



Update of ISCC EU System Documents

Overview of changes

Date: 01 February 2024, v1.1

Update of the ISCC EU System Documents – High-level overview of main changes

- The ISCC EU System Documents have been updated according to the requirements of the Implementing Regulation (EU) 996/2022 on rules to verify sustainability and greenhouse gas emissions saving criteria and low indirect land-use change-risk criteria
- The new ISCC EU System Documents have been approved by the European Commission and are applicable from 01 January 2024.
- Furthermore, relevant requirements from previous ISCC system updates, from the ISCC Terms of Use and Terms of Certification* and other relevant operational adjustments have been integrated
- The following slides provide a high-level overview of the main changes
- For further details please see the detailed summary of changes at the beginning of each updated ISCC EU System Document (available at <https://www.iscc-system.org/certification/iscc-documents/iscc-system-documents/>)

ISCC EU 102 “Governance” (v4.1) – Overview of changes*

- **Integration of requirements from the ISCC Terms of Use and Terms of Certification**
- **Extended requirements for transparency of the ISCC website**
- **Extended reporting requirements for scheme in the framework of the EU reporting**
- **Addition of whistleblower reports that can anonymously be submitted via a dedicated whistleblower tool**
- **Specification and more examples for non-conformities**
- **Specified information on the suspension and withdrawal of certificates**
- **Adjustment and specification of Integrity Programme (e.g. unannounced integrity assessments, objectives for integrity assessments at the office of the certification body, witness audits)**

ISCC EU 103 “Requirements for Certification Bodies and Auditors” (v4.1) – Overview of changes*

- **Integration of requirements from the ISCC Terms of Use and Terms of Certification**
- **Accreditation and recognition requirements¹**
- **Duty of certification bodies to submit relevant information to Member State authorities upon request**
- **Guidance on professional integrity and conflict of interest**
- **Adjustment on the decision process for certificate decisions**
- **Adjustment on the required level of assurance for audits (limited and reasonable assurance)**
- **New ISCC HUB: managing registration and status of certificates by CB, changes to CB’s data**

ISCC EU 201 “System Basics” (v4.1) – Overview of changes*

- **Integration of requirements from the ISCC Terms of Use and Terms of Certification and System Updates**
- **Duty of system users to cooperate with the European Commission and the competent authorities of Member States, including granting access to to the premises and making available all requested information**
- **Documentation must be kept for at least five years or longer, when required by relevant national authorities**
- **Adjusted information requirements for registration of new system users**
- **Specification of the role of the ISCC contact person designated by a system user**
- **Addition of the new certificate status “terminated” referring to a certificate that was prematurely but voluntarily cancelled upon request by the system user**
- **Updated information requirements for audit reports and summary audit reports**
- **Provisions to cover the ISCC HUB**

ISCC EU 202-1 “Agricultural Biomass: ISCC Principle 1” (v4.1) – Overview of changes*

- **Compliance with ISCC Principle 1 and all immediate requirements of ISCC Principles 2-6 when signing the self-declaration for the first time**
- **Updated approach for compliance with the essential soil management or monitoring practices for agricultural waste and residues**
- **Amended requirements for grasslands**

ISCC EU 202-5 “Waste and Residues” (v4.1) – Overview of changes*

- **Specification to differentiate processing residues from waste**
- **Waste and residue materials must be registered into the Union database at the point of origin**
- **Clarification that it is the responsibility of the auditor to determine if a material meets the definition of waste or residue at the point of origin**
- **Amendment of the flow chart describing the process to determine if the material is a waste or residue**
- **Auditor is authorized to take samples of materials and have them analysed by an independent laboratory if there are reasonable doubts about the nature of the declared waste and residue**

ISCC EU 203 “Traceability and Chain of Custody” (v4.1) – Overview of changes* (I)

- **Integration of requirements from the ISCC Terms of Use and Terms of Certification and System Updates**
- **Adjustment of required information for sustainability declarations/PoS, including country of fuel production, waste or animal by-product permit number (if applicable)**
- **Addition of information and requirements on forest sourcing areas¹**
- **Provisions for points of origin, including**
 - **Auditor is authorized to take samples of materials and have them analysed by an independent laboratory if there are reasonable doubts about the nature of the declared waste and residue**
 - **Sampling of points of origin for waste and residues: threshold for sampling was adjusted to 5 metric tons (or less than 60 metric tons per year)**

ISCC EU 203 “Traceability and Chain of Custody” (v4.1) – Overview of changes* (II)

- The requirements for central offices for points of origin of waste and residues are aligned with the certification requirements for collecting points
- Provisions for collecting points/central offices for waste/residues, including:
 - Clarification of the role and requirements of dependent collecting points and external storage facilities
 - Sampling of dependent collecting points and external storage facilities used by collecting points and central offices (w/r) is not possible. All audits of these facilities must be on-site.
 - Audit of all mass balances of dependent collecting points/external storage facilities
- Biogas/biomethane:
 - Transfer of sustainability characteristics from biomethane to bio-LNG on mass balance basis
 - Provisions for further processing of biomethane, e.g. into biomethanol
 - Documentation of biomethane traded via the gas grid by verification of contracts that cover the respective amounts of biomethane

ISCC EU 203 “Traceability and Chain of Custody” (v4.1) – Overview of changes* (III)

- **Additional information for energy producers using biomass fuels or bioliquids**
- **Mandatory surveillance audits for high-risk supply chains:**
 - **Apply for elements handling waste/residues and waste/residues-based products in biofuels and bioliquids supply chains (not mandatory for biomass fuel supply chains)**
 - **Surveillance audits have to be conducted on-site**
- **Verification of sustainability declarations during audits based on random and risk-based sample**
- **Provisions regarding the Union database, including:**
 - **Auditors must verify that information entered into the database are consistent with audited data in the quantity bookkeeping, sustainability declarations etc. (deviations have to be flagged and may be considered as major non-conformity)**
 - **For first gathering points, central offices and collecting points: List of supply base must be registered in the database**

ISCC EU 203 “Traceability and Chain of Custody” (v4.1) – Overview of changes* (IV)

- **Mass balance:**
 - **Mass balance starting date should be aligned with the four quarters of the year (or with the calendar year for 12-months periods). Alternative dates possible if applied consistently**
 - **Specification that a mass balance can be applied for materials that can be considered being part of a mixture (conditions for mixture included)**
 - **Specification of conditions to consider materials as belonging to the same product group**
 - **Mass balancing of gaseous fuels with an interconnected infrastructure to be complemented by Union database (i.e. sustainability characteristics can only be assigned to consignments of gas that have been registered in the Union database¹)**
 - **Update of the scenarios to assign sustainability characteristics to outgoing batches of material**

ISCC EU 203 “Traceability and Chain of Custody” (v4.1) – Overview of changes* (V)

- **Co-processing:**

- The detailed requirements for co-processing are laid down in the ISCC Guidance document 203-1 “Guidance for the Certification of Co-Processing”¹
- The guidance document was updated to reflect the requirements of Delegated Regulation (EU) 2023/640 on the methodology to determine the share of biofuel and biogas for transport, produced from biomass being processed with fossil fuels in a common process

ISCC EU 205 “Greenhouse Gas Emissions” (v4.1) – Overview of changes* (I)

- Outdated references removed and replaced with references to Implementing Regulation (EU) 2022/996
- Additional criteria from Implementing Regulation (EU) 2022/996 added
- Changes to chapter on emissions for extraction and cultivation (e_{ec})
 - Added specifications for emissions from storage
 - Adjusted specifications for $Em_{electricity}$
 - Added specifications for emissions from neutralization of fertilizer
 - Amended calculation method of N_2O emissions.
 - Amended calculation method for N input in crop residues

ISCC EU 205 “Greenhouse Gas Emissions” (v4.1) – Overview of changes* (II)

- **Changes to chapter on emission savings from soil carbon accumulation via improved agricultural management (e_{sca})**
 - General provisions
 - Calculation approach
 - Field measurement and sampling rules
 - Modelling approach and soil models
 - Rules for previously engaged operators
- **Minor changes to chapters emissions from processing (e_p), emissions from transport and distribution (e_{td}), emission savings from CO₂ capture and replacement (e_{ccr}) and CO₂ capture and geological storage (e_{ccs})**
- **Adjustments of documentation and verification requirements based on Implementing Regulation (EU) 2022/996**
- **Update of EFs in Annex I and removal of values covered by IR 2022/996**



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