

List of material eligible for ISCC PLUS certification

(07 March 2024)

About this material list

ISCC PLUS certification can cover all types of agricultural and forestry raw materials, biogenic wastes/residues, non-fossil materials, circular materials, and other non-conventional feedstock. All materials that can be covered under ISCC EU or ISCC CORSIA can also be covered under ISCC PLUS. This list hence outlines raw materials, intermediates and final products that can only be covered under ISCC PLUS.

It is obligatory to use the wording from the ISCC EU, CORSIA or PLUS material lists on ISCC certificates. There shall be no brand names or technical characteristics of materials or production processes (e.g. bleached, deodorized, industrial grade, etc.) on the ISCC certificate.

Certificates that have been issued prior the publication of this list do not have to be amended retrospectively.

Adding new materials to this list

ISCC may add materials to the list upon written request by the certification body prior to the audit. The following information needs to be provided via the [ISCC webform](#):

- name of material; relevant certification system; categorization as raw material or intermediate/ final product and CAS number
- if applicable, justification for classification as waste or residue such as a waste code (e.g. based on national waste legislation or European List of Waste, Directive 2008/98/EC) or justification based on the process to determine if a material can be certified according to the ISCC waste and residue process (see figure 1)
- a detailed production process chart including all inputs/ outputs and material flows involved.

Specifications for table 1

- The table for raw materials does not classify materials as a waste or residue. Also, ISCC does not guarantee acceptance of the waste or residue status of a certain material by authorities.
- It is the responsibility of the auditor to determine whether a material meets the definitions of waste or residue at the point of origin based on the process to determine if a material can be certified according to the ISCC waste and residue process (see figure 1)¹. The point of origin has to provide adequate evidence to the auditor proving that the material generated qualifies as a waste or residue.

Specifications for table 2

- For all the intermediate/final products, the following classifications shall be used on the certificate annex and in relevant sustainability documentation (sustainability declaration, mass balance, self-declaration, etc.). Depending on the raw material the following prefixes have to be used
 - **“bio”** for products made from virgin agricultural raw materials (e.g. corn)
 - **“circular”**² in case of waste or residues of non-biological origin (e.g. mixed plastic waste)
 - **“bio-circular”** in case of waste or residues of biological origin (e.g. UCO)
 - **“renewable-energy-derived”** or in short **“renewable”** in case of materials of non-biological origin using renewable energy sources
- System Users may have bio, bio-circular, circular and renewable-energy-derived products in parallel on one certificate annex.

¹ See ISCC System Document 202-5 „Waste and Residues“ for definitions and further details on the process

² Including technical-circular

List of material eligible for ISCC PLUS certification

(07 March 2024)

Table 1: Raw material		
Declaration of material on ISCC PLUS certificate	Additional information	Can be classified as waste/residue under ISCC PLUS
Algae (<i>specification</i>)	The type of algae must be specified (e.g. Algae (sargassum)). Accumulated and collected only for bioplastic purposes.	No
Almond		No
Apples		No
Basil		No
Berries (<i>specification</i>)	The type of berries should be specified in brackets (e.g. Berries (bilberry), Berries (cranberry), Berries (elderberry), Berries (strawberry))	No
Biobased plastic waste		Yes
Calamus palm (Rattan)		No
Cassava		No
Celler glass	Waste from the production of glass fibre	Yes
Chickpeas		No
Contaminated paper and cardboard		Yes
CO ₂	As specified in the ISCC PLUS system document (includes post-industrial, atmospheric and biogenic CO ₂)	Yes
CTS	Crude sulphate turpentine	Requires a case-by-case assessment by the auditor to distinguish between a genuine waste or processing residue and a (non-waste) product
Digestate	Degasified slurry generated in a biogas plant	Yes
End-of-life tires (the fossil part)	The biogenic fraction can be covered under ISCC EU	Yes
Faba beans		No

List of material eligible for ISCC PLUS certification

(07 March 2024)

Table 1: Raw material		
Declaration of material on ISCC PLUS certificate	Additional information	Can be classified as waste/residue under ISCC PLUS
Filter cake (from the processing of sugarcane)		No
Flax		No
Flue gas from geothermal energy plant		Yes
Grapes		No
Hazelnuts		No
Husk ash		Yes
Lentils		No
Lettuce (<i>specification of lettuce</i>)	Can be further specified in brackets	No
Liquid faecal sludge	The share of total solids is up to 5%	Yes
Lupine		No
Mango		No
Mine gas (circular)	Please consult ISCC for certification	Yes
Mint		No
Mixed plastic waste / Mixed waste plastic	<p>Different types of plastic material that is collected from households by e.g., municipalities and further sorted by waste management plants</p> <p>Depending on the legal context, the terminology "Mixed waste plastic" may be used to emphasize the more uniform nature of the material as a plastic rather than a waste</p> <p>In case of ocean bound plastic waste (OBP) this must be indicated by adding "OBP" in brackets. While the raw material is being forwarded after processing, "OBP" must be indicated in brackets along with the respective product. (e.g., PE (OBP))</p>	Yes
Municipal solid waste		Yes

List of material eligible for ISCC PLUS certification

(07 March 2024)

Table 1: Raw material		
Declaration of material on ISCC PLUS certificate	Additional information	Can be classified as waste/residue under ISCC PLUS
Mung beans		No
Natural rubber		No
Nitrogen	As specified in the ISCC PLUS system document (from ambient air)	Yes
Oil wastes and wastes of liquid fuels (<i>specification of oil waste or waste of liquid fuel</i>)	Includes only fossil circular material. One of the following types must be specified in brackets: waste hydraulic oils; waste engine, gear and lubricating oils; waste insulating and heat transmission oils; bilge oils; waste fuel oil; waste diesel; waste petrol (e.g. Oil wastes and wastes of liquid fuels (waste engine, gear and lubricating oils)). All other specifications must be individually approved by ISCC.	Yes
Orange		No
Oxygen	As specified in the ISCC PLUS system document (from ambient air)	Yes
Paper sludge		Yes
Peas		No
Peaches		No
Pepper (<i>specification of pepper</i>)	Can be further specified in brackets	No
Pine resin		No
Plantain		No
Plastic waste (<i>specification of polymer</i>)	The specification of polymer must be added in brackets (e.g. Plastic waste (PA) or Plastic waste (PS))	Yes
Potatoes		No
Renewable electricity		No
Rice		No

List of material eligible for ISCC PLUS certification

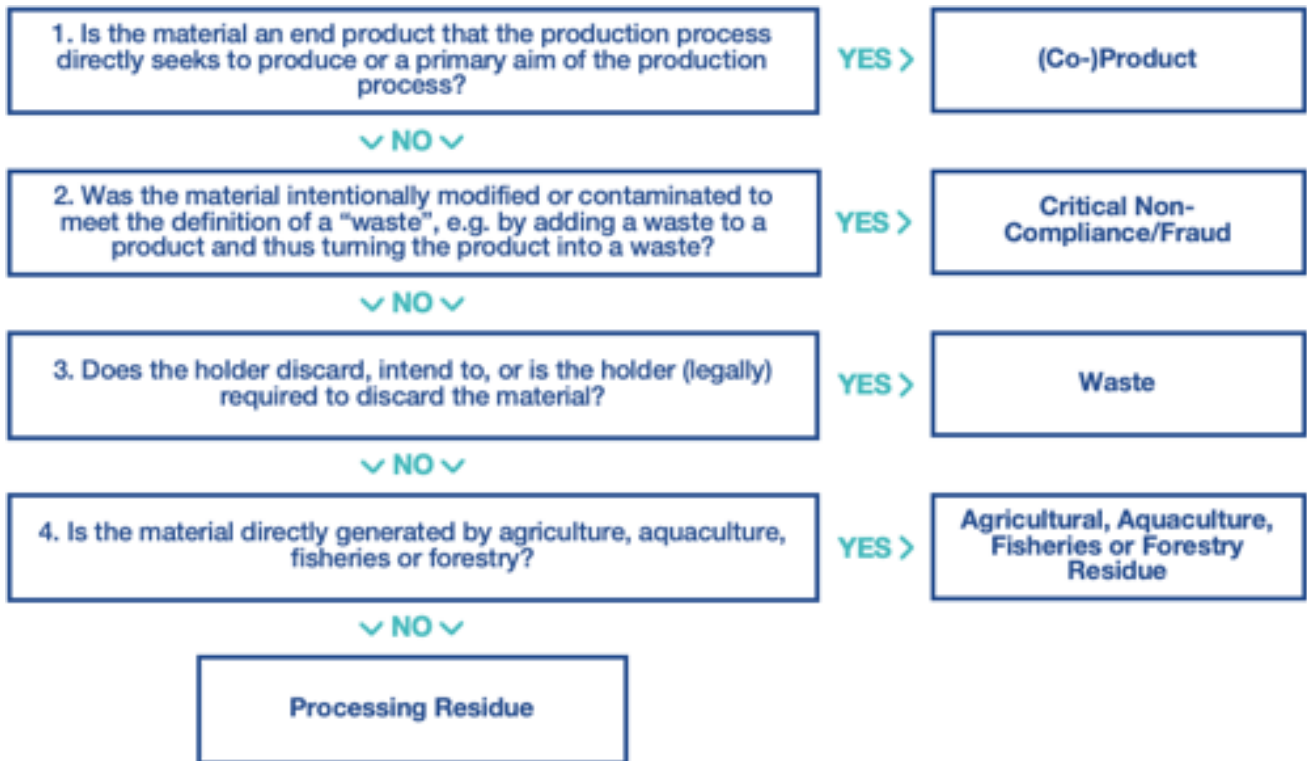
(07 March 2024)

Table 1: Raw material		
Declaration of material on ISCC PLUS certificate	Additional information	Can be classified as waste/residue under ISCC PLUS
Silicone waste	Pre and post-consumer silicone waste in form of rubber or pre-polymerised oil	Yes
Sludge from the water treatment of wet mixed plastic waste sorting	Containing food waste and contaminated paper	Yes
Slurry faecal sludge	The share of total solids is 5-15%	Yes
Spinach		No
Still bottoms and reaction residues		Yes
Strawberries		No
Timber (<i>specification</i>)	Must be further specified in brackets as soft or hard timber	No
Tomato		No
Used organic solvents, washing liquids and mother liquors		Yes
Vinasse (sugarcane)		No
Waste butane gas		Yes
Waste styrene ethylbenzene mixture		Yes
Waste textiles (<i>specification</i>)	Can be further specified in brackets (e.g. Waste textiles (apparel))	Yes
Zinc waste (<i>specification of source</i>)	The source from where zinc waste is recovered/collected must be specified. (e.g., Zinc waste (Die-casting industry wastes))	Yes

List of material eligible for ISCC PLUS certification

(07 March 2024)

Process to determine if a material is a waste or residue



Note: If evidence can be demonstrated to the auditor that competent national authorities have classified the respective material as a waste or residue in the particular case, e.g. by official decision that is not publicly available, the auditor must only assess steps 1 and 2 in the process above in the individual case.

List of material eligible for ISCC PLUS certification

(07 March 2024)

Table 2: Intermediate and final products	
Note: <ul style="list-style-type: none"> Depending on the raw material used at the beginning of the supply chain, the respective prefix “bio”, “circular”, “bio-circular” or “renewable-energy-derived” shall be indicated as explained above. Examples: Bio PET, Circular PP or Bio-circular PP. 	
Declaration of material on ISCC PLUS certificate	Additional information
1-decene	
1-dodecene	
2-(dimethylamino)ethanol	
2-ethylhexanol	
2-ethylhexanoic acid	
2-propylheptanol	
2,2-dimethyl butane	
3-ethyl-oxetane-3-methanol	
3-methyl-1,5-pentanediol	
5-ethyl-1,3-dioxane-5-methanol	
Acetaldehyde	
Acetic acid	
Acetic acid salts (<i>specification</i>)	The type of acetic acid salt must be specified (e.g. Acetic acid salt (Sodium acetate)). Only the part of the salt originating from certified acetic acid can be claimed as certified.
Acetone	
Acetone cyanohydrin	
Acetonitrile	
Acetylene	
Acrylamide	
Acrylated amine	
Acrylic acid	Can also be specified as “Crude acrylic acid (CAA)” or “High purity acrylic acid (HPAA)”
Acrylonitrile	
Acryloyloxyethyltrimethylammonium chloride	

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(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Adhesives	
Adipic acid	
Adipic acid, compd. with hexamethylenediamine	
Alcohol ethoxylates (<i>specification on number of carbon atoms</i>)	The number of carbon atoms must be specified in brackets (e.g. Alcohol ethoxylates (C12), Alcohol ethoxylates (C12-C15))
Alcohol ethoxypropoxylates (<i>specification on number of carbon atoms</i>)	The number of carbon atoms must be specified in brackets (e.g. Alcohol ethoxypropoxylates (C12))
Alcohol propoxylates (<i>specification on number of carbon atoms</i>)	The number of carbon atoms must be specified in brackets (e.g. Alcohol propoxylates (C12))
Aliphatic hydrocarbons (<i>specification of aliphatic hydrocarbons</i>)	Mixture of aliphatic hydrocarbons with similar number of carbon atoms. The types of aliphatic hydrocarbons must be specified in brackets (e.g., Aliphatic hydrocarbons (C10-C13), Aliphatic hydrocarbons (alkanes, C11-15))
Alkenes C9-C11, C10-rich	
Alkyl acetate (<i>specification of alkyl acetate</i>)	The type of alkyl acetate must be specified in brackets (e.g. Alkyl acetate (butyl acetate), Alkyl acetate (ethyl acetate))
Alkyl acrylate (<i>specification of alkyl acrylate</i>)	The type of alkyl acrylate must be specified in brackets (e.g. Alkyl acrylate (methyl acrylate), Alkyl acrylate (ethyl acrylate), Alkyl acrylate (ethylene-butyl acrylate), Alkyl acrylate (butyl acrylate) or Alkyl acrylate (2-ethylhexyl acrylate))
Alkyl amide (<i>specification</i>)	Can be further specified
Alkyl amine (<i>specification of alkyl amine</i>)	The type of alkyl amine must be specified in brackets (e.g. Alkyl amines (dimethylamine), Alkyl amines (monomethyl amine) or Alkyl amines (dimethyldodecyl amine))
Alkyl amine oxide	

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(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Alkyl benzene (<i>specification of alkyl benzene</i>)	The type of Alkyl benzene must be specified in brackets (e.g. Alkyl benzene (ethylbenzene), Alkyl benzene (linear alkyl benzene) or Alkyl benzene (heavy alkyl benzene))
Alkyl chloride (<i>specification of alkyl chloride</i>)	The type of alkyl chloride must be specified in brackets (e.g. Alkyl chloride (methylchloride) or Alkyl chloride (ethylene dichloride))
Alkyl methacrylate (<i>specification of alkyl methacrylate</i>)	The type of Alkyl methacrylate must be specified in brackets (e.g. Alkyl methacrylate (MMA)) MMA = methyl methacrylate
Alkyl phosphate esters (<i>specification</i>)	Can be further specified
Alkyl phosphinic acid salts	Can be further specified (e.g. Alkyl phosphinic acid salts (aluminium diethylphosphinate))
Alkyl sulfonate (<i>specification</i>)	Can be further specified
Alkyl sulphate salt (<i>specification</i>)	Can be further specified
Allyl acetate	
Allyl alcohol	
Allyl chloride	
Alpha olefins (<i>specification</i>)	The type of alpha olefins must be specified in brackets. The specification can also be a mixture of alpha olefins (e.g. Alpha olefins (1-tetradecene), Alpha olefins (mixture of 1- dodecene and 1-tetradecene)
Amino alcohols (<i>specification of amino alcohol</i>)	The type of amino alcohol must be specified in brackets (e.g. Amino alcohols (MEA) or Amino alcohols (TEA)) MEA = monoethanol amine TEA = triethanol amine

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Amino resin (specification)	The type of Amino resin can be further specified. (e.g. Amino resin (Melamine resin), Amino resin (Urea resin), etc.)
Ammonia	
Ammonium bicarbonate	
Ammonium nitrate (specification)	May include also other non-certified components, which can be specified in brackets, e.g. Ammonium nitrate (with Sulfur from natural calcium sulphate). The certified share is limited to the ammonium nitrate part of the product.
AMS	Alpha-methylstyrene
Amyl Cinnamic Aldehyde	
Anethole	
Aniline	
Aromatic hydrocarbons (specification of aromatic hydrocarbons)	Mixture of aromatic hydrocarbons with similar number of carbon atoms. The number of carbon atoms must be specified in brackets (e.g., Aromatic hydrocarbons (C6) or Aromatic hydrocarbons (C9-C10))
Aromatic polyphosphate (specification)	Can be further specified e.g. (Aromatic polyphosphate (Phosphoric trichloride, polymer with 1,3-benzenediol, phenyl ester))
Artificial grass / turf	
Aryl sulfonate (specification)	Can be further specified
Asphalt (specification)	The certified input must be further specified, only the part of the product from the certified inputs can be claimed under ISCC (e.g. Asphalt (Oil rosin))
Bakery products	
Benzaldehyde	

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Benzene	
Benzoic acid	
Benzoyl chloride	
Benzyl alcohol	
Benzyl chloride	
Betaines (<i>specification</i>)	Can be further specified in brackets
Beta pinene	
BHET	Bis(2-Hydroxyethyl) terephthalate
Bisphenol A dianhydride	
Bisulphite	
Bitumen	Only the actual share of ISCC certified sustainable input may be claimed as sustainable
Blood meal	
BPA	Bisphenol A
Brewers' (spent) grain	
Butadiene	
Butane	
Butanol	
Butanediol	
Butene (<i>specification of type of butene</i>)	The type of butene can be specified in brackets (e.g., Butene (1-butene), Butene (2-butene) or Butene (isobutene))
Butyl hydroperoxide	
Butyraldehyde	
C4 (<i>specification of type</i>)	Mixture of C4 hydrocarbons. The type of C4 can be further specified in brackets

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
	Specifications include for example, crude C4, hydro-treated C4, partially hydro-treated C4, raffinate 1 / C4R1 (C4 without butadiene), raffinate 2/C4R2 (C4 without butadiene and isobutylene), raffinate 3/C4R3
C4 oligomers (<i>specification of type</i>)	Mixture of C4 oligomers. The type of C4-oligomers can be specified in brackets (e.g. C4-oligomers (dodecane))
C5 (<i>specification of type</i>)	Mixture of C5 hydrocarbons. The type of C5 can be further specified in brackets Specifications include for example crude C5, mixed C5, hydro-treated C5, partially hydro-treated C5
C6 (<i>specification of type</i>)	Mixture of C6 hydrocarbons. The type of C6 can be further specified in brackets
C7 (<i>specification of type</i>)	Mixture of C7 hydrocarbons. The type of C7 can be further specified in brackets
C8 (<i>specification of type</i>)	Mixture of C8 hydrocarbons. The type of C8 can be further specified in brackets
Calcium ammonium nitrate	
Calcium carbonate	The input must originate from waste streams e.g., from paper sludge.
Caprolactam	
Caprolactone	
Carbon black	
Carbon fibres	
Carbon monoxide	
Carboxylic acid (<i>specification of carboxylic acid</i>)	The type of carboxylic acid can be specified in brackets (e.g. Carboxylic acid (lactic acid), Carboxylic acid (lauric acid), Carboxylic acid (stearic acid) or Carboxylic acid (valeric acid))

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Carboxylic acid anhydrides	The type of carboxylic acid anhydrides can be specified in brackets (e.g. Carboxylic acid anhydrides (phthalic anhydride))
Cassava chips	
Cassava residue	A processing residue that is obtained from Cassava or Cassava chips
Cellulose acetate	
Cellulose esters	
CGF	Corn gluten feed
CGM	Corn gluten meal
Char	Product from thermal treatment in low oxygen environment of hydrocarbon materials e.g. pyrolysis process of mixed plastic waste, possible raw material category: circular
Charcoal	Product of thermal treatment in low oxygen environment of biomass, e.g. wood or forestry residues, possible raw material categories: bio and bio-circular
Chlorine	
Chlorobenzene	
Cinnamaldehyde	
Coal	Co-product from pyrolysis of plastic waste
Coating / paint / varnish	
Copolyesters	
Copolymers (<i>specification of copolymer</i>)	The type of copolymer must be specified in brackets (e.g. Circular copolymer (SAN), Bio copolymer (SBR), Copolymer (copolymer wax)).

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
	Further copolymers are ABS, ASA, MABS, MBS, NBL, Phenol-formaldehyde, Resol, SBC, SBS, SSB, ESBR, SMMA, EVOH (ethylene vinyl alcohol) etc.
Cracker oil	
Crotonaldehyde	
Crystalline dextrose (monohydrate)	
Cumene	
Cyclohexane	
Cyclohexanol	
Cyclohexanedimethanol	
Cyclohexanone	
Cyclohexanone / Cyclohexanol mixture	
Di-tert-butylphenol derivatives (<i>specification</i>)	The type of Di-tert-butylphenol derivatives can be further specified in brackets (e.g. Di-tert-butylphenol derivatives (antioxidant 1076))
Dialkyl ether (<i>specification on number of carbon atoms of alkyl rests</i>)	The numbers of carbon atoms of alkyl rests must be specified in brackets, e.g. Dialkyl ether (C6, C18), Dialkyl ether (Diethylether) or Dialkyl ether (methyl tert-butyl ether, MTBE)
Diamine (<i>specification of diamine</i>)	The type of diamine can be specified in brackets (e.g. Diamine (4,4'-diaminodicyclohexylmethane), Diamines (hexamethylene diamine) or Diamines (2,4-toluene diamine))
Dichlorobenzene	
Dichlorodiphenyl sulfone	
Dicyclopentadiene	
DIPB (<i>specification of DIPB</i>)	Diisopropylbenzene, can be further specified (e.g. DIPB (para-DIPB))

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Diesel / FAME	Fatty acid methyl ester
Dihydroxybenzols (<i>specification of dihydroxybenzol</i>)	The type of Dihydroxybenzol must be specified in brackets (e.g. Dihydroxybenzols (hydroquinone))
Dimethyl carbonate	
Dimethylaminoethanol	
Dimethylaminoethyl acrylate	
Dimethylaminoethyl methacrylate	
Dinitrotoluene	
Dipentaerythritol	
Dissolving pulp	
Divinylbenzene	
Dried distillers' grains with solubles (DDGS)	
Dried glucose syrup	
EBS	Ethylenebis(stearamide)
EPDM	Ethylene propylene diene monomer, can be further specified
Epichlorohydrine	
Epoxy acrylate oligomer	
Epoxy resin (<i>specification of epoxy resin</i>)	The type of Epoxy resin can be specified in brackets (e.g., Epoxy resin (bisphenol A type))
Esterified fatty acids (<i>specification</i>)	Can be further specified in brackets. (e.g., Esterified fatty acids (2-Ethylhexyl oleate))
Esters (<i>specification of ester</i>)	The type of ester must be specified in brackets (e.g., Esters (benzyl benzoate) or Esters (neodecanoate))
Ester alcohols	
Ethane	

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Ethanol	
Ethanolamine	
Ethylene	
Ethylene carbonate	
Ethylene oxide	
EVA	Ethylene-vinyl acetate
Expandable polystyrene	
Expanded polystyrene (<i>specification of expanded polystyrene</i>)	Can be further specified
Fabrics / fibres / scrimms (<i>specification of fabrics / fi-bres / scrimms</i>)	Can be further specified (e.g. nonwovens)
Fatty acid ethoxylates	
Feather meal	
Feed / food protein concentrate	
Fertilizer	The input must originate from agricultural waste or resi-dues
Flour / meal	
Foils / films (<i>specification of type of polymer</i>)	The type of polymer must be specified in brackets (e.g. Film (PE))
Food / Beverage (<i>specification</i>)	The type of ISCC certified sustainable input must be specified in brackets (e.g. Food (almond), Beverage (or-ange))
Food glaze (<i>input material</i>)	The type of ISCC certified sustainable input must be specified in brackets (e.g. Food glaze (sunflower oil))
Formalin / formaldehyde / methanal	
Formate salts	

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Fragrance	Only the actual share of ISCC certified input may be claimed as sustainable.
Fructose	
Fructose-glucose syrup	
Furfuryl alcohol	
Fusel oil	
Furniture (<i>specification of ISCC certified input material</i>)	The ISCC certified input material must be specified in brackets (e.g. Furniture (rattan))
Gasoil	
Gasoline / Petrol	
Glass (<i>specification</i>)	Must be further specified e.g. (Glass (glass fibre))
Glucose	
Glucose syrup	
Gluten	
Glycerin derivative (<i>specification</i>)	The Glycerin derivative must be further specified in brackets (e.g. Glycerin derivative (reaction mass of 1,3-dioxan-5-ol and 1,3-dioxolan-4-ylmethanol) or Glycerin derivative (2,2-dimethyl-1,3-dioxolan-4-yl-methanol))
Glycidyl ether (<i>specification</i>)	The type of alcohol has to be specified in brackets
Glycols (<i>specification of glycol</i>)	Can be further specified (e.g. Glycol (diethylene glycol))
Glycol ethers (<i>specification of glycol ether</i>)	Can be further specified (e.g. Glycol ether (ethylene glycol monobutyl ether) or Glycol ether (PMA)) PMA = propylene glycol methyl ether acetate
Granulated husks	
HDI	Hexamethylene diisocyanate
HDPE	High-density polyethylene (recycling code 2)

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Hemp dust	
Hemp fibre	
Hexene	
HFCS	High fructose corn syrup
Hexyl Cinnamic Aldehyde	
Hexyldecanol	
Hydrocarbon resin (<i>specification of hydrocarbon resin</i>)	Includes synthetic hydrocarbon resins. The type of Hydrocarbon resin must be specified in brackets (e.g. Hydrocarbon resin (hydrogenated polycyclopentadiene resin), Hydrocarbon resin (aliphatic hydrocarbon resin) or Hydrocarbon resin (hydrogenated aliphatic hydrocarbon resin))
Hydrochloric acid	
Hydrogen	
Hydrogen chloride	
Hydrogen cyanide	
Hydrogen peroxide	
Hydrowax	
Hydroxyethyl methacrylate	
Hydroxytoluols / cresols (<i>specification of hydroxytoluol</i>)	The type of hydroxytoluol must be specified in brackets (e.g. Hydroxytoluols / cresols (meta cresol))
Insulation material (<i>specification of ISCC certified input material</i>)	The ISCC certified input material must be specified in brackets (e.g. Insulation material (polyisocyanurate))
IPA	Isopropyl alcohol, can be further specified as “High purity isopropyl alcohol (HPIPA)”.
IPDI	Isophorone diisocyanate
Isobutyltoluene	

List of material eligible for ISCC PLUS certification

(07 March 2024)

Table 2: Intermediate and final products	
Note: <ul style="list-style-type: none"> Depending on the raw material used at the beginning of the supply chain, the respective prefix “bio”, “circular”, “bio-circular” or “renewable-energy-derived” shall be indicated as explained above. Examples: Bio PET, Circular PP or Bio-circular PP. 	
Declaration of material on ISCC PLUS certificate	Additional information
Isononyl alcohol	
Isoprene	
Isosorbide	
Ketones (<i>specification</i>)	Can be further specified
Label material	
Lauro lactam	
LDPE	Low-density polyethylene (recycling code 4). Includes all types of LDPE such as linear low-density polyethylene (LLDPE)
LDX	Liquid dextrose
Lecithin	
Lignosulfonate salts (<i>specification of metal ion</i>)	The type of metal ion must be specified in brackets
Linear alkyl benzene sulfonic acid (<i>specification of linear alkyl benzene sulfonic acid</i>)	The type of Linear alkyl benzene sulfonic acid can be specified in brackets (e.g. Linear alkyl benzene sulfonic acid (4-C10-13-sec-alkyl derivs.))
Liquid biogenic CO ₂	
Liquid post-industrial CO ₂	Downstream usage as input material only applicable under ISCC PLUS, if requirements laid down in ISCC PLUS system document chapter 5.4. “Requirements for CO ₂ Certifications” are fulfilled.
LPG	Liquified petroleum gas
Lysine	
Maltose syrup	
Maltodextrin	
Margarine, refined	

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Masterbatches	Solid additive for plastic used for colouring plastics (colour masterbatch) or imparting other properties to plastics (additive masterbatch)
Meat meal	
Methacrylic acid	
Methane	
Methanol	
MDA	Methylenedianilin
MDI	Methylenediphenylisocyanate
MDI prepolymers	Methylenediphenylisocyanate prepolymers
MDPE	Medium-density polyethylene (recycling code 2)
Mechanically processed vegetable oil (<i>specification of vegetable</i>)	The type of vegetable must be further specified in brackets (e.g. Mechanically processed vegetable oil (olive))
Menthone	
Melamine	
Mixed xylenes	
Multi-functional monomers (<i>specification</i>)	Can be further specified. (e.g. Multi-functional monomers (esters, acrylate))
N methyl pyrrolidone	
Naphtha (<i>specification of processing</i>)	The type of processing can be specified in brackets (e.g., Naphtha (Fischer Tropsch) or Naphtha (Hydrothermal treatment))
Nitric acid	
Nitriles	
Nonene	
N,N-Dimethyl-1,3-propanediamine	

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Octanol	
Octene	
Octyldodecanol	
Organic peroxides (<i>specification</i>)	Can be further specified (e.g. Organic peroxides (Peracetic acid))
Oxo alcohols	
Oxo aldehydes	
PA	Polyamide
Packaging (<i>specification of polymer</i>)	Can include caps, closures, tubs or lids. The type of polymer must be specified in brackets and the type of packaging can be specified in brackets (e.g. Packaging (food boxes from PE) or Packaging (PE))
Palm kernel meal	
PAM	Polyacrylamide
PAN	Polyacrylonitrile
PAO (<i>specification of PAO</i>)	Polyalphaolefin, the type of PAO can be specified (e.g. PAO (1-dodecen) or PAO (amorphous)).
Papers and boards coated, laminated, printed	
Para-cumylphenol	
Paraformaldehyde	
Paramethoxyphenol	
Parrafin wax	
Pasta	
PB	Polybutene
PBT	Polybutylene terephthalate

List of material eligible for ISCC PLUS certification

(07 March 2024)

Table 2: Intermediate and final products	
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Declaration of material on ISCC PLUS certificate	Additional information
PC (<i>specification of PC</i>)	Polycarbonate, can be further specified in brackets (e.g. PC (Bisphenol-A-PC), PC (Isosorbide-PC))
PC blends	Polycarbonate blends
PE (<i>specification of PE</i>)	Polyethylene, can be further specified (e.g. PE (BOPE), PE (PE wax), BOPE = biaxially oriented polyethylene HDPE and LDPE can also be specified under PE
Pentaerythritol	
Pentaerythritol ester (<i>specification of pentaerythritol ester</i>)	The type of Pentaerythritol ester must be specified in brackets (e.g. Pentaerythritol ester (pentaerythritol triacrylate) or Pentaerythritol ester (pentaerythritol tetrapentanoate))
Pentaerythritol tetrapentanoate	
Pentadiene	
Pentane	
Pentene	
Pesto	
PET	Polyethylene terephthalate (recycling code 1)
PETG	Polyethylene terephthalate glycol-modified
Phenol	
Phenolic aldehyde	
Phthalimide	
Phthalate esters (<i>specification of type</i>)	The type of phthalate ester must be specified in brackets (e.g. Phthalate esters (PBT), Phthalate esters (PET), Phthalate esters (PETG) or Phthalate esters (BHET))
Phytonutrients	
PIA	Purified isophthalic acid

List of material eligible for ISCC PLUS certification

(07 March 2024)

Table 2: Intermediate and final products	
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Declaration of material on ISCC PLUS certificate	Additional information
Pipes	
Plastic (<i>bio material</i>) composites	The type of bio material must be specified (e.g. plastic cellulose fibre composite, plastic coffee grounds composite or plastic hemp dust composite)
Plastic <i>components / parts / products (specification of polymer)</i>	The <i>component / part / product</i> can be specified, and the type of polymer must be specified in brackets (e.g. Plastic housings for lighters (PE), Plastic glasses (PP, PE))
Plastic compounds (<i>specification of main polymer</i>)	Mixture of different polymers (plastics), masterbatches and fillers without chemical reaction The specification of main polymer(s) must be provided in brackets (e.g. Plastic compounds (PE))
Plasticizer (<i>specification of material for application</i>)	The material for application shall be specified in brackets (e.g. Plasticizer (for PVC))
PMMA	Polymethyl methacrylate
Polyacrylate (<i>specification of polyacrylate type</i>)	The type of polyacrylate must be specified (e.g. Polyacrylate (sodium))
Polyamine (<i>specification of polyamine</i>)	The type of polyamine must be specified in brackets (e.g. Polyamine (epichlorohydrine-dimethylamine))
Polyaryletherketone (<i>specification of polyaryletherketone</i>)	The type of Polyaryletherketone must be specified in brackets
Polyester (<i>specification</i>)	The type of polyester can be specified in brackets. (e.g. Polyester (Polyhydroxybutyrate))
Polyester acrylate (<i>specification</i>)	Backbone of the material is a polyester esterified with (meth)acrylated acids. The polyester acrylate can be further specified
Polyester acrylate oligomer	
Polyethers (<i>specification of polyether</i>)	The type of polyether must be specified (e.g. Polyether (polytetrahydrofuran), Polyether (polyoxymethylene) or Polyether (polyphenylene ether))

List of material eligible for ISCC PLUS certification

(07 March 2024)

Table 2: Intermediate and final products	
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Declaration of material on ISCC PLUS certificate	Additional information
Polyether acrylate (<i>specification</i>)	Backbone of the material is a polyether esterified with (meth)acrylated acids. The polyether acrylate can be further specified
Polyether polyol (<i>specification of polyether polyol</i>)	The type of polyether polyol must be specified (e.g. Polyether polyol (propoxylated glycerol))
Polyetherimide	
Polyethyleneimine ethoxylates	
Polyethylene glycol	
Polyethylene glycol ether (<i>specification</i>)	The type of Polyethylene glycol ether must be specified in brackets (e.g. Polyethylene glycol ether (polyethylene glycol methyl ether))
Polyimide (<i>specification of polyimide</i>)	The type of Polyimide must be specified in brackets
Polyisocyanurates (<i>specification of ISCC certified input materials</i>)	The ISCC certified inputs can be specified in brackets
Polyisoprene	
Polylactic acid	Polylactic acid (recycling code 7)
Polyketone (<i>specification of polyketone</i>)	The type of Polyketone must be specified in brackets
Polymer foam (<i>specification of type of polymer</i>)	The type of polymer must be specified in brackets (e.g. Foam (PE), Foam (polyurethane))
Polyols (<i>specification of polyol</i>)	The type of polyol must be specified (e.g. Polyol (pentaerythritol))
Polyol ester (<i>specification</i>)	Can be further specified in brackets
Polyethylene glycol ether carboxylic acids	The type of Polyethylene glycol ether carboxylic acid must be specified in brackets (e.g. Polyethylene glycol ether carboxylic acid (polyethylene glycol methyl ether acetic acid))
Polysulfone (<i>specification if needed</i>)	Can be further specified (e.g. Polysulfone (polyphenylsulfone))

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Polyurethane acrylate (<i>specification</i>)	Backbone of the material is polyurethane esterified with (meth)acrylated acids. The polyurethane acrylate can be further specified
(Poly)vinyl alcohol	
Polyvinyl butyral	
Polyvinylidene dichloride	also known as Poly(1,1-dichloroethene)
Polyvinylidene difluoride	
Potassium carbonate (K ₂ CO ₃)	
Potassium hydroxide (KOH)	
Potassium sorbate	
PP (<i>specification of PP</i>)	Polypropylene (recycling code 5), can be further specified (e.g. PP (cast polypropylene (CPP)), PP (BOPP), PP (OPP), PP (PP wax)) BOPP = biaxially oriented polypropylene OPP = oriented polypropylene
PPS	Polyphenylene sulfide
Primary alcohols (<i>specification on number of carbon atoms</i>)	The number of carbon atoms must be specified in brackets (e.g. Primary alcohols (C12), Primary alcohols (C12-C15))
Processed hazelnuts (<i>specification of processing</i>)	The type of processing can be further specified in brackets
Processed oats (<i>specification of processing</i>)	The type of processing can be further specified in brackets
Processed tomato (<i>specification of processing</i>)	The type of processing can be further specified in brackets
Propane	
Propionaldehyde	

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Propylene	
Propylene oxide	
PS	Polystyrene (recycling code 6)
PTA	Purified terephthalic acid
PU	Polyurethane, can be further specified (e.g. PU (TPU)) TPU = thermoplastic polyurethane
PVAc	Polyvinyl acetate
PVC	Polyvinylchloride (recycling code 3)
Pygas	
Pyridine	
Pyrolysis ash	Non-carbon part of solid pyrolysis co-products
Pyrolysis gas	Gaseous products of the pyrolysis process
Pyrolysis oil (<i>specification</i>)	Liquid products of the pyrolysis process. The Pyrolysis oil can be further specified in brackets
Recycled carbon fuels	
Refinery offgas	
Residual oil (specification)	The material can be further specified (e.g., Residual oil (Treated Deasphalted oil), Residual oil (Slurry oil)) High boiling point fraction resulting from, hydrotreating / FCC cracking / etc. of a certified input material, e.g. pyrolysis oil
RGP	Refinery grade propylene, mixture of propylene and propane
Rubber (specification)	Can be a synthetic rubber, silicone rubber or a combination of natural and synthetic rubber. The type and/or combination rubber must be further specified (e.g. Rubber (isoprene rubber), Rubber (butadiene

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
	rubber), Rubber (natural rubber/isoprene rubber), Rubber (silicone rubber)
Rubber compound powder	Product from the processing of end-of-life tyres contain-ing natural and synthetic rubber
Rubber compound sheets	The rubber compound sheets must be an intermediate made from certified tire ingredients (e.g. rubber, copoly-mer) to produce tires.
Rubber hoses	
Rum	
SAP	Superabsorbent polymer
Saturated hydrocarbons (<i>specification of saturated hydrocarbons</i>)	Mixture of saturated hydrocarbons with similar number of carbon atoms. The number of carbon atoms must be specified in brackets (e.g. Saturated hydrocarbons (C14-18) or Saturated hydrocarbons (C10-C13))
Semolina	
Sheets	
Silicon dioxide (circular)	The silicon dioxide must come from biogenic sources, e.g. from the ash of biogenic materials like rice husks
Sleeves	
SLES	Sodium lauryl ether sulphate
Sodium benzoate	
Sodium cyanide	
Sodium chlorate	Renewable sodium chlorate from electrolysis processes
Sodium hydroxide (NaOH)	Renewable sodium hydroxide from electrolysis pro-cesses
Sodium hypochlorite	Renewable sodium hypochlorite from electrolysis pro-cesses

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Sodium silicate	The sodium silicate must come from biogenic sources, e.g. from the ash of biogenic materials like rice husks
Solvent naphtha	
Sorbic acid	
Sorbitol	
Sorted recovered plastics (<i>specification of the polymer</i>)	The sorted recovered plastics must originate from mixed plastic waste/mixed waste plastic. The main component (type of polymer) of the intermediate can be further specified.
Starch	
Stearic acid salts (<i>specification of stearic acid salt</i>)	The type of stearic acid salt must be specified (e.g. Stearic acid salt (calcium stearate)). Only the part of the salt originating from certified stearic acid can be claimed as certified.
Styrene monomer	
Syngas (<i>specification of carbon monoxide and hydrogen ratio</i>)	Syngas is composed of carbon monoxide and hydrogen. The ratio must be specified in brackets, e.g. Syngas (X % carbon monoxide, Y % hydrogen)
Tall oil (distilled)	
TDI	Toluene diisocyanate
Terephthalate esters (<i>specification</i>)	The type of terephthalate ester must be specified in brackets (e.g. Terephthalate esters (DMT) DMT = Dimethyl terephthalate
Terephthalic acid	
Terephthalic acid salts (<i>specification of salt</i>)	The type of Terephthalic acid salt can be specified (e.g. Terephthalic acid salts (calcium terephthalate)). Only the part of the salt originating from terephthalic acid can be claimed as certified

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Terpenes (<i>specification of terpene</i>)	Specification according to the type of terpenes can be provided (e.g. Terpenes (pinene)). This entry can also be used for terpenic resins. In this case a specification of the terpenes, on which the resin is based, can be provided.
Tetrahydrofuran	
Tetra alkyl ammonium salt (<i>specification</i>)	Can be further specified
Toluene	
Toluene/ xylenes C7-C8 mix	
TPE	Thermoplastic elastomer
Trichloroethane	
Trimethylolpropane	
Turpentine	
Tires	
Unsaturated hydrocarbons (<i>specification of unsaturated hydrocarbon</i>)	Mixture of unsaturated hydrocarbons with similar number of carbon atoms. The number of carbon atoms must be specified in brackets (e.g. Unsaturated hydrocarbons (C6), Unsaturated hydrocarbons (Alkenes C9-C11-rich) or Unsaturated hydrocarbons (C9-C10))
Urea	
Urea ammonium nitrate	
Urethane acrylate oligomer	
Urethane methacrylate oligomer	
VAM	Vinyl acetate monomer
VCM	Vinyl chloride monomer
Vegetable oil ethoxylates (<i>specification of vegetable</i>)	The type of vegetable must be specified in brackets
Vinylidene fluoride	

List of material eligible for ISCC PLUS certification

(07 March 2024)

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Declaration of material on ISCC PLUS certificate	Additional information
Virgin sugar cane honey	
Wax	E.g. Wax (sunflower)
Wood fibre boards/ wood particle boards	
Wood vinegar	
Xylenols (<i>specification of isomer</i>)	The type of xlenol can be further specified in brackets
Xylenes (<i>specification of xylene</i>)	The type of xylene must be specified in brackets (e.g. Xylenes (para-xylene))
Zinc oxide	