

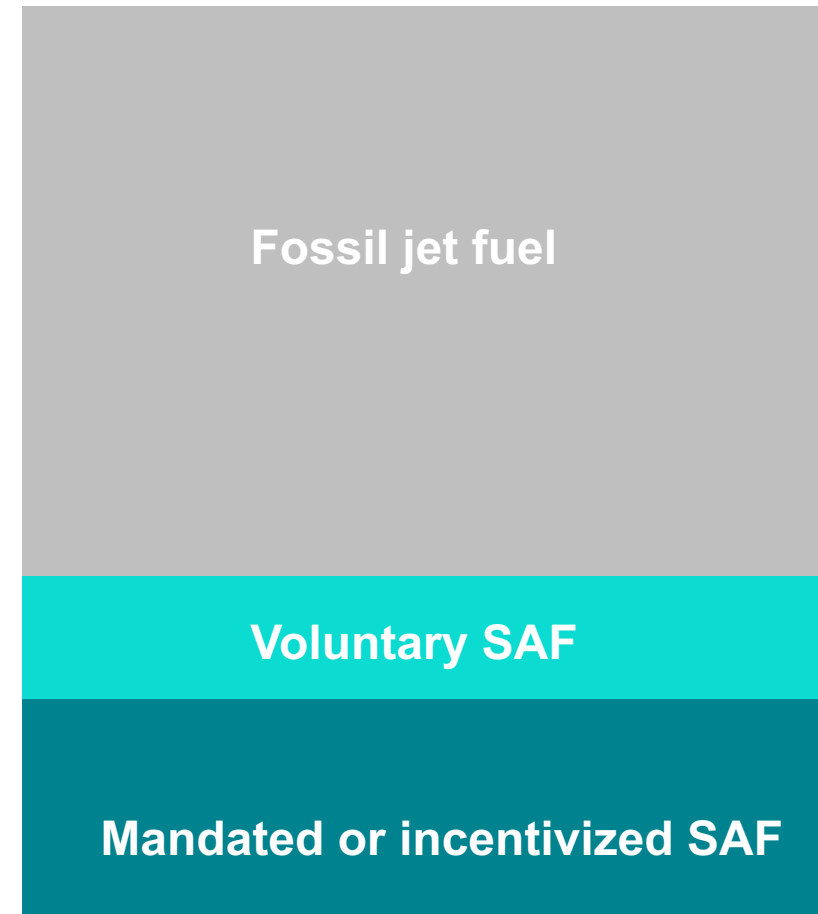


# Introduction – SAF for voluntary markets

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19 September 2023

# Voluntary SAF purchases can help drive SAF uptake and GHG emissions reductions beyond regulated markets

- Through **renewable fuel mandates or incentive schemes** (such as 'opt-in' schemes), **governments intend to increase renewable fuel production/use and thus reduce emissions** from transport (or even specifically from aviation)
- **Voluntary SAF purchases** above and beyond those volumes **can help drive additional scale-up of SAF** and thus lead to additional climate benefits





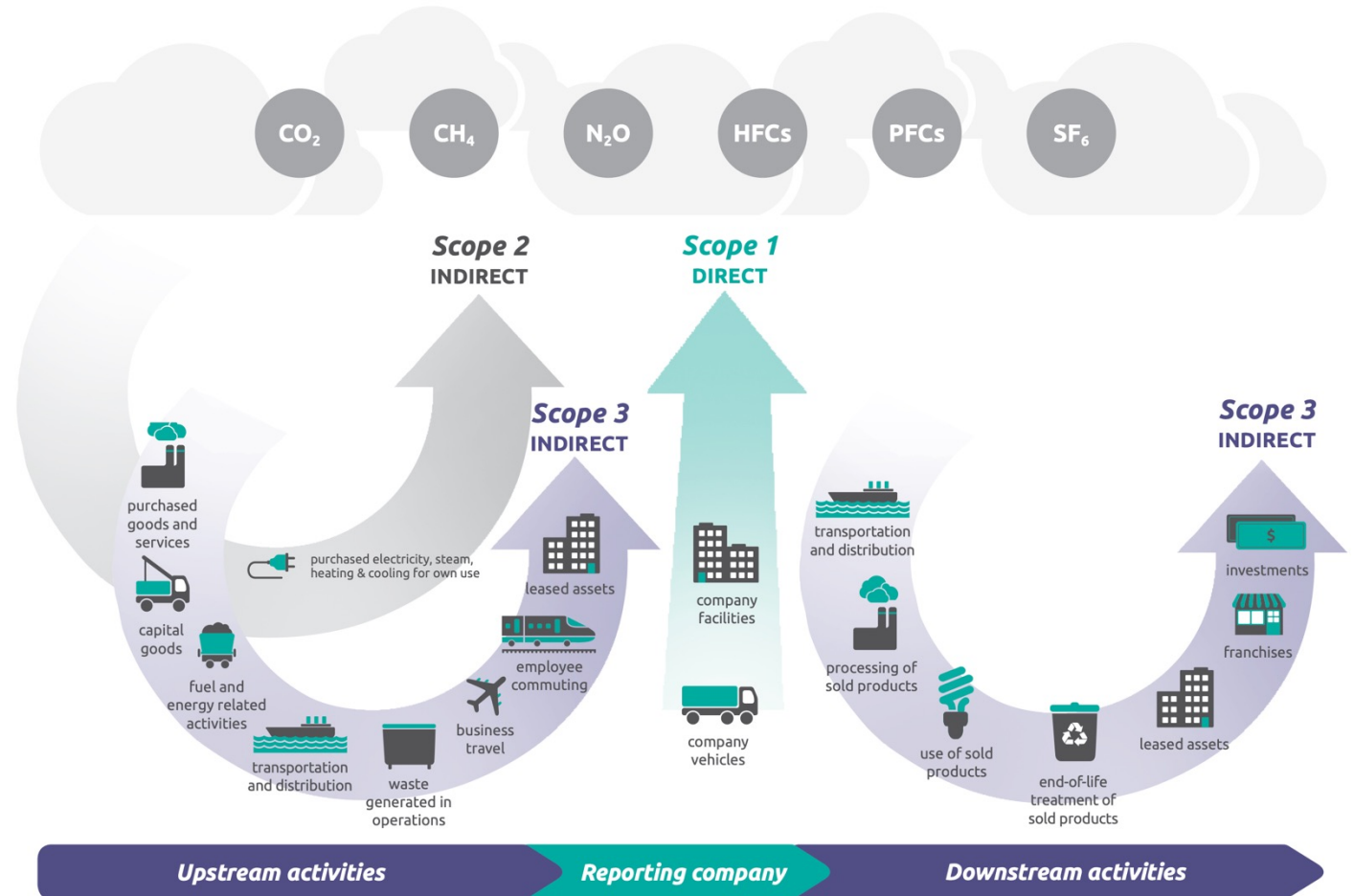
Source: Science Based Targets initiative. 'Companies taking action'. Available [here](#).

## More and more companies commit to ambitious climate targets. Air transport-related emissions are a significant factor for many

- Increasingly, **companies are taking ownership of their value chain emissions**
- While a role for high-quality offsets remain, there is a growing **focus on more immediate, in-sector solutions** to address air transport-related emissions
- Beyond SBTi, there is **more regulatory and voluntary frameworks coming online that require transparency around sustainability** aspects (e.g. CSRD)

# The Greenhouse Gas Protocol (GHGP) classifies emissions for each reporting company into three scopes

- The **GHGP** sets the global standard for companies to measure and manage their GHG emissions
- Emissions are classified into **three distinct categories, or 'scopes'**
- **Scope 3** is furthermore split up into a range of **different sub-categories**
- In the context of SAF, **several categories within Scope 3 are particularly relevant**
  - Category 4 'upstream transportation and distribution'
  - Category 9 'downstream transportation and distribution'
  - Category 6 'business travel'



Source: Greenhouse Gas Protocol 'Corporate Value Chain (Scope 3) Accounting and Reporting Standard. Available [here](#).

# SCIENCE-BASED TARGET SETTING FOR THE AVIATION SECTOR

Version 1.0  
August 2021

## The SBTi recognizes SAF as a lever to meet science-based targets, if procured in line with SBTi principles

- SBTi states that
  - ‘SAF can be used to address scope 3 targets if procured in line with SBTi principles’
  - Until standardized guidance on SAF accounting is available and endorsed by GHGP, corporate use of SAF to meet SBTi scope 3 targets should:

1

Obtain reasonable proof of fuel consumption/combustion

2

Demonstrate environmental benefits associated with the SAF used

3

Prove clear chain of custody for the SAF consumption down, rather than across, the value chain

4

Include full accounting of well-to-wake emissions of fuels in emissions reporting



# Thank you!

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