



ISCC 203 Requirements for Traceability

Requirements for Traceability

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Requirements for Traceability

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1 Introduction

According to ISO the term traceability describes the possibility, to trace production, use or location of a certain element. For final products this can cover the origin of material and parts as well as the production history. Traceability does not only cover the basic requirements that products can be traced back and forth throughout the supply chain from origin to the point of final delivery but also the possibility to specify what their properties are, e.g. what they are made from and how they have been processed. The properties of relevance are the sustainability characteristics which are an important element of a mass balance and traceability system and are assigned to consignments of sustainable products. Sustainability characteristics include the evidence that a product is sustainable, the recognised voluntary scheme, a description of the raw material or product, related greenhouse gas emissions (GHG) and the country of origin of the feedstock except for bioliquids (cf. Article 7a (1)(a) of the Fuel Quality Directive). At any stage of the sustainable supply chain there must be evidence of compliance with the Directive's criteria and a statement that products were obtained in a way that complies with the Directive's requirements, e.g. that the raw materials used were obtained and handled in a way that complies with the land related sustainability criteria.

The evidence that the relevant elements of the supply chain (see figure 1) comply with the Directive's requirements is given by a valid certificate. The validity of certificates and 'group member numbers' (see also ISCC 252 chapter 4) can be checked globally by everybody by using the ISCC database via the ISCC webpage (free access). Only certified elements of the value chain can make statements that products were obtained and handled in a way that comply with the Directive. These statements which give evidence of the sustainability characteristics of sustainable products are delivery notes issued by certified elements of the supply chain. The origin of the sustainable biomass used for the production of bioliquids (liquid biomass) or biofuels can only be traced back if every stage of the production and delivery process is certified (see also following picture). Farms/plantations, first gathering points, traders/warehouses and conversion units need to receive a certificate. Transport does not need to register with ISCC and does not need to receive a certificate. Relevant market players such as an economic operator which brings sustainable bioliquids/biofuels into the market can receive a certificate on a voluntary basis (see also ISCC 201 and ISCC 252).

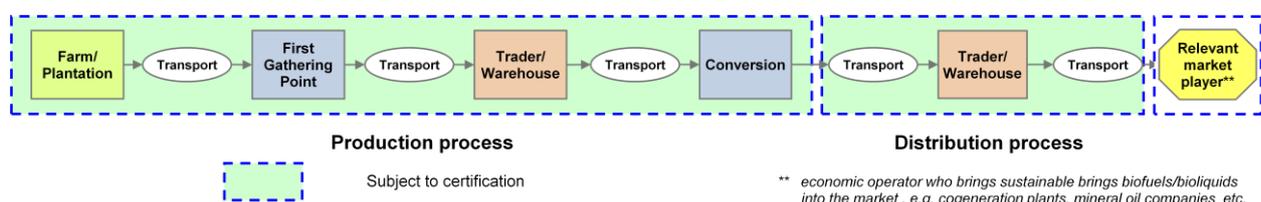


Figure 1: Different elements and sections of the supply chain

Traceability and evidence of the sustainability characteristics of a sustainable product is documented via delivery notes with respective traceability attributes and the corresponding mass balance system (see also ISCC 204 Mass Balance Calculation Methodology). This assures that sustainability characteristics and traceability attributes such as origin, kind of product or raw material, related quantity and greenhouse gas (GHG) emissions can be uniquely identified and assigned to a batch of product or raw material and that the amount

which has been withdrawn at the respective stage of the supply chain does not exceed the amount supplied. The mass balance system requires that delivery notes and the required information (sustainability characteristics and traceability attributes) must be linked with the sustainable biomass and cannot be handled independently (i.e. book and claim is not allowed).

Risk management is an integral part for every element of the supply chain (see also figure 1). Within the ISCC System it is required to identify the relevant risk factors for every element of the supply chain. Minimum samples (depending on the individual risk factor) are defined for every element of the supply chain, however the auditor may increase the sample size if appropriate.

The rules for the control of the requirements for traceability apply on an international level. It is up to the particular enterprises to provide evidence of traceability by newly developed documents containing all relevant data or to use existing (partly country-specific) documents and amend the missing data in the document or add by means of an annex. Thus the requirement of the RED and other ordinances of EU member states to avoid excessive administrative burden is met.

All certified elements in the supply chain can issue a delivery note. For the delivery note only the data content is mandatory, format and layout can be chosen by the enterprise. This opens at least two alternatives to an enterprise. Alternative one is to develop a new delivery note which includes the required sustainability information on one delivery note. Alternative two is to attach a document with the missing information compared to the information already available on the existing delivery note. Alternative two might be the solution for e.g. Brazil where the existing delivery note i.e. “Nota Fiscal” is an official document, and any amendments must be made by means of an annex.

The different layout of delivery notes within different countries does not result into different risk levels for different countries. The ISCC risk management system regarding traceability is related to the individual enterprise and is applied internationally in the same way. This is an inevitable requirement in order to prevent that for certain regions or countries the ISCC requirements are softened. A country-specific risk evaluation, e.g. if a “Nota Fiscal” may be regarded as more reliable than a “Carta de Porte” (Argentine pendant) therefore is neither leading to the desired results nor is it uncritical (WTO issue).

If an accumulation of misuse emerges during the day-to-day operations in individual countries, ISCC immediately will implement a Technical Work Group for the development of improvement actions. These improvement actions will be designed in a way that they eliminate the root causes. If these improvements are only relevant on regional or national level, they will be incorporated into country specific documents.

2 Scope

This document describes the areas for which the requirements regarding traceability and mass balance or physical segregation have to be applied:

- (1) Management system of an enterprise, plant, factory premises or operation (responsibilities, procedures and reporting with respect to sustainability and traceability/chain of custody)
- (2) Relevant elements of the production and distribution chain
 - a. Farm/plantation (for the purpose of cultivation of sustainable biomass; the entire area of the farm including grasslands, pasture, swamps etc. is subject of the audit)
 - b. First gathering point (warehouses or traders which source (buy) sustainable biomass from a variety of farms or plantations and sell sustainable biomass to customers)
 - c. Conversion unit (conversion of sustainable biomass or bioliquids, e.g. oil mill, ethanol plant, biodiesel plant, refinery)
 - d. Warehouse (Storage of sustainable biomass on demand of the first gathering point, i.e. the warehouse has to be located in the supply chain before the first gathering point and shall not buy biomass from farms and sell it to customers)
 - e. Trader/warehouse (Storage and/or trade of sustainable biomass, bioliquids or biofuels after the first gathering point)
 - f. Transport of sustainable products (e.g. with truck, train, barge or vessel).

Section 5 of this document contains special provisions which affect the scope.

3 Normative references

As a basic principle, all relevant ISCC documents are valid for the scope. The normative references display the documents whose contents are linked and have to be considered as conjoint points.

Relevant references:

ISCC	201	System basics
ISCC	202	Sustainability Requirements – Requirements for the Production of Biomass (crop cultivation)
ISCC	204	Mass Balance Calculation Methodology
ISCC	205	GHG Calculation Methodology and GHG Audit
ISCC	252	Regulations to carry out audits
ISCC	256	Group certification

4 Requirements for traceability

For the traceability of sustainable biomass within the chain of custody two groups of requirements are important:

- (1) Minimum requirements for the management system: these define requirements for the organisation of the respective elements of the supply chain.
- (2) Information requirements regarding sustainable products. These describe necessary data for identification of sustainable products at any step of the supply chain. These information requirements fall into two categories:
 - a. Information requirements for delivery notes regarding sustainability characteristics and traceability attributes
 - b. Information and documentation requirements for audits

4.1 Minimum requirements for the management system

The management system (i.e. the framework of processes and procedures used to ensure that an organization can fulfill all tasks required to achieve its objectives) shall ensure that good management practices with respect to sustainability, mass balance and traceability requirements are applied at every critical control point. All elements of the supply chain have to take care that their management system covers all these requirements

Any audit which will control compliance with the requirements shall always be related to a one specific site (defined as the geographical location with precise boundaries within a product can be mixed) and one legal entity. Also registration prior to the audit is only related to one site and one legal entity. Companies which outsource or delegate tasks to a service provider (e.g. transport, storage or production of sustainable products) which are related to sustainability, mass balance calculation and/or traceability must ensure that the service provider complies with ISCC requirements. This includes linking contractually the company management system with those of their service providers.

4.1.1 General requirements

The management system of a company must be in line with the following elements of this standard which guarantee the correct implementation and updating of the procedures on traceability. The management system should be adequate regarding kind, scope and quantity of required activities. The risk management factors (compare ISCC 207 Risk Management) have to be considered when designing the management system.

4.1.2 Responsibility and authority

4.1.2.1 Responsibility of the managements

The management of a company has to commit itself to implement and maintain the requirements for traceability and mass balance in line with this standard and respectively define and document this. The company's obligation has to be shared with employees, suppliers, customers of this company and other interested parties.

The management of a company has to conduct regular inspections regarding compliance with this standard.

4.1.2.2 Responsibility and authority for traceability

The company has to identify and nominate employees whose tasks touch implementation and maintenance of a traceability and mass balance system. These employees have to receive the corresponding authority for the following elements:

- (1) Sourcing, first gathering or registration of incoming sustainable products, identification of origin and evaluation of the quantity of sustainable products and related GHG emissions or GHG emissions savings.
- (2) Conversion or processing of sustainable products and/or evaluation of the portion quantity of sustainable products and related GHG emissions or GHG reduction potential emissions savings.
- (3) Delivery, storage, sales and transport of sustainable products and evaluation of the quantity of sustainable products and related GHG emissions or GHG emissions savings.
- (4) Reporting, documentation, issuing delivery notes or other documents within the framework of points (1) to (3),
- (5) Planning and/or execution of self assessments, internal audits and conformity surveillance.

Note: Responsibilities and authorities can be merged.

4.1.3 Procedures

The procedures of a company have to be documented in writing. This documentation has to contain the following elements as a minimum:

- (1) Description of the material flow within the supply chain of a company.
- (2) Organizational structure, responsibilities and authorities with respect to sustainability and chain of custody.
- (3) Procedures on traceability and mass balance regarding all requirements of this standard (see also ISCC 204).

4.1.4 Reporting and documentation

The company has to establish and maintain a reporting system which complies with the requirements and operates both effectively and efficiently. Further on, it has to guarantee that records are kept on every stage of the supply chain. These records must ensure at any time a comprehensible link between products and documentation. Companies have to provide, at a minimum, the following records:

- (1) Operation permit of the enterprise incl. layout and capacities of storage facilities
- (2) Copies of the certificates from all suppliers of sustainable products

- (3) Records regarding all incoming sustainable products including information about their origin and related documents (delivery note)..
- (4) Records of any internal processing of sustainable products including the respective yields/conversion factors.
- (5) Records of all outgoing sustainable products which have been delivered and/or sold and related documents (delivery note).
- (6) Records on the periodic mass balance calculations based on the above data for the sustainable quantity of the products. The maximum period is three months (see also ISCC 204)
- (7) Contracts related to sustainable products including supplier contracts for services related to sustainable products
- (8) Records regarding data transfer to the certification system chosen by this company or to the relevant public authority in charge or to the certification body which conducted the audit with respect to this standard.
- (9) Records regarding internal audits, non conformities with these standard, related corrective actions and/or identified discrepancies within documentation.

All companies have to operate a periodic reporting system (e.g. monthly and yearly/calendar year) regarding incoming quantities, storage levels at beginning and end of the period and outgoing quantities of sustainable products.

All companies which will pass sustainable products to subsequent companies, plants and/or suppliers are obliged to provide them with all necessary documents and inform certification system and certification body immediately if any discrepancies within documentation occur.

The company must sign an obligation in writing that it complies with the requirements of this standard.

Further on, the company must keep all relevant records and documents for the period of ten years.

4.1.5 Resource management

4.1.5.1 Employees/personnel

- (1) The organization shall ensure that all personnel performing work affecting the implementation and maintenance of the chain of custody shall be competent on the basis of appropriate training, education, skills and experience.
- (2) The company shall establish and implement a training plan regarding the critical control points and covering the positions involved in its chain of custody system.
- (3) The company shall keep records of the training provided to staff in relation to implementation of the chain of custody controls.

4.1.5.2 *Technical equipment*

The organization shall identify, provide and maintain the infrastructure and technical facilities needed for effective implementation and maintenance of the organization's traceability system with the requirements of this standard.

4.1.6 **Monitoring and control**

The organization shall conduct internal audits at intervals of at least one year covering all requirements of this standard and establish corrective and preventive measures if required.

The report from the internal audit shall be reviewed by the organization's top management at least annually.

4.1.7 **Confidentiality**

Documents and each kind of information are confidentially treated by all elements of the supply chain and not distributed to third parties.

4.2 **Information requirements for sustainable biomass**

Information requirements for the identification of sustainable biomass are separated into general and specific requirements. The general requirements must be met by all elements of the supply chain; the specific requirements describe those which exceed the general requirements for individual supply chain elements. The information requirements are separated into two categories. Information requirements for delivery notes regarding sustainability characteristics and traceability attributes and information and documentation requirements for audits. Records and documentation on traceability and mass balance have to be made available completely, actual and accessible for every element of the supply chain for sustainable products.

4.2.1 **General requirements**

4.2.1.1 *Identification of origin (input information)*

Audit requirements

Companies have to provide the following records for all **incoming** sustainable products into the company or into internal processes (not applicable for farms/plantation):

- List with name and address of suppliers of sustainable products
- Copies of the certificates from all suppliers of sustainable products (in case of group certification a list of the group members is required)
- Contracts with relevant subcontractors/service providers and suppliers of sustainable products
- Delivery notes for all incoming sustainable goods

Delivery note requirements (not relevant for farms/plantations) for incoming sustainable product

- Every element of the supply chain must check the information on the delivery notes for every batch of **incoming** sustainable products with respect to sustainability characteristics and corresponding traceability attributes¹. In case of the certificate number or the 'group member number' this can be achieved by contacting the ISCC database via the ISCC webpage:
 - Name of the certification system
 - Certificate Number
 - If applicable the 'group member number'
 - Unique number of the delivery note (running number)
 - Alternatively a unique batch identification number can be issued ([2 -digit cert.-system ID] - [3-digit certification body-ID] - [8-digit certificate number.] - [8-digit serial number])
 - Name and address of the supplier
 - Name and address of the receiving party
 - Related contract number
 - Kind of incoming sustainable products
 - Date of issue
 - Quantity of sustainable products [in tons or m³ at 15°C]
 - GHG emissions [kg CO₂eq] per quantity of sustainable product [in tons or m³ at 15°C] (disaggregated default value or actual value)
 - If applicable, indication that the disaggregated default value for transport and distribution or total default value has been used
 - Means of transportation (in case the total default value or disaggregated default value for transport was not applied)
 - Transporting distance from supplier to company in kilometres (in case the total default value or disaggregated default value for transport was not applied)

During each receipt of goods the receiver has to examine by means of the available ISCC data base (ISCC webpage) whether the supplier of sustainable products possesses a certificate which was valid at the time of the issuance of the delivery note or proof of sustainability.

¹ This document is a delivery note or another document which complies with the requirements of the Renewable Energy Directive (2009/28/EC).

4.2.1.2 Company internal information

For company internal processes no delivery notes are issued. The following records have to be maintained for an audit if an element of the supply chain is conducting a process which has an impact on the physical properties of a product:

- Process description of internal process (oil extraction, refining, esterification, dehydration, blending, etc.) and key data
- Records for the quantities of the raw material if not identical with the incoming sustainable product (e.g. fraction of sugar beet syrup used for ethanol production within an integrated sugar mill/ethanol plant)
- Records for the quantities of co-products, if required for GHG calculation or other purposes
- Records for the quantities of residues or waste if required for GHG calculation or other purposes
- Relevant yields/conversion factors
- Allocation factors
- GHG process emissions
- Date of production if needed

Detailed requirements for the mass balance calculation and bookkeeping (physical segregation or mass balance) can be obtained from document ISCC 204.

4.2.1.3 Identification regarding sales and transfer of products

Audit requirements

Companies have to provide the following records for all **outgoing** sustainable products:

- List with name and address of all buyers or receiving parties (subsequent element of the production or distribution chain) of sustainable products
- Contracts with the receiving parties, subsequent conversion units, warehouses and/or buyers of sustainable products
- Copies of all delivery notes for outgoing sustainable goods
- Contracts with relevant subcontractors/service providers
- In case of individual calculation of GHG emissions the GHG calculation itself and the input data used for calculation as described in ISCC 205
- Mass balance calculation or quantity bookkeeping in case of physical segregation as described in ISCC 204 (not relevant for farms/plantations)

Delivery note requirements

- Every element of the supply chain must provide the following information on the delivery notes for every batch of **outgoing** sustainable products with respect to sustainability characteristics and corresponding traceability attributes²:
 - Name of the certification system
 - Certificate Number
 - If applicable the 'group member number'
 - Unique number of the delivery note (running number)
 - Alternatively a unique batch identification number ([2 -digit cert.-system ID] - [3-digit certification body-ID] - [8-digit certificate number.] - [8-digit serial number]),
 - Name and address of the company
 - Name and address of the receiving party
 - Related contract number
 - Kind of sustainable product
 - Date of delivery of the sustainable product
 - Quantity of sustainable products [in tons or m³ at 15°C]
 - GHG emissions [kg CO₂eq] per quantity of sustainable product [in tons or m³ at 15°C] (disaggregated default value or actual value)
 - If applicable, indication that the disaggregated default value for transport and distribution or total default value has been used
 - Means of transportation (in case the total default value or disaggregated default value for transport was not applied)
 - Transporting distance to the next element in the supply chain in kilometres (in case the total default value or disaggregated default value for transport was not applied)

4.2.1.4 Prevention of double counting

The mass balance system (see also ISCC 204) ensures for every element of the supply chain that the outgoing sustainable quantity does not exceed the incoming sustainable quantity within the maximum period of three months. The integrity of the mass balance quantities (i.e. crosschecked with the quantities from the companies reporting system) and the correct-

² This document is a delivery note or another document which complies with the requirements of the Renewable Energy Directive (2009/28/EU).

ness of the mass balance calculation is audited by an independent certification body. In case more sustainable products have been delivered than received, the audit will reveal any inconsistencies caused by mistake, double counting or fraud.

4.2.2 Specific requirements for the stages of the production and distribution chain

4.2.2.1 Farms/ plantations

Farms or plantations are operations for the purpose of cultivation of sustainable biomass. The farm or plantation audit shall always include the entire area of a farm including grasslands, pasture, swamps etc. Farms or plantations do not need to operate a mass balance system or quantity bookkeeping in case of physical segregation. Chain of custody requirements include the documentation of the origin as well as verification that the yield per hectare times field size in hectare is in line with the related quantity of stored, delivered or sold sustainable biomass. Farms/plantations shall either be audited individually or as part of a group (see also ISCC 256 Group certification) and receive a certificate.

Audit requirements

For traceability purposes the farm/ plantation has to provide following records:

- Statement of field numbers, field sizes, field status, crop, yield for the respective calendar year (normally part of the field/crop report) and the total area of the farm/plantation classified as pasture, cropland and other areas (such as compensation area, set aside land etc.) for the respective calendar year
- List of all first gathering points/warehouse which have been supplied with sustainable biomass with name and address
- Contracts with all first gathering points which have been supplied with sustainable biomass
- Contracts with subcontractors (e.g. harvesting, spraying)

Delivery note requirements

- The documentation requirements for farms/plantations are the following:
 - Name and address of the first gathering point or related warehouse the sustainable biomass is delivered to
 - Name and address of the farm/plantation. Name of the certification system and certificate number of the farm
 - In case the farm belongs to a group (subject to group certification) the 'group member number' of the farm
 - Unique number of the delivery note (running number)
 - Kind of biomass and rough estimate of the quantity in tons

- Related contract number
- Means of transportation and transporting distance
- Statement regarding the NUTS2 region(s) where the sustainable biomass was cultivated (EU Member State farms only)
- Farms/plantations shall receive for every delivery of sustainable biomass from the first gathering point a document with the following information:
 - Name and address of the first gathering point
 - Name and address of the farm/plantation which supplied the sustainable biomass
 - Kind of biomass
 - Weight of the biomass in tons
 - Date the sustainable biomass was received
 - In case an individual GHG emission calculation was performed the GHG emissions in kg CO₂eq per ton of biomass, otherwise
 - In case the farm is located within an EU Member State
 - Either disaggregated default value for cultivation in kg CO₂eq per ton of product if the NUTS2 regions are published and the NUTS2 value of the region the farm fields are located are below or equal the default value (see ISCC 205) or
 - Statement on the document 'sustainable biomass only for use in operational units where the grandfathering clause applies' if the NUTS2 regions are not published or the NUTS2 value of the region the farm fields are located are above the default value (see ISCC 205)
 - In case the farm is located outside the EU
 - Either the disaggregated default value for cultivation in kg CO₂eq per ton of product (see ISCC 205) or
 - In case disaggregated default values are not available statement on the document 'sustainable biomass only for use in operational units where the grandfathering clause applies'

4.2.2.2 First gathering point

First gathering points are operational units which buy from farms/plantations sustainable biomass for the first time in order to trade or further distribute this biomass. The determining factor to be regarded as a first gathering point is the contract with a farm or plantation. First gathering points have to comply with the requirements for the management system (4.1.1 to

4.1.3) and reporting and documentation (4.1.4). Every first gathering point shall be audited and will receive a certificate upon a successful audit.

First gathering points must be physically visited for an audit. Collecting points of several farms which are for example equipped with a mobile weighbridge during harvest are not regarded as a first gathering point. The same applies for warehouses which do not hold contracts with farms/plantations and do not trade in and/or sell biomass or raw material, but act on demand of a first gathering point. Warehouse which act on demand of the first gathering point are part of the audit with respect to sampling (see also ISCC 252). These warehouses are part of the logistics network of the first gathering point and shall use a common management system. The audit requirements for warehouses which act on demand of the first gathering point are the same as for trader/warehouses (4.2.2.3). The delivery note requirements are the same as for first gathering points (4.2.2.2)

Audit requirements

In addition to the documentation and information required under 4.2.1 the first gathering point has to document the following:

- List of all farms/plantations supplying sustainable biomass
- Valid certificates of the farms/plantations supplying sustainable biomass List of all warehouses/collecting points which are part of the collecting network of the first gathering point with name and address of the warehouses
- Mass balance calculation and reporting separated for each client in case the first gathering point operates a warehouse which stores and delivers on contract bases for third parties.

Delivery note requirements (incoming sustainable biomass)

- Delivery notes for incoming sustainable biomass from traders, warehouses and other first gathering points shall contain in addition to 4.2.1.1 the following information:
 - Country of origin (voluntary)
 - Quantity of carbon-equivalent as absolute value (accumulated for all upstream operations) in kg CO₂eq per ton of batch of incoming sustainable biomass (either disaggregated default value or actual value according to ISCC 205).
 - Means of transportation (in case the disaggregated default value for transport was not applied)
 - Transporting distance from supplier to company in kilometres (in case the disaggregated default value for transport was not applied)
- Delivery notes for incoming sustainable biomass from farms/plantations shall contain in addition to 4.2.1.1 at least the following information:
 - Name and address of the farm/plantation
 - Name of the certification system and certificate number of the farm

- In case the farm belongs to a group (subject to group certification) the 'group member number' of the farm
 - Name and address of the first gathering point or related warehouse the sustainable biomass is delivered to
 - Unique number of the of the delivery note (running number)
 - Kind of biomass and rough estimate of the quantity in tons
 - Related contract number
 - Means of transportation and transporting distance
 - Statement regarding the NUTS2 region(s) where the sustainable biomass was cultivated (EU Member State farms only)
- In case the first gathering point does receive only the minimum requirements above, the first gathering point has to return to the farm a document with the following information (this is not necessary if the farm/plantation already delivered the information below):
 - Name and address of the farm/plantation which supplied the sustainable biomass
 - Kind of biomass
 - Weight of the biomass in tons (weighbridge ticket)
 - Date the sustainable biomass was received
 - In case an individual GHG emission calculation was performed (for the biomass received) the GHG emissions in kg CO₂eq per ton of biomass, otherwise
 - In case the farm is located within an EU Member State
 - Either disaggregated default value for cultivation in kg CO₂eq per ton of product if the NUTS2 regions are published and the NUTS2 value of the region the farm fields are located are below or equal the default value (see ISCC 205) or
 - Statement on the document 'sustainable biomass only for use in operational units where the grandfathering clause applies' if the NUTS2 regions are not published or the NUTS2 value of the region the farm fields are located are above the default value (see ISCC 205)
 - In case the farm is located outside the EU
 - Either the disaggregated default value for cultivation in kg CO₂eq per ton of product (see ISCC 205) or

- In case disaggregated default values are not available statement on the document 'sustainable biomass only for use in operational units where the grandfathering clause applies'

Delivery note requirements (outgoing sustainable biomass)

- Delivery notes for outgoing sustainable biomass shall contain in addition to 4.2.1.1 the following information:
 - Country of origin (voluntary)
 - Quantity of carbon-equivalent as absolute value in kg CO₂eq per ton of batch of sustainable biomass including transport from farm to first gathering point (either based on disaggregated default values or actual value according to ISCC 205) or
 - In case GHG values are not available (see also ISCC 205) statement on the delivery note 'sustainable biomass only for use in operational units where the grandfathering clause applies'
 - In case of a GHG value being available, statement whether the above GHG value already includes the disaggregated default value for transport (e.g. statement 'the disaggregated default value for transport was applied'; in this case elements of the supply chain further downstream do not need to include transportation into the GHG calculation)
 - Means of transportation from first gathering point to recipient of the biomass (in case the disaggregated default value for transport was not applied)
 - Transporting distance first gathering point to recipient of the biomass in kilometres (in case the disaggregated default value for transport was not applied)

4.2.2.3 Trader/warehouse

A trader/warehouse is a warehouse after the first gathering point receiving, storing and dispatching sustainable products and has to comply with the requirements for the management system (4.1.1 to 4.1.3) and reporting and documentation (4.1.4). The warehouse can be the owner of a sustainable product or store or transfer this sustainable product by order of the owner. If a warehouse wants to store or transfer sustainable products it has to comply with the requirements for the management system (4.1.1 to 4.1.3) and reporting and documentation (4.1.4). The requirements for warehouses regarding traceability and mass balance apply to every warehouse. Warehouses are either audited individually or as part of a logistics network (see also ISCC 252) and receive a certificate upon a successful audit. Warehouses being part of the logistics shall use a common management system.

Audit requirements

A positive audit result and the corresponding certificate entitles the warehouse to issue delivery notes. If the warehouse is not owner of the sustainable product it will need an informal statement of entitlement in order to issue delivery notes. This statement of entitlement can be

issued for the duration of the validity of the certificate. In this case the warehouse has to conduct mass balance calculations for each client separately.

Delivery note requirements

- Delivery notes for incoming and outgoing sustainable product shall contain in addition to 4.2.1.1 and 4.2.1.3 the following information:
 - Country of origin (voluntary)
 - Quantity of carbon-equivalent as absolute value (accumulated for all upstream operations) in kg CO₂eq per ton of batch of incoming sustainable biomass (either disaggregated default value or actual value according to ISCC 205) or
 - In case GHG values are not available statement on the delivery note 'sustainable biomass only for use in operational units where the grandfathering clause applies'
 - In case of a GHG value being available, statement whether the above GHG value already includes the disaggregated default value for transport (e.g. statement 'the disaggregated default value for transport was applied'; in this case elements of the supply chain further downstream do not need to include transportation into the GHG calculation)
 - Means of transportation (in case the disaggregated default value for transport was not applied)
 - Transporting distance from warehouse to recipient in kilometres (in case the disaggregated default value for transport was not applied)
- In case the trader/warehouse is delivering sustainable biofuels/bioliquids either to a quota obligated party or an electricity production plant or heat production plant or co-generation plant following information has to be added on the delivery note:
 - The GHG emissions in g CO₂eq/MJ according to ISCC 205
 - The relevant fossil fuel comparator in g CO₂eq/MJ according to ISCC 205
 - The GHG emission savings in percent according to ISCC 205. Minimum requirement is that the 35% greenhouse gas saving threshold is achieved

4.2.2.4 Conversion units

Conversion units (such as oil mills, ethanol plants, refining plants etc.) have to comply with the requirements for the management system (4.1.1 to 4.1.3) and reporting and documentation (4.1.4). Every conversion unit shall be audited and will receive a certificate upon a successful audit. Conversion units may also be first gathering points (e.g. oil mill, sugar mill). In this case the audit requirements and requirements for delivery notes for first gathering points have to be applied as well. ETBE plants are not regarded as conversion units. They make their claim based on the delivery note for the quantity of the sustainable input (i.e. bioetha-

no). Every ETBE shall be audited based on the audit requirements for traders/warehouses and will receive a certificate. Sampling is not possible.

Delivery note requirements

- Delivery notes for incoming and outgoing sustainable product shall contain in addition to 4.2.1.1 and 4.2.1.3 the following information:
 - Country of origin (voluntary)
 - Quantity of carbon-equivalent as absolute value (accumulated for all upstream operations) in kg CO₂eq per ton of batch of sustainable biomass (either disaggregated default value or actual value according to ISCC 205) or
 - In case GHG values are not available statement on the delivery note 'sustainable biomass only for use in operational units where the grandfathering clause applies'
 - In case of a GHG value being available, statement whether the above GHG value already includes the disaggregated default value for transport (e.g. statement 'the disaggregated default value for transport was applied'; in this case elements of the supply chain further downstream do not need to include transportation into the GHG calculation)
 - Means of transportation (in case the disaggregated default value for transport was not applied)
 - Transporting distance from conversion unit to recipient in kilometres (in case the disaggregated default value for transport was not applied)
- In case the conversion unit is delivering sustainable biofuels/bioliquids either to a quota obligated party or an electricity production plant or heat production plant or co-generation plant following information has to be added on the delivery note:
 - The GHG emissions in g CO₂eq/MJ according to ISCC 205
 - The relevant fossil fuel comparator in g CO₂eq/MJ according to ISCC 205
 - The GHG emission savings in percent according to ISCC 205. Minimum requirement is that the 35% greenhouse gas saving threshold is achieved

4.2.2.5 Transport

Transport includes all modes of transportation such as road, train or sea transport. For transporting sustainable products normally no additional audit according to this standard is necessary. The required documents have to be provided according requirements under 4.1.1 to 4.1.4 by those warehouses and operational units which arrange transportation or are owners of the goods to be transported. In case of transports via ship the delivering enterprises or operational units have to provide in addition to a "Bill of Lading" a document issued by an independent inspector which confirms which quantity of sustainable products was transferred from which warehouse into which ship or ship compartment or hold. In analogy the dispatch

of the sustainable product has to be documented. If within a ship compartment or hold several batches of sustainable products are mixed, the receiving party or the owner of the cargo may perform a mass balance calculation with respect to this standard. It must be assured that transport documents can be related to the identity number of the purchasing contract for the sustainable product.

5 Special provisions

In the case of biofuels and bioliquids produced by any installation (includes any processing installation used in the production process, as long as it has not been intentionally added to the production chain only to qualify for the exemption) that was in operation on 23 January 2008, the 35% greenhouse gas saving threshold needs to apply from April 1st 2013, and may also apply before that date (grandfathering clause).

Installations which received a certificate under the grandfathering clause in the past, can only prolong their certificate (validity of the certificate) under the grandfathering clause latest to March 31st 2013. From April 1st 2013 onwards this installation has to comply with the minimum GHG emission savings of 35%.