

Public report
on the assessment of

certification scheme
SBP

(request for advice from September 2019)

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

by the

Advisory Commission on Sustainability
of Biomass for Energy Applications

December 2019

Table of contents

1	Introduction	- 2 -
1.1	Dutch sustainability criteria for solid biomass for energy applications	- 2 -
1.2	The advisory commission sustainability biomass for energy applications.....	- 2 -
1.3	Readers guide.....	- 2 -
2	The commissions’ assessment procedure and assessment of SBP.....	- 3 -
2.1	Assessment protocol	- 3 -
2.2	Summary of the assessment procedure.....	- 3 -
2.3	Application by SBP.....	- 4 -
2.4	Timeline of the SBP assessment.....	- 4 -
2.5	External input	- 4 -
3	Summary of findings on certification scheme SBP	- 5 -
3.1	Findings on classification of biomass and on the first link in the CoC to be certified.....	- 5 -
3.2	Findings for management criteria	- 5 -
3.3	Findings for controlled biomass and for the Risk Based Approach.....	- 5 -
3.4	Three conditions to be added to the approval decision	- 7 -
3.5	Findings for modified scheme documents	- 8 -
3.6	Scheme documents	- 8 -
4	Assessment tables for certification scheme SBP	- 9 -
4.1	Assessment of classification of biomass and on first link in CoC to be certified.....	- 9 -
4.2	Assessment table for management criteria	- 9 -
4.3	Assessment tables for the claim “NL SDE+ controlled biomass”	- 11 -
4.4	Assessment tables on the Risk Based Approach	- 19 -
4.5	Assessment on modified scheme documents.....	- 20 -
4.5.1	Further details on the assessment of the SBP Document Development Procedure	- 21 -
5	Documents used for the assessment of certification scheme SBP	- 24 -
5.1	Documents submitted by the scheme manager as part of the request for approval.....	- 24 -
5.2	Documents submitted by the scheme manager during the assessment procedure	- 24 -
5.3	Additional documents used in the assessment.....	- 24 -
	Annex A – Biomass categories and the CoC system.....	- 25 -
	Annex B – Abbreviations	- 26 -

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 approved 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 on sustainability of biomass for energy applications (further in this document “commission” or “advisory commission” or “ADBE”) has been 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 a number of claims (for instance the claim “SBP-compliant biomass”). The ADBE will advise which Dutch legal sustainability criteria are covered by each 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 certain applications of 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 the Sustainable Biomass Program (SBP) 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 SBP. In chapter 4, details on the commission’s judgement are given, and chapter 5 lists the documents that were used for this assessment. This report comes with two annexes: the first annex gives background on requirements for biomass categories and the Chain-of-Custody (CoC) system from Dutch legislation, and the second annex lists the abbreviations that are used in this report.

2 The commissions' assessment procedure and assessment of SBP

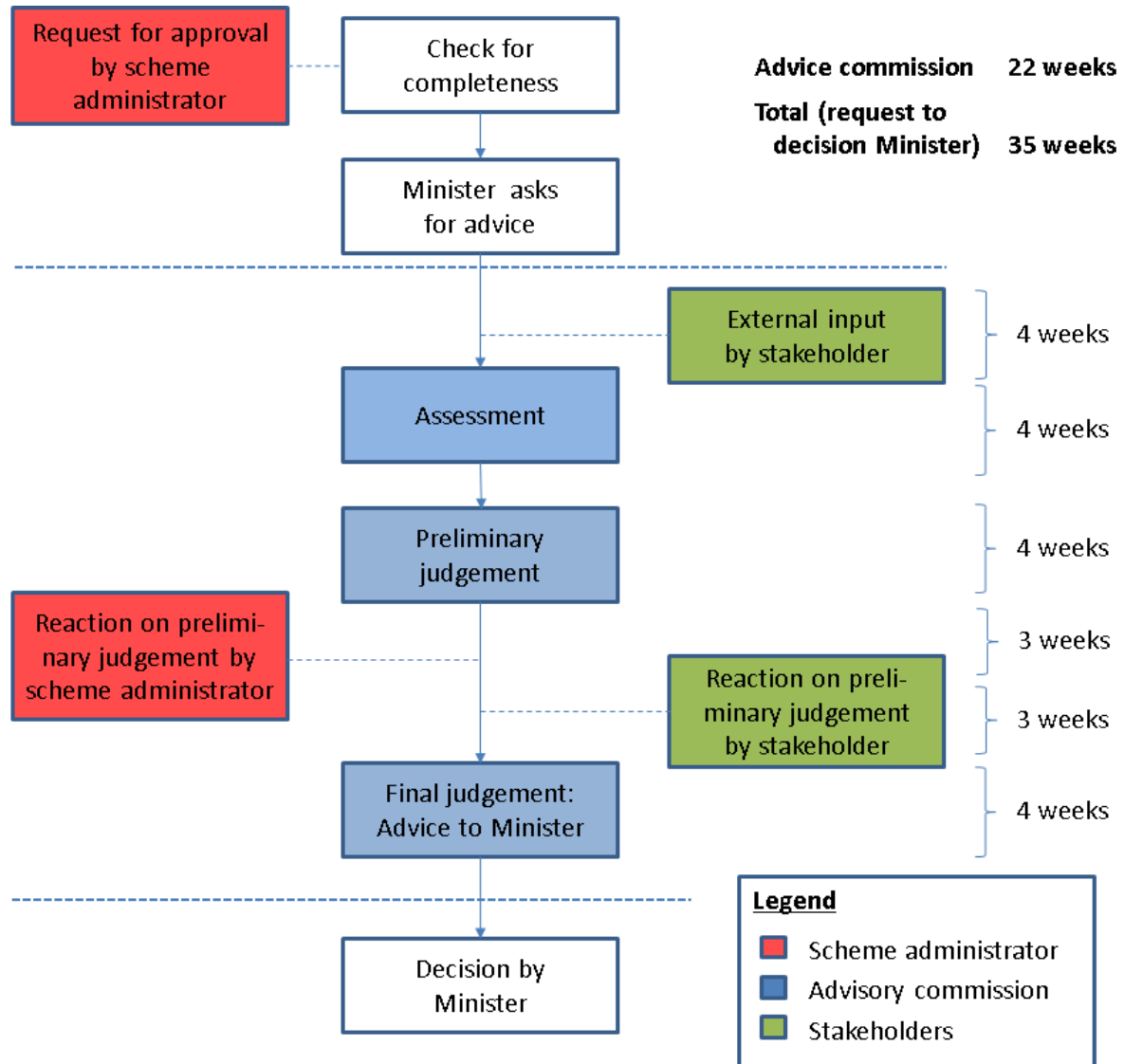
2.1 Assessment protocol

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 current application of the certification scheme SBP is assessed using version 2.4 of the assessment protocol.

2.2 Summary of the assessment procedure

Schematically the procedure is visualised in the figure below.



2.3 Application by SBP

The SBP scheme manager made an application to the Dutch ministry of EZK in which approval of SBP is requested for:

- Controlled biomass and the Risk based approach;
- for biomass categories 1 and 2; and
- geographical coverage “worldwide”.

This application for approval is a request to extend the scope of two approvals that were earlier granted by the Dutch minister of EZK. The approval decisions (in Dutch language) and the advices by the commission (in English) are published [on this webpage](#) (Dutch). The advice by the commission is also published [on this English webpage](#).

Moreover, SBP requested the approval of a number of modified scheme documents which are listed in paragraph 3.5.

2.4 Timeline of the SBP assessment

The commission received a request for advice on the SBP application on September 30, 2019. The commission completed its preliminary judgement by mid-November 2018, and sent the preliminary judgement for comments to the scheme manager.

On November 27, the assessment procedure was put on hold as the SBP scheme manager sent updated versions of Instruction Document 5E and of the SBP normative interpretations. The commission concluded on November 28 that the assessment procedure could be continued at the step “Final judgement / Advice to the minister” (see figure in paragraph 2.2). The interruption of the assessment procedure and the decision of the commission were publicly announced in an ADBE news message on December 6, 2019.

On December 16, 2019 the commission came to its final judgement, which is described in this report. The advice that the commission sent on December 17, 2019 to the minister of EZK consists of a cover letter plus this report.

2.5 External input

Stakeholders have been given the opportunity to submit external input to the commission during the first four weeks of the procedure (see also paragraph 2.2). For this application by the certification scheme SBP no external input was received from stakeholders.

3 Summary of findings on certification scheme SBP

A summary of the commission's findings on the application for approval by the certification scheme SBP is given in the first five paragraphs of this chapter 3. The last paragraph in this chapter lists the SBP scheme documents to which these findings apply. Details on the commission's findings are given in chapter 4 "Full assessment tables for certification scheme SBP". In chapters 3 and 4 reference is made to the "Dutch regulation", which is the Dutch legal '*regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen*'. The sustainability and management criteria referred to by the numbers in this chapter are listed in chapter 4 and are copied from the Dutch regulation.

The commission advises that SBP can additionally (in comparison to the approvals already granted for biomass categories 1 – 5 and for group certification) be approved for controlled biomass under group certification for Dutch sustainability criteria 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 5.1, 7.1, 7.3, 12.1, 12.2, 12.3, 12.4, 12.5, 12.6, 13.1, 13.2 and 13.3 and can be approved for the Risk Based Approach (RBA) for biomass category 2 and for controlled biomass and for the same criteria for which the SBP group scheme is approved, with the exception of criteria 11.1, 11.2, 13.1, 13.2 and 13.3.

The advice is given for the same geographical scope "worldwide" as the two earlier advices on SBP.

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

The current report is based on the SBP request to extent two earlier SBP approvals with controlled biomass, with the risk based approach and based on a modified set of scheme documents. The commission has concluded that - based on this new set of scheme documents - SBP certified companies can still distinguish between the biomass categories specified in Dutch legislation. Instruction Document (ID) 5E requires SBP certified companies to include the biomass category in the batch-specific information included in the Data Transfer System (DTS). The company has to be approved to communicate their data via the Dynamic Batch Sustainability Data (DBSD) and to use "AA 99" in the "Static Data Identifiers". Companies that want to deliver biomass to Dutch customers have to include their data, including the biomass categories, via this system.

SBP certification starts at the biomass producer, which for the RBA is in line with the condition on the first link in the Chain-of-Custody (CoC) from Dutch sustainability criterion 12.6. For group certification the commission has earlier concluded that SBP meets the requirement from Table 2 in Annex D of the Dutch regulation that conformity assessments start at the FMU. More details on this conclusion can be found in the ADBE's public assessment report on SBP from December 2018.

3.2 Findings for management criteria

A certification scheme can only be approved if the scheme complies with all management criteria. The ADBE already concluded for the two earlier applications (advices from September 2018 and December 2018) that the SBP scheme meets all management criteria.

The ADBE checked and concluded that SBP followed its own procedure when it added Instruction Document 2E (ID2E) and when it modified a number of scheme documents. Moreover the commission concluded that SBP also meets all management criteria based on SBP's updated Scheme Development Procedure (version 2.0). Further details are given in paragraphs 4.2 and 4.5.1.

3.3 Findings for controlled biomass and for the Risk Based Approach

The commission advises to approve SBP for delivering controlled biomass under SBP group certification based on ID2D, for biomass categories 1 and 2 and with geographical scope "worldwide". SBP has added the following requirement in ID2D: "*Feedstock supplied by a Group Member in compliance with the requirements in this Instruction Document, including the relevant SDE+ sustainability requirements, but excluding Section 5, Principles 6, 8, 9, 10 and Indicators 7.2, 7.4 and 7.5, may be recorded by the BP as NL SDE+ controlled feedstock*". The SBP requirements match with Dutch sustainability criteria 3.1, 3.2, 3.3,

4.1, 4.2, 4.3, 5.1, 7.1 and 7.3. SBP can also be approved for controlled biomass for criteria 12.1, 12.2, 12.3, 12.4, 12.5 and 12.6 and (for group certification only) for criteria 13.1, 13.2 and 13.3.

The commission also advises to approve SBP with a geographical scope “worldwide” for using the Risk Based Approach based on ID2E. This advice concerns biomass category 2 and controlled biomass and concerns (in case of biomass category 2) both “NL SDE+ compliant biomass” as well as “NL SDE+ controlled biomass”. The advice for approval for “NL SDE+ compliant biomass” under the risk based approach concerns the same criteria for which the SBP group scheme is approved and that apply to biomass category 2, except for the criteria under principles P11 and P13. These are sustainability criteria 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 6.1, 6.2, 6.3, 7.1, 7.2, 7.3, 7.4, 7.5, 8.1, 8.2, 8.3, 8.4, 8.5, 8.6, 8.7, 8.8, 9.1, 9.2, 10.1, 10.2, 10.3, 10.4, 10.5, 12.1, 12.2, 12.3, 12.4, 12.5 and 12.6. The advice for approval for “NL SDE+ controlled biomass” under the risk based approach concerns the Dutch sustainability criteria 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 5.1, 7.1, 7.3, 12.1, 12.2, 12.3, 12.4, 12.5 and 12.6.

Further findings of the commission on the SBP request for approval for controlled biomass are

- Both SBP group certification and the SBP risk based approach start at the “Biomass Producer” (the pellet mill), and hence not at the FMU-level. This is in line with the Dutch legal requirement on controlled biomass (as included in the Dutch sustainability criterion 12.6) and hence the condition on the first link in the Chain-of-Custody (CoC) from the Dutch regulation is met.
- The Minister of EZK will approve certification schemes per individual sustainability criterion. The commission did assess the individual sustainability criteria for controlled biomass under principles P1 - P7 and under P11 and P12. The table below summarises these findings per individual sustainability criterion.

The table below does not show names or descriptions of the individual criteria, please refer to the table in paragraph 4.3 for further details. The green colour indicates the criteria for which the ADBE gives a positive advice to the Minister of EZK.

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	a							
P2: Soil quality								
P3: Carbon sinks	b	b	b					
P4: Long-term carbon debt	b	b	b					
P5: Indirect Land Use Change (ILUC)	b, c							
P6: Laws and regulations								
P7: Biodiversity	b		b					
P11: Forest management by a group or regional association	b	b						
P12: Chain of custody system				d				
P13: Chain of custody system for a group	e	e	e					

- a: 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.
- b: Compliance to these Dutch legal sustainability criteria is demonstrated by certification of the biomass producer against the optional SBP Instruction Document 2D ‘SBP requirements for group schemes’ and/or by certification of the biomass producer against the optional SBP Instruction Document 2E ‘SBP requirements for Risk Based Approach for biomass category 2’.
- c: For Dutch criterion 5.1, the advisory commission advises to approve SBP for controlled biomass for biomass category 1. Biomass category 2 is exempted from this sustainability criterion.
- d: SBP can be approved for criterion 12.4 under the condition that the “Dynamic Batch Sustainability Data”– which is a voluntary module when filling out the DTS – is used. This shall be verified by the auditor of the Dutch end user.
- e: Compliance to these Dutch legal sustainability criteria is demonstrated by certification of the biomass producer against the optional SBP Instruction Document 2D ‘SBP requirements for group schemes’.

Legend (scoring table)

Colour	Score	Meaning
Dark green :	3	The sustainability criterion is fully addressed by SBP (“NL SDE+ controlled”).
Light green :	2	The sustainability criterion is largely addressed the SBP (“NL SDE+ controlled”). Supplementary verification or another approved certification scheme is not needed.
Orange :	1	The sustainability criterion is partly addressed by SBP (“NL SDE+ controlled”). Supplementary verification or another approved certification scheme is needed for those elements that are not addressed.
Red :	0	The sustainability criterion is not or is insufficiently addressed by SBP (“NL SDE+ controlled”). Additional verification or another approved certification scheme is required for the entire sustainability criterion.
Grey :		Not relevant for controlled biomass

3.4 Three conditions to be added to the approval decision

Compliance to Dutch legal sustainability criteria can be demonstrated by the SBP certification scheme through certification of the biomass producer against the optional SBP Instruction Document 2D ‘SBP requirements for group schemes’ and/or against the optional SBP Instruction Document 2E ‘SBP requirements for Risk Based Approach for Biomass Category 2’. The SBP claims “SBP-compliant biomass” and “SBP-controlled biomass” do not demonstrate compliance to the Dutch sustainability criteria as these claims are based on other requirements than the requirements that apply to biomass deliveries indicated as “NL SDE+ compliant” or “NL SDE+ controlled” that are the result of using ID2D and/or ID2E. As a result, the commission advises to add the following three conditions to the approval decision (*which cover notes 2, 4 and 5 at the bottom of the previous page*):

1. The approval only applies in case information is brought forward through the CoC on whether the biomass producer is certified against SBP Instruction Document 2D on group certification and/or against SBP Instruction Document 2E on the Risk Based Approach.
Please note that the auditor of the Dutch end user shall check and confirm that this information is available. If this information is not available, then the auditor shall not approve the biomass for compliance with Dutch sustainability criteria based on SBP group/RBA certification. Please also note that biomass can also be delivered as “NL SDE+ compliant” or “NL SDE+ controlled” based on claims from other NL-approved certification schemes.
2. The approval only applies to biomass consignments for which all DBSD are filled out in the DTS.
Please note that a similar condition was added to the advice of the ADBE of September 2018. Please also note that the term “Dynamic Batch Sustainability Data” (DBSD) is not defined within the SBP scheme documents, and different SBP scheme documents focus on different elements of the DBSD. The advisory commission refers to DBSD as including at least “Biomass Category”, “NL Status”, “Country of feedstock origin” and “Feedstock certification system”.
3. The approval only applies in case the SBP scheme manager notifies RVO of any significant change in the electronic Data Transfer System (DTS), because the SBP scheme manager has not defined the content of the DTS in SBP scheme documents.
Please note that this condition was also added to the September 2018 ADBE advice on SBP.

The commission has noted that SBP keeps track of companies being certified against ID2D (and in the future also companies being certified against ID2E) through selection filters on the [list of certificate holders on the SBP website](#). The commission is of the opinion that the certification scope must also be clear from the summary audit reports that SBP published on its website. The SBP scheme manager has indicated that SBP will require that the certification scope (including certification against ID2D and/or ID2E) is made clear from the summary audit reports after changing the requirements for the SBP public summary reports. This change is expected to be incorporated early 2020.

The ADBE notices the following with regards to the condition 2. mentioned above. In its assessment report on SBP of September 2018, the commission advised to include as a condition in the approval

decision that it can be demonstrated that the voluntary Instruction Document 5D has been applied. As ID5D (which includes only DBSD requirements) is being replaced by ID5E (which contains DBSD requirements as well as other requirements), the commission advises to change this condition into the condition as mentioned under 2. above. The commission has noticed that currently the SBP [list of certificate holders on the SBP website](#) includes the selection filter “Includes Communication of Dynamic Batch Sustainability (DBS) Data”, which is a valuable addition for Dutch end users.

3.5 Findings for modified scheme documents

The commission has concluded that the new versions of the following scheme documents do not lead to another conclusion as compared to the earlier advices by the commission based on earlier versions of these documents:

- SBP - Appeals procedure. Version 1.1 January 2019
- SBP - Complaints procedure. Version 1.1 January 2019
- SBP Document Development Procedure. Version 2.0, October 2019
- SBP Glossary of Terms and Definitions. Version v1.1, January 2019
- SBP - Normative Interpretations. 6 December 2019
- SBP Instruction Document 5E: Collection and Communication of Energy and Carbon Data. Version 1.1, December 2019

SBP Instruction Document 5E (ID5E) replaces the earlier SBP Instruction Documents 5A, 5B, 5C and 5D. The commission has concluded that ID5E not only contains requirements from the “old” ID5A, ID5B, ID5C and ID5D, but also contains additions and some modifications. Therefore the commission has assessed ID5E in further detail, see paragraph 4.5. The commission concludes that the assessment based on ID5E version 1.1 leads to the same conclusion as the earlier assessment based on ID5A, ID5B, ID5C and ID5D as given in the public assessment report from September 2018.

3.6 Scheme documents

The current advice (which builds on the previous advices on SBP) is based on the scheme documents – including the versions of these scheme documents – as listed below. This is relevant as the decision of the Dutch minister of EZK on the approval of SBP will apply to the current “version” of the SBP certification scheme, which consists of the documents including version numbers as listed below.

- SBP Standard 1: Feedstock Compliance Standard. Version 1.0 March 2015
- SBP Standard 2: Verification of SBP-compliant Feedstock. Version 1.0 March 2015
- SBP Standard 3: Certification Systems. Requirements for Certification Bodies. Version 1.0 March 2015
- SBP Standard 4: Chain of Custody. Version 1.0 March 2015
- SBP Standard 5: Collection and Communication of Data. Version 1.0 March 2015
- SBP Standard 6: Energy and Carbon Balance Calculation. Version 1.0 March 2015
- SBP Glossary of Terms and Definitions. Version 1.1 January 2019
- Instruction Document 2D: SBP Requirements for Group Schemes. Version 1.1, November 2018
- Instruction Document 2E: SBP Requirements for Risk Based Approach for Biomass Category 2. Version 1.0, September 2019
- Instruction Document 3I: SBP Requirements for Certification Bodies Auditing SBP Group Schemes. Version 1.1, December 2018
- SBP Instruction Document 5E: Collection and Communication of Energy and Carbon Data. Version 1.1, November 2019
- Instruction Document 6A: Energy and Carbon Balance Calculation for the Netherlands. Version 1.0 March 2015
- SBP - Appeals procedure. Version 1.1 January 2019
- SBP - Complaints procedure. Version 1.1 January 2019
- SBP - Normative Interpretations. 6 December 2019
- SBP Document Development Procedure. Version 2.0, October 2019

The grey-marked documents are the new / updated documents that SBP sent in with the current request for approval or that were sent to the ADBE during the assessment procedure.

4 Assessment tables for certification scheme SBP

This chapter contains five paragraphs on respectively a number of general topics of the SBP application (4.1), on the management criteria (4.2), on controlled biomass under SBP group certification (4.3), on the Risk Based Approach (4.4) and on modified scheme documents (4.5). The scores “3”, “2”, “c.o.”, “1” and “0” plus the colours that are used in the tables in this chapter, are explained in the legend on page 7.

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 A 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 SBP meets these requirements.

In the two earlier ADBE advices on SBP the commission concluded that SBP certified companies can distinguish between the legal Dutch biomass categories as Instruction Document 5D (ID5D) requires them to set up a mass balance to account for each biomass category separately. The commission has concluded in the current assessment that – although this specific requirement was not copied from ID5D into ID5E – SBP certified companies are required to use the five biomass categories from the Dutch legal regulation. Further on the SBP Data Transfer System (DTS) provides a mass balance on these categories, as a single entry in DTS may only consist of biomass from one Dutch biomass category.

The commission also concludes that SBP still meets the Dutch legal requirement that conformity assessment must start at the FMU. No changes were made to the SBP group certification system in SBP Instruction Document 2D (for further details see the ADBE public assessment report on SBP from December 2018), and the SBP Risk Based Approach meets the requirement that the conformity assessment must start at the biomass producer.

4.2 Assessment table for management criteria

A certification scheme can only be approved if the scheme complies with all management criteria. In its two earlier advices on SBP the commission concluded that SBP complies with all Dutch management criteria. During the current procedure the commission assessed – as is shown in the table below – whether SBP has followed its own procedures when preparing the new Instruction Document 2E “SBP Requirements for Risk Based Approach for Biomass Category 2 (v1.0, September 2019)”. This concerns management criteria 2, 3, 4, 5 and 8. The commission concluded that for management criteria 1, 6 and 7 the current judgement is the same as the judgement in the commissions’ public assessment report from September 2018. The table below contains the commissions’ renewed judgement on the management criteria 2, 3, 4, 5 and 8. The conclusion from the advisory commission is that SBP still complies with all eight Dutch management criteria.

The assessment presented in the table below is based on the SBP Standard setting procedure (v1.0, June 2018) as this was the procedure that was valid during the development of ID2E. In addition, the ADBE has also assessed if SBP complies with management criteria M2, M3 and M4 after it updated the SBP Document Development Procedure (to version 2.0), which was published and effectuated after ID2E was already completed and published. The findings of this assessment have been summarised in section 4.5.1.

Management criterion from the Dutch “regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden”	ADBE judgement on whether SBP complies with the management criteria	Score
2 The development of the scheme is transparent and participation in the process of development of the scheme is open to anyone.	SBP has summarised the procedure for developing ID2E in a document called “Public Summary of the revision process for the SBP Instruction Document 2E: SBP Requirements for Risk Based Approach for Biomass Category 2” which is available through the SBP website (this link , October 23, 2019). For the development of this ID2E, a public consultation was held from July 8, 2019 until August 12, 2019 (see also this SBP news message). The final draft of the document was approved by the SBP Standards Committee. As a result, the commission concludes that the development of SBP ID2E was transparent and that participation in the process of development of this scheme document has been open to anyone. The commission concludes therefore that SBP fully complies with management criterion 2.	3
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.	At the time of the development of ID2E, the SBP document SBP Standard setting procedure (v1.0, June 2018) contained the SBP procedure for scheme development. The commission concludes from this document that the SBP methods for scheme development were documented (at the time of development of ID2E) and that the procedure makes reference in sections 3, 4 and 5 to the organisations participating in the scheme development and to the decision-making process. As a result, the commission concludes that SBP fully addresses management criterion 3.	3
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.	The document “Public Summary of the revision process for the SBP Instruction Document 2E: SBP Requirements for Risk Based Approach for Biomass Category 2” which is available through the SBP website (this link , October 23, 2019) clarifies that ID2E has been developed with input from the SBP Technical Committee and from the SBP Standards Committee. The commission has looked into the composition and expertise of the members of these two SBP committees and concludes that they contain relevant expertise on sustainability requirements. As a result the commission concludes that SBP fully addresses Dutch management criterion 4.	3
5 The scheme is publicly available or accessible under fair, reasonable and non-discriminatory conditions.	SBP ID2E is published on the SBP website and is available at no cost. As a result, the commission concludes that SBP fully addresses Dutch management criterion 5.	3
8 The scheme manager has a scheme version management system in place.	<p>Dutch management criterion 8 requires that there is a scheme version management system. The commission noticed that all SBP documents have a version number and include a date of issue.</p> <p>The commission has also noticed that the SBP web page contains a documents register showing the status of SBP documents. The commission checked this document register a number of times (on October 14, November 5, November 14) and found that Instruction Documents 2E and 5E did not appear in this list. This is inconsequential as both instructions are effective from 26 September 2019. The SBP scheme manager updated the document register after the ADBE had pointed to this inconsistency.</p> <p>The commission has noted that – due to renumbering of Instruction Documents – there is a point of attention regarding internal consistency. For instance, SBP standard 5 refers to ID5A which – due to the fact that Instruction Documents 5A, 5B, 5C and 5D were replaced by ID5E – does not longer exist. Another example is that in section 5 of the SBP Audit Report on Energy and Carbon Data for Pellets (version September 2019), reference is still made to ID5D (where it should refer to ID5E). Moreover, reference is made to (a.o.) ID5D sections 4.1 and 5.2 which do not exist in ID5D. The commission is of the opinion that SBP must improve consistency in referencing to own documentation. The commission considers this to be a critical point of attention.</p> <p>The commission concludes that the SBP scheme management largely addresses Dutch management criterion 8 as the version management system is not implemented as rigorously as to avoid minor inconsistencies and unclarity.</p>	2

4.3 Assessment tables for the claim “NL SDE+ controlled biomass”

SBP applied to be approved for controlled biomass. Dutch controlled biomass is category 1 and 2 biomass complying with Dutch sustainability criteria 1.1, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 5.1, 7.1, 7.3, 12.1, 12.2, 12.3, 12.4, 12.5 and 12.6. Controlled biomass can also be approved for group certification (sustainability criteria 11.1, 11.2, 13.1, 13.2 and 13.3).

SBP has included the following requirements for controlled biomass (through an addition made in the Normative Interpretations document on 26 Sept. 2019):

Instruction Document 2D, new Section 2.2.1

New section: *Feedstock supplied by a Group Member in compliance with the requirements in this Instruction Document, including the relevant SDE+ sustainability requirements, but excluding Section 5, Principles 6, 8, 9, 10 and Indicators 7.2, 7.4 and 7.5, may be recorded by the BP as NL SDE+ controlled feedstock.*

In addition, SBP has included the following requirements for controlled biomass in Instruction Document 2E:

2.6 Feedstock sourced by a BP in compliance with the requirements in this Instruction Document, including the relevant SDE+ sustainability requirements, but excluding section 5, Principles 6, 8, 9, 10 and Indicators 7.2, 7.4 and 7.5, may be recorded by the BP as NL SDE+ controlled category 2 feedstock. Biomass produced from this feedstock may be recorded in the DTS as NL SDE+ controlled category 2 biomass

The sustainability requirements from ID2D Section 5 Principles 1, 2, 3, 4, 5 plus Indicators 7.1 and 7.3 are exactly the same as the requirements from ID2E Section 5 Principles 1, 2, 3, 4, 5 plus Indicators 7.1 and 7.3.

For “NL SDE+ controlled biomass”, the tables below summarises the commissions’ findings per individual sustainability criterion from the Dutch regulation. Please note that the tables below are on controlled biomass only. In an earlier assessment report from December 2018, the commission has assessed whether SBP complies to the Dutch sustainable criteria for “NL SDE+ compliant biomass.

In the table below also the Dutch sustainability criteria 11.1, 11.2 and 12.1 - 12.6 plus 13.1 - 13.3 are included as they are relevant for controlled biomass. Moreover, the assessment below is also performed to check whether sustainable biomass still meets these criteria after the SBP Instruction Documents 5A – 5D have been modified into Instruction Document 5E. First a few more general observations are made which are described below.

General point of attention		
0.1	Three layers of normative documents	<p>SBP has three layers of normative documents, in which the second and third layer add normative requirements to the first layer. These layers are:</p> <ol style="list-style-type: none"> 1. The six SBP standards. 2. SBP Instruction Documents (IDs) to these standards, for instance SBP ID2D, ID2E and ID5E. 3. The document “Normative Interpretations” which does not only contain interpretations (answers to questions on how SBP requirements must be interpreted) but also normative requirements which are additional to the standards and to the Instruction Documents. <p>Two examples of layer 3 are the following two recent additions to the Normative Interpretations document:</p> <p>SBP Instruction Document 2D, new Section 2.2.1 New section: <i>Feedstock supplied by a Group Member in compliance with the requirements in this Instruction Document, including the relevant SDE+ sustainability requirements, but excluding Section 5, Principles 6, 8, 9, 10 and Indicators 7.2, 7.4 and 7.5, may be recorded by the BP as NL SDE+ controlled feedstock.</i></p> <p>SBP Instruction Document 2D, new Section 4.4 New section: <i>Where feedstock is received with an RVO benchmarked standard claim and is exempted from evaluation of the relevant indicators in line with the published RVO benchmarking then the RVO benchmarked standard claim with be recorded in the required sustainability information, as per clause 3.3.</i></p>

		<p>The ADBE is of opinion that changes in normative requirements should preferably be made in the standards and instruction documents, not in an additional third layer of normative requirements via the Normative Interpretations. In case the SBP Normative Interpretation document is used to add or modify normative requirements in the Standards or Instruction Documents, then these Standards or Instruction documents should be updated on a relatively short term to include the contents of the SBP Normative instruction document (within a year for instruction documents, within a few years for Standards) as to avoid that the number of additions and modifications via the SBP Normative Instruction document increases and causes the three layers of normative documents to become difficult to work with.</p> <p>The commission discussed this matter and concluded that any changes to a normative document which may impact the compliance with the Dutch requirements has to lead to a new version number of the document in case the document has already been approved by the Dutch Minister of EZK and is being used by companies wishing to become or remain certified, and their SBP auditors.</p>
0.2	Copying Dutch criteria	<p>The commission has observed that SBP uses exact copies of the text of the Dutch sustainability criteria as criteria in the SBP scheme. 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.</p> <p>The auditor, as part of the conformity assessment, must develop "Means of verification" which might be adapted to local circumstances and might hence be different in different conformity assessments. As the commission is not able to assess such "means of verification", the opinion of the commission does not change in case the certification scheme requires to develop such verification means (such as the Locally Adopted Verifiers (LAVs)).</p>
0.3	SBP group certification system (ID2D) and SBP Risk Based Approach (ID2E)	<p>Compliance with the sustainability criteria 3.1, 3.2, 3.3, 4.1, 4.2, 4.5, 5.1, 7.1 and 7.3 in the table below depends on the SBP group certification system (ID2D) or on the Risk Based Approach (ID2E).</p> <p>The ADBE concluded that the SBP group certification system meets the Dutch legal requirements on group certification (see the earlier ADBE report on SBP from December 2018). The ADBE also concludes that SBP complies with the requirements for the Risk Based Approach (see paragraphs 3.4 and 4.4).</p>

Principle 1: 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 energiedoeleinden"	ADBE judgement on whether SBP (claim "NL SDE+ controlled biomass") complies with the sustainability criteria	Score
S1.1a	The reduction in CO ₂ -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 CO ₂ -eq/MJ for electricity and 24 g CO ₂ -eq/MJ for heat.	<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>In 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. SBP 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>SBP does not specify maximum GHG emissions nor minimum percentage emission reduction levels for individual batches of biomass, and therefore does not cover this part of the criterion.</p> <ul style="list-style-type: none"> <u>Part (b) second requirement: 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 by SBP through Instruction Document 6A section 2.2.</p>	1
S1.1b	No consignment of biomass shall result in emissions above 74 g CO ₂ -eq/MJ for electricity and 32 g CO ₂ -eq/MJ for heat. The calculated maximum CO ₂ -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.		

	The commission concludes that Dutch sustainability criterion 1.1 is partly addressed by SBP.	
--	--	--

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 SBP (claim "NL SDE+ controlled biomass") 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.	SBP has copied this Dutch sustainability criterion into Instruction Document 2D and in Instruction Document 2E. As SBP group certification system meets the Dutch legal requirements on group certification and as SBP complies with the requirements for the Risk Based Approach (see general point 0.3), the commission concludes that SBP largely addresses this sustainability criterion for controlled biomass (see also general point 0.2 on copying Dutch criteria).	2
3.2 Biomass is not sourced from land that was converted from wetland to an alternative, dryer ecosystem after 1 January 2008.	SBP has copied this Dutch sustainability criterion into Instruction Document 2D and in Instruction Document 2E. As SBP group certification system meets the Dutch legal requirements on group certification and as SBP complies with the requirements for the Risk Based Approach (see general point 0.3), the commission concludes that SBP largely addresses this sustainability criterion for controlled biomass (see also general point 0.2 on copying Dutch criteria).	2
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.	SBP has copied this Dutch sustainability criterion into Instruction Document 2D and in Instruction Document 2E. As SBP group certification system meets the Dutch legal requirements on group certification and as SBP complies with the requirements for the Risk Based Approach (see general point 0.3), the commission concludes that SBP largely addresses this sustainability criterion for controlled biomass (see also general point 0.2 on copying Dutch criteria).	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 SBP (claim "NL SDE+ controlled biomass") 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.	SBP has copied this Dutch sustainability criterion into Instruction Document 2D and in Instruction Document 2E. As SBP group certification system meets the Dutch legal requirements on group certification and as SBP complies with the requirements for the Risk Based Approach (see general point 0.3), the commission concludes that SBP	2

		largely addresses this sustainability criterion for controlled biomass (see also general point 0.2 on copying Dutch criteria).	
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.	SBP has copied this Dutch sustainability criterion into Instruction Document 2D and in Instruction Document 2E. As SBP group certification system meets the Dutch legal requirements on group certification and as SBP complies with the requirements for the Risk Based Approach (see general point 0.3), the commission concludes that SBP largely addresses this sustainability criterion for controlled biomass (see also general point 0.2 on copying Dutch criteria).	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.	SBP has copied this Dutch sustainability criterion into Instruction Document 2D and in Instruction Document 2E. As SBP group certification system meets the Dutch legal requirements on group certification and as SBP complies with the requirements for the Risk Based Approach (see general point 0.3), the commission concludes that SBP largely addresses this sustainability criterion for controlled biomass (see also general point 0.2 on copying Dutch criteria).	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 SBP (claim "NL SDE+ controlled biomass") complies with the sustainability criteria	Score
5.1	Biomass sourced from bioenergy plantation systems that were planted after 1 January 2008 have a demonstrably low ILUC risk. Biomass from forest management units smaller than 500 hectares is exempt from this requirement.	SBP has copied this Dutch sustainability criterion into Instruction Document 2D. As SBP group certification system meets the Dutch legal requirements on group certification (see general point 0.3), the commission concludes that SBP largely addresses this sustainability criterion for controlled biomass (see also general point 0.2 on copying Dutch criteria).	2

Principle 7: Biodiversity is maintained and where possible enhanced

Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden"		ADBE judgement on whether SBP (claim "NL SDE+ controlled biomass") 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.	SBP has copied the first and main part of this Dutch sustainability criterion into Instruction Document 2D and in Instruction Document 2E. As SBP group certification system meets the Dutch legal requirements on group certification and as SBP complies with the requirements for the Risk Based Approach (see general point 0.3), the commission concludes that SBP largely addresses this sustainability criterion for controlled biomass (see also general point 0.2 on copying Dutch criteria).	2
7.3	The conversion of forests within the forest management unit to other forms of land use,	SBP has copied this Dutch sustainability criterion into Instruction Document 2D and in Instruction Document 2E.	2

	<p>including wood plantations, is not permitted unless:</p> <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 - 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. 	<p>As SBP group certification system meets the Dutch legal requirements on group certification and as SBP complies with the requirements for the Risk Based Approach (see general point 0.3), the commission concludes that SBP largely addresses this sustainability criterion for controlled biomass (see also general point 0.2 on copying Dutch criteria).</p>	
--	---	--	--

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 energiedoelinden”		ADBE judgement on whether SBP (claim “NL SDE+ controlled biomass”) complies with the sustainability criteria	Score
11.1	A group or regional association is lead and supervised by an independent legal entity.	The commission has observed that SBP has not changed Instruction Document 2D with the exception of the addition mentioned in the beginning of this paragraph 4.3 and the addition mentioned under 12.4 below. Group certification can (in general as well as under SBP ID2D) be applied both for sustainable and for controlled biomass. As a result, the judgement of the commission on Dutch sustainability criterion 11.1 is unchanged as compared to the ADBE advice from December 2018: SBP fully addresses Dutch sustainability criterion 11.1.	3
11.2	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.	The commission has observed that SBP has not changed Instruction Document 2D with the exception of the addition mentioned in the beginning of this paragraph 4.3 and the addition mentioned under 12.4 below. Group certification can (in general as well as under SBP ID2D) be applied both for sustainable and for controlled biomass. As a result, the judgement of the commission on Dutch sustainability criterion 11.2 is unchanged as compared to the ADBE advice from December 2018: SBP fully addresses Dutch sustainability criterion 11.2.	3

Principle 12: A chain of custody system is in place for the biomass, that covers 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 energiedoelinden”		ADBE judgement on whether SBP (claim “NL SDE+ controlled biomass”) 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 compliance with the requirements of the chain of custody system.	The commission has observed that SBP has not changed requirements on the Chain-of-Custody with the exception of combining Instruction Documents 5A – 5D into 5E. As a result, the judgement of the commission on Dutch sustainability criterion 12.1 is unchanged as compared to the ADBE advice from September 2018: SBP fully addresses Dutch sustainability criterion 12.1.	3

		In the judgement from September 2018, the ADBE made reference to requirement 2.1.2 in ID5B. This requirement has been copied into ID5E requirement 3.1.4.	
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.	<p>The commission has observed that SBP requirement 2.1.1 from ID5A was not copied as such into ID5E. Instead, ID5E contains the sections 3.1 and 6.5 – 6.10 which are relevant for this requirement.</p> <p>The commission assesses this criterion taking the following considerations into account. It is the end user who will have to make the final calculation (for meeting Dutch sustainability criterion 1.1). The end user can only make a GHG calculation or pick the appropriate default value if he has received information through the CoC.</p> <p>The commission concludes that SBP fully addresses Dutch criterion 12.2, as SBP requires to have and provide to the next owner of the biomass all necessary data to facilitate energy and GHG calculations. (SBP Standard 5 section 5.2, and sections 3.1 and 6.5 – 6.10 in Instruction Document 5E). SBP Instruction Document 6A section 2.2 covers the second part of criterion 12.2 on the EU GHG calculation methodology.</p>	3
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 commission has observed that SBP has not changed requirements on the Chain-of-Custody with the exception of combining Instruction Documents 5A – 5D into 5E. As a result, the judgement of the commission on Dutch sustainability criterion 12.3 is unchanged as compared to the ADBE advice from September 2018: SBP fully addresses Dutch sustainability criterion 12.3.	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 has observed that SBP has changed some of the requirements on the Chain-of-Custody including (i) combining Instruction Documents 5A – 5D into 5E and (ii) making additions (through the Normative Interpretation document) to ID2D on “RVO benchmarked standard claims”, on “NL SDE+ controlled biomass” and on registration of information in ID2D 1.11. The commission decided to update its assessment on sustainability criterion 12.4 taking these new SBP requirements into account. The commission checked whether under SBP each link in the CoC registers the 8 pieces of information that form the required sustainability information under the Dutch regulation:</p> <ol style="list-style-type: none"> 1. <u>Biomass category or information allowing to unambiguously determine the biomass category.</u> This part is covered as this is included in the Dynamic Batch Sustainability data (see ID5E section 5.3). 2. <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. 3. <u>For category 1 and 2 biomass: is the biomass controlled biomass.</u> This is included, both ID5E (section 5.4) and DTS make a distinction between controlled and sustainable biomass. Through the normative interpretation document, SBP has made the following addition to ID2D 1.11: 1.11 The Group Manager shall maintain records of: ..[...]. c) Evidence demonstrating compliance of the feedstock supplied by Group Members with this Instruction Document. d) Group members eligible to supply “NL SDE+ compliant feedstock” and “NL SDE+ controlled feedstock”. Through ID2D requirement 1.11 points c) and d), the biomass producer can distinguish whether incoming feedstock is controlled feedstock or sustainable feedstock. Moreover, as this information is registered it allows an auditor to check whether input into DTS is correct. As a result, this part is covered by SBP. 4. <u>Country of origin of the feedstock</u> This is included in DTS. 5. <u>The kind of GHG emission value that is being used: (a) a total default value, (b) an actual value(s), of (c) a combination of disaggregated default values and actual values.</u> 	3

		<p>This is not strictly included as – according to SBP – it is the end user that will make the choice which kind of GHG values to use. SBP supports making GHG calculations based on actual values by providing all data. Hence the commission concludes that this part is covered by SBP.</p> <p>6. <u>In case actual values are being used: the GHG emission in g CO_{2,equivalent} per MJ or ton biomass produced.</u> SBP passes on – via the SAR and SREG reports – all input data needed to make GHG calculations, including transport distances and types of shipment (a pellet producer includes in the report all the end users that he sells pellets to, plus transport distances and transport modes). The commission concludes that SBP covers this part of the criterion.</p> <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> This is included in DTS (and is hence covered). Whether the level of detail is sufficient for the evidence required on the CJV is to be decided by RVO.</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> SBP demonstrates compliance with the CoC criteria, so this point is covered.</p> <p>The data that form input into DTS shall be based on separate records kept by the company. This allows an auditor to check whether the data in DTS correspond with the data kept by the company. This is in particular relevant for the points 1, 3, 4, 7 and 8 (as point 2 is currently not applicable and as information relating to GHG (points 5 and 6) are recorded in the SBP SAR and SREG reports).</p> <p>The commission concludes from Clause 5.2.5 in Standard 4 and from Clause 7.2 in Standard 6 that records will be kept by the BP that include:</p> <ul style="list-style-type: none"> • A description of the physical product, including the sustainability characteristics and other data required in the SBP Instruction Document: Collection and Communication of Data • The certificate numbers of any certified suppliers <p>The commissions’ understanding is that this information will directly or indirectly contain information on points 1, 3, 4, 7 and 8 above.</p> <p>The ADBE conclusion on Dutch sustainability criterion 12.4 is unchanged as compared to the ADBE advice from September 2018: SBP fully addresses Dutch sustainability criterion 12.4.</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; <p>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.</p>	<p>The commission has observed that SBP has not changed requirements on the Chain-of-Custody with the exception of combining Instruction Documents 5A – 5D into 5E. As a result, the judgement of the commission on Dutch sustainability criterion 12.5 is unchanged as compared to the ADBE advice from September 2018: SBP fully addresses Dutch sustainability criterion 12.5.</p> <p>In the judgement from September 2018, the ADBE made reference to a number of requirements in ID5B and in ID5D. These requirements have been copied into ID5E.</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,</p>	<p>The commission has observed that SBP has not changed requirements on the Chain-of-Custody with the exception of (i) combining Instruction Documents 5A – 5D into 5E, and (ii) making additions (through the Normative Interpretation document) to ID2D on “what is controlled feedstock” in ID 2.2.1. and on “the Group</p>	3

	<p>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><i>Manager maintaining records on group members eligible to supply 'NL SDE+ compliant feedstock' and 'NL SDE+ controlled feedstock' " in ID2D 1.11.d. From these two additions made to ID2D the commission concludes that a group manager will have written information allowing both the BP and an auditor to determine which incoming feedstock from group members is controlled feedstock, and which feedstock is sustainable feedstock. As a result, the judgement of the commission on Dutch sustainability criterion 12.6 is unchanged as compared to the ADBE advice from September 2018 with the exception that SBP now includes the "claims" "NL SDE+ compliant biomass" and "NL SDE+ controlled biomass" (see ID5E sections 5.4 and 5.5). As a result the commission concludes that SBP fully addresses Dutch sustainability criterion 12.6.</i></p>	
--	---	---	--

<p>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</p>			
	<p>Sustainability criterion from the Dutch "regeling conformiteitsbeoordeling vaste biomassa voor energiedoelinden"</p>	<p>ADBE judgement on whether SBP (claim "NL SDE+ controlled biomass") complies with the sustainability criteria</p>	<p>Score</p>
<p>13.1</p>	<p>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.</p>	<p>ID2D clause 1.1 stipulates that the Group Manager shall be an independent legal entity or an individual acting as a legal entity. ID2D clause 1.12 and 1.13 stipulate that the Group Manager shall define the competence requirements for personnel managing the Group Scheme and shall ensure that staff is competent.</p> <p>The Group Manager shall use a management system as well as technical and human resources that enable him/her to supervise the participating locations within the scope of the Group System (1.8). There are no further specifications on how such a management system should look like.</p> <p>According to ID2D clause 1.9, the Group Manager shall conduct an annual audit of a sample of the Group Members. In addition, an annual audit by an independent external auditor is required. SBP Instruction Document 3I contains instructions on how this independent annual audit shall be performed, including requirements on taking a sample of FMU's to be assessed by the independent auditor and requirements for what to do in case of non-conformity.</p> <p>The commission concludes that Dutch sustainability criterion 13.1 is fully addressed by SBP for controlled biomass under group certification.</p>	<p>3</p>
<p>13.2</p>	<p>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.</p>	<p>SBP ID2D clause 1.6 reads "The forest management activities of each Group Members shall also meet the requirements set out in this Instruction Document insofar as applicable to each Group Member. These include the SDE+ Sustainability requirements and the SDE+ Chain of Custody requirements". This is also declared in a declaration submitted by each group member (ID2D 1.11).</p> <p>SBP requires in ID5E that specific information (relevant in the Dutch context) is put into the SBP Data Transfer System (DTS). SBP group members (forest managers) will not be certified, nor will they be required by SBP to use the DTS system and meet requirements from SBP Instruction Document 5E. However, SBP group members are obliged to meet the requirements from Dutch criteria 12.1-12.6 (insofar applicable to their own activities) through ID2D 1.6 and ID2D Chapter 3. Instruction Document 3I sets out the requirements for external auditing, which includes auditing group members and includes auditing whether group members comply with CoC requirements.</p> <p>As a result, the commission concludes that Dutch sustainability criterion 13.2 is fully addressed by SBP for controlled biomass under group certification.</p>	<p>3</p>

13.3	<p>The group leader uses a registration system to record:</p> <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. 	<p>SBP requires, through ID2D (clauses 1.10 and 1.11) including additions made through the Normative Interpretations (December 2019), that the group manager uses a registration system to record (a) the names and addresses of the members, and (b) incoming and outgoing consignments of each individual group member. Further the group manager shall maintain (i) records of a declaration submitted by each member, (ii) evidence demonstrating compliance of the feedstock supplied by Group Members with this Instruction Document, and (iii) a list with group members eligible to supply "NL SDE+ compliant feedstock" and "NL SDE+ controlled feedstock". The commission therefore concludes that Dutch sustainability criterion 13.3 is fully addressed by SBP for controlled biomass under group certification.</p>	3
------	---	--	---

4.4 Assessment tables on the Risk Based Approach

The advisory commission has assessed whether the Risk Based Approach (RBA) of certification scheme SBP addresses the requirements from chapter 8 of the Dutch verification protocol. The assessment results are given in the table below.

Requirement on the RBA from chapter 8 of the Dutch "verification control"	ADBE judgement on whether SBP complies with the RBA requirement	Score
<p>R8.1 Determination of region (s)</p> <ul style="list-style-type: none"> * The biomass producer shall identify one or more homogeneous areas (regions) to source biomass from. * 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. 	<p>The requirements on this step in chapter 8 of the verification protocol consist of three parts, of which the first two parts are considered together (as part two gives information on what is meant by "homogeneous" in part one).</p> <ul style="list-style-type: none"> • SBP has linked the identification of homogenous areas to defining a Supply Base (which is a central element in SBP standards 1 and 2) in ID2E 2.7.1 and 2.7.2 and has further copied parts of the Dutch requirement from the verification protocol in ID2E 2.7.3. The commission therefore concludes that SBP largely covers these parts of the Dutch requirement 8.1 on the risk based approach. • SBP covers part three through SBP ID2E 2.7.4. The commission concludes that this part is largely covered as the SBP requirement is a copy of the Dutch requirement. <p>As a result, the commission concludes that SBP largely addresses the requirements under part 8.1 of the Dutch Risk Based Approach.</p>	2
<p>R8.2 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>	<p>As SBP has copied (in the requirements under ID2E 2.8, 2.9 and 2.10) all relevant parts on gathering of information from the Dutch verification protocol, the commission concludes that SBP largely addresses this part of the Dutch risk based approach.</p>	2
<p>R8.3 Risk Assessment (including detailed requirements under 8.3.1 and 8.3.2)</p>	<p>As SBP has copied (in the requirements under ID2E 2.11 and 2.12) all relevant parts on risk assessment from the Dutch verification protocol, the commission concludes that SBP largely addresses this part of the Dutch risk based approach.</p>	2
<p>R8.4 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'. 	<p>SBP ID2E numbers 2.13.1 – 2.13.3 contain slightly reworded copies of requirements from section 8.4 in the Dutch verification protocol.</p>	2

	<ul style="list-style-type: none"> * 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. 	As a result, the commission concludes that SBP largely addresses this part of the Dutch risk based approach.	
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. 	SBP ID2E number 2.14.1 contains a slightly reworded copy of the requirement from section 8.5 in the Dutch verification protocol. As a result, the commission concludes that SBP largely addresses this part of the Dutch risk based approach.	2

4.5 Assessment on modified scheme documents

The approval from the minister of EZK on a certification scheme applies to a certain geographical scope and to a “version” of the certification scheme which equals the set of scheme documents demonstrating compliance to the Dutch management criteria and to (some of) the Dutch sustainability criteria. Paragraph 3.6 lists the set of scheme documents on which the judgement in this report is based.

The previous ADBE advice on SBP plus the decision taken by the Minister of EZK were based on a different set of SBP scheme documents, as SBP recently updated / modified / combined some of the scheme documents. As a result, the ADBE assesses whether the updated / modified / combined SBP scheme documents lead to the same conclusion as compared to the previous versions.

SBP did recently update / modify / combine the following scheme documents:

Old scheme document	Modified scheme document
<ul style="list-style-type: none"> • SBP Appeals Procedure (v1.0, July 2015) • SBP Complaints Procedure (v1.0, July 2015) • SBP Stakeholder Committee Terms of Reference (v2.0, Dec. 2016) • SBP Glossary of Terms and Definitions. • Instruction Document 5A: Collection and Communication of Data (v1.1, Oct. 2016) • Instruction Document 5B: Energy and GHG Data (v1.1, Oct. 2016) • Instruction Document 5C: Static Biomass Profiling Data (v1.1, Oct. 2016) • Instruction Document 5D: Dynamic Batch Sustainability Data (v1.1, March 2018) • SBP Normative Interpretations (December 2017) 	<ul style="list-style-type: none"> SBP Appeals Procedure (v1.1, Jan. 2019) SBP Complaints Procedure (v1.1, Jan. 2019) SBP Document Development Procedure (version 2.0, Oct. 2019) SBP Glossary of Terms and Definitions (v1.1, Jan. 2019) SBP Instruction Document 5E: Collection and Communication of Energy and Carbon Data (v1.1, Nov. 2019) SBP Normative Interpretations (6 Dec. 2019)

The commission has assessed, for each of the modified documents separately – whether the modification is of influence on the advice by the commission. The commission has come to the following conclusions:

- In the SBP Appeals Procedure, the SBP Complaints Procedure and in the SBP Glossary of Terms and Definitions, only some names have been changed (for instance “SBP Executive Director (ED)” was replaced by “SBP Chief Executive Officer (CEO)”, and “Sustainable Biomass Partnership” was changed into “Sustainable Biomass Program”. These changes have no effect on the ADBE advice.
- The commission assessed whether the updated SBP Document Development Procedure (version 2.0, Oct. 2019) complies with all Dutch management criteria. The summary of the assessment is given in the paragraph 4.5.1 below.
- The commission assessed version 1.1 of Instruction Document 5E, and concluded that most requirements from ID5A, ID5B, ID5C and ID5D have been copied into ID5E, but there are some changes. The commission has also noted that some of the definitions from ID5A, ID5B and ID5D were modified when they were included in ID5E, for instance the definitions on “Production Batch” and on biomass production categories in the Dynamic Batch Sustainability Data (DBSD) from ID5D paragraph 3.2, and that many definitions from ID5C are also not taken over (examples: bark, sawdust, thinning, tree stumps) or are changed (short rotation forestry). Some of the definitions not taken over from ID5C are (and also were before merging ID5A-ID5D into ID5E) included in the SBP “Glossary of Terms and Definitions”.

As a result, the commission could not come to an advice by making a simple comparison between ID5E and the four older documents. Hence, the commission has updated its assessment for those general topics and for those sustainability criteria for which the commissions’ judgement was completely or partly based on the old SBP Instruction Documents 5A – 5D. This updated assessment on (i) classification of biomass and first link in the CoC to be certified and (ii) the SBP compliance to the Dutch sustainability criteria including the criteria for the CoC, did not lead to another judgement as compared to the earlier judgements (as summarised in the ADBE public assessment reports from September 2018 and from December 2018). As a result, the commission concludes that the replacement of ID5A, ID5B, ID5C and ID5D by SBP Instruction Document 5E (version 1.1) does not have consequences for the advice by the commission.

- The commission has checked the additions made to the SBP Normative Interpretations document, and found that many recent additions are on topics that do not influence the commissions’ advice on whether the SBP scheme demonstrates compliance to the Dutch sustainability criteria. The commission noticed that SBP made some additions to the Normative Interpretations document on ID2D (for instance a new section 2.2.1) which are further discussed in paragraph 4.3 under criteria 12.4 and 12.6. The commission concluded that the updated version (6 Dec. 2019) of the SBP Normative Interpretations document does not change the commissions’ earlier advice.

The commission has also looked into the DTS User Guide (version 1.6) and concluded that this Guide shows details of the DBSD data that are relevant for biomass supply to The Netherlands (and allowing Dutch end users to prepare a Conformity Year Statement). The commission has concluded that there is no need to include the DTS User Guide in the list of SBP documents for which the approval is granted, as this is a guidance document that does not contain normative requirements.

4.5.1 Further details on the assessment of the SBP Document Development Procedure

Since the previous two ADBE advices on SBP (September and December 2018), three changes have been effectuated that might result in a change in the ADBE judgement on some of the management criteria:

1. SBP has changed its governance structure (for more information see [this SBP web page](#));
2. SBP has developed and published a Document Development Procedure (Version 2.0, October 2019);

3. SBP has updated two scheme documents (ID2E version 1.1 and the Normative Interpretations document) after publication of the SBP Document Development Procedure.

As a result, the document “SBP Stakeholder Committee Terms of Reference. Version 2.0” from 2016, on which the ADBE based its earlier advices, has become outdated.

Due to these changes the ADBE decided to check whether SBP still complies with management criteria M2, M3 and M4 based on the updated SBP Document Development Procedure. This is in addition to the check whether SBP followed its own procedure when updating the scheme documents (see paragraph 4.2), in which the document “Standard setting procedure (v1.0, Jun 2018)” is assessed which was effective at the time when the SBP Instruction Document 2E (on the risk based approach) was prepared and was approved by the SBP board.

Management criterion from the Dutch “regeling conformiteitsbeoordeling vaste biomassa voor energiedoeleinden”	ADBE judgement on whether SBP complies with the management criteria	Score
2	<p>The development of the scheme is transparent and participation in the process of development of the scheme is open to anyone.</p> <p>The commission has earlier (September 2018) drawn conclusions on whether this management criterion was covered by SBP for the development of the SBP scheme. In the current assessment the ADBE considers the procedures for modification of scheme documents. The commission concludes that the (further) development of the scheme is transparent, based on the development procedures as described in the SBP Document Development Procedure (version 2.0).</p> <p>From the SBP Document Development Procedure it can be concluded that whether or not stakeholders are consulted (either through a public consultation or through involvement of the Stakeholder Advisory Group) depends on the document category. Modification of sustainability standards (SBP standards 1 and 2) requires a procedure including a public consultation, modification of standards other than sustainability standards (which includes standards 3 to 6 and Instruction Documents related to standards 1 and 2) require the involvement of the Stakeholder Advisory Group. The composition of the Stakeholder Advisory Group is made public by SBP (see this webpage). The Group currently (end on November 2019) consists of a chair and vice-chair, is open for solicitations, and is open to everyone. Documents that do not need to be consulted upon (either by public consultation or through involvement of the Stakeholder Advisory Group) are the Instruction Documents to Standards 3 – 6 which are Instruction Documents (including normative requirements) on certification body requirements, Chain-of-Custody requirements, and on data requirements.</p> <p>For scheme documents which are of concern for Dutch end users, requirement 6.2.4 is relevant which stipulates “Document development of Category 2, 3 or 4 documents upon which SBP approval under the Dutch SDE+ scheme depends shall be subject to stakeholder consultation of at least 30 days”.</p> <p>Chapter 8 “Common process requirements” in the SBP document development procedure includes procedures through which non-substantive and/or urgent substantive changes can be made without public stakeholder consultation. The SBP procedures describe how and when the SBP Technical Committee and/or the SBP Standards Committee will be involved in such updates. The commission concludes that these procedures were followed for the updates of ID5E version 1.0 to version 1.1 and for the update of the Normative Instructions document to the December 2019 version.</p> <p>The commission observed that a definition for “urgent” in “urgent substantive changes” (section 8.5) was not included in this SBP document. The commission addressed this issue to the SBP scheme manager, after which SBP decided to make the following addition to the SBP Document Development Procedure:</p> <p><i>“Urgent substantive change: The term substantive change is defined under section 8.5. A change is an urgent substantive change when an immediate need for change is identified which is consistent with international best practice for standards development. The conditions under which these changes may be triggered are as per 8.5.1.2. A change that is likely to generate significant divergent stakeholder views is not suitable for development as an urgent substantive change under section 8.5. The procedure set out in section 8.5 shall only be used infrequently where a specific urgent need is identified.”</i></p>	3

		As a result, the commission concludes that the process of development of the SBP scheme is transparent and is open to anyone, and hence that SBP fully addresses Dutch management criterion 2.	
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 SBP Document Development Procedure (Version 2.0) contains the methods related to the development of the SBP scheme. It gives procedures which depend on document classes as defined in Chapter 6. The procedures describe the role of different SBP bodies participating in the development of the scheme (SBP Secretariat, Stakeholder Advisory Group, Technical Committee, Standards Committee, SBP Board). The SBP website gives information on which organisations participate in the SBP bodies. The decision-making process on the 4 document classes is described in chapters 9 – 12 of the SBP Document Development Procedure. Therefore the commission concludes that SBP fully addresses Dutch management criterion 3.	3
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.	Part of the development of the SBP standards is performed by working groups, for instance on Agricultural residues and on Carbon (https://sbp-cert.org/about-us/how-we-operate/working-groups/). These working groups involve external expertise. Moreover, SBP includes stakeholders including experts in its Standards Committee, in its Technical Committee and in its Stakeholder Advisory Group (see https://sbp-cert.org/about-us/how-we-operate/governance-and-people/). The commission has looked into the composition and expertise of the members of the two SBP committees and concludes that they contain relevant expertise on sustainability requirements, including forestry and biodiversity. As a result, the commission concludes that SBP fully addresses management criterion 4.	3

5 Documents used for the assessment of certification scheme SBP

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

1. [Instruction Document 2E: SBP Requirements for Risk Based Approach for Biomass Category 2](#). Version 1.0, September 2019
2. [SBP Appeals Procedure](#). Version 1.1, January 2019
3. [SBP Complaints Procedure](#). Version 1.1, January 2019
4. [SBP Document Development Procedure](#). Version 2.0_DRAFT
5. [SBP Glossary of Terms and Definitions](#). Version 1.1, January 2019
6. [SBP Instruction Document 5E: Collection and Communication of Energy and Carbon Data](#).
Version 1.0, September 2019
(this document replaces the former SBP Instruction Documents 5A, 5B, 5C and 5D)
7. [SBP Normative Interpretations](#) (version 26 September 2019)

5.2 Documents submitted by the scheme manager during the assessment procedure

8. [SBP Document Development Procedure](#). Version 2.0, October 2019
9. [SBP Instruction Document 5E: Collection and Communication of Energy and Carbon Data](#).
Version 1.1, November 2019
10. [SBP Normative Interpretations](#) (version 6 December 2019)

5.3 Additional documents used in the assessment

11. SBP "Data Transfer System - User Guide". Version 1.6, July 2019
12. Instruction Document 2D: SBP requirements for group schemes. Version 1.1, November 2018
13. SBP Audit Report (SAR) on Energy and Carbon Data for Pellets. Version 2.0, September 2019
14. SBP Audit Report (SREG) on Energy and Carbon Data for Supplied Biomass for Inland and Sea Transport. Version 1.0, September 2019
15. SBP Audit Report (SREG) on Energy and Carbon Data for Supplied Biomass for Inland Transport. Version 1.0, September 2019
16. [ISEAL Code of Good Practice - Setting Social and Environmental Standards](#). Version 6.0, December 2014

Annex A – 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. Table 1 lists for each category 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 B – Abbreviations

ADBE	Advisory commission Sustainability Biomass for Energy applications
BP	Biomass Producer
c.o.	covered otherwise
CoC	Chain-of-Custody
DBSD	Dynamic Batch Sustainability Data
DTS	Data Transfer System
EU	European Union
EZK	“Ministry of EZK” is the Dutch Minister of Economic Affairs and Climate Policy
FMU	Forest Management Unit
GHG	GreenHouse Gas
ID	Instruction Document
ISEAL	International Social and Environmental Accreditation and Labelling
ILUC	Indirect Land Use Change
LAVs	Locally Adopted Verifiers
RBA	Risk Based Approach
SAR	SBP Audit Report for Energy and GHG data
SBP	Sustainable Biomass Program
SDE+	A Dutch subsidy scheme (feed-in tariff) for production of renewable energy
SFM	Sustainable Forest Management
SREG	SBP Report on Energy and Carbon