

Equivalence Assessment of the Dutch Manure System

ISCC has conducted an equivalence assessment of the Dutch manure system against the ISCC requirements for waste and residue materials. According to [ISCC Document 202-5 “Waste and Residues”](#), ISCC can recognise the equivalence of existing systems operated by governmental authorities that ensure compliance with the waste and residue requirements under ISCC. Equivalence of such systems must be assessed and approved by ISCC.

The Dutch manure system is a system used by public authorities in the Netherlands to regulate the handling of manure. Under the Dutch manure system, all deliveries of manure are registered in a central database and can thereby be supervised by the competent authorities. The system contains relevant information on Points of Origin, collectors and other economic operators handling manure, including relevant documentation such as manure quantities. If an ISCC-certified Collecting Point is handling transactions of manure within the Dutch manure system, the ISCC Auditor can access the central database to verify compliance with several ISCC requirements.

Based on the findings of the equivalence assessment, ISCC has come to the conclusion that the Dutch manure system is a system operated by governmental authorities that demonstrates compliance with several requirements under ISCC. Particularly, the system ensures:

- The traceability of manure from the collecting point back to the point of origin and the respective licenses of the operators.
- The correct classification of the material.
- The correct determination and documentation of manure quantities.

If the auditor can fully verify compliance with the above requirements during the audit, the respective Collecting Point does not have to receive and manage self-declarations from the supplying Points of Origin. In addition, a risk-based auditing of the Points of Origin as part of the certification process of the Collecting Point is generally not required (unless there is an indication of non-conformity or fraud). This applies irrespective of the amount of manure generated by the Point of Origin.

However, the Dutch manure system does not authorise auditors from certification bodies, staff of ISCC and inspectors from national bodies to conduct on-site

examinations also at Points of Origin if required. This may be required, for instance, to verify the claims made by the Collecting Point. Such an authorisation must be granted by the Points of Origin explicitly, e.g. as part of the contractual agreement with the certified Collecting Point. This means, for all Points of Origin, it must be ensured that auditors from Certification Bodies, staff of certification schemes and inspectors from national bodies (if applicable) are allowed to conduct on-site examinations to verify whether the relevant ISCC requirements for Points of Origin are met (if required).

Collecting Points using the Dutch manure system still need to become certified individually . Auditors must explicitly indicate in the ISCC audit procedures if the certified Collecting Point is registered with and handling manure within the Dutch manure system and how the authorisation for third parties to access the Point of Origin is granted (e.g. as part of a contractual agreement with the certified Collecting Point).