

Public report
on the assessment of

certification scheme
ISCC Solid Biomass NL
(request for advice from January 2019)

against the Dutch legal sustainability criteria
for solid biomass for energy applications

by the

Advisory Commission on Sustainability
of Biomass for Energy Applications

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1 Introduction

1.1 Dutch sustainability criteria for solid biomass for energy applications

In September 2013 more than 40 Dutch government bodies, companies and non-governmental organisations endorsed the National Energy Agreement for Sustainable Growth. Part of this Agreement deals with targets for the more sustainable use of energy in the years 2020 and 2023. Bio-energy plays an important role in meeting these targets. It was also agreed that sustainability criteria would be formulated for the large-scale application of biomass for cofiring in coal-fired power plants, and that these sustainability criteria would include forest management and climate aspects like greenhouse gas emissions, carbon debt and indirect land use change.

A working group with representatives from energy companies, environmental organisations and the government has further developed the sustainability criteria into principles and underlying criteria. As from 2015 these principles and criteria have been included as a condition in the subsidy regulation SDE+ for cofiring and for production of industrial steam from wood pellets, and from beginning 2018 these principles and criteria are laid down in environmental legislation. In order to demonstrate compliance with these principles and criteria, companies need to demonstrate that the biomass used fully meets the legal requirements. This can be achieved by use of certification schemes and/or by use of the verification protocol approved for this purpose by the Dutch minister of Economic Affairs and Climate Policy (minister of EZK).

1.2 The advisory commission sustainability biomass for energy applications

The independent advisory commission sustainability of biomass for energy applications (further in this document “commission” or “advisory commission” or “ADBE”) is installed by the Dutch government. The commission advises the minister of EZK on the extent to which certification schemes comply with the sustainability criteria in the Dutch legal *‘regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen’*. The commission only gives advice on request of the minister, who receives applications for approval of certification schemes and has to decide on the approval. The minister of EZK will approve certification schemes per individual sustainability criterion, and will only approve schemes which address all management criteria. The use of a certification scheme leads to one or several claims (for instance the claim “ISCC Solid Biomass NL compliant”). The ADBE will advise which Dutch sustainability criteria are covered by the claim of the scheme.

Energy companies can use the approved certification schemes and their claims to demonstrate that the solid biomass which they use complies with the Dutch legal sustainability criteria, either as “sustainable biomass” or as “controlled biomass”. Demonstrating compliance is a condition for receiving subsidy from the so-called [SDE+ subsidy scheme](#) for cofiring of solid biomass in coal-fired power stations or for the large-scale production of industrial steam from solid biomass. Certification schemes might not be approved for all sustainability criteria. In this case a combination of two or more certification schemes and/or a combination of certification and verification might be required to show compliance with all Dutch legal sustainability criteria.

1.3 Readers guide

In chapter 2 of this report the assessment procedure of the advisory commission plus the application by ISCC (on the ISCC Solid Biomass NL scheme) and the timeline of the assessment are briefly explained. Chapter 3 gives a summary of the findings from the assessment by the commission for the certification scheme ISCC Solid Biomass NL. In chapter 4, details on the commission’s judgement are given, and chapter 5 lists the documents that were used when performing this assessment. This report comes with two annexes: the first annex gives background information on the requirements for biomass categories and the Chain-of-Custody (CoC) system from Dutch legislation, and the second annex lists the abbreviations that are used throughout this report.

2 The commissions' assessment procedure and assessment of ISCC Solid Biomass NL

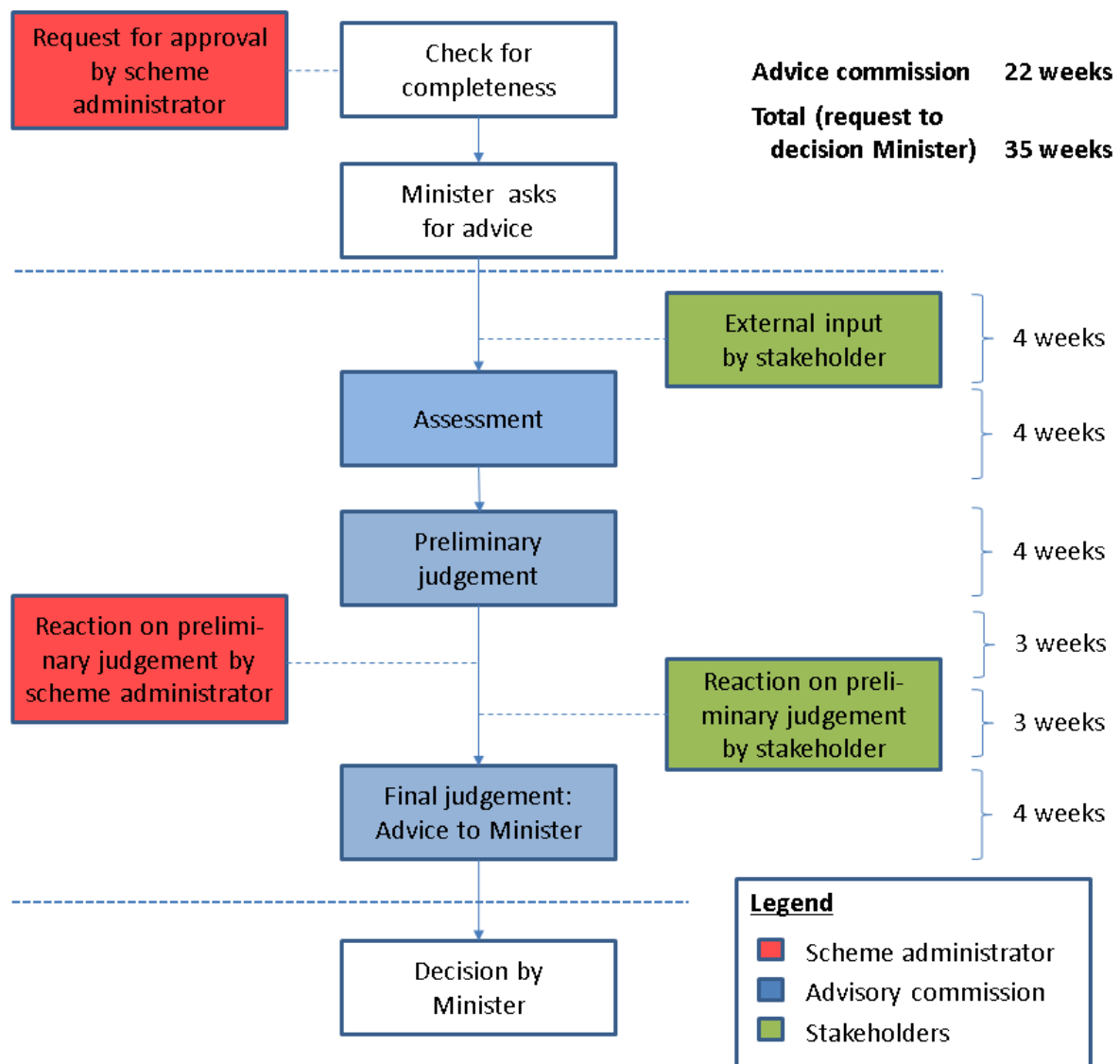
2.1 Assessment protocol

The assessment procedure of the advisory commission is described in a document called "toetsingsprotocol" (assessment protocol). The actual version of this protocol can be found on the [website of the advisory commission](#). The assessment protocol is available in Dutch language only. An English summary of the assessment procedure can be found on [this webpage](#).

The certification scheme ISCC Solid Biomass NL is assessed using version 2.3 of the assessment protocol.

2.2 Summary of the assessment procedure

Schematically the procedure is visualised in the figure below.



2.3 Application by ISCC

The ISCC scheme manager made an application to the Dutch ministry of EZK in which approval of ISCC Solid Biomass NL is requested for:

- the Dutch sustainability criteria under Principles P1 - P13;
- biomass categories 1, 2, 3, 4 and 5; and
- geographical coverage “Global”.

In the application form, the ISCC scheme manager indicated that the ISCC Solid Biomass NL scheme includes a risk based approach for demonstrating at a regional level that biomass of category 2 is sustainable (for biomass for which the sustainability has not been demonstrated at forest management level).

Application of the ISCC Solid Biomass NL scheme results in the claim “ISCC Solid Biomass NL compliant”. The current ADBE advice is on this claim. The ADBE advice is not on other ISCC claims (that are the result of certification against other ISCC scheme documents) such as “ISCC compliant” and “EU RED compliant”.

The following scheme documents were used for the assessment of the application:

- ISCC Solid Biomass NL (v1.2, June 2019)
- ISCC 102 Governance (v3.0)
- ISCC 103 Requirements for Certification Bodies and Auditors (v3.0)
- ISCC 201 System Basics (v3.0)
- ISCC 201-1 Waste and Residues (v3.0)
- ISCC 202 Sustainability Requirements (v3.0)
- ISCC 203 Traceability and Chain of Custody (v3.1)
- ISCC 204 Audit Requirements and Risk Management (v3.0)
- ISCC 205 GHG Emissions (v3.0)
- ISCC 206 Group Certification (v3.0)

2.4 Timeline of the ISCC Solid Biomass NL assessment

The commission received a request for advice from the Minister of EZK on the ISCC application on January 18, 2019. This was the second request for advice which the commission received from ISCC; the first request for advice from January 2018 was on the certification scheme ISCC Plus and did not result in an advice as the ISCC scheme manager has withdrawn its first request for approval in May 2018.

The commission completed its preliminary judgement on the ISCC Solid Biomass NL scheme by mid-March 2019. Subsequently this preliminary judgement was sent for comments to the scheme manager. The ISCC scheme manager responded on April 4 and on April 11 he submitted a new version 1.1 of the ISCC Solid Biomass NL scheme document, after which the assessment procedure was temporarily stopped. The commission concluded that the changes in the scheme document were substantial and that the procedure had to be restarted at the step “input by stakeholders”. The stopping of the assessment procedure was publicly announced in an ADBE news message on April 18. In the same message, stakeholders were invited to submit input to the new scheme document as part of the restarted procedure. Stakeholder consultation was again open for four weeks (April 18 – May 17, 2019)

Meanwhile ISCC started an own public consultation on the revised scheme document. This consultation lasted 60 days with final date June 11, 2019. On June 12, the ISCC scheme manager informed the ADBE on the outcome of this public consultation. On the same day the commission came to an updated preliminary judgement. One week later the ISCC scheme manager submitted an updated version of the scheme document with changes as a result of stakeholder input and as a result of the updated preliminary judgement by the Commission. As a result the assessment procedure was again temporarily stopped. The commission concluded on June 20 that the changes

which were made in the scheme document were small causing that the assessment procedure was continued at the step “Final judgement/advice” (see figure in paragraph 2.2) with version 1.2 of the document “ISCC Solid Biomass NL”. This was publicly announced in an ADBE news message on June 20. The commission came to a final judgement on July 9, 2019. This final judgement is described in this report.

The commission finalised its advice on ISCC Solid Biomass NL at its July 9 meeting. The advice consists of a cover letter plus this report. The advice was sent to the minister of EZK on July 10, 2019.

2.5 External input

Stakeholders have been given the opportunity to submit external input to the commission twice. The first opportunity was at the start of the procedure (see also paragraph 2.2). The second opportunity for stakeholder input was after the first revision of the ISCC Solid Biomass NL scheme document, as explained in paragraph 2.4. No external input was received.

3 Summary of findings on certification scheme ISCC Solid Biomass NL

A summary of the commission's findings on the application for approval by the certification scheme ISCC Solid Biomass NL is given in the four paragraphs of this chapter 3. Details on the commission's findings are given in chapter 4 "Full assessment tables for certification scheme ISCC Solid Biomass NL". In chapter 4 reference is made to the "Dutch regulation", which is the Dutch *regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen*. The sustainability and management criteria referred to by the numbers in this chapter and listed in chapter 4 are copied from the Dutch regulation.

The commission's final judgement, based on the combined findings as described below, is that ISCC Solid Biomass NL can be approved for sustainability criteria 2.1, 3.1 – 3.3, 4.1 – 4.3, 5.1, 6.1 - 6.3, 7.1 - 7.5, 8.1 - 8.8, 9.1 – 9.2, 10.1 – 10.5, 11.1 – 11.2, 12.1 – 12.6 and 13.1 – 13.3 for biomass categories 1, 2, 3, 4 and 5.

The commission also advises to approve ISCC Solid Biomass NL for the Risk Based Approach.

3.1 Findings on classification of biomass and on the first link in CoC to be certified

The current report is based on the ISCC application for ISCC Solid Biomass NL plus the underlying ISCC EU standard¹ for categories 1 – 5 and for all sustainability criteria. The commission has concluded that ISCC Solid Biomass NL certified companies can distinguish between the legal Dutch biomass categories as the ISCC Solid Biomass NL scheme includes the Dutch classification in five categories and requires information on the biomass category to which the raw material does belong to be transferred through the supply chain, including the size of the FMU.

The commission has concluded that the requirements on the first link in the Chain-of-Custody (CoC) from the Dutch regulation are met by ISCC Solid Biomass NL. For further details see paragraph 4.1.

The commission noticed that the version 1.2 of the ISCC Solid Biomass NL scheme document makes clear which requirements from ISCC EU 202 apply, and which ones do not apply (as they are specific to the biofuel sector).

3.2 Findings for management criteria

A certification scheme can only be approved if the scheme complies with all management criteria. The ADBE concludes that ISCC complies with all management criteria. The table in paragraph 4.2 gives further details.

3.3 Findings for individual sustainability criteria

The minister of EZK will approve certification schemes per claim and per individual sustainability criterion from the Dutch legal regulation. Therefore in the table below the findings of the advisory commission are summarised per individual sustainability criterion for the claim "ISCC Solid Biomass NL compliant". The table does not show names or descriptions of the individual criteria, please refer to the table in paragraph 4.3 for further details. Green colours indicate the criteria for which the ADBE will give a positive advice to the Minister of EZK.

The commission concluded that ISCC Solid Biomass NL will make use of endorsed schemes to demonstrate that biomass is "controlled biomass", ISCC has no own requirements to demonstrate that biomass is "controlled". See also general point 0.2 in paragraph 4.3.

¹: The scope of the ISCC Solid Biomass NL scheme document reads " *This document comprises requirements for the certification of solid biomass and complements the ISCC EU System Documents. The ISCC EU System Documents lay down the general ISCC system principles which are also valid under ISCC Solid Biomass*".

Principle	Number of the criterion as related to the respective principle to the left							
	1	2	3	4	5	6	7	8
P1: GHG emissions	*							
P2: Soil quality								
P3: Carbon sinks								
P4: Long-term carbon debt								
P5: Indirect Land Use Change (ILUC)								
P6: Laws and regulations								
P7: Carbon sinks								
P8: Regulating effect and quality, health and vitality of forest								
P9: Production capacity, safeguard future of forests								
P10: Management system								
P11: Forest management by a group or regional association								
P12: Chain of custody system								
P13: Chain of custody system for a group								

*: Please note that the commission scores only the second part of criterion 1.1 as the first part cannot be complied with through certification, see also the text under criterion 1.1 in paragraph 4.3.

Legend

Dark green colour :	The sustainability criterion is fully addressed by ISCC Solid Biomass NL.
Light green colour :	The sustainability criterion is largely addressed by ISCC Solid Biomass NL. Supplementary verification or another approved certification scheme is not needed
Orange colour :	The sustainability criterion is partly addressed by ISCC Solid Biomass NL. Supplementary verification or another approved certification scheme is needed for those elements that are not addressed.
Red colour :	The sustainability criterion is not or is insufficiently addressed by ISCC Solid Biomass NL. Additional verification or another approved certification scheme is required for the entire sustainability criterion.
Grey colour :	No request for approval.

3.4 Findings for the Risk Based Approach

The Risk Based Approach is – when applied in the Netherlands for solid biomass for energy applications – based on five steps. The Dutch verification protocol gives requirements on these five steps. The commission will only advise to approve the risk based approach if the requirements on all five steps are complied with.

The commission has concluded that the Risk Based Approach as included in the ISCC Solid Biomass NL scheme document complies with all Dutch requirements from chapter 8 of the Dutch verification protocol. Details are given in paragraph 4.4. The commission advises to approve the Risk Based Approach from ISCC Solid Biomass NL.

4 Assessment tables for certification scheme ISCC Solid Biomass NL

This chapter contains four paragraphs on respectively a number of general topics of the ISCC application (4.1), on the management criteria (4.2), on the sustainability criteria for the claim “ISCC Solid Biomass NL compliant” (4.3) and on the Risk Based Approach (4.4). The scores “3”, “2”, “1” and “0” plus the colours that are used in the tables in this chapter, are explained in the legend on the previous page.

4.1 Assessment of classification of biomass and on first link in CoC to be certified

Annex D of the Dutch regulation contains two tables (which are copied into Annex I of this report) with a number of general requirements on biomass categories and on the first link in the CoC to be certified. The ADBE has assessed whether the ISCC Solid Biomass NL scheme meets these requirements. One important aspect is whether the scheme requires the certified companies to distinguish between the five biomass categories from this Annex in the Dutch regulation.

The ADBE concludes that ISCC Solid Biomass NL meets these general requirements. For instance, the certified companies need to distinguish between the five biomass categories through ISCC Solid Biomass NL (version 1.2) requirements 5.3 and 8.1. For biomass categories 1 and 2 ISCC requires that the certification starts at the FMU (with the exception of category 2 biomass in case the risk based approach is used). For biomass categories 3, 4 and 5 (different types of residues, and waste), ISCC requires that the collection points are certified which is in line with the requirement from the Dutch regulation.

4.2 Assessment table for management criteria

The table below contains details of the assessment of the advisory commission on the ISCC Solid Biomass NL certification scheme against the Dutch management criteria from the “regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden”.

Management criterion from the Dutch “regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden”	ADBE judgement on whether ISCC Solid Biomass NL complies with the management criteria	Score
1 A widely supported need exists for the scheme and for the conformity assessments that are performed based on the scheme.	ISCC has established a global sustainability certification system which covers the entire supply chain. It can be used to prove compliance with legal sustainability requirements for biofuels and bioliquids under two European directives (the “Renewable Energy Directive” and the “Fuel Quality Directive”) and also to show compliance with voluntary sustainability requirements in other markets such as solid biomass for materials and for energy purposes. ISCC is used by more than 3000 companies worldwide (more than 100 countries), has more than 17,000 certificates issued, and builds from its certification experience for liquid biofuels. The commission concludes that Dutch management criterion 1 is fully addressed by ISCC.	3
2 The development of the scheme is transparent and participation in the process of development of the scheme is open to anyone.	ISCC is a multi-stakeholder organisation, where anyone can become a member of the ISCC association (ISCC EU 102). The board represents three stakeholder groups: (a) biomass producers and processors, (b) trade, logistics and other system users and (c) NGOs, social sector, science and research, public sector (ISCC 102). Participation to the development of the scheme is open to anyone: Stakeholders of ISCC either have the option to engage with ISCC by	3

		<p>becoming members in the ISCC association, by participating in stakeholder committees, the regional stakeholder dialogue, and working groups, or by giving feedback to the system through public consultation, or directly via email, over the telephone or in person.</p> <p>In the event of newly developed system documents or fundamental changes to existing system documents, ISCC will publish the respective documents on the ISCC website for public consultation in order to gather feedback from its stakeholders. The public consultation shall be sixty calendar days. The ISCC scheme document Solid Biomass NL (v1.1) has been open for public consultation from mid-March to June 11, 2019. ISCC has analysed and considered the feedback received during the public consultation phase and has published the final version of the document including the date on which it became valid.</p> <p>The development of the scheme is transparent and participation in the process of development of the scheme is open to anyone. Therefore, the commission concludes that this management criterion is fully addressed by ISCC Solid Biomass NL.</p>	
3	The methods related to the development of the scheme are documented and at least include the organisations participating in the development of the scheme and the decision-making process for the development of the scheme.	The development of the scheme is described in ISCC document 102, including the initiation of developing new scheme documents and publishing these on the ISCC website for Public Consultation in order to gather feedback from its stakeholders. ISCC will analyse and consider the feedback received during the Public Consultation phase before publishing the final version; only the final version is published. According to ISCC, documentation of feedbacks during public consultations is done by the ISCC System GmbH. The commission is of opinion that some parts of the procedure are less clearly documented. Therefore, the commission concludes that Dutch management criterion 3 is largely addressed by ISCC.	2
4	It can be demonstrated that during the development of the scheme and as part of the scheme management expertise of the sustainability requirements covered by the scheme is applied.	In answer to questions of the ADBE, ISCC demonstrated that one of the staff members involved in the development of ISCC Solid Biomass NL has expertise on forestry and forest ecology. Although stakeholders have brought in expertise in the development of the ISCC scheme "ISCC Plus" (which was developed from 2011 to 2017), stakeholders have had no considerable contribution in the development of the ISCC Solid Biomass NL scheme. As a result the commission concludes that Dutch management criterion 4 is largely addressed by ISCC Solid Biomass NL.	2
5	The scheme is publicly available or accessible under fair, reasonable and non-discriminatory conditions.	Publicly available information about ISCC explicitly includes a.o. ISCC system documents or Instructions for System Users how to participate in the system. Early July 2019 also version 1.2 of the ISCC Solid Biomass NL scheme document was published, causing that all scheme documents are now publicly available.	3
		As a result, the commission concludes that Dutch management criterion 5 is fully addressed by ISCC Solid Biomass NL.	
6	The scheme manager limits the use of the scheme to the conformity assessment bodies he has entered into an agreement with, unless the scheme owner itself is the only conformity assessment body.	ISCC requires Certification Bodies (CB's) to accept and sign a Cooperation Agreement between ISCC and CB. The Cooperation Agreement is a legally binding contract establishing the cooperation between the ISCC System GmbH (ISCC) and the applying CB. The Cooperation Agreement is supplemented by the ISCC General Terms of Certification (ISCC 103). Also, CBs may only cooperate with ISCC if a competent national authority recognises them, or if an accreditation body accredits them.	3
		Therefore, the commission concludes that Dutch management criterion 6 is fully addressed by ISCC.	
7	The scheme manager has enforced effective procedures for handling complaints and appeal. Appeal is treated by persons that are not directly involved in the development and the management of the document.	ISCC has a procedure in place for handling complaints and appeals that result from decisions and procedures of ISCC e.V., respectively the Board or the management, and the interpretation of the international valid standards. The members of the Arbitration Board must be free of all conflicts of interest with respect to the appeal and shall not be involved in the appealed decision if they are in conflict with the particular party making the complaint or pursuing the appeal.	3
		In case biomass is supplied under the ISCC Solid Biomass NL scheme, the following requirement from section 3 of the ISCC Solid Biomass NL document (version 1.2) applies: "If the complainant does not accept the decision made by the	

		ISCC management, the complainant can file an appeal against this decision. Appeals against such decision must be filed within ten working days after the complainant has received the decision by the ISCC management. In this case, ISCC will re-evaluate the complaint and shall establish an Arbitration Board which will be responsible for further conducting the procedure." As a result, appeals under the Solid Biomass NL scheme will always be treated by an Arbitration Board. Therefore, the commission concludes that the Dutch management criterion 7 is fully addressed by ISCC.	
8	The scheme manager has a scheme version management system in place.	In the event of adjustments or changes to the content of one of the ISCC systems, ISCC incorporates the adjustments into the respective system documents and communicates the adjustments to all stakeholders via system updates. Scheme documents are marked with date and version number. As a result, the commission concludes that ISCC fully addresses Dutch management criterion 8.	3

4.3 Assessment tables on sustainability criteria for the claim "ISCC Solid Biomass NL"

The advisory commission has assessed whether the certification scheme ISCC Solid Biomass NL and its claim "ISCC Solid Biomass NL compliant" addresses the Dutch sustainability criteria from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden". The assessment results are given in the tables below.

General point		
0.1	Copying Dutch criteria	The commission has observed that in chapter 7.1 of the ISCC scheme document "ISCC Solid Biomass NL V1.2" ISCC uses exact copies of the text of the Dutch sustainability criteria. In case a certification scheme includes an exact copy of a Dutch criterion without additional indicators or further instruction on how the criterion is to be implemented, the commission is of opinion that the score can be "largely addressed" at best.
0.2	ISCC Solid Biomass NL endorsement of other sustainability or controlled biomass certification schemes	<p>The commission has no opinion on the fact that ISCC endorses other certification schemes, other than that it acknowledges that – by doing so – ISCC can bring forward through the CoC information on the fact that the sustainability (forest management criteria or the claim "controlled wood") was demonstrated at the pellet mill by an endorsed scheme. To be fully clear on this: by doing so, compliance with forest management criteria at the forest management level hence is demonstrated by the other scheme, not by ISCC Solid Biomass NL. Whether or not this proof is accepted in The Netherlands will depend on whether the endorsed scheme is approved for demonstrating compliance with these criteria by the Dutch Minister of EZK.</p> <p>A consequence of this is that the information which certification scheme was used to demonstrate compliance with the SFM criteria, must be brought through the CoC to the end user (see also the commissions' judgement on sustainability criterion 12.4, point 7).</p> <p>To be fully clear: If an ISCC Solid Biomass NL certified pellet mill receives feedstock with a claim from an endorsed scheme, then the certification scheme that was used to demonstrate compliance with the sustainability criteria at FMU level must be known by the end user of the pellets produced by this pellet mill. The information to be passed on through the CoC must be the country-specific name of the endorsed scheme, as (a) there are for instance countries with more than one FSC-approved or PEFC-endorsed scheme and (b) these schemes might not be approved (in the Netherlands) for the same criteria.</p>

Principle 1: The use of biomass leads to a substantial reduction in greenhouse gas emissions calculated across the entire chain in comparison with the use of fossil fuels		
Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden"	ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
1.1a	<p>Dutch sustainability criterion 1.1 consists of three parts:</p> <ul style="list-style-type: none"> <u>The reduction in CO₂-eq emissions is calculated to be a minimum of 70% per year on average based on the EU reference value. The average emissions have a maximum of 56 g CO₂-eq/MJ for electricity and 24 g CO₂-eq/MJ for heat.</u> <p>To the opinion of the commission it is impossible to demonstrate compliance with this part a of the sustainability requirement by using a certification scheme, as compliance can only be demonstrated afterwards (looking back at all consignments of biomass used during a year) and by looking at consignments that were possibly delivered using multiple certification schemes. ISCC Solid Biomass NL does therefore not cover this part of the criterion.</p> <ul style="list-style-type: none"> <u>No consignment of biomass shall result in emissions above 74 g CO₂-eq/MJ for electricity and 32 g CO₂-eq/MJ for heat.</u> <p>This part of the criterion is covered through paragraph 10.2 of ISCC Solid Biomass NL.</p> <ul style="list-style-type: none"> Part (b) second requirement: <u>The calculated maximum CO₂-eq emission levels are based on the most recent European Commission publication on sustainability criteria for biomass and on the reference values provided for fossil fuels.</u> <p>This part of the criterion is covered through paragraph 10.1 of ISCC Solid Biomass NL and through document ISCC EU 205 "GHG emissions".</p> <p>The commission concludes that Dutch sustainability criterion 1.1 is partly addressed by ISCC Solid Biomass.</p>	1
1.1b		

Principle 2: Soil quality shall be maintained and where possible improved		
Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden"	ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
2.1	<p>ISCC has a specific criterion SB_4.1 for soil and soil quality for FMU's in chapter 7.1 of the ISCC Solid Biomass NL scheme document. However, as Dutch sustainability criterion 2.1 only applies to category 3 biomass (residues from nature and landscape management) and category 4 biomass (agricultural residues), which is not biomass from FMU's, this ISCC Solid Biomass NL criterion does not cover the Dutch sustainability criterion.</p> <p>Criteria 2.2.1 and 2.2.2 from ISCC EU document "ISCC 202 Sustainability Requirements" do apply under ISCC Solid Biomass NL and describe detailed requirements for soil management with the aim to maintain and improving soil quality (nutrient balance, organic matter, structure, pH, biodiversity, prevention of salination, prevention of soil compaction). The criteria aim at crop production and therefore at agricultural soils, which have to be maintained to allow the use of agricultural residues. The commission concludes that ISCC Solid Biomass NL fully addresses the Dutch criterion through the ISCC requirements on measures on soil management and on the soil management plan.</p>	3

Principle 3: Production of raw biomass does not result in the destruction of carbon sinks			
Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden"		ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
3.1	Biomass is not sourced from permanently drained land that was classified as peat land on 1 January 2008, unless it can be demonstrated that the production and harvesting of the biomass does not result in water depletion of a previously undrained soil.	ISCC EU 202 chapter 1.3 stipulates that "Raw material shall not be obtained from land that was peatland in January 2008 or thereafter and no longer had this status". This chapter includes a definition for peatland that is similar but not exactly the same as the definition of peat in the Dutch regulation causing that theoretically there can be situations when a soil is defined "peat" under the Dutch regulation and not under ISCC EU 202. As the chance that this will occur is very small (it will only happen if the layer of organic matter is between less than 30 cm thick at a depth between 0 and 60 cm and is at least 40 cm thick at a depth between 0 and 80 cm), the commission concludes that ISCC Solid Biomass NL largely addresses Dutch criterion 3.1.	2
3.2	Biomass is not sourced from land that was converted from wetland to an alternative, dryer ecosystem after 1 January 2008.	ISCC EU 202 chapter 1.2 stipulates that "Biomass is not produced on land with high carbon stock, namely land that had one of the following statuses in January 2008 and no longer has this status: (1) Wetlands "[..]" and "[..]". The provisions of this paragraph shall not apply if, at the time the raw material was obtained, the wetland had the same status as it had in January 2008". As a result, the commission concludes that ISCC Solid Biomass NL fully addresses Dutch criterion 3.2.	3
3.3	Biomass is not sourced from wood plantations that were created by means of conversion of natural forests after 31 December 1997, unless the forest manager is not directly or indirectly responsible for the conversion. Biomass originating from wood plantations that were created after 1997 by means of conversion of degraded natural forests or degraded land is exempt from this requirement on condition that it is ecologically and economically justified to do so and that the forest manager is not directly or indirectly responsible for the degradation.	ISCC has copied this Dutch sustainability criterion (from the draft of the regulation; the final wording is slightly different) into ISCC Solid Biomass NL, chapter 7.1, criterion SB_1.2. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 3.3. See also the commission's remark in general point 0.1.	2

Principle 4: The use of biomass does not result in a long-term carbon debt			
Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden"		ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
4.1	The forest management unit where the wood is sourced is managed with the aim of retaining or increasing carbon stocks in the medium or long term.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_1.1. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 4.1. See also the commission's remark in general point 0.1.	2

4.2	Biomass is not sourced from stumps unless these stumps had to be removed from the site for other reasons than wood or biomass production.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_3.1. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 4.2. See also the commission's remark in general point 0.1.	2
4.3	On average less than half the volume of the annual round wood harvest from forests is processed as biomass for energy generation. Round wood from thinnings or from production forests with a rotation period of 40 years or less is exempt from this requirement.	ISCC has copied this Dutch sustainability criterion (from the draft of the regulation; the final wording is slightly different) into ISCC Solid Biomass NL, chapter 7.1, criterion SB_1.3. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 4.3. See also the commission's remark in general point 0.1.	2

Principle 5: Biomass production does not result in Indirect Land Use Change (ILUC)

Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden"		ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
5.1	Biomass sourced from bioenergy plantation systems that were planted after 1 January 2008 has a demonstrably low ILUC risk. Biomass from forest management units smaller than 500 hectares is exempt from this requirement.	ISCC has copied this Dutch sustainability criterion (from the draft of the regulation; the final wording is slightly different) into ISCC Solid Biomass NL, chapter 7.1, criterion SB_4.4 and has added further instructions on how the criterion is to be met. As a result, the commission concludes that ISCC Solid Biomass NL fully addresses Dutch sustainability criterion 5.1.	3

Principle 6: Relevant international, national, regional and local laws and regulations are complied with

Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden"		ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
6.1	The forest manager holds the legal right to use the forest.	ISCC EU 202 chapter 5.1 includes requirements on legal ownership. The commission does not take into account the first sentence of this chapter as it contains the word "should" which to the understanding of the commission expresses a recommendation, not a requirement (see also the ISO document " How to write standards ", page 4). Chapter 5.1 also stipulates that "documents must show legal ownership or lease, history of land tenure and the actual legal use of the land" and that "The producer must identify and respect existing land rights". As a result the commission concludes that that ISCC Solid Biomass NL fully addresses Dutch sustainability criterion 6.1.	3
6.2	The forest manager complies with all obligations to pay taxes and royalties.	ISCC Solid Biomass NL has a global coverage and laws differ from country to country. ISCC EU 202 chapter 5.2 requires compliance with all applicable regional and national laws. This implies also adhering to taxation laws although this is not specifically mentioned in the list of examples. As most of the sentences under ISCC EU 202 chapter 5.2 contain the word 'should' (and must therefore be considered to be recommendations rather than strict requirements), the commission has based its judgement on the first sentence of ISCC EU 202 chapter 5.2 which refers to laws and treaties and not directly to obligations to pay taxes and royalties. Therefore, the commission concludes that Dutch sustainability criterion 6.2 is largely addressed by ISCC Solid Biomass NL.	2

6.3	Anti-corruption legislation is complied with. If no anti-corruption legislation exists, the forest manager takes alternative anti-corruption measures proportionate to the scale and intensity of the management activities and the risk of corruption.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_1.5. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 4.3. See also the commission's remark in general point 0.1.	2
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Principle 7: Biodiversity is maintained and where possible enhanced			
Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden"	ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria		Score
7.1	Sites with a high conservation value and representative areas of the forest types that are found in the forest management unit have been identified and are protected and where possible enhanced. The sites may contain one or more of the following values: diversity of species, ecosystems and habitats, ecosystem services, ecosystems at landscape level and cultural values.	<p>Under Principle 1 of ISCC EU 202, chapter 3, the ISCC EU scheme and ISCC Solid Biomass NL scheme (which is based on ISCC EU) stipulate that "high conservation value (HCV) areas shall be protected". Requirement 1.1 in that chapter stipulates that "1.1 Biomass is not produced on land with high biodiversity value, which includes land that has status (1) Primary forests and other wood land; (2) Areas designated by law or by the relevant competent authority for nature protection purposes; (3) Areas for the protection of rare, threatened or endangered ecosystems or species; and (4) Highly biodiverse grassland. As a result, the commission concludes that ISCC Solid Biomass NL covers the "high conservation value" part of Dutch sustainability criterion 7.1.</p> <p>The ISCC Solid Biomass NL scheme does not include a requirement on representative areas of the forest types that are found in the forest management unit. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 7.1</p>	2
7.2	Measures have been taken to protect endangered plant and animal species and, if applicable, to increase the populations and enhance the habitats of these species.	ISCC has copied the largest part of this Dutch sustainability criterion plus the Dutch definition for endangered plant and animal species into ISCC Solid Biomass NL, chapter 7.1, criterion SB_2.5. The ISCC criterion includes a requirement to use the IUCN global list and the IUCN guidance for the regional application of the IUCN red list. There is a difference in wording though, as ISCC requires that "habitats of rare and endangered species shall be safeguarded [...].." whereas the Dutch criterion stipulates that "measures have been taken to protect endangered plant and animal species". The commission is of opinion that the protection of species is not fully covered by safeguarding the habitats of these species, as species could be collected/hunted even when their habitats are safeguarded or when the species are outside their usual habitats (e.g. migrating birds). In ISCC Solid Biomass NL, chapter 7.1, SB_4.2 ISCC requires the regulation of hunting, fishing and other exploitation of non-timber forest products. Because ISCC has copied the requirement and the definition for endangered species from the Dutch regulation, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 7.2. See also the commission's remark in general point 0.1.	2
7.3	The conversion of forests within the forest management unit to other forms of land use, including wood plantations, is not permitted unless: <ul style="list-style-type: none"> - the area concerned is small which means the total converted area over the years is no greater than 5% of the area of the forest management unit on benchmark date 1 January 2008; and 	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_1.4. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 7.3. See also the commission's remark in general point 0.1.	2

	- it clearly leads to long-term advantages for nature conservation; and - there is no damage or threat of damage to sites with a high conservation value.		
7.4	In the case of wood plantations, there is a preference for native species, and a relevant percentage of the plantation must be able to revert to natural forest at a later stage.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_2.1. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 7.4. See also the commission's remark in general point 0.1	2
7.5	Exploitation of non-timber forest products, including products from hunting and fishing, is regulated, monitored and controlled, among others to safeguard the maintenance of the biodiversity in the forests.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_4.2. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 7.5. See also the commission's remark in general point 0.1.	2

Principle 8: The regulating effect and the quality, health and vitality of the forest are maintained and where possible enhanced			
	Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden"	ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
8.1	The soil quality of the forest management unit is maintained and if necessary improved, with special attention to coasts, river banks, erosion-sensitive areas and sloping landscapes.	ISCC has included in document ISCC EU 202 specific criteria for soil quality, which are criteria 2.2.1, 2.2.2 and 2.3.7. Criteria 2.2.1 and 2.2.2 do apply under ISCC Solid Biomass NL. These ISCC criteria are more general as compared to Dutch sustainability criterion 8.1 (as the ISCC criteria, for instance, are on "crops" whereas the Dutch criterion only applies to forests and therefore to trees). ISCC Solid Biomass NL requirement SB_4.1 (in chapter 7.1) stipulates that good forest management practices, with respect to soil quality, soil contamination and soil erosion are addressed in the soil management. The updated version 1.2 of this ISCC document includes a reference to topographic risks and to "to coasts, river banks, erosion-sensitive areas and sloping landscapes". These parts are copied from the Dutch criterion. As a result, the commission concludes that Dutch sustainability criterion 8.1 is fully addressed by ISCC Solid Biomass NL.	3
8.2	The water balance and quality of both groundwater and surface water in the forest management unit and downstream outside the forest management unit are at least maintained and where necessary improved.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_4.5. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 8.2. See also the commission's remark in general point 0.1.	2
8.3	Important ecological cycles present in the forest management unit are preserved, including carbon and nutrient cycles.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_4.3. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 8.3. See also the commission's remark in general point 0.1.	2
8.4	Unnecessary damage to ecosystems is prevented by applying <i>reduced impact logging</i> and the most suitable road construction methods and techniques for local conditions.	Dutch sustainability criterion 8.4 consists of two parts: 1. <u>Unnecessary damage to ecosystems is prevented by applying reduced impact logging; and...</u> This part of the criterion is largely covered by criterion SB_3.4 of ISCC Solid Biomass NL chapter 7.1. ISCC does not fully cover this part of the criterion as "aiming to avoid unnecessary damages" is weaker language than "unnecessary damage is prevented".	2

		<p>2. ... <u>the most suitable road construction methods and techniques for local conditions.</u></p> <p>This part of the criterion is largely covered by criterion SB_3.5 of ISCC Solid Biomass NL chapter 7.1. ISCC does not fully cover this part of the criterion as it does not make reference to most suitable methods and techniques. As a result the commission concludes that Dutch sustainability criterion 8.4 is largely addressed by ISCC Solid Biomass NL.</p>	
8.5	If fires are used to achieve forest management objectives, such as regeneration of specific tree species, then adequate control measures have been taken.	<p>The requirements in ISCC Solid Biomass NL, chapter 7.1, SB_2.7 are on controlled use of fire. These requirements are stricter as compared to the requirements in the Dutch criterion, as ISCC only allows controlled burning with permission of competent authority and only for promotion of biodiversity, whereas the Dutch criterion would also allow controlled fire for other forest management objectives such as prevention of uncontrolled fires.</p> <p>As a result, the commission concludes that Dutch sustainability criterion 8.5 is fully addressed by ISCC Solid Biomass NL.</p>	3
8.6	The forest management measures are designed to prevent and control diseases and pests where these form a threat to natural capital.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_3.3. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 8.6. See also the commission's remark in general point 0.1.	2
8.7	The use of chemicals is only permitted if ecological processes and the optimal deployment of sustainable alternatives prove insufficient. Pesticides classified as Type 1A and 1B by the World Health Organisation and chlorinated hydrocarbons are not permitted.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_2.8. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 8.7. See also the commission's remark in general point 0.1.	2
8.8	The accumulation of inorganic waste and litter is prevented or such waste and litter is collected, stored in approved areas and disposed of responsibly.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_2.9. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 8.8. See also the commission's remark in general point 0.1	2

Principle 9: The production capacity for wood products and relevant non-timber forest products is maintained in order to safeguard the future of the forests			
Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden"		ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
9.1	The production capacity of all forest types represented in the forest management unit is maintained.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_3.1. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 9.1. See also the commission's remark in general point 0.1.	2
9.2	The forest management unit is sufficiently protected against all forms of illegal exploitation of timber and non-timber forest products, including hunting and fishing, illegal establishment of settlements, illegal land use, illegally initiated fires and any other illegal activities.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_3.2. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 9.1. See also the commission's remark in general point 0.1.	2

Principle 10: Sustainable forest management is achieved through a management system			
Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden"		ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
10.1	The forest management system is designed to achieve the objectives of a forest management plan and covers the inventory, analysis, planning, implementation, monitoring, evaluation and adjustment cycle.	The ISCC Solid Biomass NL scheme includes in chapter 1 under SB_1.1 a number of requirements that cover the Dutch criterion. As a result, the commission concludes that Dutch sustainability criterion 10.1 is fully addressed by ISCC Solid Biomass NL.	3
10.2	A forest management plan is drawn up that at least includes: <ul style="list-style-type: none"> - a description of the current condition of the forest management unit; - long term goals for the ecological functions of the forest management unit; - the annual allowable cut per forest type and, if applicable, the annual allowable harvest of non-timber forest products based on reliable and current data; - budget planning for the implementation of the forest management plan. 	ISCC has copied the largest part of Dutch sustainability criterion 10.2 into ISCC Solid Biomass NL, chapter 7.1, criterion SB_1.1. However, an important part on the annual allowable cut per forest type was not copied. ISCC Solid Biomass NL requires, as part of criterion SB_1.1 in chapter 7.1, that "The level of sustainable allowable cut shall not be exceeded in the area of the FMU". As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 10.2. See also the commission's remark in general point 0.1.	2
10.3	Essential elements for the management of the forest are indicated on maps.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_1.1. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 10.3. See also the commission's remark in general point 0.1	2
10.4	The implementation of the forest management plan is periodically monitored and the ecological effect of the forest management is evaluated.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_1.1. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 10.4. See also the commission's remark in general point 0.1.	2
10.5	The forest management is implemented by professional office and field staff, whose expertise and knowledge is maintained by means of an effective and regular training programme.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 7.1, criterion SB_1.1. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 10.5. See also the commission's remark in general point 0.1.	2

Principle 11: Forest management by a group or regional association offers sufficient safeguards for sustainable forest management			
Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden"		ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
11.1	A group or regional association is led and supervised by an independent legal entity.	The ISCC Solid Biomass NL scheme is based on ISCC EU scheme documents including ISCC EU 206 "Group Certification which stipulates, in chapter 3, that "Farms and plantations can either become certified as an independent group under a central office, or under the framework of a first gathering point.". Chapter 4 of the ISCC	3

		<p>EU 206 document stipulates that a group is represented by a head office, and gives the responsibilities for this head office.</p> <p>The commission notes that ISCC EU 206 has been written for group certification of farmers, as the text includes wording such as "agricultural production", "farms and plantations" etc. The requirements can however also be applied to groups of forest owners and forest managers.</p> <p>In the Dutch legal regulation, a "group or regional association" is defined as (translated) "a legal entity involving several forest managers who cooperate in a certain area, or companies that work together in a certain segment of the Chain of Custody". ISCC group certification is in line with this definition as it also requires the group to be homogeneous, criteria for this are given in ISCC EU 206 chapter 3.</p> <p>As a result, the commission concludes that Dutch sustainability criterion 11.1 on forest management by a group is fully addressed by ISCC Solid Biomass NL.</p>	
11.2	<p>A group or regional association meets the requirements of sustainable forest management (requirements 6.1 through 10.5). The separate forest management activities of the individual members of the group or regional association shall also meet these requirements if applicable for the management of the forest concerned.</p>	<p>The Dutch criterion consists of two parts:</p> <ol style="list-style-type: none"> 1. <u>A group or regional association meets the requirements of sustainable forest management.</u> This requirement is covered by ISCC through ISCC EU 206, chapter 4 "A group is represented by a head office responsible for the group management, i.e. central office, first gathering point, collecting point or logistic centre. The head office is responsible for the implementation of the internal management system and for the individual group members". Also "it is the responsibility of the head office ..[..]. to exclude members in the case of non-compliance". 2. <u>The separate forest management activities of the individual members of the group or regional association shall also meet these requirements if applicable for the management of the forest concerned.</u> This requirement is covered through ISCC EU 206, chapter 4 "All group members must individually meet the ISCC requirements for solid biomass insofar applicable to their own activities" and group members commit "to the group's head office to meet the standard requirements and to report intentional or unintentional nonconformities". <p>The commission is of opinion that forest management group certification is intended for smallholders. ISCC has implemented this by limiting group certification to FMUs with equal or less than 10.000 ha (chapter 11 of ISCC Solid Biomass NL version 1.2). In document ISCC EU 206, ISCC has implemented requirements on sample size which needs to be proportional to (1 times, 1,5 times or 2 times, depending on the risk) the square root of the number of FMU's.</p> <p>As a result the commission concludes that Dutch criterion 11.2 is fully addressed by the ISCC Solid Biomass NL.</p>	3

Principle 12: A chain of custody system is in place for the biomass, covering the entire chain from the first actor to the energy producer, that links the source to the material used in the product or product group, and provides greenhouse gas emission data of each individual link.

Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden"		ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
12.1	Each link in the chain of custody bears final responsibility and has a quality management system in place that provides safeguards for	ISCC has – in chapter 3 of its ISCC EU 203 document "Traceability and Chain of Custody" – clear requirements for every link in the chain of custody. Transport is excluded, the economic operator sending the material for transport is	3

	compliance with the requirements of the chain of custody system.	responsible for providing all relevant information on transport. The commission concludes that Dutch sustainability criterion 12.1 is fully addressed by ISCC Solid Biomass NL.	
12.2	Each link in the chain of custody has the relevant greenhouse gas emissions information for its own organisation, which has been obtained using a methodology that is based on the most recent European Commission publication on sustainability criteria for solid biomass and the reference values provided for fossil fuels.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 10. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 12.2. See also the commission's remark in general point 0.1.	2
12.3	Each link in the chain of custody keeps all necessary documentation for demonstrating compliance with the applicable sustainability requirements available for a minimum of 5 years.	The ISCC EU 203 document contains, in paragraph 3.2.2, requirements on the type of information that companies with ISCC certificate need to document in writing. The same paragraph contains the requirement that <i>"the company must keep all the relevant records and documents (as hard copies and/or electronically) for at least five years"</i> . As a result the commission concludes that Dutch sustainability criterion 12.3 is fully addressed by ISCC Solid Biomass NL.	3
12.4	Each link in the chain of custody registers for all incoming or outgoing consignments the quantities and required sustainability information based on the Dutch regulation "conformity assessment sustainability biomass for energy purposes".	<p>The commission is of opinion that the following eight pieces of information have to be passed on through the CoC and therefore have to be registered for all incoming or outgoing consignments by each link in the CoC:</p> <ol style="list-style-type: none"> <u>Biomass category or information allowing to unambiguously determine the biomass category.</u> ISCC Solid Biomass NL chapter 8.1 requires that <i>"Information on the size of the FMU"</i> and <i>"information on the biomass category to which the raw material does belong (category 1-5)"</i> is information to be added to the ISCC Sustainability Declarations which are transferred throughout the CoC. As a result, ISCC Solid Biomass NL covers this part of criterion 12.4. <u>For category 2 biomass: has the sustainability been demonstrated at regional or at forest management level?</u> After a communication by RVO in February 2019 (see this document under 2.8, Ad b), this point has become obsolete. <u>For category 1 and 2 biomass: is the biomass controlled biomass?</u> ISCC requires (ISCC Solid Biomass NL version 1.2, 8.3) that <i>"Batches of "controlled biomass" (e.g. from other recognized certification schemes) meeting the definition of "Dutch controlled biomass" can be distinguished from other batches on mass balance. A respective claim on these batches can be passed through the supply chain."</i> As a result this part of the criterion is covered by ISCC Solid Biomass NL. <u>Country of origin of the feedstock.</u> ISCC EU requires in chapter 3.3.2 that <i>"Country of origin of the raw materials (country of cultivation, or in the case of waste and residues the country where the material was generated)"</i> is information that must be available on Sustainability Declarations. As a result, the commission concludes that Solid Biomass NL covers this part of the criterion. <u>The kind of GHG emission value that is being used: (a) a total default value, (b) an actual value(s), or (c) a combination of disaggregated default values and actual values.</u> This part of the Dutch criterion is covered through ISCC EU 203 chapter 3.3.2 in the part on GHG emission information, which requires the following information to be present on the Sustainability Declaration: Either a statement <i>"Use of total default value"</i> OR an actual value OR the statement <i>"Use of disaggregated default value"</i>. <u>In case actual values are being used: the GHG emission in g CO_{2, equivalent} per MJ or ton biomass produced.</u> ISCC EU 203 chapter 3.3.2 requires, in case of reporting actual values, the following general information must be available on Sustainability Declarations: <i>"Statement of an actual value in kg CO₂eq per dry-ton of product. If applicable, for raw materials and intermediary products the information on GHG emissions have to be provided in the unit kg CO₂eq/dry-ton of raw material or kg CO₂eq/dry-ton of intermediary product respectively. For etd (transport and distribution) the means of transport and the transporting distance from the supplier to the recipient have to be included on the Sustainability Declaration"</i>. The commission therefore concludes that ISCC Solid Biomass NL covers this part of the criterion. 	3

		<p>7. <u>The certification scheme (plus any additional verification statement(s)) which are used to demonstrate compliance with the sustainability criteria under principles P2-P11.</u> ISCC EU 203 chapter 3.3.2 requires that the "Name of the certification system and certificate number of the supplier" is information to be added to the ISCC Sustainability Declarations which are transferred throughout the CoC. In theory, this requirement does not result in meeting part 7 of the Dutch criterion, as the end user will receive information on the certificate of the previous link in the CoC (and hence not on the certification system of the forest owner or forest manager). However, as ISCC Solid Biomass NL currently does not accept/recognise other certification schemes, all material that will be delivered through the ISCC CoC system will be ISCC Solid Biomass NL certified in all links of the CoC. As a result, ISCC Solid Biomass NL covers this part of criterion 12.4.</p> <p>8. <u>The certification scheme (plus any additional verification statement(s)) which are used to demonstrate compliance with the CoC criteria under principles P12-P13.</u> As ISCC Solid Biomass NL does not yet recognise other certification schemes, it is clear that the ISCC Solid Biomass NL scheme (plus underlying ISCC EU scheme documents) was used to demonstrate compliance with the CoC criteria under principles P12-P13. See also general point S.06.</p> <p>The commission concludes that ISCC Solid Biomass NL covers 7 of the 8 parts of the criterion and – as the remaining part 2 is currently not applicable for ISCC Solid Biomass NL – that Dutch sustainability criterion 12.4 is fully addressed by ISCC Solid Biomass NL.</p>	
12.5	<p>Each link in the chain of custody applies a mass balance in case of mixing or splitting of materials with different sustainability characteristics. For the mixing the following applies:</p> <ul style="list-style-type: none"> - The method shall be applied at least at the level of a location; - The organisation defines a period with a maximum of a year, during which incoming and outgoing consignments are measured and reports the results; - All sustainability characteristics of mixed biomass output can be traced back to the characteristics and quantities of the individual consignments, taking account of the applicable conversion factors. 	<p>The criterion 12.5 consists of four parts:</p> <ol style="list-style-type: none"> 1. <u>Each link in the chain of custody applies a mass balance in case of mixing or splitting of materials with different sustainability characteristics.</u> Under ISCC EU and ISCC Solid Biomass NL, physical segregation is allowed. In case material is mixed, paragraphs 4.1, 4.2 and 4.4 of ISCC EU 203 require a mass balance to be used (so-called "book-and-claim" is not allowed). The commission concludes that ISCC Solid Biomass NL covers the first part of the criterion. 2. <u>The method shall be applied at least at the level of a location</u> This part is covered by ISCC EU 203 paragraphs 4.2 and 4.4.1. 3. <u>The organisation defines a period with a maximum of a year, during which incoming and outgoing consignments are measured and reports the results</u> ISCC has defined in ISCC EU 203 4.4.2 a maximum timeframe (period) for a mass balance calculation of three months. As a result the commission concludes that ISCC Solid Biomass NL covers this part of the criterion. 4. <u>All sustainability characteristics of mixed biomass output can be traced back to the characteristics and quantities of the individual incoming consignments, taking account of the applicable conversion factors.</u> This part of the criterion is covered by ISCC through the requirements from ISCC EU 203, paragraph 4.2, that "the exact amounts and sustainability characteristics of sustainable material that leaves any element along the supply chain must be documented and must never exceed the amount of sustainable material that enters the respective element". As a result, the commission concludes that this part of the criterion is covered by ISCC. <p>The commission concludes that Dutch sustainability criterion 12.5 is fully addressed by ISCC Solid Biomass NL through requirements from ISCC Solid Biomass NL and through requirements from ISCC EU, which is normative under ISCC Solid biomass NL.</p>	3
12.6	<p>When being mixed with other consignments category 1 and 2 consignments only complying with the requirements 1.1, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 5, 7.1 and 7.3 are distinguished as controlled biomass on a mass balance. For controlled biomass, the biomass producer is the first link in the chain of custody and the source is the forest management unit or a defined supply area.</p>	<p>Based on the requirements in paragraph 8.3 from the ISCC Solid Biomass NL scheme document (version 1.2), the commission concludes that Dutch sustainability criterion 12.6 is fully addressed by ISCC Solid Biomass NL.</p>	3

Principle 13: In case of a group management system for the chain of custody the same requirements apply to the group as a whole as to individual businesses			
Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden"		ADBE judgement on whether ISCC Solid Biomass NL complies with the sustainability criteria	Score
13.1	A group is led by a legal entity that is responsible for the group as a whole. This entity uses a management system as well as technical and human resources that enable it to supervise the participating locations within the scope of the system. The entity conducts an annual audit of a sample of the affiliated group members.	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 11. Further requirements on the homogeneity of the group, on the internal management system and on documentation are included in chapters 3, 4 and 5 of ISCC EU 206. As it is not fully clear whether ISCC 206 also applies to elements in the supply chain other than producers of raw material, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 13.1.	2
13.2	The group applies to the requirements 12.1 up to and including 12.6. Furthermore, each group member individually meets these requirements insofar as applicable to their own activities.	Under ISCC EU and ISCC Solid Biomass NL, also trading and storage facilities can use group certification (ISCC EU 103, paragraph 3.4.6). Group certification or sampling is not allowed for processing units and blending facilities (ISCC EU 103, paragraph 3.4.7). ISCC has copied the second line of this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 11. Document ISCC EU 206 includes further obligations for the group having to meet the requirements that are applicable to the specific part of the CoC (which is either "production/collection of raw material" or "trading/storing", as ISCC does not allow production facilities to certify as a group). One of the responsibilities for group members is a "commitment to the group's head office to meet the standard requirements and to report intentional or unintentional nonconformities". As a result, the commission concludes that ISCC Solid Biomass NL fully addresses Dutch sustainability criterion 13.2.	3
13.3	The group leader uses a registration system to record: <ul style="list-style-type: none"> - the names and addresses of the members; - a declaration submitted by each member in which they declare that they meet chain of custody system requirements; - incoming and outgoing consignments of each individual group member. 	ISCC has copied this Dutch sustainability criterion into ISCC Solid Biomass NL, chapter 11. As a result, the commission concludes that ISCC Solid Biomass NL largely addresses Dutch sustainability criterion 13.3. See also the commission's remark in general point 0.1.	2

4.4 Assessment for the ISCC Solid Biomass NL Risk Based Approach

The advisory commission has assessed whether the risk based approach (RBA) of certification scheme ISCC Solid Biomass NL addresses the requirements from chapter 9 of the Dutch verification protocol. The assessment results are given in the table below.

Requirement on the RBA from chapter 9 of the Dutch "verification control"		ADBE judgement on whether ISCC Solid Biomass NL complies with the RBA requirement	Score
R8.1	Determination of region (s) * The biomass producer shall identify one or more homogeneous areas (regions) to source biomass from.	ISCC has copied the requirements on the risk based approach ("RBA") from paragraph 8.1 of the Dutch verification protocol into point 1 under chapter 9.1 of the ISCC Solid Biomass NL scheme	2

	<ul style="list-style-type: none"> * Areas can be determined both on a geographical scale (e.g. states, counties, province) and on a functional scale (forest type, ownership, scope of management, type/quality of forest). In any case, the SFM requirements in Chapter 6 play a key role in determining the homogeneity of a region. * The boundaries of a region shall be clearly identified on maps and in other relevant documentation. Boundaries may be described as a reference to the existing administrative or environmental divisions whilst functional scale can refer to characteristics that determine the functional scale, e.g. plantations vs. natural forests. 	document. As a result the commission concludes that ISCC Solid Biomass NL largely addresses this requirement on the RBA. See also the commission's remark in general point 0.1.	
R8.2	<p>Gathering information</p> <p>The biomass producer shall gather information on identified areas that is relevant for a risk analysis with respect to the SFM requirements.</p>	The commission concludes that ISCC Solid Biomass NL largely addresses Dutch RBA requirement 8.2, as ISCC has copied the Dutch requirements on the Risk based approach. See also the commission's remark in general point 0.1.	2
R8.3	<p>Risk Assessment</p> <p>(including detailed requirements under 8.3.1 and 8.3.2)</p>	The commission concludes that ISCC Solid Biomass NL largely addresses Dutch RBA requirement 8.3, as ISCC has copied the Dutch requirements on the Risk based approach. See also the commission's remark in general point 0.1.	2
R8.4	<p>Risk mitigation and measures</p> <ul style="list-style-type: none"> * For a region with SFM criteria designated as 'specified risk', mitigating measures must be defined in order to reduce the risk level to 'low risk'. * Mitigation measures can comprise additional information gathering (e.g. through on-site verification by the biomass producer), reduction of the region size by excluding risk areas, or other appropriate measures. * In the event that the risk of non-compliance for one or more SFM criteria remains a 'specified risk', then biomass from that region cannot be classified as sustainable. 	ISCC has copied the requirements on the RBA from paragraph 8.4 of the Dutch verification protocol into point 4 under paragraph 9.1 of the ISCC Solid Biomass NL scheme document. As a result the commission concludes that ISCC Solid Biomass NL largely addresses requirement 8.4 of the Dutch RBA. See also the commission's remark in general point 0.1.	2
R8.5	<p>Regular monitoring of the risk assessment</p> <ul style="list-style-type: none"> * The biomass producer shall conduct a review of the risk assessment and the mitigating measures at least once per year and in the event of relevant developments in the region sustainable biomass is sourced from and/or relevant changes in the information gathered for a region or criterion. 	ISCC has copied the requirements on the RBA from paragraph 8.5 of the Dutch verification protocol into point 5 under paragraph 9.1 of the ISCC Solid Biomass NL scheme document. As a result the commission concludes that ISCC Solid Biomass NL largely addresses requirement 8.5 of the Dutch RBA. See also the commission's remark in general point 0.1.	2

5 Documents used for the assessment of certification scheme ISCC Solid Biomass NL

The following documents have been used for the assessment of the certification scheme ISCC Solid Biomass NL.

5.1 Documents submitted by the scheme manager as part of the request for approval

1. [ISCC Solid Biomass NL](#) (v1.0)
2. [ISCC 102 Governance](#) (v3.0)
3. [ISCC 103 Requirements for Certification Bodies and Auditors](#) (v3.0)
4. [ISCC 201 System Basics](#) (v3.0)
5. [ISCC 201-1 Waste and Residues](#) (v3.0)
6. [ISCC 202 Sustainability Requirements](#) (v3.0)
7. [ISCC 203 Traceability and Chain of Custody](#) (v3.1)
8. [ISCC 204 Audit Requirements and Risk Management](#) (v3.0)
9. [ISCC 205 GHG Emissions](#) (v3.0)
10. [ISCC 206 Group Certification](#) (v3.0)

5.2 Modified scheme document submitted by the scheme manager during the ADBE's assessment procedure

11. [ISCC Solid Biomass NL](#) (v1.1, April 2019)
12. [ISCC Solid Biomass NL](#) (v1.2, June 2019)

5.3 Additional documents assessed by the commission

13. ISCC Solid Biomass NL Self declaration - Forest Management Unit (FMU) (v1.0) (01.01.2019)
14. ISO document "[How to write standards](#)"

Annex I – Biomass categories and the CoC system

The sustainability and management criteria in paragraphs 4.2 and 4.3 are a translation from the criteria in Annexes B and C of the Dutch regulation on conformity assessment of solid biomass for energy production . In Annex D of this regulation two tables show which requirements apply to the five categories and the set-up of the chain of custody. In the explanatory notes to the legislation a table can be found with additional guidance to the requirements.

Biomass categories and the chain of custody system

There are five biomass categories for which the sustainability requirements apply. In Table 1 for each category is listed which sustainability requirements apply:

Table 1. Biomass category’s with the applicable sustainability requirements

Category	Sustainability requirements	Greenhouse gas emission	Soil management	Carbon and land use change	Sustainable forest management	Chain of custody
1. Woody biomass from forest management units		1.1		3.1-3.3, 4.1-4.3, 5.1	6.1-6.3, 7.1-7.5, 8.1-8.8, 9.1-9.2, 10.1-10.5, 11.1-11.2	12.1-12.6, 13.1-13.3
2. Woody biomass from forest management units less than 500 ha		1.1		3.1-3.3, 4.1-4.3	6.1-6.3, 7.1-7.5, 8.1-8.8, 9.1-9.2, 10.1-10.5, 11.1-11.2	12.1-12.6, 13.1-13.3
3. Residues from nature and landscape management		1.1	2.1			12.1-12.6, 13.1-13.3
4. Agricultural residues		1.1	2.1			12.1-12.6, 13.1-13.3
5. Biogenic residues and waste		1.1				12.1-12.6, 13.1-13.3

The source of the five categories and controlled biomass has to be known for each consignment. The conformity assessment by a conformity assessment body starts at the first link of the chain of custody. In Table 2 for each category the source of the material and the first link of the chain of custody are listed.

Table 2. Distinction between the source and the first link in the chain of custody per biomass category

Category	Source	First link chain of custody
1. Woody biomass from forest management units	Forest management unit	Forest management unit
2. Woody biomass from forest management units less than 500 ha	Forest management unit or predefined supply base of which the forest management unit <500 ha forms a part	Forest management unit or biomass producer
3. Residues from nature and landscape management	Predefined supply base	First collection point
4. Agricultural residues	Predefined supply base	First collection point
5. Biogenic residues and waste	Company that generates the residues or waste	First collection point

As part of the SDE+ subsidy scheme a temporary exemption applies for category 2 biomass regarding the first link of the chain of custody. For this category either the forest management unit or the biomass producer can be the first link. In case the biomass producer is the first link a risk based approach is used to demonstrate compliance with the sustainable forest management requirements.

Annex II – Abbreviations

ADBE	Advisory commission Sustainability Biomass for Energy applications
CB	Conformity Assessment Body
CoC	Chain-of-Custody
EU	European Union
EZK	“Ministry of EZK” is the Dutch Minister of Economic Affairs and Climate Policy
FMU	Forest Management Unit
GHG	GreenHouse Gas
HCV	High Conservation Value
ILUC	Indirect Land Use Change
ISCC	International Sustainability and Carbon Certification
ISO	International Standardization Organization
IUCN	International Union for the Conservation of Nature
NL	Netherlands
RBA	Risk Based Approach
RED	Renewable Energy Directive
RVO	Netherlands’ Enterprise Agency
SDE+	A Dutch subsidy scheme (feed-in tariff) for production of renewable energy