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Summary of Changes

The following is a summary of all content changes to the previous version of the document. Other changes, e.g. corrections of spelling mistakes, are not listed.

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<td>Amendment: “A farm or plantation is defined as a distinct legal entity having control regarding the compliance with the ISCC requirements.”… “For requirements relevant for smallholders please refer to ISCC document 206, 8.”</td>
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<td>Addition: Footnote 4: “Defined as ‘an association, corporation, partnership, proprietorship, trust, or individual that has legal standing in the eyes of law. A legal entity has legal capacity to enter into agreements or contracts, assume obligations, incur and pay debts, sue and be sued in its own right, and to be held responsible for its actions.’ <a href="http://www.businessdictionary.com/definition/legal-entity.html%E2%80%9D">http://www.businessdictionary.com/definition/legal-entity.html”</a></td>
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<td>Addition: Footnote 5: “An exception is made for chemicals listed in the WHO classes 1a and 1b lists. For more details please refer to ISCC document 202, 2.4.1.”</td>
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1 Introduction

ISCC – International Sustainability and Carbon Certification – is an independent multi-stakeholder organisation that provides a globally applicable certification system for the sustainability of raw materials and products, traceability through the supply chain and the determination of greenhouse gas emissions and savings. ISCC is a multi-feedstock system and covers agricultural, forestry and alternative raw materials. The ISCC certification system ensures the sustainability of raw materials and products for various markets, including bioenergy (liquid and gaseous biofuels and bioliquids), food, feed, and chemical/technical markets. In the bioenergy and chemical/technical markets in particular, renewable raw materials are increasingly regarded as a feasible and climate friendly alternative to fossil feedstocks. If fossil feedstocks are replaced with renewable feedstocks of biological origin the sustainability of these raw materials should be ensured. This also applies to agricultural raw materials used in food and feed markets.

ISCC has been developed and is being continuously improved under the involvement of stakeholders from Europe, the Americas, Asia, Australia and Africa. The ISCC system is governed by the legally registered ISCC Association (ISCC e.V.). ISCC operates different certification systems for different markets. These systems are ISCC EU and ISCC PLUS.\footnote{ISCC DE is the third system operated. ISCC DE has been recognised by the German authority BLE for the German biofuels market.}

ISCC EU can be applied to demonstrate compliance with the legal requirements of the Renewable Energy Directive 2009/28/EC amended through Directive (EU) 2015/1513 (RED) and Fuel Quality Directive 2009/30/EC amended through Directive (EU 2015/1513 (FQD)\footnote{In the following referred to as RED and FQD.} for all Member States of the European Union. ISCC PLUS is the certification system applicable for all markets that are not regulated by the RED and FQD (e.g. food, feed, chemical/technical markets or bioenergy markets outside of the European Union). ISCC PLUS covers the same requirements as ISCC EU, but can be further customised by the supplementary application of voluntary add-ons.

ISCC certification is globally applicable and covers all types of agricultural, forestry and other raw materials. This includes waste and residues, and other feedstocks of biological origin (e.g. ligno-cellulosic material, non-food cellulosic material and algae). The European Commission (EC) promotes the use of such alternative raw materials. The production of biofuels derived from simultaneous co-processing of non-biological (fossil) fuels and biofuels can be covered under the ISCC system.

ISCC EU has been fully recognized by the European Commission to demonstrate compliance with the sustainability criteria of the RED and FQD in July 2011.\footnote{Commission implementing the Decision of 19 July 2011 on the recognition of the 'International Sustainability and Carbon Certification’ scheme for demonstrating compliance with the sustainability requirements.} Additionally, ISCC certification goes beyond the requirements...
of the RED and FQD as it includes extensive ecological and social requirements.

ISCC certification audits are conducted by independent third party Certification Bodies.

Essential characteristics and features of ISCC are:

- Global application
- Continuous global and regional stakeholder dialogue
- Coverage of all types of agricultural raw materials and forestry raw materials (ligno-cellulosic material and non-food cellulosic material sourced from forests and forest-based industry)
- Coverage of alternative raw materials such as waste and residues (including waste and residues originating from agriculture, forestry, fisheries and aquacultures), biogas and algae
- Proof of ecological, social and economic sustainability
- Traceability of sustainable material through mass balance or physical segregation
- Continuous improvement of the processes, sustainability criteria, certification requirements, scopes and coverage implemented
- Transparency through freely accessible System Documents and information about certificate holders
- Certification audits by competent, independent and impartial auditors
- Extensive training programmes for Auditors, System Users and other interested parties
- Support for System Users in place

The scope and normative references of the ISCC system are described in this document (Chapter 2). This includes a table with an overview of the ISCC System Documents and Reference Documents from the European Commission. The ISCC System Documents are subdivided into general System Documents and technical System Documents. The general System Documents include a description of the governance, quality and risk management of ISCC and requirements for Certification Bodies and Auditors. The technical System Documents include the sustainability requirements for the production of biomass, traceability, the chain of custody and greenhouse gas emissions, as well as guidance on the certification of waste and residues etc. Furthermore, the table includes binding legislation and communications from the European Commission (EC) for the certification schemes recognised by the EC.
Chapter 3 outlines the basics with respect to the set up of the ISCC system and the certification criteria regarding sustainability, traceability and the chain of custody, as well as greenhouse gas (GHG) emissions. The description of participants in the supply chain who are subject to certification is also covered in this chapter.

Chapter 4 introduces the registration and certification process. Registration requirements for both System Users (i.e. economic operators registered and certified under ISCC) and Certification Bodies cooperating with ISCC are explained. This chapter also gives a brief overview of the audit and certification process and states basic requirements for the issuance and validity of ISCC certificates.

2 Scope, Normative References and ISCC Documents

The ISCC System Basics described in this document are effective for the certification of liquid and gaseous biofuels and bioliquids based on agricultural and forestry raw materials, as well as alternative raw materials.

The requirements described in ISCC System Basics and all further ISCC System Documents must be applied by all participants in the certification systems, i.e. companies along the supply chain using the ISCC System and Certification Bodies cooperating with ISCC.

Table 1 provides an overview of the normative ISCC System Documents, binding legislation and communications from the European Commission for the recognised voluntary schemes, as well as further ISCC forms and checklists based on the requirements defined in the ISCC System Documents, and that are provided by ISCC to facilitate the ISCC certification and registration process.

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### Binding Legislation (normative)


**Communications from the European Commission**

Communication from the European Commission on the practical implementation of the EU biofuels and bioliquids sustainability scheme and on counting rules for biofuels (2010/C 160/02)

Communication from the Commission on voluntary schemes and default values in the EU biofuels and bioliquids sustainability scheme (2010/C 160/01)

Communication from the Commission to the voluntary schemes on the verification of the chain of custody of biofuels made from waste and processing residues (dated 10 October 2014)

Communication from the Commission to the voluntary schemes on the implementation of the recently adopted criteria and geographic ranges of highly biodiverse grassland (dated 29 January 2015)

Communication from the Commission to the voluntary schemes on the update of the commission website, notifications and transparency measures (dated 12 March 2015)

Communication from the Commission to the voluntary schemes on new legal reporting requirements for voluntary schemes (dated 1 September 2015)

Communication from the Commission to the voluntary schemes: Note on the conducting and verifying actual calculations of GHG emission savings (dated 2 October 2015)

**ISCC Forms and Checklists based on the ISCC System Documents to Facilitate Registration and Certification Process**

ISCC Terms of Use

ISCC Fees

Audit Procedures for all relevant Elements of the Supply Chain

Document Checklists for the Audit Preparation

© ISCC System GmbH
Self-declarations for Farms or Plantations and Points of Origin

ISCC EU List of Materials eligible for Certification

Template for Proofs of Sustainability (Sustainability Declaration) of Final Biofuels and Bioliquids

Table 1: Overview of ISCC System Documents, Reference Documents and Communications from the European Commission, and supporting ISCC Forms and Checklists

The latest versions of all normative documents and ISCC Documents are available on the ISCC website and must be applied. The original ISCC EU System Documents are in English. ISCC Documents can be identified by an unique document number, version number and date.

Any updates to the ISCC System are published in the ISCC System Updates. These System Updates are sent to all System Users registered with ISCC as well as all Certification Bodies cooperating with ISCC. It is the responsibility of the System Users and Certification Bodies to take the system updates into account and inform all relevant members of staff about such updates. An archive of all System Updates is available on the ISCC Website. If required, ISCC may also develop guidelines to further specify certification requirements.

3 The ISCC Certification System

3.1 Basics

The ISCC certification system is globally applicable to all types of agricultural raw materials and alternative raw materials. The terminology and procedures in the system reflect a focus on the global application of the system. Processes and procedures of the ISCC EU System and the related terminology are based on the binding requirements of RED and FQD.

The simultaneous co-processing of fossil fuels and biofuels can also be covered under the ISCC system.

The legally registered ISCC Association (ISCC e.V.) is the organisation responsible for governing the ISCC system. Stakeholders that can become members of the Association include economic operators (producers, processors, traders and logistics), Non-Governmental Organisations (NGOs), scientific institutions, research and other organisations or individuals. Further information on the framework of the governance of ISCC regarding organisational structure and multi-stakeholder involvement are laid down in ISCC Document 102 “Governance”.

ISCC cooperates with independent Certification Bodies. The requirements to become a cooperating Certification Body and conduct audits under ISCC are laid down in ISCC Document 103 “Requirements for Certification Bodies and Auditors”. ISCC certificates are issued by Certification Bodies upon the
successful completion of a certification audit. ISCC Certificates are documents that confirm compliance of the certificate holder with the requirements of the RED and FQD and the ISCC system.

All relevant elements of the supply chain must obtain a certificate in order to handle sustainable materials. Farms or plantations and points of origin, first gathering points or central offices and collecting points, processing units, as well as traders with storage facilities are relevant elements of the supply chain and are subject to certification. Under this standard the elements of the supply chain relevant for certification are also referred to as economic operators. ISCC certificates are site specific. A certificate can only be issued for one geographical site based on a successful audit. Group certification may be possible for farms or plantations, points of origins of waste and residues and storage facilities (see ISCC Document 206 “Group Certification”). Quota obligated parties (i.e. economic operators bringing sustainable bioliquids/biofuels into the market) can receive a certificate on a voluntary basis. The transport of sustainable material between the different elements of the supply chain does not need to be covered by individual certification. All relevant information regarding transport (e.g. delivery documents, means of transport, transport distance, respective greenhouse gas emissions) is covered by the certification of the above-mentioned elements of the supply chain.

All certificates, as issued by the cooperating Certification Bodies, are published on the ISCC website and can be freely accessed by any interested party. Any recipient of sustainable material is obliged to verify the validity of the supplier’s ISCC certificate at the date of the physical dispatch of the sustainable material. In case of uncertainty, ISCC must be contacted for clarification. Furthermore, the recipient of the sustainable material has to check if all relevant information according to RED and FQD is included in the delivery documents (“sustainability declarations”), and is complete and consistent. If this diligence (duty of care) obligation has been respected a recipient can accept material as sustainable, complying with the RED and FQD requirements and ISCC (see also ISCC Document 203 “Traceability and Chain of Custody”).

ISCC EU accepts all national schemes that are recognised by the European Commission in the context of the RED and FQD as regards the verification of compliance with the sustainability criteria set out in Art. 17 (2) to (5) of the RED. ISCC EU also accepts all voluntary schemes that are recognised by the European Commission in the framework of the RED and FQD and which are in line with the ISCC requirements. Acceptance of voluntary schemes is limited to the scope which is recognised by the European Commission. After further assessments of sustainability and traceability issues, ISCC may come to the conclusion that certain schemes that, for example, have not included criteria on highly biodiverse grassland equivalently to the ISCC requirements, can no longer be accepted. Other schemes may not have implemented a risk management process equivalent to ISCC (including independent Integrity Assessments) or equivalent certification processes (e.g. how to assess if a
material is a genuine waste). The acceptance of particular materials from other schemes may impose a significant risk to the integrity and credibility of ISCC and claims made under ISCC. A high risk especially applies to such materials, which are or may be eligible for extra incentives in individual EU Member States (e.g. double-counting) or which are cultivated in high-risk areas. This includes, but is not limited to, waste, residues, and products derived therefrom. Therefore, ISCC does not accept other schemes for high-risk materials. In case of uncertainty an equivalence benchmark may be conducted. ISCC also reserves the right to withdraw the acceptance of schemes in case of, for example, bankruptcy or indication of fraud of an accepted scheme. An up-to-date list with the voluntary and national schemes accepted by ISCC is published on the ISCC Website. ISCC informs all relevant parties about the withdrawal of the acceptance of a scheme through an ISCC System Update.

Certified ISCC System Users may use the ISCC logo and claims for company relevant communication and documentation upon written request to ISCC. The ISCC seal must not be used for any application other than the ISCC certificate. The requirements for the use of claims and logos are laid down in ISCC Document 104 “Claims and Logo Use”.

ISCC is obligated and entitled to request and record the relevant data in the framework of the RED and FQD and the ISCC System of cooperating Certification Bodies and System Users. This includes, but is not limited to, addresses, contact details, scopes of certification, amounts and types of incoming and outgoing sustainable materials, greenhouse gas values, etc. Any data given to ISCC will be treated, processed and used confidentially. The data collected by ISCC will not be forwarded to third parties. Data may only be forwarded to third parties insofar as ISCC is legally obligated to disclose data or the user has explicitly given the consent to ISCC or as part of the System User Agreement or the cooperation agreement respectively. In order to facilitate the transparency of the ISCC system and fulfil the requirements of the European Commission, ISCC is entitled to publish the relevant data of cooperating Certification Bodies and certified System Users on the ISCC Website.

Risk management is an integral part of all operations and decisions in the ISCC system. In order to securely fulfil the requirements of the certification system in a highly credible and reliable way, ISCC defines procedures and specific indicators for risk assessment and management. These procedures and risk indicators are monitored continuously and adjusted if necessary. The risk assessment and management procedures take into account the different levels where risks may occur: the ISCC system, cooperating Certification Bodies and ISCC System Users. Four layers are in place to ensure the security and integrity of ISCC: the overall ISCC quality and risk management, the ISCC Integrity Program to assess the performance of Certification Bodies and Auditors, self-declarations and self-assessments of System Users, and
external third party audits. Further information is outlined in ISCC Document 102 “Governance”.

The RED contains a list of applicable definitions. When reporting the type of raw materials the relevant definitions of the RED have to be applied (e.g. “ligno-cellulosic material” or “non-food cellulosic material”)

3.2 Certification Criteria

The ISCC certification system covers three categories of criteria:

1. Sustainability requirements for biomass production and cultivation and for alternative raw materials
2. Requirements for traceability and chain of custody
3. Requirements for greenhouse gas emission savings and the calculation methodology

In the ISCC System Documents these certification criteria and respective processes are outlined in detail. No change of the requirements set in the RED and FQD is allowed.

3.2.1 Sustainability Requirements for the Cultivation of Biomass

Farms and plantations that produce sustainable biomass must comply with the sustainability requirements as laid down in ISCC Document 202 “Sustainability Requirements”. The requirements are divided into six principles:

Principle 1: Protection of land with high biodiversity value or high carbon stock. This includes primary forests and other wooded land of native species, highly biodiverse grassland, peatland, wetland, continuously forested areas, areas designated for the protection of rare, threatened or endangered ecosystems or species, as well as high conservation value (HCV) areas

Principle 2: Environmentally responsible production to protect soil, water and air

Principle 3: Safe working conditions

Principle 4: Compliance with human, labour and land rights and responsible community relations

Principle 5: Compliance with applicable laws and relevant international treaties

Principle 6: Good management practices and commitment to continuous improvement

The cut-off date for land use change is January 2008. This means that every farm or plantation where conversion of land with high carbon stock or high

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4 See the Appendix for a list with relevant definitions.
biodiversity took place after January 2008 is excluded from ISCC certification, according to ISCC Principle 1. The entire land (agricultural land, pasture, forest, any other land) of a farm or plantation, including any owned, leased or rented land, is subject to certification.

Raw materials based on wastes or residues derived from agriculture, aquaculture, fisheries and forestry must comply with the sustainability requirements stated above. Raw materials based on other waste and residues do not have to comply with the land-related sustainability requirements stated above.

3.2.2 Traceability and Chain of Custody

Traceability and chain of custody cover two basic requirements:

1. The possibility of tracing sustainable products back and forth throughout the supply chain from origin to final delivery

2. The possibility of assigning product specific information to consignments (batches) of sustainable materials and products

Traceability describes the information and documentation requirements of the relevant amounts and properties of sustainable materials (so-called sustainability characteristics). Sustainability characteristics according to this standard include the raw material, country of origin of the raw material, quantities, information on GHG emissions, statement if the sustainability criteria according to Art. 17 (3) to (6) of the RED were not taken into account (if applicable), and the claim “ISCC compliant” or “EU RED compliant” (if applicable).

To correctly assign all relevant information to the physical material according to this standard, two chain of custody methods can be applied: mass balance or physical segregation. Under the mass balance method physical mixing of sustainable and non-sustainable material is allowed. Under physical segregation, sustainable material has to be kept separated from non-sustainable material. According to Art. 18 (1) of the RED economic operators shall use a mass balance system that allows batches of raw material with different sustainability characteristics to be mixed, and requires documentation about the sustainability characteristics and sizes of these batches to remain assigned to the mixture.

Specific requirements are laid down in ISCC Document 203 “Traceability and Chain of Custody”. Document 203 also includes requirements for a company’s management system to ensure the implementation of all necessary requirements.

The requirements for traceability and chain of custody apply equally to all types of raw materials and their respective supply chains.
3.2.3 Greenhouse Gas Emissions

ISCC provides a methodology to calculate greenhouse gas (GHG) emissions for all elements of the supply chain and to determine savings of greenhouse gas emissions. This can be applied to supply chains in all markets. For biofuels and bioliquids that are brought into the markets of the European Union particular requirements apply. Here, the economic operators bringing sustainable bioliquids/biofuels into the market (the quota obligated party) must not only prove the sustainable production of the biofuels/bioliquids but also the saving of greenhouse gas emissions according to RED and FQD.

The requirements on GHG emissions apply to all relevant supply chain elements from raw materials production to the distribution of the final product, including cultivation, collection and conversion processes, as well as the transport and distribution of intermediate and final products. Three different options are available to provide information on GHG emissions:

1. Use of total default values: Default values are raw material and process specific and are provided in the RED for different types of biofuels.

2. Use of disaggregated default values. So-called disaggregated default values are available in the RED for the cultivation/production of biomass, processing, and transport and distribution. Disaggregated default values allow the use of a combination of default and actual values.

For the agricultural production of crops within the European Union it is also possible to use GHG values from the NUTS2 reports provided by the Member States, as assessed and published by the European Commission.

Territories outside the European Union may provide NUTS2-equivalent reports drawn up by competent authorities to the European Commission. If the reports are assessed and published by the European Commission they can be used under ISCC.

3. Use of actual values: Individually calculated values must be calculated based on the methodology according to the RED.

All requirements to apply, calculate and verify the greenhouse gas emissions and emission savings are specified in ISCC Document 205 “Greenhouse Gas Emissions”.

3.3 Relevant Participants in the Certification System

Economic operators that receive or trade sustainable material, so-called operational units, have to be subject to certification. In the ISCC system the term ‘operational unit’ refers to a specific site (spatial entity) of a company where sustainable material is handled. A company may have more than one operating sites, and in this case every single operational unit, i.e. operating site handling sustainable material has to be subject to certification.
For biofuels/bioliquids processed from agriculture crops or agricultural crop residues (such as straw, bagasse, husks, cobs and nut shells) the relevant supply chain starts at the farm or plantation. The first element that must be individually certified is the first gathering point (see Figure 1). Farms or plantations may receive a certification on a voluntary basis. Sustainability requirements for cultivation of biomass as laid down in Art 17 of the RED and ISCC Document 202 “Sustainability Requirements” must be fulfilled by farms or plantations delivering biomass as sustainable.

**Figure 1: Example of a simplified supply chain for crops and agricultural crop residues**

For biofuels/bioliquids derived from alternative raw materials, such as wastes or residues the first two relevant elements of the supply chain are the point of origin and the collecting point (see Figure 2). The land-related sustainability requirements of the RED and FQD must not be fulfilled by points of origins of alternative raw materials. A particular focus has to be put on the determination of the raw materials and on the determination of the point of origin. The first element that must be individually certified is the collecting point. Points of origin may receive a certification on a voluntary basis. ISCC Document 202-1 “Waste and Residues” describes these requirements for waste and residues in detail.

**Figure 2: Example of simplified supply chain for alternative raw materials**

All elements of the supply chain downstream of the first gathering point or collecting point do not differ in description and certification requirements.

The elements of the supply chain are allowed to receive and supply sustainable material only after the receipt of a certificate. First gathering points may accept crops or agricultural crop residues from the harvest of the current or the previous year as sustainable up to three months prior to the start of the certificate’s validity. Collecting points for waste and residues may also collect material as sustainable up to three months prior to the start of validity of the certificate. In both cases the relevant self-declarations have to be in place, chain of custody requirements have to be fulfilled and the dispatch of material as sustainable is only possible after the start the certificate’s validity. Any further requirements, as laid down in ISCC Document 203 “Traceability and Chain of Custody”, have to be applied for first gathering points and collecting points.
The relevant elements of the supply chain are:

1 **Farms or plantations:** Farms or plantations under this standard are agricultural operations where crops are cultivated sustainably, or where agricultural crop residues from sustainable cultivation occur. A farm or plantation is defined as a distinct legal entity\(^5\) having control regarding the compliance with the ISCC requirements. The entire land (agricultural land, pasture, forest, any other land) of the farm or plantation, including any owned, leased or rented land is subject to certification. For requirements relevant for smallholders please refer to ISCC document 206, 8.

Under ISCC farms or plantations have three options: they can receive an individual certification, they can become certified as part of a group (with a central office as representative body) or they can be audited as a group supplying raw material to a first gathering point. In the latter two cases farms or plantations have to conduct an annual self-assessment, provide a signed self-declaration/ self-assessment form to the central office or the first gathering point respectively, and a sample of these farms or plantations is subject to an audit.

Farms or plantations are audited with respect to the sustainability requirements for the cultivation of biomass (Principles 1 – 6), as stated in ISCC Document 202. For farms within EU Member States that have fully implemented Cross Compliance only the first of the six ISCC principles for the sustainable cultivation of biomass has to be checked during the audit.\(^6\) For countries that have ratified the respective ILO conventions, it may be assumed that the social requirements (Principle 4) are fulfilled. However, the verification is subject to the auditor’s risk assessment. If farms or plantations calculate their individual greenhouse gas emissions, the GHG calculation needs to be included in the audit.

2 **Central office:** A central office is the representative body of at least one group of farms or plantations that have been certified as a group of agricultural producers, and that are independent from a first gathering point. In order to get certified as a group, the farms or plantations must be located in the same area and must be homogenous in terms of size, types of crop and production processes.

A central office does not receive ownership of the sustainable materials. The central office is responsible for management of the group, for carrying out internal audits of the group members, and for the calculation of the group’s greenhouse gas emissions. A central office is audited with respect to the management system, traceability

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\(^5\) Defined as ‘an association, corporation, partnership, proprietorship, trust, or individual that has legal standing in the eyes of law. A legal entity has legal capacity to enter into agreements or contracts, assume obligations, incur and pay debts, sue and be sued in its own right, and to be held responsible for its actions.’ [http://www.businessdictionary.com/definition/legal-entity.html](http://www.businessdictionary.com/definition/legal-entity.html)

\(^6\) An exception is made for chemicals listed in the WHO classes 1a and 1b lists. For more details please refer to ISCC document 202, 2.4.1.
First gathering points: First gathering points are economic operators that receive or buy sustainable biomass or agricultural crop residues directly from farms or plantations. First gathering points distribute, trade or further process this raw material. First gathering points conclude contracts with the supplying farms or plantations for the delivery of biomass or agricultural crop residues. First gathering points operate as head of the group of the farms or plantations that deliver the raw material. An important characteristic of a first gathering point is the task of the correct declaration and documentation of the incoming biomass according to origin, quality, amount, and greenhouse gas emissions for cultivation.

First gathering points have to conduct internal audits at their supplying farms or plantations. First Gathering Points are audited with regard to management system, traceability, chain of custody and greenhouse gas requirements. A sample of all farms or plantations supplying sustainable biomass or agricultural crop residues is subject to an audit. At least one farm has to be audited for the certification of a first gathering point. Collecting facilities used by farms or plantations during harvesting periods, and which are equipped, for example, with mobile weighbridges are not regarded as first gathering points. The same applies for storage facilities, which do not hold contracts and self-declarations from farms or plantations, but store material on demand of a first gathering point. A sample of these dependent warehouses is subject to an audit within the framework of the certification of the first gathering point. The requirements to calculate the sample size for farms or plantations and storage facilities according to ISCC System Document 206 “Group Certification” apply. A first gathering point may use the service of so-called local agents who facilitate contracts for the delivery of sustainable biomass or agricultural crop residues between farms or plantations and first gathering points. In any case, the first gathering point has to comply with all relevant requirements. If the local agents are acting on behalf of the first gathering point they are not considered first gathering points themselves and thus do not require certification.

Points of origin for waste and residues: Points of origin for waste or processing residues are operations where the waste or residue occurs or is generated. Points of origin provide a signed self-declaration to the certified collecting point. A sample of points of origin generating more than 10 metric tons of a specific waste or residue per month on average (or more than 120 metric tons per year) is subject to an audit.
within the framework of the audit of the collecting point. Points of origin may obtain individual or group certification on a voluntary basis. The audit includes an assessment of the materials and the verification of the traceability. ISCC Document 202-1 “Waste and Residues” contains a detailed description of points of origin and the respective audit and certification requirements. ISCC Document 206 “Group Certification” contains information on the certification of points of origin as a group and the calculation of the sample size.

5 Collecting points of waste and residues: Collecting points of waste and residues are economic operators that collect or receive waste and residues material directly from the points of origin. Collecting points trade, distribute or further process the collected waste and residues. Collecting points must get a signed self-declaration from each (not individually certified) point of origin to receive waste or residues as sustainable. The collecting point is responsible for the correct declaration and documentation of the types and amounts of materials collected.

Collecting points receive a certificate upon a successful audit. They are audited with regard to management system, traceability, chain of custody and greenhouse gas requirements. A sample of (not individually certified) points of origin generating more than 10 metric tons per months of a specific waste or residue on average (or more than 120 metric tons per year) is subject to an on-site audit. Economic operators that only collect waste and residues on behalf of a collecting point are regarded as dependent collecting points and do not need to be certified individually. However, they have to be audited on a sample basis within the framework of the collecting point’s audit. The same applies for storage facilities that only store material by demand of the collecting point. A sample of such storage facilities has to be audited within the framework of the certification of the collecting point. ISCC Document 201-1 “Waste and Residues” contains further information on the specific relationships between collecting points and points of origin. The requirements to calculate the sample size for points of origin and storage facilities according to ISCC System Document 206 “Group Certification” apply.

6 Traders and storage facilities: Traders and storage facilities are economic operators that trade and store sustainable material (i.e. raw materials, intermediary products or final products). Storage facilities include warehouses, silos, tanks etc. logistics centres are economic operators that operate and manage groups of storage facilities under one legal entity at different geographical sites but with one corporate management system. Storage facilities can own sustainable material or act by demand of the owner of the material.

Economic operators trading and/or storing sustainable material must be covered by certification. For storage facilities three options can be
applied: individual certification as storage facility, certification as part of a logistics centre or coverage by the certification of a third party (e.g. first gathering points, processing units or traders with storage). Individually certified storage facilities and logistics centres receive a certificate upon a successful audit. Traders and storage facilities are audited with regard to the management system, traceability and chain of custody requirements. A sample of the storage facilities of a logistics centre and the (non-certified) storage facilities used by traders or other third parties is subject to an audit. See also ISCC System Document 206 “Group Certification for further information on the certification of logistics centres and the calculation of the sample size.

7 Processing units: Processing units are facilities that convert input materials by changing their physical and/or chemical properties. Processing units can be oil mills, refineries, biodiesel, ethanol plants and others. Collection points or storage facilities carrying out a mechanical filtration or sedimentation (e.g. of used cooking oil with the aim of removing contaminants such as bones, cutlery etc. or reducing the water content of the used cooking oil) are not regarded as processing units. Facilities that only blend biofuels and bioliquids, such as ETBE or MTBE plants (processing of biofuels) are also not regarded as processing units. They are certified according to the audit requirements for traders and storage facilities.

Group certification or sampling is not allowed for either processing units or blending facilities. Processing units are audited with regard to the management system, traceability, chain of custody and greenhouse gas requirements.

8 Transport: Transport includes all modes such as road, rail, air, river or sea transportation of sustainable materials between the aforementioned elements of the supply chain. Under this standard, transport operators are not subject to certification. All relevant information regarding transport (e.g. delivery documents, means of transport, transport distance, respective greenhouse gas emissions) is covered by the certification of the elements of the supply chain.

3.4 Certification Bodies
Independent third party Certification Bodies issue ISCC certificates based upon the successful audit of an operational unit. Auditors conduct certification audits on behalf of a Certification Body. Before a Certification Body is allowed to conduct audits and issue certificates under ISCC, the Certification Body has to sign a cooperation agreement with ISCC. Names and contact details of all Certification Bodies that cooperate with ISCC are published on the ISCC website.
Certification Bodies and auditors have to be impartial and free from conflict of interest. Preconditions necessary for Certification Bodies to cooperate with ISCC include recognition by a competent national authority or ISO/IEC 17065 accreditation. Processes for setting up and conducting audits should be in line with the principles of relevant ISO standards. The auditors appointed by cooperating Certification Bodies to conduct audits have to demonstrate relevant qualifications, minimum work and audit experiences and participation in one of ISCC’s Basic Training (see ISCC Document 103 “Requirements for Certification Bodies and Auditors”).

4 Registration and Certification Procedure

All operational units as described in chapter 3.3 that would like to receive an ISCC certificate are subject to an audit conducted by a Certification Body. ISCC certification can be received in four steps:

1. System User registers with ISCC
2. System User prepares for the audit
3. Certification Body conducts the audit
4. Certification Body issues the certificate

Certification Bodies can only conduct audits and issue certificates under ISCC if they fulfil the respective requirements and have signed a cooperation agreement with ISCC. ISCC Document 103 “Requirements for Certification Bodies and Auditors” outlines the requirements and duties that have to be fulfilled by Certification Bodies in order to conclude a cooperation agreement with ISCC and for auditors to conduct audits under ISCC respectively.

4.1 Registration

The operational units that are registered with ISCC are referred to as ‘System Users’. A certification audit can only be conducted at the site of a System User after a system usage agreement has been concluded with ISCC. The conclusion of the system usage agreement between the System User and ISCC is confirmed by ISCC with the provision of an ISCC registration number. The receipt of the ISCC registration number does not entitle the System User to handle material as sustainable, this is only allowed after the receipt of a certificate. An ISCC registration number is obtained in two steps:

1. The economic operator has to sign a contract with one of the Certification Bodies cooperating with ISCC. A list of all cooperation Certification Bodies with contact details is available on the ISCC website. The Certification Body can be chosen freely.
2. The economic operator has to file a registration form with ISCC. This form can only be filed after the signing of a contract with a chosen Certification Body (both pieces of information are mandatory in the registration form). With the registration form the economic operator is
filing an application to conclude a system usage agreement with ISCC. Only when ISCC sends out an email confirming the conclusion of a system usage agreement between ISCC and the economic operator, the economic operator can be regarded as registered ISCC System User. With the confirmation email, ISCC sends out a unique and site-specific ISCC registration number. Once the System User has received the ISCC registration number the selected Certification Body can carry out the audit.

For registration, the economic operator must use the registration form provided on the ISCC website, and must complete this form completely and truthfully. The registration form includes information on the use and/ or expulsion of any other certification schemes recognised under the RED in the previous certification period. When filing the registration the economic operator agrees to accept the ISCC Terms of Use in force at the time being (available on the ISCC website).

Among other information, the economic operator has to name at least one member of staff who can be contacted by ISCC for all matters regarding the registration or certification. These contact persons also receive any official communications ISCC sends out to Certification Bodies and System Users (e.g. ISCC System Updates), and is responsible for internally distributing any ISCC communication to all relevant members of staff. ISCC must be informed immediately about any changes in the contact persons. Furthermore, ISCC must be informed immediately about any changes in the registration that may occur. This can include a change of the Certification Body for the recertification audit, an adjustment of the scope of the certification, etc.

It is not possible to register the same operational unit and the same scope with different Certification Bodies. It is possible to register different operational units with different Certification Bodies.

### 4.2 Audit and Certification Procedure

ISCC System Users receive a certificate upon the successful completion of a certification audit by an eligible auditor as appointed by the Certification Body. These audits are referred to as certification audits. Since ISCC certificates are valid for 12 months, a certification audit is conducted once a year.

In case of reasonable suspicion Certification Bodies are entitled to conduct announced or unannounced surveillance audits at any time during the certificate’s period of validity. If necessary, ISCC is entitled to request Certification Bodies to conduct surveillance audits at any time during the certificate’s period of validity.

With the certification the compliance of the System User with ISCC requirements is proven. The certification criteria relevant for each element of the supply chain are stated in Chapter 3.3, and are laid down in ISCC System Documents 202, 203 and 205. Furthermore, ISCC Documents 204 “Risk
Management and Audit Requirements” and 206 “Group Certification” have to be taken into account for audit preparation and conduction.

ISCC provides audit checklists (so-called audit procedures) for each element of the supply chain. The auditor must complete the audit procedures that are based on the requirements laid down in the ISCC System Documents, to prove evidence of compliance of a System User with the requirements. These procedures are available on the ISCC website and should also be used by System Users to prepare for the audit as well as for mandatory internal audits.

If during the audit non-conformities are detected they can be corrected within 40 days of the date of the audit. The auditor has to verify if and what corrective measures are implemented by the audited System User, and if all ISCC requirements are fulfilled before a certificate can be issued. If non-conformities cannot be corrected within 40 days of the audit, no certificate can be issued to the System User. In this case the audit is deemed to be as failed. The Certification Body has to inform ISCC immediately about failed audits and has to provide the respective audit documents to ISCC.

The auditor has to get access to any audit reports from previous audits under this standard. Economic operators have to declare the names of all certification schemes they participate in and have to provide the auditor with all relevant information, including the audit reports and chain of custody information, such as mass balances, for verification.

Certification audits have to be conducted on the site of the operational unit, and this site has to be stated on the ISCC certificate. Risk assessments conducted prior to audits have implications on the scope and execution of audits. New technologies and tools should be considered and used if applicable.

Certification Bodies should follow the flow process for preparing and conducting audit activities as described in ISO 19011:2011 (see Figure 3).
6.2 Initiating the audit
- General
- Establishing initial contact with the auditee
- Determining the feasibility of the audit

6.3 Preparing audit activities
- Performing document review in preparation for the audit
- Preparing the audit plan
- Assigning work to the audit team
- Preparing work documents

6.4 Conducting the audit activities
- General
- Conducting the opening meeting
- Performing document review while conducting the audit
- Communicating during the audit
- Assigning roles and responsibilities of guides and observers
- Collecting and verifying information
- Generating audit findings
- Preparing audit conclusions
- Conducting the closing meeting

6.5 Preparing and distributing the audit report
- Preparing the audit report
- Distributing the audit report

6.6 Completing the audit

6.7 Conducting audit follow-up
(if specified in the audit plan)

Figure 3: Overview of typical audit activities according to ISO 19011:2011
4.3 ISCC Certificates

The Certification Body, that has a contract with the System User to conduct the audit, issues the ISCC certificate on the basis of a successful certification audit.

Certificates have to be issued no later than 60 calendar days after the certification audit took place, including the 40-day period to implement corrective measures. The Certification Body can issue a certificate up to seven calendar days prior to the starting date of the validity period. This allows the Certification Body to issue a certificate, for example, prior to a public holiday or non-workday and to ensure that no gap between or overlap of two certificates occurs. The period of validity is not permitted to start prior to the date of issuance of the certificate.

Certificates are valid over a period of twelve months as stated on the certificate. The beginning and end of the period of validity are clearly indicated on the certificate. The validity of a certificate starts on the date as indicated on the certificate (and not the date of publication on the ISCC website).

ISCC publishes information of all certificates on the ISCC website, including copies of the certificates themselves. Certification Bodies are obliged to forward a copy of the certificate and certification documents to ISCC immediately after the issuance of the certificate. These documents include the audit procedures completed by the auditor and, if applicable, lists of farms or plantations and storage facilities used. If necessary, ISCC can make further provisions to the Certification Bodies with regard to necessary certification documents. If the documents provided by the Certification Body are complete and consistent, ISCC publishes the certificates on their website in a timely manner. ISCC may reserve the right to withhold publication in case of incomplete or inconsistent documentation provided by the Certification Body or unpaid invoices of the System User to ISCC until all open issues have been solved. In case of doubt any interested party has to contact ISCC for clarification of the validity of a given certificate. ISCC also publishes all expired and withdrawn certificates, operational units suspended or excluded from ISCC certification, as well as a list of fake certificates as indicated to ISCC without delay.

ISCC certificates are site specific; this means only the address of the audited operational unit has to be stated on the certificate.

A certificate can be issued for more than one scope (type of operational unit). The Certification Body can adjust the scope of a certificate during the period of validity of a certificate. The adjusted certificate has to be provided to ISCC together with the audit procedures confirming the compliance of the System User with the respective requirements.
Certificates must be issued on the template as provided by ISCC and must include the following information. ISCC can make further provisions for necessary information on certificates and appendices.

1. A unique certificate number composed of the code of the certification system, the identifier of the Certification Body and a unique sequence of numbers (preferably eight digits)
2. The ISCC seal and the logo of the issuing Certification Body
3. (Legal) name and address of the certificate holder (operational unit)
4. Name and address of the Certification Body issuing the certificate
5. Start and end date of the period of validity
6. Scope of certification, i.e. type(s) of certified operation
7. Place and date of issuance of the certificate
8. Stamp and signature of the issuing party
9. Appendices to the certificate, if applicable
10. Version number and date of version (relevant in case of any adjustments to the certificate or appendices during the period of validity)

Two types of appendices may have to be issued for a certificate. The first appendix contains information on sustainable input and output materials. This appendix has to be issued for all types of certified scopes except for traders and storage facilities, and ETBE and MTBE plants. This appendix contains information regarding relevant sustainable input and output materials, the type(s) of greenhouse gas values (use of individual calculations, default values or NUTS2 values) used to determine the respective greenhouse gas emissions, and statement of the type of certification process applied for a respective material (statement if the ISCC process for waste and residues was applied). Indication that the ISCC EU waste and residues process was applied means that no land-related criteria according to Art. 17 (3) to (6) of the RED were covered by the certification of the upstream supply chain.

ISCC keeps a list of materials eligible for certification (available on the ISCC website) from which applicable input and output materials and the exact wording have to be selected. Materials that are not included in the ISCC material list cannot be stated on the appendix to the certificate. ISCC may extend the list by further materials upon request. The appendix with sustainable materials should reflect the state of operation as verified by the auditor during the audit. This means that only those input and respective output materials should be included in the appendix for which the auditor was able to verify eligible suppliers of materials. The Certification Body can amend the appendix of sustainable materials during the period of validity if operations with further materials occur.
The second appendix is relevant for System Users certified as group (central offices, groups of points of origin for waste and residues or logistics centres). This appendix contains a list with names and addresses of all group members that are covered by the respective certificate. For central office the appendix contains information about all farms or plantations that are part of the group, and are thus covered by the certificate. For logistics centres the appendix includes all storage facilities that are part of the logistics network, and are thus covered by the certificate. For groups of points of origins of waste and residues the appendix includes all points of origin that are covered by the certificate.

Both types of appendices have to be kept up to date by the Certification Body. In case of any amendments the amended appendices have to be sent to ISCC and are published on the ISCC website. Further guidance on the issuance of certificates and appendices is available for Certification Bodies.

The certificate holder can resign from participation in the ISCC system at any time by giving notice to the certification body.

In the event of serious violations of the ISCC requirements, the Certification Body may withdraw the certificate at any time during the period of validity.

ISCC has to be immediately (on the same day) notified by the Certification Body of any resignation or withdrawal of certificates in order to update the lists of certificates on the ISCC website accordingly.
Appendix: Definitions

The definitions of Art. 2 of the RED apply. The appendix contains a list with especially relevant definitions. See the RED for a complete list of definitions.

a  ‘Energy from renewable sources’ means energy from renewable non-fossil sources, namely wind, solar, aerothermal, geothermal, hydrothermal and ocean energy, hydropower, biomass, landfill gas, sewage treatment plant gas and biogases;

e  ‘Biomass’ means the biodegradable fraction of products, waste and residues from biological origin from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and aquaculture, as well as the biodegradable fraction of industrial and municipal waste;

h  ‘Bioliquids’ means liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass;

i  ‘Biofuels’ means liquid or gaseous fuel for transport produced from biomass;

m  ‘Actual value’ means the greenhouse gas emission saving for some or all of the steps of a specific biofuel production process calculated in accordance with the methodology laid down in part C of Annex V;

n  ‘Typical value’ means an estimate of the representative greenhouse gas emission saving for a particular biofuel production pathway;

o  ‘Default value’ means a value derived from a typical value by the application of pre-determined factors and that may, in circumstances specified in this Directive, be used in place of an actual value;

p  'Waste' shall be defined as in Article 3 (1) of Directive 2008/98/EC of the European Parliament and of the Council; substances that have been intentionally modified or contaminated to meet that definition are not covered by this definition

q  'Starch-rich crops' means crops comprising mainly cereals (regardless of whether only the grains are used, or the whole plant, such as in the case of green maize, is used), tubers and root crops (such as potatoes, Jerusalem artichokes, sweet potatoes, cassava and yams), and corm crops (such as taro and cocoyam);

r  'Ligno-cellulosic material' means material composed of lignin, cellulose and hemicellulose such as biomass sourced from forests, woody energy crops and forest-based industries' residues and wastes;

s  ‘Non-food cellulosic material’ means raw materials mainly composed of cellulose and hemicellulose, and having a lower lignin-content than

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ligno-cellulosic material; it includes food and feed crop residues (such as straw, stover, husks and shells), grassy energy crops with a low starch content (such as ryegrass, switchgrass, miscanthus, giant cane, *cover crops before and after main crops etc*), industrial residues (including from food and feed crops after vegetal oils, sugars, starches and protein have been extracted), and material from biowaste;

't 'Processing residue' means a substance that is not the end product(s) that a production process directly seeks to produce; it is not a primary aim of the production process and the process has not been deliberately modified to produce it;

'u' "Renewable liquid and gaseous transport fuels of non-biological origin" means gaseous or liquid fuels other than biofuels whose energy content comes from renewable energy sources other than biomass, which are used in transport;

'v' 'Agricultural, aquaculture, fisheries and forestry residues' means residues that are directly generated by agriculture, aquaculture, fisheries and forestry; they do not include residues from related industries or processing;

'w' 'Low indirect land-use change-risk biofuels and bioliquids' means biofuels and bioliquids, the feedstocks of which were produced within schemes which reduce the displacement of production for purposes other than for making biofuels and bioliquids and which were produced in accordance with the sustainability criteria for biofuels and bioliquids laid down in Article 17.