if necessary.]

Table 1. Assessment results - summary

Directive 2018/2001 Article	[Scheme name]	Comments
	Version as submitted [dd month year]	
Part A: Sustainability and GHG emissions saving criteria		
Scope and definitions	Y	[summary of requirement]
29(10): Greenhouse gas emissions savings	Y	
calculation of actual emission savings	Y	
emissions from the extraction or cultivation of raw materials (e_{ec})	Y	
annualised emissions from carbon stock changes caused by land-use change (e_l)	Y	
emissions from processing (e_p)	Y	
emissions from transport and distribution (e_{td})	Y	
emission saving from soil carbon accumulation via improved agricultural management (e_{sca})	Y	
emission saving from carbon capture and geological storage (e_{ccs})	Y	
emission saving from carbon capture and replacement (e_{ccr})	Y	
29(2): Soil quality and soil carbon	Y	
29(3): Conservation of biodiversity	Y	
29(4): Conservation of carbon stocks	Y	
29(5): Conservation of peatlands	Y	

Directive 2018/2001 Article	[Scheme name]	Comments
	Version as submitted [dd month year]	
29(6): Sustainability criteria for forest biomass - Sustainable harvesting (national level)	Y	
29(6): Sustainability criteria for forest biomass - Sustainable harvesting (management plans)	Y	
29(7): Sustainability criteria for forest biomass - LULUCF criteria (national level)	Y	
29(7): Sustainability criteria for forest biomass - LULUCF criteria (management plans)	Y	
Part B: Chain of Custody		
30(1): Use of a mass balance system	Y	
30(2): Adjustment of sustainability characteristics of consignments after processing	Y	
Part C: Recognition of other voluntary schemes and national schemes		
30(6): Recognition of other voluntary schemes and national schemes	Y	
Part D: Audit Quality, Scheme Governance and Supervision		
30(3),(7): Adequate standards of reliability, transparency and independent auditing	Y	
30(9): Supervision of the operation of voluntary schemes, certification bodies and economic operators	Y	
Part E: 'Optional' requirements		
29(1): Exemption for wastes and Residues	Y	
26(2): Low ILUC-risk certification	Y	
25(2): GHG savings of renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels	Y	
28(5): Co-processing	Y	

Annex 1: Detailed assessment results

Part A: Sustainability and greenhouse gas emissions saving criteria

The sustainability criteria detailed below are the mandatory sustainability criteria of the RED recast: Article 25(2), 29(1) – 29(10)).

Scope and Definitions		
Requirement	Guidance	Assessment
<p>0.1 Voluntary schemes can only demonstrate compliance with the sustainability and greenhouse gas emissions saving criteria for biofuels, bioliquids, biomass fuels, renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels</p>	<ul style="list-style-type: none"> Set the scope of the scheme applying the relevant definitions of Directive (2018/2001/EC) for "biomass", "biofuels", "bioliquids", "biomass fuels", "advanced biofuels", "biogas", "renewable liquid and gaseous transport fuels of non-biological origin" and "recycled carbon fuels". 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx
<p>0.2 Definitions [RED recast Article 2]</p>	<ul style="list-style-type: none"> Apply the relevant definitions of Directive (2018/2001/EC) for feedstocks: <ul style="list-style-type: none"> "agricultural, aquaculture, fisheries and forestry residues" "primary biomass from forests" "secondary biomass from forests" "residue" "waste" "ligno-cellulosic material" "non-food cellulosic material" 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

Article 29(10): Greenhouse gas emissions savings	The use and production of biofuels, bioliquids and biomass fuels should lead to reductions in greenhouse gas emissions compared to fossil fuels	
Requirement	Guidance	Assessment
<p>1.1 The greenhouse gas emission savings from the use of biofuels, bioliquids and biomass fuels taken into account for the purposes referred to in paragraph 1 shall be:</p> <p>(a) at least 50% for biofuels, biogas consumed in the transport sector, and bioliquids produced in installations in operation on or before 5 October 2015; (b) at least 60% for biofuels, biogas consumed in the transport sector, and bioliquids produced in installations starting operation from 6 October 2015 until 31 December 2020;</p> <p>(c) at least 65% for biofuels, biogas consumed in the transport sector, and bioliquids produced in installations starting operation from 1 January 2021;</p> <p>(d) at least 70% for electricity, heating and cooling production from biomass fuels used in installations starting operation from 1 January 2021 until 31 December 2025, and 80% for installations starting operation from 1 January 2026</p> <p>[RED recast Article 29(10)]</p>	<ul style="list-style-type: none"> • With respect to Article 29(10) the primary role of the voluntary schemes is to ensure that operators deliver accurate data on GHG emissions of biofuels, bioliquids and biomass fuels. • Member States will verify whether these emissions fulfil the requirements of the Renewable Energy Directive recast. For this purpose the Member States need to be informed of the date that the biofuel, bioliquid or biomass installation was in operation. • An installation shall be considered to be in operation once the physical production of fuel, heat or cooling, or electricity has started (i.e. once the production of fuels including biofuels, biogas or bioliquids, or production of heat, cooling or electricity from biomass fuels has started). 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

<p>1.2 The greenhouse gas emission saving from the use of biofuels, bioliquids and biomass fuels shall be calculated in accordance with RED recast Article 31(1)-31(3), Annexes V and VI and Implementing Regulation on certification (IR¹)</p>	<ul style="list-style-type: none"> • The greenhouse gas emission saving from the use of biofuel, bioliquids and biomass fuels shall be calculated as follows: <ul style="list-style-type: none"> a. where a default value for greenhouse gas emissions saving for the production pathway is laid down in Part A or B of Annex V for biofuels and bioliquids and in Part A of Annex VI for biomass fuels where the e_i value for those biofuels or bioliquids calculated in accordance with point 7 of Part C of Annex V and for those biomass fuels calculated in accordance with point 7 of Part B of Annex VI is equal to or less than zero, by using that default value; b. by using an actual value calculated in accordance with the methodology laid down in Part C of Annex V for biofuels and bioliquids and in Part B of Annex VI for biomass fuels; c. by using a value calculated as the sum of the factors of the formulas 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, 	Y	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx
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¹ Specifically the Implementing Regulation on rules to verify sustainability and greenhouse gas emissions saving criteria and low indirect land-use change-risk criteria Assessment Protocol template_REDII_Final version April 2022_v3.docx

	<p>calculated in accordance with the methodology laid down in Part C of Annex V, are used for all other factors;</p> <p>d. by using a value calculated as the sum of the factors of the formulas referred to in point 1 of Part B of Annex VI, where disaggregated default values in Part C of Annex VI may be used for some factors, and actual values, calculated in accordance with the methodology laid down in Part B of Annex VI, are used for all other factors.</p>		
<p>1.3 Default values [RED recast Annexes V, VI]</p>	<ul style="list-style-type: none"> • Default values listed in RED recast Annexes V and VI can only be applied if the process technology and feedstock used for the production of the fuel match their description and scope, and in the case of biomass fuels also the transport distance. • In case specific technologies are set out, the default values can only be used if those technologies were actually applied. One example is methane capture where the default value should only be applied when it is ensured that the methane is captured in an efficient manner. Details on the prerequisites for the use of the individual default values and how these prerequisites are 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx

	<p>assessed needs to be included in the system documentation.</p> <ul style="list-style-type: none"> Where biomethane is used as compressed biomethane as a transport fuel, a value of 4.6 g CO₂eq/MJ biomethane needs to be added to the default values. 		
<p>1.4 Actual values [RED recast Annexes V, VI; IR Article 20 and Annexes V, VII, IX]</p>	<ul style="list-style-type: none"> Member States, or competent authorities of third countries, may submit to the Commission reports including data on typical emissions from cultivation of feedstock². 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. GHG emissions from any land use change that has occurred since 1 January 2008 shall be taken into account in the GHG calculation, according to the methodology in the RED recast Annexes V and VI, and Commission Decision 2010/335/EU of 10 June 2010 (as amended under the RED recast). 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, 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

² Article 31(2) Directive (2018/2001)
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	<p>elements of the GHG emission calculation methodology representing measurements of emission savings such as e_{sca}, e_{ccr} and e_{ccs} can be applied by economic operators within the scheme only when prerequisites on their use are fully described in the scheme documents. (The methodologies set out in Annex V and Annex VII of the IR shall be applied for e_{sca} and e_{ec} respectively.)</p> <ul style="list-style-type: none"> • For e_{sca}, voluntary schemes shall indicate the model that can be used for estimating the increase in soil carbon (if modelling would be allowed). Voluntary schemes shall also set out any specific rules (e.g. application of penalties) for the implementation of the long-term commitment of farmers to apply improved management practices. • For the purpose of actual value GHG emission calculations, whenever available, the standard calculation values published in Annex IX of the IR shall be applied. In case alternative values are chosen, this must be justified and clearly highlighted in the documentation of the calculations in order to facilitate the verification by auditors. 		
<p>1.5 Reporting greenhouse gas emissions [RED recast Annexes V, VI]</p>	<ul style="list-style-type: none"> • GHG emissions shall be reported using appropriate units. These are: 	Y	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote"

	<ul style="list-style-type: none"> a. g CO₂eq/dry-ton for raw materials and intermediary products b. g CO₂eq/MJ for final fuels • When default values are used, information on GHG emissions should only be reported for final fuels and can be reported as an aggregate. If relevant, both, the process technology and the raw material used need to be specified. • 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. • 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 		<p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx
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	<p>custody, this must be clearly indicated in the delivery notes.</p> <ul style="list-style-type: none"> 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 values should be used instead of disaggregated default values and all elements related to emission savings (if applicable). 		
<p>1.6 Adjustment of actual GHG emission estimates throughout the chain of custody [RED recast Annexes V, VI]</p>	<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 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

	<p>allocated using an 'allocation factor' 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 CO₂eq/MJ of final fuel.</p>		
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<p>Article 29(2): Conservation of biodiversity</p>	<p>Biofuels, bioliquids and biomass fuels produced from <u>wastes and residues</u> derived not from forestry but from agricultural land shall address impacts on soil quality and soil carbon</p>		
<p>Requirement</p>	<p>Guidance</p>	<p>Assessment</p>	
<p>2.1 Soil quality and carbon protection [RED recast Article 29(2); IR Article 21(5-6) and Annex VI]</p>	<ul style="list-style-type: none"> Voluntary schemes shall verify that the harvesting of agricultural waste and residues does not have a negative impact on soil quality and soil carbon stock. Such verification shall ensure that a relevant set of essential soil management or monitoring practices is applied on the land to promote soil carbon sequestration and soil quality, in accordance with Annex VI of the IR. The application of the practices, referred to in Annex VI of the IR, may be required and monitored either at national level or at the level of economic operators, as set out in Article 21(6) of the IR. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> xxx

Article 29(3): Conservation of biodiversity	Biofuels, bioliquids and biomass fuels produced from <u>agricultural biomass</u> shall not be made from raw material obtained from land with high biodiversity value	
Requirement	Guidance	Assessment
2.2 Conservation of primary forest and other wood land [RED recast Article 29(3a)]	<ul style="list-style-type: none"> Biofuels, bioliquids and biomass fuels produced from agricultural biomass 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 [document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx
2.3 Conservation of highly biodiverse forest and other wooded land [RED recast Article 29(3b)]	<ul style="list-style-type: none"> Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was highly biodiverse or other wooded land in or after January 2008, whether or not the land continues to have that status. Highly biodiverse forest and other wooded land is defined forest and other wooded land which is species-rich and not degraded, or has been identified as being highly 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

	<p>biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes.</p> <ul style="list-style-type: none"> The definitions of 'degraded' and 'species-rich' included in Commission Regulation (EU) No 1307/2014 shall be applied in the context of this criterion. 		
<p>2.4 Conservation of protected areas [RED recast Article 29(3c)]</p>	<ul style="list-style-type: none"> Biofuels, bioliquids and biomass fuels produced from agricultural biomass 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 30(4) of the RED recast. An exception is possible if evidence is provided that the production of that raw material did not interfere with those nature protection purposes. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

<p>2.5 Conservation of highly biodiverse grassland [RED recast Article 29(3d); IR Article 16]</p>	<ul style="list-style-type: none"> • Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was highly biodiverse grassland spanning more than one hectare in or after January 2008, whether or not the land continues to have that status. • Highly biodiverse grassland is defined as: • i) natural, namely grassland that would remain grassland in the absence of human intervention and which maintains the natural species composition and ecological characteristics and processes; or • ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and which is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland. • 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); 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx
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	<p>(2) habitats of significant importance for animal and plant species of Union interest listed in Annexes II and IV to Directive 92/43/EEC;</p> <p>(3) habitats of significant importance for wild bird species listed in Annex I to Directive 2009/147/EC of the European Parliament and of the Council.</p> <ul style="list-style-type: none"> The approach set out in Article 16 of the IR shall be applied to determine whether land is (or in the case of conversion was) highly biodiverse grassland. 		
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Article 29(4): Conservation of carbon stocks	Biofuels, bioliquids and biomass fuels produced from <u>agricultural biomass</u> shall not be made from raw material obtained from land with high carbon stock	
Requirement	Guidance	Assessment
2.6 Conservation of wetlands [RED recast Article 29(4a)]	<ul style="list-style-type: none"> Biofuels, bioliquids and biomass fuels produced from agricultural biomass 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. <ul style="list-style-type: none"> Evidence of verification should reflect seasonal changes within a year. 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

	<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>2.7 Conservation of continuously forested areas [RED recast Article 29(4b)]</p>	<ul style="list-style-type: none"> • Biofuels, bioliquids and biomass fuels produced from agricultural biomass 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 systems when crops are grown under tree cover. • These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx
<p>2.8 Conservation of forested areas with 10-30% canopy cover [RED recast Article 29(4c)]</p>	<ul style="list-style-type: none"> • Biofuels and bioliquids shall not be made from raw material obtained from land that was forested with 10-30% canopy cover in January 2008 and no longer has that status. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p>

	<ul style="list-style-type: none"> Forested areas with 10-30% canopy cover 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 (as set out in RED recast Article 29(10)) 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. 		<ul style="list-style-type: none"> xxx
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Article 29(5): Conservation of peatlands	Biofuels, bioliquids and biomass fuels produced from <u>agricultural biomass</u> shall not be made from raw material obtained from peatland	
Requirement	Guidance	Assessment
2.9 Conservation of peatlands [RED recast Article 29(5)]	<ul style="list-style-type: none"> Biofuels, bioliquids and biomass fuels produced from <u>agricultural biomass</u> 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 [document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

	<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. 		
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Article 29(6): Sustainable harvesting of forest biomass	Biofuels, bioliquids and biomass fuels produced from <u>forest biomass</u> shall minimise the risk of using forest biomass derived from unsustainable production		
Requirement	Guidance	Assessment	
2.10 Sustainable harvesting of forest biomass ('evidence A' on national and sub-national laws and monitoring/enforcement systems) [RED recast Article 29(6a)]	<ul style="list-style-type: none"> Biofuels, bioliquids and biomass fuels produced from forest biomass shall meet the following criteria to minimise the risk of using forest biomass derived from unsustainable production. The country in which forest biomass was harvested has national or sub-national laws applicable in the area of harvest as well as monitoring and enforcement systems in place, ensuring: <ul style="list-style-type: none"> (i) the legality of harvesting operations; (ii) forest regeneration of harvested areas; (iii) that areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected unless evidence is provided that 	Y	[(document name and section)] <ul style="list-style-type: none"> "quote" "quote" Requirement: <ul style="list-style-type: none"> xxx

	<p>the harvesting of that raw material does not interfere with those nature protection purposes;</p> <p>(iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity with the aim of minimising negative impacts; and</p> <ul style="list-style-type: none"> • (v) that harvesting maintains or improves the long-term production capacity of the forest. 		
<p>2.11 Sustainable harvesting of forest biomass ('evidence B' on management systems) [RED recast Article 29(6b)]</p>	<ul style="list-style-type: none"> • Biofuels, bioliquids and biomass fuels produced from forest biomass shall meet the following criteria to minimise the risk of using forest biomass derived from unsustainable production. • Management systems are in place at forest sourcing area level ensuring that: <ul style="list-style-type: none"> (i) the legality of harvesting operations; (ii) forest regeneration of harvested areas; (iii) that areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes; (iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity with the aim of minimising negative impacts; and 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx

	(v) that harvesting maintains or improves the long-term production capacity of the forest.		
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Article 29(7): Land-use, land-use change and forestry	Biofuels, bioliquids and biomass fuels produced from <u>forest biomass</u> shall meet land-use, land-use change and forestry (LULUCF) criteria		
Requirement	Guidance ³	Assessment	
2.12 Land-use, land-use change and forestry ('evidence' A on national and sub-national laws and monitoring/enforcement systems) [RED recast Article 29(7a)]	<ul style="list-style-type: none"> The country or regional economic integration organisation of origin of the forest biomass is a Party to the Paris Agreement <u>and</u>: (i) it has submitted a nationally determined contribution (NDC) to the United Nations Framework Convention on Climate Change (UNFCCC), covering emissions and removals from agriculture, forestry and land use which ensures that changes in carbon stock associated with biomass harvest are accounted towards the country's commitment to reduce or limit greenhouse gas emissions as specified in the NDC; or (ii) it has national or sub-national laws in place, in accordance with Article 5 of the Paris Agreement, applicable in the area of harvest, to conserve and enhance carbon 	Y	[document name and section] <ul style="list-style-type: none"> "quote" "quote" Requirement: <ul style="list-style-type: none"> xxx

³ The version of RED II published in the official journal includes a mistake for which a corrigendum has been issued. This assessment protocol includes the corrected version. Assessment Protocol template_REDII_Final version April 2022_v3.docx

	stocks and sinks, and providing evidence that reported LULUCF-sector emissions do not exceed removals.		
2.12 Land-use, land-use change and forestry ('evidence B' - management systems) [RED recast Article 29(7b)]	<ul style="list-style-type: none"> • Management systems are in place at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained, or strengthened, over the long term. 	Y	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

Part B: Chain of Custody

Article 30(1-2): Use of a mass balance system	Economic operators shall use a mass balance system	
Requirement	Guidance	Assessment
<p>3.1 Economic operators shall use a mass balance system [RED recast Article 30(1)]</p>	<ul style="list-style-type: none"> • The mass balance system: <ul style="list-style-type: none"> (a) allows consignments of raw material or fuels with differing sustainability and greenhouse gas emissions saving characteristics to be mixed for instance in a container, processing or logistical facility, transmission and distribution infrastructure or site; (b) allows consignments of raw material with differing energy content to be mixed for the purposes of further processing, provided that the size of consignments is adjusted according to their energy content; (c) requires information about the sustainability and greenhouse gas emissions saving characteristics and sizes of the consignments referred to in point (a) to remain assigned to the mixture; and (d) 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 and requires that 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

	<p>this balance be achieved over an appropriate period of time.</p>		
<p>3.2 Adjustment of sustainability characteristics of consignments after processing [RED recast Article 30(2)]</p>	<ul style="list-style-type: none"> • Where a consignment is processed, information on the sustainability and greenhouse gas emissions saving characteristics of the consignment shall be adjusted and assigned to the output in accordance with the following rules: <ul style="list-style-type: none"> (a) when the processing of a consignment of raw material yields only one output that is intended for the production of biofuels, bioliquids or biomass fuels, renewable liquid and gaseous transport fuels of non-biological origin, or recycled carbon fuels, the size of the consignment and the related quantities of sustainability and greenhouse gas emissions saving characteristics shall be adjusted applying a conversion factor representing the ratio between the mass of the output that is intended for such production and the mass of the raw material entering the process; (b) when the processing of a consignment of raw material yields more than one output that is intended for the production of biofuels, bioliquids or biomass fuels, renewable liquid and gaseous transport fuels of non-biological origin, or recycled carbon fuels, for each output a separate 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx

	<p>conversion factor shall be applied and a separate mass balance shall be used.</p>		
<p>3.3 Traceability information [IR Article 18, 19(k, m) and Annex I]</p>	<ul style="list-style-type: none"> • Voluntary schemes shall specify the minimum set of sustainability and GHG emissions saving characteristics, in accordance with Annex I of the IR, that need to be passed on from economic operator to economic operator down the supply chain, as well as data that is specific for the individual transaction. • Where relevant for transparency reasons, the mass balance system shall include information on whether support has been provided for the production of the fuel or fuel precursor, and if so, the type of support. • The transfer of sustainability characteristics must always be accompanied by a physical transfer of material. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • Xxx
<p>3.4 Allocation of sustainability characteristics [IR Article 2(21), 19]</p>	<ul style="list-style-type: none"> • The mass balance system aims to reduce the administrative burden for demonstrating compliance with the sustainability and GHG saving criteria by allowing mixing of raw material and fuel with differing sustainability characteristics and by allowing reassignment of the sustainability characteristics in a flexible manner to consignments withdrawn from such a mixture. In order to ensure transparency, mixing under the mass 	<p>Y</p>	

	<p>balance system is only possible if raw material and fuels belong to the same product group.</p> <ul style="list-style-type: none"> • Product group means raw materials, biofuels, bioliquids, non-gaseous biomass fuels with similar physical and chemical characteristics and similar heating values or gaseous biomass fuels, and LNG with similar chemical characteristics that all are subject to the same rules set out in Articles 7, 26 and 27 of Directive (EU) 2018/2001 for determining the contribution of biofuels, bioliquids and biomass fuels towards achieving the targets for renewable energy. • The rules set out under points a) to j) of Article 19 of the IR shall be applied. 		
<p>3.5 The mass balance system shall operate at least at the level of a site [RED recast Article 30(1); IR Article 2(22)]</p>	<ul style="list-style-type: none"> • The mass balance system shall operate at the level of a site (geographical location, logistical facilities, transmission or distribution infrastructures 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. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx
<p>3.6 The mass balance shall specify the timeframe over which the system operates [IR Article 19(l)]</p>	<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. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p>

	<ul style="list-style-type: none"> • Alternatively, the balance could be achieved over an appropriate period of time and regularly verified. The appropriate period of time for achieving the mass balance shall be 12 months for producers of agricultural biomass and forest biomass and first gathering points sourcing only agricultural biomass and forest biomass, and 3 months for all other economic operators. • In all cases it is necessary for appropriate arrangements to be in place to ensure that the balance is respected. • The start and end of the period shall be aligned with the calendar year or, where applicable, the four quarters of the calendar year. As an alternative to the calendar year, economic operators may also use the economic year that they use for bookkeeping purposes, provided that the choice is clearly indicated and applied consistently. • At the end of the mass balance period, the sustainability data carried forward should be equivalent to the physical stock in the container, processing or logistical facility, transmission and distribution infrastructure or site. 		<ul style="list-style-type: none"> • xxx
<p>3.7 Mass balance concerning transmission and distribution infrastructure (where relevant) [IR Article 2(18), 19(d and m)]</p>	<ul style="list-style-type: none"> • Fuels introduced into a logistical facility or a transmission or distribution infrastructure such as the gas grid or a pipeline network for liquid fuels, stored in 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote"

	<p>LNG or other storage facilities shall only be considered to be part of a mixture where that infrastructure is interconnected.</p> <ul style="list-style-type: none">• Interconnected infrastructure means a system of infrastructures, including pipelines, LNG terminals and storage facilities, which transports gases, that primarily consist of methane and include biogas and gas from biomass, in particular biomethane, or other types of gas that can technically and safely be injected into, and transported through the natural gas pipeline system, hydrogen systems as well as pipeline networks and transmission or distribution infrastructures for liquid fuels.• Isolated grids, or parts that are not physically connected, cannot be considered part of the same mass balance system.• Where liquid or gaseous fuels are introduced into an interconnected infrastructure and subject to the same mass balancing system, the respective sustainability and GHG emissions saving characteristics shall be assigned to the consignments entering and exiting the interconnected infrastructure.• When transferring GHG characteristics from renewable gases to LNG (or bio-LNG) the GHG emissions from gas compression		<p><u>Requirement:</u></p> <ul style="list-style-type: none">• xxx
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	<p>shall be taken into account, along with the relevant conversion factors.</p> <ul style="list-style-type: none"> The input (injection) and output (withdrawal) of gas in interconnected infrastructure must be documented by economic operators and subject to independent auditing. Deficits in the mass balance system must not occur. 		
<p>3.8 Union database [RED recast Article 28(4); IR Article 17(1), 18 and 19(m)]</p>	<ul style="list-style-type: none"> Voluntary schemes shall ensure that economic operators correctly enter all relevant information in the Union database as soon as the database starts operation. If gaseous fuels are withdrawn from an interconnected infrastructure and further transformed into gaseous or liquid fuels, the point of final consumption is considered to be the point of final consumption of the final gaseous or liquid fuels. In such a case, all intermediary stages from the withdrawal of the gaseous fuels from the interconnected infrastructure until the point of final consumption of the final gaseous or liquid fuels have to be registered in the Union Database. Certification bodies shall be required to verify the accuracy of information entered into the Union database or relevant national database. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <p>xxx</p>

Part C: Recognition of other voluntary schemes and national schemes

Article 30(6): Recognition of other voluntary schemes		
Requirement	Guidance	Assessment
<p>4.1 Recognition of other voluntary schemes [IR Article 8]</p>	<ul style="list-style-type: none"> Where part of the supply chain relies on other voluntary schemes, they shall accept evidence of voluntary schemes recognised in accordance with Article 30(4) of Directive (EU) 2018/2001, only to the extent of the scope of their recognition. Where the scope of schemes differs, schemes may choose to differentiate the claims based on the scope of the voluntary scheme they are recognising, e.g. Other EC-recognised voluntary schemes could lead to a "REDII compliant" claim. 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx
<p>4.2 Recognition of national schemes [IR Article 9]</p>	<ul style="list-style-type: none"> The Commission may recognise national schemes for compliance with the conditions set out in Directive 2018/2001. Voluntary schemes shall not refuse recognition of recognised national schemes as regards the verification of compliance with the sustainability and GHG emissions saving criteria set out in Articles 29(2) to (7) and (10) and the GHG savings thresholds set in Article 25(2), and with the criteria for certification of low ILUC-risk biofuels, bioliquids and 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

	biomass fuels set out in Delegated Regulation (EU) 2019/807.		
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Part D: Audit Quality, Scheme Governance and Supervision

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

RED recast Article 30(3):

Member States shall take measures to ensure that economic operators submit reliable information regarding the compliance with the GHG emission savings thresholds [...], and with the sustainability and GHG emissions saving criteria [...], and that economic operators 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, including verification ensuring that materials are not intentionally modified or discarded so that the consignment or part thereof could become a waste or residue. It shall evaluate the frequency and methodology of sampling and the robustness of the data. [...]

RED recast Article 30(7):

The Commission shall adopt decisions [...] only if the scheme in question meets adequate standards of reliability, transparency and independent auditing and provides adequate assurances that no materials have been intentionally modified or discarded so that the consignment or part thereof would fall under Annex IX.

The voluntary schemes [...] shall, at least annually, publish a list of their certification bodies used for independent auditing, indicating for each certification body by which entity or national public authority it was recognised and which entity or national public authority is monitoring it.

Article 30(3): Adequate standard of independent auditing	Voluntary Schemes need to ensure a sufficient quality of auditing and verification	
Requirements	Guidance	Assessment
5.1 Documentation management [IR Article 5(5), 10(5)]	<ul style="list-style-type: none"> It shall be a condition of participation in voluntary schemes that economic operators: <ul style="list-style-type: none"> i) have a documentation management system; 	<div style="background-color: #00FF00; color: black; text-align: center; padding: 5px;">Y</div> <p>[document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

- ii) have an auditable system for safekeeping and reviewing all evidence related to the claims they make or rely on;
- iii) keep any evidence necessary to comply with the IA and Directive (EU) 2018/2001 for a minimum of 5 years, or longer where it is required by the relevant national authority; and
- iv) accept responsibility for preparing any information related to the auditing of such evidence as well as making available to the Commission and the competent authorities of the Member States all information needed to fulfil their tasks under Directive (EU) 2018/2001 in line with Article 17 of the IR on sustainability certification
- **Voluntary schemes and certification bodies** shall establish a documentation management system that addresses each of the following elements: i) General management system documentation (e.g. manual, policies, definition of responsibilities);
ii) control of documents and records;
iii) management review of management system;
iv) internal auditing/ internal monitoring;
v) procedures for identification and management of non-conformities; and

	<p>vi) procedures for taking preventive actions to eliminate the causes of potential non-conformities.</p> <ul style="list-style-type: none"> • For certification bodies this can be met through accreditation to ISO 17065. • Documentation shall be kept for a minimum of 5 years, or longer if required by the relevant national authority. 		
<p>5.2 Audits before participation in the voluntary scheme [IR Article 10(1)]</p>	<ul style="list-style-type: none"> • Voluntary schemes shall ensure that economic operators are audited prior to allowing them to participate in the scheme. The initial audit of a new scheme participant shall always be on-site (see also requirement 5.11). • Economic operators seeking to extend their certification shall undergo re-certification prior to the expiry of the certificate. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx
<p>5.3 Retrospective audits [IR Article 10(2), 17(2)]</p>	<ul style="list-style-type: none"> • Voluntary schemes that allow a certificate term greater than one year shall ensure that an annual surveillance audit of all economic operators participating in the scheme takes place. An exception is possible if a group audit approach is applied, in which case a sample of the group members can be audited annually (see requirement 5.4). • The frequency of surveillance audits shall be increased on the basis of the level of overall risk related to the profile of the economic operator, the supply chain (e.g. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx

	<p>for economic operators that handle Annex IX materials) and the results of previous audits.</p>		
<p>5.4 Group auditing (OPTIONAL – only relevant when group auditing is applied) [IR Article 12]</p>	<ul style="list-style-type: none"> • Group auditing may only be performed for: <ul style="list-style-type: none"> ○ Producers of raw material in particular for smallholder farmers, producer organisations and cooperatives, as well as waste collectors ○ Compliance with the scheme's land-related criteria, where the areas concerned are in proximity and have similar characteristics, such as climatic conditions; ○ The purpose of calculating GHG savings, where the units have similar production systems and types of crops. • Economic operators included in a group audit shall designate a group manager. • In such cases, verification for all units concerned can be performed based on a sample of units. As a minimum, voluntary schemes shall set out guidelines on the implementation of a group auditing approach, which include: <ul style="list-style-type: none"> ○ Role of the group manager, covering specifications for the internal management system and internal group inspection procedures. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

- Determination of sample size.
 - Threshold for non-compliance, both for individual members and the whole group.
- A sample consisting of a number of group members equivalent to the square root of the total number of group members shall be audited individually at least once a year and increased in the event of a higher level of risk. Voluntary schemes shall establish criteria for determining the general level of risk in the areas and the consequences of that level of risk for the auditing approach.
- The sample must be representative of the whole group and determined using a combination of risk and random selection (random selection must be used to select a minimum of 25% of the sample). The producer of the raw material selected for audit shall vary from year to year. The sample size shall be further increased if critical or major non-conformities are identified during the audit.
- Group auditing shall be undertaken on-site (e.g. that auditors visit the individual farms where the raw material is produced), unless it is considered that desk audits are able to provide the same level of assurance as an on-site audit. 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:

- Criteria should be set out that describe how the general level of risk in the areas can be determined and which consequences the level of risk has for the auditing approach.
- 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.

Audits of the group manager shall always be conducted on-site.

- Critical or major non-compliance of the group shall be addressed following the approach set out in requirement 5.7. If a critical or major non-compliance is identified in the initial group sample, then an additional sample of group members of the same size shall be audited. Systemic non-compliance of the majority of group members across the whole sample shall lead to the suspension or withdrawal of

	<p>the whole group certification, as applicable.</p>		
<p>5.5 Auditor competencies [IR Article 3(4-6), 11, 17(1-2)]</p>	<ul style="list-style-type: none"> • The certification body office performing the audit shall be accredited to ISO 17065, and to ISO 14065 where it performs audits on actual GHG values. • The certification body shall have a process for selecting and appointing the audit team set out in ISO 19011, taking into account the competence needed to achieve the objectives of the audit. • The audit team shall have the appropriate specific skills necessary for conducting the audit related to the scheme's criteria, and in accordance with the audit scope. If there is only one auditor, the auditor shall have the competence to perform the duties of an audit team leader applicable for that audit. The audit team may be supplemented by technical experts, as required, who shall operate under the direction of an auditor. The certification body shall also ensure that the certification decision is taken by a technical reviewer that was not part of the audit team. • Auditors shall be: <ul style="list-style-type: none"> 1. Independent from the economic operators participating in the scheme. Certification bodies shall put in place integrity rules and procedures to 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx

	<p>ensure this. (An exception is possible for the audit of point (a) of Article 29(6) and point (a) of Article 29(7), in which case first or second party auditing may be used up to the first gathering point.) Certification bodies shall apply principles of auditors' rotation or other existing best practices in the area.</p> <ol style="list-style-type: none">2. Free from conflict of interest. Any persons having a potential conflict of interest shall be excluded from decision-making (see also requirement 6.1).3. Competent4. Point 1 and 2 mean that the audit shall be carried out by an external third party (not the economic operator)5. Point 3 means that the auditor has the generic skills and the verification body has the general skills for performing audits; and<ul style="list-style-type: none">○ The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria.○ Namely:○ Land use criteria (Article 29(2-7) and Low ILUC risk certification): Experience in agriculture, agronomy, ecology, natural science, forestry,		
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	<p>silviculture or a related field, including specific technical skills needed to verify compliance with the highly biodiverse grasslands and highly biodiverse forest criteria.</p> <ul style="list-style-type: none">○ GHG criteria (Article 29(10)): A minimum of two years' experience in fuels life-cycle assessment, and specific experience in auditing GHG emission calculations following the RED recast calculation methodology. Relevant experience in depending on the type of audits to be conducted by the individual auditor. Note that verifying soil organic carbon levels for the purpose of applying the emission saving credit for soil carbon accumulation (e_{sca}) requires specific technical knowledge (e.g. soil science).○ Chain of Custody criteria (Article 30(1-2)): Experience in mass balance systems, supply chain logistics, book keeping, traceability, data handling or similar.○ Group auditing: Experience in conducting group audits.● Voluntary schemes shall set up training courses for certification bodies, covering all aspects relevant to the scope of the scheme.		
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	<ul style="list-style-type: none"> • Auditors must receive training and pass an exam to demonstrate compliance with the training requirements in the technical area(s) that they are active in, prior to conducting audits under the voluntary scheme. Auditors shall undertake refresher training courses to ensure that auditors are competent. Voluntary schemes shall implement a system to monitor the training status of active scheme auditors. • Voluntary schemes shall also provide guidance to certification bodies, as required, on aspects that are relevant to the certification process. These may include, for example, updates to the regulatory framework or relevant findings from the voluntary scheme’s internal monitoring process. 		
<p>5.6 Accreditation of certification bodies [IR Article 11(1)]</p>	<ul style="list-style-type: none"> • Certification bodies shall also be accredited by a national accreditation body and in accordance with Regulation (EC) 765/2008, or recognised by a competent authority to cover the scope of Directive (EU) 2018/2001 or the specific scope of the voluntary scheme. • Where no use of such accreditation or recognition is made, Member States may allow voluntary schemes to use a system of independent oversight that covers the scope of Directive (EU) 2018/2001 or the 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • “quote” • “quote” <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

	<p>specific scope of the voluntary scheme, for the territory of that Member State.</p>		
<p>5.7 Management of the audit [IR Article 4(1-2), 10(2-5) and Annex III]</p>	<ul style="list-style-type: none"> • Voluntary schemes shall have clear procedures that describe how audits are planned, conducted and reported on. Voluntary schemes shall furthermore ensure that certification bodies conduct audits in-line with ISO 19011 (or justified equivalent). • Audit includes the following: <ul style="list-style-type: none"> ○ Identification of the activities undertaken by the economic operator which are relevant to the scheme's criteria; ○ Identification of the relevant systems of the economic operator and its overall organisation with respect to the scheme's criteria and checks for the effective implementation of relevant control systems; ○ An analyse of the risks which could lead to a material misstatement, based on the verifier's professional knowledge and the information submitted by the economic operator. That analysis shall take into consideration the overall risk profile of the activities, 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

	<p>depending on the level of risk of the economic operator and the supply chain, for example, for economic operators that handle material listed in Annex IX. The audit intensity or scope, or both, shall be adapted to the level of overall risk identified;</p> <ul style="list-style-type: none">○ 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;○ Implementation of the verification plan by gathering evidence in accordance with the defined sampling methods, plus all relevant additional evidence, upon which the verifier's verification conclusion will be based;○ A request to the operator to provide any missing elements of audit trails, explain variations, or revise claims or calculations, before reaching a final verification conclusion;○ Verification of the accuracy of data recorded by the economic		
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	<p>operators or their representatives in the Union database.</p> <ul style="list-style-type: none"> • Non-conformities identified during an audit shall be classified as critical, major and minor in accordance with Article 10(3) of the IR. • The consequences of non-conformities for economic operators shall be in accordance with Article 4 (1-2) and 10(4) of the IR. • Certificate statuses shall be applied using the definitions set out in Article 2 (points 5 to 8) of the IR. • Audit reports and summary audit reports or certificates shall at least include the elements set out in Annex II. • Rules and procedures for identifying and dealing with non-compliance by economic operators and members of the scheme must be reported in the annual activity reports to the Commission. 		
<p>5.8 Transparency on other voluntary scheme participation by economic operators [IR Article 4 (2-3), 7]</p>	<ul style="list-style-type: none"> • Voluntary schemes must implement rigorous checks when registering new scheme applicants, including: <ul style="list-style-type: none"> ○ Cross-checking against other voluntary scheme certificate lists. ○ Undertaking a Customer Due Diligence/ Know Your Customer, in particular on companies with a limited trading history. • Voluntary schemes shall require economic operators to disclose the following 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

information in their applications for certification:

- Whether they or their legal predecessor are currently participating in another voluntary scheme or have participated in another voluntary scheme in the last 5 years.
- All relevant information, including the mass balance data and the auditing reports and, where applicable, any decisions to suspend or withdraw their certificates in the last 5 years.
- Whether they withdrew from a scheme before the first surveillance audit.
- Voluntary schemes shall exclude from the scheme economic operators in the following cases:
 - They do not disclose the information in sub-bullet 2, points 1 and 2 above.
 - They or their legal predecessor failed the initial audit under another scheme, unless such initial audit took place more than 3 years before the application or if in the meantime the other scheme ceased its certification activities, which prevented the

	<p>economic operator for reapplying. [...].</p> <ul style="list-style-type: none"> ○ They or their legal predecessor withdrew from another scheme before the first surveillance audit took place, unless the operator can prove that it had a valid reason for doing so. [...] • Suspended operators may not join another voluntary scheme while suspended. Where the participation of an economic operator, or its legal predecessors, in a voluntary scheme is suspended or terminated by the withdrawal of its certificate following an audit which confirmed critical non-conformity, other voluntary schemes may refuse the participation of that operator for at least 2 years following the suspension or termination of participation. • Where an economic operator that was previously found to be in critical or major non-conformity applies for re-certification, the auditor shall bring that fact to the attention of all voluntary schemes in which the economic operator is currently participating, or to which it has applied for recertification. 		
<p>5.9 Specific aspects relevant for wastes and residues (OPTIONAL – only relevant when wastes and residues are within scope) [IR Article 10(2), 13]</p>	<ul style="list-style-type: none"> • The following requirements apply for the verification of the supply chain of biofuels, bioliquids and biomass fuels made from waste and residues: 		

- 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).
- All economic operators need to be audited individually. Group auditing approaches can only be considered at the origin of the supply chain (e.g. restaurants), see requirement 5.4.
- The frequency and intensity of the auditing procedure needs to reflect the overall level of risk associated with the type of residue or waste. For biofuels and bioliquids, points of origin supplying five or more tonnes per month of waste or residue listed in part A and B of Annex IX of the RED recast shall be subject to an on-site audit. The on-site audit may be based on a sample where a group auditing approach is taken (see requirement 5.4).
- Collection points shall submit a list of all points of origin that have signed a self-declaration and their indicative (monthly or annual) volume of waste or residue that they can supply to the auditor prior to the audit of the collecting point. Evidence or documents for all individual deliveries shall be available at the collection

- point and verified by the auditor, including waste disposal agreement, delivery slips and self-declarations.
- The following additional requirements apply for the verification of the supply chain of **biofuels and bioliquids** made from waste and residues
 - The auditor shall verify the existence of and volume supplied from at least the square root of the points of origin on the list. The verification may be undertaken remotely, unless there is doubt concerning the existence of the point of origin, or if the criteria in sub-bullet 3 are met. Auditors shall check deliveries of sustainable material to downstream recipients by verifying the copies of the sustainability declaration issued by the collecting point to recipients of those deliveries, based on a random and risk-based sample.
 - A mandatory surveillance audit by the certification body six months after the first (initial) certification. For collecting points and traders that deal with both waste and residues and with virgin materials (e.g. vegetable oils), an additional surveillance audit is conducted three months after the first certification audit (covering the first mass balance period). Where a

	<p>collection point has multiple storage sites, the auditor shall audit the mass balance of every storage site.</p> <ul style="list-style-type: none"> • If there are reasonable doubts about the nature of the declared waste and residues, the auditor is authorised to take samples and to have them analysed by an independent laboratory. 		
<p>5.10 Specific aspects relevant for audits of actual GHG emission calculations (OPTIONAL – only relevant when actual GHG emission calculations are within scope) [IR Article 14, 20(3)]</p>	<ul style="list-style-type: none"> • Upon request, voluntary schemes shall provide to the European Commission and national bodies authorities responsible for supervision of the certification bodies access to actual GHG calculations certified under their voluntary scheme. • Economic operators can only make actual GHG values claims after the capability to conduct actual value calculations has been verified by an auditor during an audit. • The voluntary scheme shall require that economic operators make available to auditors all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit. This includes input data and any relevant evidence, information on the emission factors and standard values applied and their reference sources, GHG emission calculations and evidence relating to the application of GHG emission saving credits (e_{sca}, e_{ccr}, e_{ccs}). • The auditor shall record the emissions occurring at the audited site in the audit 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

report. For the processing of final fuels, the auditor shall record the emissions after allocation and the achieved savings. Should the emissions deviate significantly from typical values, or calculated actual values of emissions savings are abnormally high, the report has to include information that explains the deviation. Certification bodies must immediately inform the voluntary scheme of such deviations.

- 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:
 - 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.

To supply evidence regarding the origin of the CO₂ that is replaced, operators using the captured CO₂ should state how the CO₂ that is replaced was previously

	<p>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 2018/2001 are met including that emissions are actually avoided.⁴</p> <ul style="list-style-type: none"> • Emission savings from CO₂ capture and geological storage (e_{ccs}) may only be taken into account where there is valid evidence that CO₂ was effectively captured and safely stored. Where the CO₂ is directly stored, voluntary schemes shall verify whether the storage facility is in good condition and without leakages. 		
<p>5.11 Specific aspects relevant for audits of mass balance systems [IR Article 15, Article 19(2f)]</p>	<ul style="list-style-type: none"> • If requested, economic operators shall make available to auditors all mass balance data in advance of the audit. • During an initial certification audit before participation in a scheme, the auditor shall check the existence and functioning of the mass balance system. • During subsequent annual audits, the auditor shall check at least the following: <ul style="list-style-type: none"> a) List of all sites that are under the scope of certification. Each site shall have its own mass balance records. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

⁴ 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.

- b) List of all inputs per site, including description of material handled and details of all suppliers.
- c) List of all outputs per site, including the description of material handled and details of all customers.
- d) Conversion factors applied, in particular in the case of processing waste or residues to ensure that the process is not modified to produce more waste or residue material.
- e) Any discrepancies between book keeping system and inputs, outputs and balances.
- f) Allocation of sustainability characteristics.
- g) Equivalence of the sustainability data and the physical stock at the end of the mass balance period.
- In addition to points a) to g):
 - The mass balance records must contain information on both the inputs and the outputs of sustainable and unsustainable material (including where relevant fossil fuels) handled by the sites.
 - A sample of the calculations (inputs, outputs, conversion

	<p>factors, and any balances carried forward). All data should be checked against the book keeping system.</p> <ul style="list-style-type: none"> ○ Mass balance timeframe should be transparent, documented and consistent, and an appropriate period of time (see requirement 3.5). ○ Inputs and outputs should be accompanied, where relevant, by a set of sustainability characteristics. Auditors should check that sustainability characteristics have been allocated appropriately. At the end of the mass balance period, the sustainability data carried forward should be equivalent to the physical stock. 		
<p>5.12 Levels of assurance⁵ when conducting audits [IR Article 10(1)]</p>	<ul style="list-style-type: none"> • The initial audit of a new scheme participant or a re-certification of existing scheme participant under a revised regulatory framework shall always be on-site and shall as a minimum provide reasonable assurance on the effectiveness of its internal processes. 	Y	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx

⁵ "Limited assurance level" 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". 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".
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	<ul style="list-style-type: none"> Depending on the risk profile of the economic operator, a limited assurance level can be applied on the veracity of its statements. 		
<p>Scheme governance</p>			
<p>6.1 Governance structure of the voluntary scheme [IR Article 3]</p>	<ul style="list-style-type: none"> Voluntary schemes shall establish a governance structure to ensure that the scheme has the necessary legal and technical capacity and independence to perform its duties. Depending on the scope of the voluntary scheme, it shall set up a system of technical expert support. Voluntary schemes shall include, to the extent possible, in the governance structure and decision-making a broad range of representatives from various relevant stakeholder groups. No individual stakeholder or stakeholder group shall have a dominant position in the decision-making process. Decisions shall only be taken where a quorum of the majority of stakeholders is reached. Voluntary schemes shall set up rules and procedures to avoid conflicts of interest in decision-making. Persons having a potential conflict of interest shall be excluded from decision-making in both the voluntary scheme and the certification body. Voluntary schemes shall put in place appropriate procedures and an audit trail 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

	<p>to identify and document such cases, and shall regularly review them as part of their internal monitoring systems.</p>		
<p>6.2 Complaint procedure [IR Article 5(3-4)]</p>	<ul style="list-style-type: none"> • The voluntary scheme should describe how requests from the European Commission and competent authorities of EU Member States relating to the sustainability and greenhouse gas emissions saving criteria are answered. • Voluntary schemes are also required to set out the procedure for dealing with complaints made by third parties against economic operators and certification bodies. The procedure shall be accessible on the scheme’s website and as a minimum should include the following information: <ul style="list-style-type: none"> ○ How complaints are filed (e.g. postal address, email address) and the evidence that is to be provided; ○ Guidance on which complaints are in scope, and which are not; ○ Step-by-step overview of how complaints are handled, from the receipt of the initial complaint through to resolution, and the associated timeframe for each step; and ○ Decision making process for complaints and the process for appealing decisions; 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • “quote” • “quote” <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

	<ul style="list-style-type: none"> ○ Consequences of the voluntary scheme finding a non-conformity as result of a complaint. • The complaints procedure shall also ensure the protection of persons who report infringements or log complainants in good faith in accordance with Directive (EU) 2019/1937. • Voluntary schemes shall describe how information received from third parties that is relevant for the certification is taken into account (e.g. in the planning of future audits). • Voluntary schemes must describe how conflict of interest is addressed in the decision making process for complaints. • Voluntary schemes must keep a register of all complaints, and for transparency provide a summary of those complaints to the Commission through the annual reporting process (see requirement 7.3). Upon request by the Commission or a Member State, they shall provide all documents related to a complaint and its handling. 		
<p>6.3 Internal monitoring [IR Article 5(1-2)]</p>	<ul style="list-style-type: none"> • Voluntary schemes shall have in place a system of internal monitoring to verify compliance of economic operators with the provisions of the scheme and to ensure the quality of the work carried out by the auditors of the certification bodies. 	Y	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p><u>Requirement:</u></p> <ul style="list-style-type: none"> • xxx

- Such internal monitoring should be undertaken in case relevant information on potential non-conformities has been brought to the attention of the scheme by third parties.
- As part of the monitoring process, the voluntary scheme shall require certification bodies to submit to the voluntary scheme all audit reports, and actual value GHG emission calculations including related background evidence on the application of GHG emission saving credits (e_{sca} , e_{ccr} , e_{ccs}), where applicable. The time spent on audits shall also be provided.
- Internal monitoring shall be undertaken on at least an annual basis and reflect the geographical and raw material coverage of the voluntary scheme, as well as the level of risk of the activities conducted by the economic operators. The monitoring activities shall include both audits and the inspection of a random and risk-based sample of audit reports prepared by each certification body.
- The voluntary scheme shall describe how the results of the internal monitoring are acted on. This could include, for example, issuance of technical guidance to economic operators and certification bodies, development of training material, harmonisation meetings with certification

	<p>bodies or possible sanctions for certification bodies that are not in compliance with the scheme's requirements.</p> <ul style="list-style-type: none"> • Voluntary schemes shall put in place appropriate procedures and an audit trail to identify and document any cases of conflict of interest in such cases, and shall regularly review them as part of their internal monitoring systems. • The results of the annual monitoring activities of the voluntary scheme shall be summarised in the annual activity report submitted to the Commission (see requirement 7.3). 		
<p>6.4 Transparency [IR Article 5(2), 6]</p>	<ul style="list-style-type: none"> • Voluntary schemes shall make the following information publicly and freely available on a website: <ul style="list-style-type: none"> ○ Information on the governance structure of the voluntary schemes describing the roles of all relevant bodies, details on the ownership structure, and composition and experience of the Board of Directors, Secretariat and Technical committee, or equivalent as well as the list of members with voting rights or participants in the scheme, as appropriate. ○ The list of economic operators participating in the scheme along with their certification status, with 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

	<p>their respective date of certificate issuance, suspension, withdrawal, termination or expiry. Changes in the certification status of economic operators must be published without delay. Where audits identify critical or major non-conformities, voluntary schemes shall publish an aggregated list of these non-conformities together with a respective action plan and timing for their correction as agreed with the economic operators concerned. The lists shall also include the certificates and/or summary audit reports of economic operators. Specific information on the certificates or summary audit reports may be redacted to comply with personal data protection legislation.</p> <ul style="list-style-type: none">○ The latest version of scheme documents including the guidelines for audits. The documents should include a date and version number and, if applicable, summarise any changes made compared to the previous document version.○ The certification bodies that are permitted to conduct audits, including the entity or national public authority that recognised or accredited it and is supervising it.		
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	<p>Certification bodies that are no longer entitled to conduct independent auditing under the scheme shall be listed for at least 12 months after the last audit.</p> <ul style="list-style-type: none"> ○ Contact details for the scheme (telephone number, email address and correspondence address). ○ Complaints procedure, including evidence that needs to be provided, scope of the procedure, process and associated timeframe, decision making and consequences. ○ The results of the annual monitoring activities of the voluntary scheme as summarised in the annual activity report. 		
Supervision of the operation of voluntary schemes, certification bodies and economic operators			
Requirements	Guidance		Assessment
7.1 Supervision of operation of certification bodies (Article 30(9)) [IR Article 17(1, 7)]	<ul style="list-style-type: none"> • Voluntary schemes must ensure via certification procedures as well as contractual arrangements with economic operators and certification bodies that Member States can supervise the operation of certification bodies as set out under RED recast Article 30(9) and Article 17 of the IR, including granting access to 	<p>Y</p> <p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx 	

	<p>the premises of economic operators where requested.</p> <ul style="list-style-type: none"> Economic operators and certification bodies failing or unwilling to comply with the requirements set out in paragraphs 1 to 6 of this Article shall be respectively excluded from participating in and conducting audits under voluntary schemes. 		
<p>7.2 Support for the Commission in fulfilling its duties set out in Article 30(8) and Article 30(10) [IR Article 17(1)]</p>	<ul style="list-style-type: none"> Upon request of a Member State, or its own initiative, the Commission may be required to investigate whether voluntary schemes operate according to the rules or to examine whether the sustainability and greenhouse gas emissions saving criteria in relation to a particular consignment are met. Voluntary schemes are required to support the Commission in this effort and need to ensure via procedures as well as contractual arrangements with participating operators and certification bodies that relevant data can be made available upon request, such as audit reports and actual GHG calculations. 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx
<p>7.3 Annual activity reports [IR Articles 5(2,4), 6, 17(7), Annex III]</p>	<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, as set out in Annex III of the 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> "quote" "quote" <p>Requirement:</p> <ul style="list-style-type: none"> xxx

	<p>IA. The report shall be submitted by 30 April covering the previous calendar year.</p> <ul style="list-style-type: none">• The scheme shall have a procedure in place to collect the information required to fulfil this reporting obligation.		
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Part E: 'Optional' requirements (Wastes and residues, Low-ILUC Certification, Renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels, Co-processing)

<p>Article 29(1): Exemption for wastes and residues (OPTIONAL – only assessed if scheme includes wastes and residues) [IR Article 21(1-4) and Annex IV]</p>	<p>Biofuels, bioliquids and biomass fuels produced from wastes and residues, other than agricultural, aquaculture, fisheries and forestry residues, need only fulfil the sustainability criteria set out in [Article 29(10)]</p>	
Requirement	Guidance	Assessment
<p>8.1 Approach to wastes and residues [RED recast Article 2, 29(1) and Annexes V, VI]</p>	<ul style="list-style-type: none"> • It is the responsibility of the voluntary scheme to set out definitions of wastes and residues in line with Article 2 of the RED recast (see 0.2). • Raw materials listed in Annex IV of the IA shall be considered to be a waste or residue, except where they have been deliberately modified to be declared as a waste or residue. • Voluntary schemes shall provide economic operators with instructions and support on how they assess whether raw materials are considered waste and residues. Economic operators shall keep and present to auditors the underlying evidence for their assessments. Voluntary schemes shall establish specific rules for auditing such evidence. • It is the responsibility of the voluntary scheme auditor to determine whether a material is a waste or residue at the point 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <ul style="list-style-type: none"> • xxx

in the supply chain that the material originates. That check should include a check that the material has not been deliberately modified to be classed as a waste or residue.

- The Commission is able to recognise voluntary schemes as containing accurate data for the purposes of Article 29(10) and to demonstrate that fuels comply with the sustainability criteria in Articles 29(3)-(7) (see Article 30(4)) Thereby, in the context of a voluntary scheme, the Commission can recognise rules related to wastes and residues for the purposes of whether or not:
 - fuels from a certain feedstock have to demonstrate compliance with the land use criteria (Article 29(1): *"biofuels, bioliquids and biomass fuels produced from waste and residues, other than agricultural, aquaculture, fisheries and forestry residues, need only [comply with the GHG threshold]"*).
 - certain feedstocks can be considered to have zero GHG emissions to the point of collection (Annex V, Part C, 18 and Annex VI, Part B, 18: *"Wastes and residues, including tree tops and branches, straw, husks, cobs and nut shells, and residues from processing, including crude*

	<p><i>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 irrespectively of whether they are processed to interim products before being transformed into the final product.”) In this context, the “point of collection” is the point where the waste or the residue arises in the first place (e.g. for used cooking oil this would be the restaurants or plants producing the fried products. In the case of household used cooking oil, this would be the first collector, which could be a private company or a municipality).</i></p>		
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<p>IA Articles 24-27 and Annex VIII: Low indirect land use change-risk certification (OPTIONAL – only assessed if scheme includes low ILUC certification)</p>	<p>Specific rules on compliance with the requirements on low ILUC-risk certification</p>	
<p>Requirement</p>	<p>Guidance</p>	<p>Assessment</p>
<p>9.1 Approach to low ILUC-risk certification [IR Article 24]</p>	<ul style="list-style-type: none"> An on-site baseline audit shall be conducted before low ILUC-risk claims can be made. 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> “quote” “quote”

	<ul style="list-style-type: none"> • The baseline audit shall verify the content of a management plan, which describes additionality measures, establishes and documents a dynamic yield baseline, describes the additionality test, and identifies any sustainability risks, stemming from the implementation of the additionality measures. • The baseline audit, the results of the additionality test, and the dynamic yield baseline shall be valid for 10 years from the starting year of the implementation of the additionality measure. • Voluntary schemes shall issue low ILUC-risk certificates in accordance with the requirements on minimum content set out in point 4 of Annex VIII, and shall publish a list of those certificates on their website. • The implementation of the management plan shall be subject to annual audits to verify that the content of the management plan is implemented correctly and that the quantities of additionally produced and claimed biomass for the purposes of low ILUC certification, against the dynamic yield baseline, are correct. 	Y	<p>Requirement:</p> <ul style="list-style-type: none"> • xxx
<p>9.2 Requirements for proving additionality [IR Article 25]</p>	<ul style="list-style-type: none"> • Measures shall be eligible for the purpose of low ILUC-risk certification where either their financial attractiveness test is negative, that is to say a negative net present value (NPV) of the investment without the inclusion of a market 	Y	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <p>xxx</p>

	<p>premium, or they demonstrate the presence of non-financial barriers, or where measures are applied on abandoned or severely degraded land or by small holders.</p>		
<p>9.3 Production on unused, abandoned or severely degraded land [IR Article 26]</p>	<ul style="list-style-type: none"> • For the purpose of complying with the requirements for production on unused or abandoned land as defined in Article 2, points (2) and (3), of Delegated Regulation (EU) 2019/807, economic operators shall provide evidence that for a consecutive period of at least 5 years before the start of cultivation of the feedstock used for the production of biofuels, bioliquids and biomass fuels, the delineated areas were used neither for the cultivation of food and feed crops or other energy crops nor for the cultivation of any substantial amount of fodder for grazing animals. • For land to qualify as abandoned land, the economic operator shall provide additional evidence that food or feed crops were once grown on the delineated area before the period of abandonment. That evidence shall also prove that the production ceased for biophysical or socioeconomic reasons. • An application for the certification of feedstock as having been produced on severely degraded land, as defined in part C, point (9) of Annex V to Directive (EU) 	<p>Y</p>	<p>[document name and section]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement:</p> <p>xxx</p>

	<p>2018/2001, shall be accompanied by the necessary soil test results.</p> <ul style="list-style-type: none"> • Where a delineated area qualifies as unused land, it shall pass an additionality test as set out in point (4) of IA Annex VIII to be eligible for low ILUC-risk certification. • In the case of production on unused, abandoned or degraded land, the dynamic yield baseline shall be set to zero with no trend line. 		
<p>9.4 Determining additional biomass for yield increase measures [IR Article 27]</p>	<ul style="list-style-type: none"> • The 'additional biomass' eligible for low ILUC-risk certification shall be the additional amount of feedstock produced in a clearly delineated area compared to the dynamic yield baseline as a direct result of applying an additionality measure. • The dynamic yield baseline shall be established by setting out a starting point, based on historical yield from the delineated plot, and a trend line based on global yield trends for the feedstock, which shall be determined in accordance with the principles set out in IA Annex VIII. • The actual yield for a delineated plot after implementation of the additionality measure shall be compared against the baseline to determine the additional biomass eligible for a low ILUC-risk declaration. 	<p>Y</p>	<p>[(document name and section)]</p> <ul style="list-style-type: none"> • "quote" • "quote" <p>Requirement: xxx</p>

<p>Article 25(2), IR Article 22: Greenhouse gas emissions savings of renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels</p> <p>(OPTIONAL – only assessed if scheme includes renewable liquid and gaseous transport fuels of non-biological origin and/or recycled carbon fuels)</p> <p>Start of the assessment of this criterion can only be undertaken after the adoption of the relevant implementing legislation</p>		
Requirement	Guidance	Assessment
<p>10.1 The greenhouse gas emissions savings from the use of renewable liquid and gaseous transport fuels of non-biological origin shall be at least 70%</p> <p>[RED recast Article 25(2), IR Article 22]</p>	<ul style="list-style-type: none"> Greenhouse gas emission intensity shall be reported for each consignment of fuel. The emissions savings shall be calculated according to (COM DA referred to in Article 28(5)). 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> “quote” “quote” <p>Requirement:</p> <ul style="list-style-type: none"> xxx
<p>10.2 The greenhouse gas emissions savings of recycled carbon fuels shall fulfil the requirements set out in (COM DA referred to in Article 28(5))</p> <p>[IR Article 22]</p>	<ul style="list-style-type: none"> Greenhouse gas emission intensity shall be reported for each consignment of fuel. The emissions savings shall be calculated according to (COM DA referred to in Article 28(5)). 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> “quote” “quote” <p>Requirement:</p> <ul style="list-style-type: none"> xxx

<p>Specific rules for co-processing (OPTIONAL – only assessed if scheme includes co-processing) [IR Article 23]</p> <p>Start of the assessment of this criterion can only be undertaken after the adoption of the relevant implementing legislation</p>			
Requirement	Guidance	Assessment	
<p>11.1 Schemes shall apply specific rules when co-processing of biomass with fossil feedstock in a common process in an oil refinery in order to transform them into final fuels</p>	<ul style="list-style-type: none"> Voluntary schemes shall require economic operators participating in the scheme to apply the methodology set out in delegated acts adopted pursuant to Article 28(5) of Directive (EU) 2018/2001 when determining the share of biofuel, and biogas for transport, resulting from biomass being processed with fossil fuels in a common process. Economic operators shall be required to thoroughly document the amounts and types of biomass entering the process as well as the amounts of biofuel and biogas that are produced from that biomass. Claims shall be substantiated with evidence including the control of tests. The frequency for carrying out the control tests referred to in bullet 2 shall be determined by taking into account the 	<p>Y [document name and section]</p> <ul style="list-style-type: none"> “quote” “quote” <p>Requirement:</p> <ul style="list-style-type: none"> xxx 	

	<p>complexity and variability of the key parameters of the co-processing, in such a way as to ensure that at any time the share of biofuels and biogas claimed reflect their actual shares.</p> <ul style="list-style-type: none">• In conducting audits, particular emphasis shall be placed on verifying the consistency between the amounts of biomass entering the process and the amounts of biofuel and biogas that are recorded as being produced from the biomass. [...]		
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