



# **ISCC PLUS SYSTEM STRUCTURE AND OVERVIEW OF ISCC PLUS DOCUMENTS**

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## 1. ISCC PLUS System Documents

The requirements of the ISCC PLUS system are described in the ISCC PLUS System Documents. These documents must be applied by all participants in the certification system, i.e. companies in supply chains using the ISCC PLUS System and Certification Bodies (CBs) cooperating with ISCC. If required, ISCC may issue Guidance Documents to further specify certification requirements. If ISCC receives information about potential non-compliance with the ISCC System Documents, the System User and/or the CB shall be obliged to immediately demonstrate compliance and to provide all evidence required to verify compliance to ISCC.

*Requirements*

The System Document *ISCC PLUS 102 - Governance* lays down the general principles that govern the global ISCC PLUS system. It specifies the goals and internal structure of ISCC, as well as the relationship between ISCC and its stakeholders.

*Governance*

The System Document *ISCC PLUS 103 – Requirements for Certification Bodies and Auditors* specifies the requirements for CBs to be allowed to conduct certifications under the ISCC PLUS standard and, thus, duties of CBs cooperating with ISCC and performing certification services according to ISCC. Furthermore, it lays down the requirements and necessary qualifications for auditors conducting ISCC PLUS audits.

*Requirements for certification bodies and auditors*

The structure and fundamentals of the ISCC PLUS system is outlined in the System Document *ISCC PLUS 201 – System Basics*. It describes the different participants of the system and explains the different elements of the supply chain. Furthermore, it describes the processes of registration and certification, along with the requirements for the issuance and validity of ISCC PLUS certificates.

*System basics*

Traceability along supply chains is a main criterion of ISCC. The System Document *ISCC PLUS 203 – Traceability and Chain of Custody* specifies all requirements to ensure traceability and describes the different possible chain of custody options.

*Traceability and chain of custody*

Risk management is an integral part of the ISCC PLUS system. In order to credibly and reliably ensure the fulfilment of the certification system requirements, ISCC defines procedures and specific indicators for risk assessment and management. Further information is outlined in System Document *ISCC PLUS 102 – Governance* and System Document *ISCC PLUS 204 – Risk Management*.

*Risk management*

The ISCC PLUS and ISCC EU certification systems are widely harmonised. Within this framework, ISCC PLUS incorporates certain core certification requirements that are also part of the ISCC EU system. As a result, specific ISCC EU System Documents are applicable to the ISCC PLUS system.

*Documents and normative references*

On 1 July 2025, ISCC PLUS published a new set of standalone documents to enable more independent operation between the ISCC PLUS and ISCC EU

*ISCC PLUS standalone documents*

systems. These documents are already valid and will become mandatory from 1 January 2027 (after an 18-month transition period). During this period, both the current ISCC PLUS System Documents and the newly published standalone documents may be used, depending on the System User's readiness to adopt them.

Table 1 provides an overview of the normative ISCC PLUS System Documents based on the new set of standalone documents.

System Document	Version	Description
<b>ISCC PLUS 102 – Governance</b>	1.1	Multi-stakeholder organisation and processes of ISCC, quality and risk management, Integrity Programme, non-conformities and sanctions, complaints, appeals and arbitration.
<b>ISCC PLUS 103 – Requirements for Certification Bodies and Auditors</b>	1.1	General requirements, duties and responsibilities of certification bodies, requirements and qualifications for auditors conducting ISCC PLUS audits.
<b>ISCC PLUS 201 – System Basics</b>	1.1	Key features of ISCC PLUS, participants in supply chains, overview of certification requirements, registration and certification processes.
<b>ISCC EU 202-1– Agricultural Biomass: ISCC Principle 1</b>	4.1	ISCC Principle 1 on the protection of land and monitoring of soil quality and carbon.
<b>ISCC EU 202-2 – Agricultural Biomass: ISCC Principles 2-6</b>	4.1	ISCC Principles 2-6 on environmental agricultural practice, safe working conditions, compliance with human and labour rights and health and safety, compliance with applicable laws and relevant international treaties, good management practice.
<b>ISCC EU 202-3 – Forest Biomass: ISCC Principle 1</b>	1.0	Sustainability criteria for forest biomass, sustainable harvesting on national and management level, Land-Use, Land-Use Change and Forestry (LULUCF) Criteria.
<b>ISCC EU 202-4 – Forest Biomass: ISCC Principles 2-6</b>	1.0	Sustainability Principles 2-6 on environmental forest practice, safe working conditions, compliance with human and labour rights and health and safety, compliance with applicable laws and relevant international treaties, good management practice.

<b>ISCC PLUS 202-5 – Waste and Residues</b>	1.1	Regulatory framework and definitions, raw material category, recycling, verification process, waste streams under ISCC PLUS.
<b>ISCC EU 202-6 – RFNBO and RCF</b>	1.4	Certification requirements for feedstocks for renewable liquid and gaseous fuels of non-biological origin, specific requirements for chain of custody and GHG saving methodologies.
<b>ISCC PLUS 203-1 – Traceability</b>	1.1	Audit and information requirements for sustainability declarations, certification requirements for individual supply chain elements, group certification.
<b>ISCC PLUS 203-2 – Chain of Custody</b>	1.1	Chain of custody options and respective requirements.
<b>ISCC PLUS 204 – Risk Management</b>	1.0	Risk assessment and management for Certification Bodies and System Users.
<b>ISCC EU 205 – Greenhouse Gas Emissions</b>	4.1	Application, calculation and verification methodology for greenhouse gas emissions
<b>ISCC EU 205-1 – RFNBO and RCF – Greenhouse Gas Emissions</b>	1.4	Calculation and verification methodology for greenhouse gas emissions of RFNBOs and RCFs.

*Table 1: Overview of ISCC PLUS System Documents*

To ensure clarity on the applicable requirements during the transition period, Table 2 lists all ISCC PLUS and ISCC EU System Documents valid for the ISCC PLUS system during this time, along with their respective versions.

<b>System Document</b>	<b>Version</b>	<b>Description</b>
<b>ISCC EU 102 – Governance</b>	4.1	Multi-stakeholder organisation and processes of ISCC, quality and risk management, Integrity Programme, complaints, appeals and arbitration.
<b>ISCC EU 103 – Requirements for Certification Bodies and Auditors</b>	4.0	General requirements, duties and responsibilities of certification bodies, requirements and qualifications for auditors conducting ISCC audits.

<b>ISCC EU 201 – System Basics</b>	4.1	Key features of ISCC, overview of certification requirements, participants in supply chains, registration and certification processes and issuance of certificates and Summary Audit Reports.
<b>ISCC PLUS</b>	3.4.2	Defines the rules and structure of the ISCC PLUS certification system, supplementing the ISCC EU System Documents. Outlines PLUS-specific requirements for traceability, chain of custody, and documentation.
<b>ISCC EU 202-1– Agricultural Biomass: ISCC Principle 1</b>	4.1	ISCC Principle 1 on the protection of land and monitoring of soil quality and carbon.
<b>ISCC EU 202-2 – Agricultural Biomass: ISCC Principles 2-6</b>	1.1	ISCC Principles 2-6 on environmental agricultural practice, safe working conditions, compliance with human and labour rights and health and safety, compliance with applicable laws and relevant international treaties, good management practice.
<b>ISCC EU 202-3 – Forest Biomass: ISCC Principle 1</b>	1.0	Sustainability criteria for forest biomass, sustainable harvesting on national and management level, Land-Use, Land-Use Change and Forestry (LULUCF) Criteria.
<b>ISCC EU 202-4 – Forest Biomass: ISCC Principles 2-6</b>	1.0	Sustainability Principles 2-6 on environmental forest practice, safe working conditions, compliance with human and labour rights and health and safety, compliance with applicable laws and relevant international treaties, good management practice.
<b>ISCC EU 202-5 – Waste and Residues</b>	4.1	Regulatory framework and definitions, verification guidance regarding whether materials meet the definition of waste and residues.
<b>ISCC EU 202-7 – Low iLUC Risk Feedstocks</b>	1.1	Measures and verification requirements for low iLUC risk feedstocks, additional biomass production through cultivation on unused land and additional yield increase.
<b>ISCC EU 204 – Risk Management</b>	4.1	Explains how the ISCC risk management process is applied to all ISCC activities and how identified risks affect ISCC audits.

<b>ISCC EU 205 – Greenhouse Gas Emissions</b>	4.1	Application, calculation and verification methodology for greenhouse gas emissions.
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*Table 2: Overview of ISCC documents in effect during the 18-month transition period*

## 2. ISCC PLUS Guidance Documents

The guidance documents provide further details for the certification of particular materials or processes, supplementing the ISCC System Documents. Table 3 provides an overview of the guidance documents applicable to ISCC PLUS. ISCC may revise them, especially to incorporate adjusted regulative requirements.

*Guidance documents*

### ISCC PLUS Guidance Documents

ISCC Guidance document – Algae Cultivation

ISCC Guidance Document – Audit Guidelines for the Auditing of ISCC Certification Systems

ISCC Guidance Document – Co-Processing Requirements

ISCC Guidance Document – Deliveries of Biofuels to Japan

ISCC Guidance Document – Independent Smallholders

ISCC Guidance Document – Logos and Claims

ISCC Guidance Document – Non-Conformities and Sanctions of System Users and CBs

ISCC Guidance Document – Short Rotation Coppice (SRC)

ISCC Guidance Document – Waste and Residues from Food and Food Processing

ISCC Guidance Document – Waste and Residues from Palm Oil Mills

ISCC Guidance Document – Wastewater from Ship Transport

ISCC Guidance Document – Wild Collection of Shea

ISCC PLUS Guidance Document – Ocean-bound Plastic

*Table 3: Overview of Guidance Documents applicable to ISCC PLUS*

### 3. ISCC PLUS Add-on Documents

ISCC Add-on documents set out additional requirements that System Users within the ISCC PLUS System may adopt on a voluntary basis. If a System User chooses to include an Add-on in their certificate, the Add-on is considered supplementary to the ISCC PLUS System Document, and compliance with all requirements specified therein becomes mandatory. Table 4 provides an overview of the Add-on documents applicable to the PLUS System. ISCC may revise them, especially to incorporate adjusted regulative requirements.

*Add-on documents*

#### ISCC PLUS Add-on Documents

ISCC Add-on – Electricity and Heat from Biogas Plants

ISCC Add-on – EU Deforestation Regulation (EUDR)

ISCC Add-on – Food Security Standard (FSS)

ISCC Add-on – Non GMO Food Feed

ISCC Add-on – Non GMO Technical Markets

ISCC PLUS Add-on – GHG Emissions

ISCC PLUS Add-on – EN 15343

ISCC PLUS Add-on – Low ILUC Risk Feedstock Certification

*Table 4: Overview of Add-on Documents applicable to ISCC PLUS*

### 4. ISCC PLUS Supporting Documents

The ISCC audit procedures are based on the requirements laid down in the ISCC System Documents. The auditor must complete the audit procedures to prove evidence of compliance of a System User with the requirements. System Users can use the audit procedures to conduct their internal audits and assessments, for internal trainings or to prepare for an audit. The application of the audit procedures for such purposes is voluntary but recommended. The following audit procedures exist:

*Audit Procedures*

- > Audit Procedure “Farm/ Plantation”
- > Audit Procedure “Forest Sourcing Area”
- > Audit Procedure “Chain of Custody”

Several forms, templates and lists are available to support with the fulfilment of the ISCC PLUS criteria. All documents are available on the ISCC website.

*Further documents*

## ISCC PLUS Forms, Templates and Checklists to Facilitate the Registration and Certification Process

Lists of Materials eligible for Certification

Document Checklists for the Audit Preparation

Audit Procedures for all relevant Elements of the Supply Chain

Self-declarations ISCC PLUS (depending on the scopes or materials)

Template for Land-use-Change (LUC) Statement and Biodiversity Assessment

Template for ISCC PLUS Sustainability Declarations (and Guidance Document for successfully to filling out the Sustainability Declaration)

ISCC PLUS Certificate Template (and Guidance Document for successfully filling out the ISCC PLUS Certificate)

Summary Audit Report Template

*Table 5: Supporting ISCC PLUS Forms and Checklists*

The latest versions of all ISCC PLUS Documents (e.g. ISCC PLUS System Documents, Guidance Documents, Add-on Documents), as well as audit procedures, templates and checklists, are available on the ISCC website. The original ISCC PLUS Documents are in English. All ISCC PLUS Documents, audit procedures, templates and checklists can be identified by the version number and date. The ISCC PLUS System Documents include a summary of changes made to previous versions.

*Documents available on the ISCC Website*