

# ISCC PLUS 260-06 Short Rotation Coppice (SRC)

Version 2.0





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Document Title: ISCC PLUS 260-01 Short Rotation Coppice (SRC)

Version 2.0

Valid from: 26 June 2019

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## 1 Introduction

ISCC is applicable for all types of biomass and biomass-based products. For some types of biomass or biomass-based products individual special provisions are necessary to apply ISCC. These special provisions must be applied together with the overall ISCC PLUS standard. Where the special provisions deviate from the overall ISCC PLUS standard the respective special provisions are superior.

*Special  
provisions to  
ISCC PLUS*

As SRC is an agricultural cropping system with an overall lifetime of about 20 years, and harvest taking place only about every 3 – 5 years, some special provisions are necessary for the inclusion of SRC under ISCC.

## 2 Scope

The scope of this document is to lay down the special provisions for short rotation coppice (SRC).

*Scope of the  
document is  
SRC*

## 3 Normative References

As a basic principle, all relevant ISCC EU Documents are valid for the scope. The differences and requirements that are specific to ISCC PLUS are described in the ISCC PLUS System Document. The normative references display the documents whose contents are linked and have to be considered.

*Relevant  
documents*

Relevant references:

ISCC PLUS	System Document
ISCC PLUS 205-01	GHG Emissions

## 4 Special provisions for Short Rotation Coppice (SRC)

### 4.1 Audit frequency at farm level

At the individual plantation level, the audit frequency is at maximum five years as this reflects the rotation cycle of SRC and allows for audits after harvests have taken place. The validity of a certificate for an individual plantation would also be five years. If a first gathering point/ central office were linked to only one SRC plantation the audit frequency for the first gathering point would also be five years. The certificate would be valid for five years as well. If the first gathering point receives inputs from different suppliers, which are in differing stages of the crop rotation cycle, annual audits are necessary. The certificate for the first gathering point in this case would only be valid for 12 months. If a certificate is valid for five years, an annual desk/surveillance audit must take place, inter alia to verify whether harvests already took place or are planned, as this is relevant for the GHG emission calculation on plantation level. If harvest already took place the audit should follow. For all downstream elements in the supply chain the audit frequency is always one year.

*Audit frequency and certificate validity at farm level depend on rotation cycle*

### 4.2 Calculation of greenhouse gas (GHG) emission for SRC

The designation of GHG emissions is mandatory for the biomass production and must be available at the first gathering point. All other elements of the value chain can choose the GHG emission calculation (ISCC PLUS 205-01) as an add-on.

*Mandatory GHG designation*

#### 4.2.1 Relevant inputs

In the case GHG emissions are calculated for SRC the following emission categories must be considered:

*Inputs for GHG calculation*

- > One-time inputs during preparation of the agricultural land and planting
- > One-time inputs for the ending of the plantation
- > Transport emissions for the cuttings
- > Annual inputs for agrochemicals, diesel and fuels during plantation operation
- > Harvest inputs
- > (Emissions from nurseries are set to zero)

In addition ISCC PLUS 205-01 "GHG Emissions" must be taken into account.

#### 4.2.2 Calculation methodology

Some general assumptions in addition to those laid down in ISCC PLUS 205-01 "GHG Emissions" are necessary to calculate GHG emissions for SRC plantations and supply chains to make audits possible for a perennial crop with a perennial harvest cycle:

*Additional GHG calculation requirements*

- > Life span of SRC plantation: 20 years
- > Rotation cycle: 4 years
- > Annual yield: 10 tons atro/ha\*a
- > All inputs during preparation of the agricultural land are annualized over the life span of the SRC plantation (20 years)
- > All inputs for the retreating of the SRC plantation after the life span of the SRC plantation are also annualized over 20 years

Should there be deviations from the assumptions above (e.g. harvest after three years or five years, additional applications of pesticides in between harvest cycles, actual yields) this always needs to be taken into account in the GHG calculation of the following audit cycle.

Should the SRC cultivation continue after the assumed life span of 20 years only the GHG emissions from the operations need to be taken into account (if applicable plus the neglected emissions from the previous cycle).

*Deviations  
from special  
requirements*