

Public report  
on the assessment of

certification scheme GGL  
(request for advice from July 2018)

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 “GGL certified”). The ADBE will advise which Dutch 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 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 GGL 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 GGL. In chapter 4, details on the commission’s judgement are given, and chapter 5 lists the documents and sources 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 GGL

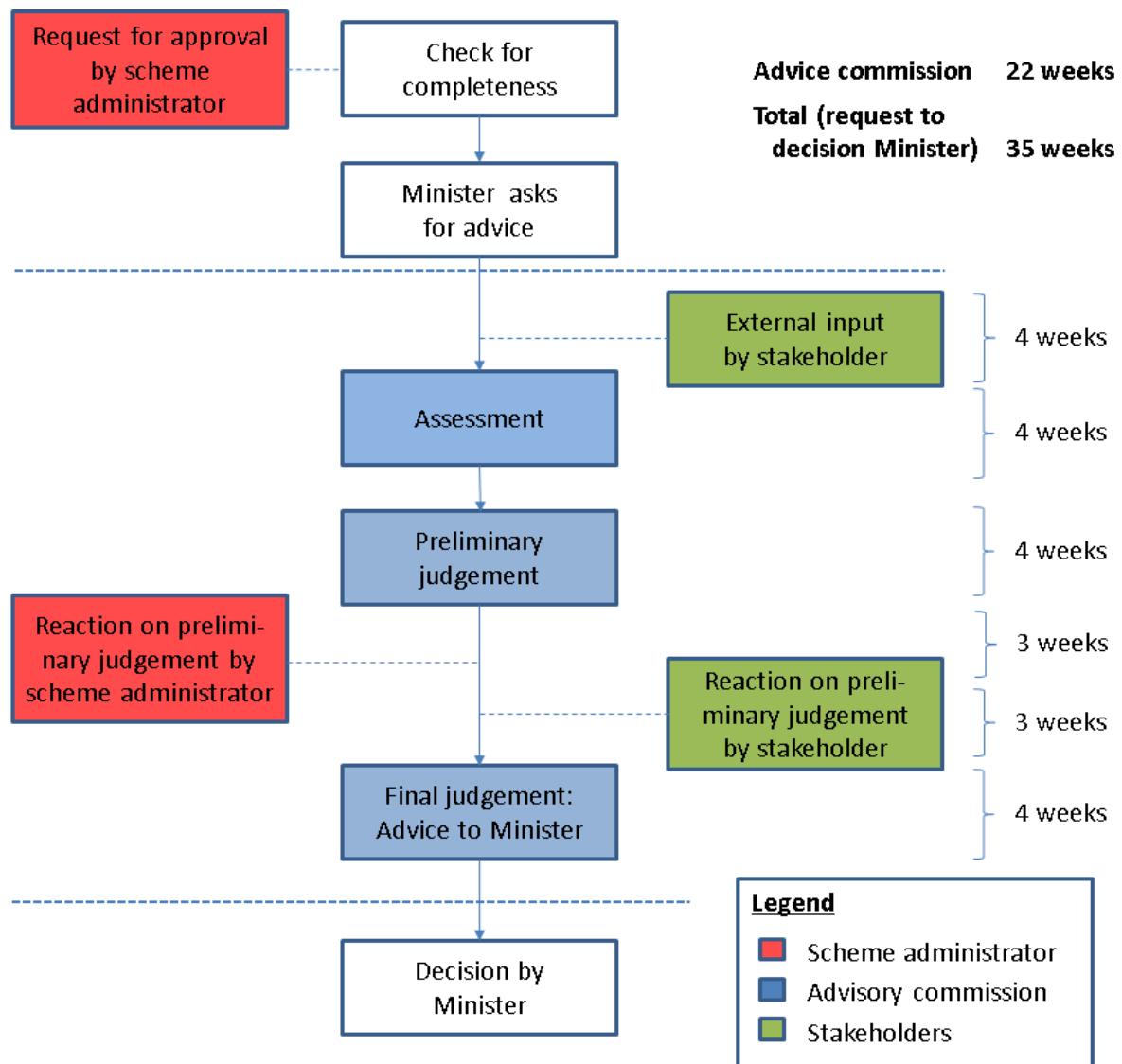
### 2.1 Assessment protocol

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 "Green Gold Label" (GGL) is assessed using version 2.2 of the assessment protocol.

### 2.2 Summary of the assessment procedure

Schematically the procedure is visualised in the figure below.



## 2.3 Application by GGL

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

- the Dutch sustainability criteria under Principles P1 and P12 for biomass category 5; and
- geographical coverage “Global”.

The GGL certification scheme generates two claims: “GGL-Certified” and “GGL-Controlled”. In the application form, the GGL scheme manager indicated that the GGL chain of custody requirements include controlled biomass.

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

- GGLS1 – Chain of Custody Criteria - Version 3-1 (May 2018)
- GGLS4 – Transaction and Product Certificate - Version 2-2 (March 2017)
- GGL 1a. Instruction document Greenhouse Gasses Calculations - Version 2-2 (March 2018)
- GGL 1b. Green Gold Label Raw Material Statement - Version 2-4 (May 2018)
- GGL 1c. Endorsed Schemes - Version 1-0 (May 2018)
- GGL 4a. Transaction Statement - Version 1-2 - template (May 2018)
- GGL 4b. Transaction Statement guidance - Version 1-0 (November 2018)
- GGL Certification Regulation - Version 7-1 (May 2017)
- GGL Certification Regulation - Version 7-2 (November 2018)
- GGL Glossary - Version 2-4 (May 2018)

In addition to the scheme documents the Commission also used the following documents:

- GGL standards consultation - Feedback form - Version 1-0 (March 2017)
- GGL standards consultation - Results 22-6-17
- GGL Certification Agreement Version 1-2 - Control Union Certifications BV

## 2.4 Timeline of the GGL assessment

The commission received a request for advice on the GGL application on July 17, 2018. This was the second request for advice that the commission received on GGL; the first request for advice from October 2017 did not result in an advice as GGL has withdrawn their first request for approval. On the July 2018 request for advice, the commission completed its preliminary judgement in October 2018. This preliminary judgement was sent for comments to the scheme manager by mid-October. In December 2018 the commission came to its final judgement, which is described in this report. The advice that the commission has sent on 21 December 2018 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 the certification scheme GGL no external input was received.

### 3 Summary of findings on certification scheme GGL

A summary of the commission's findings on the application for approval by the certification scheme GGL is given in the three paragraphs of this chapter 3. Further details on the commission's findings are given in chapter 4 "Assessment tables for certification scheme GGL". The sustainability and management criteria referred to by the numbers in this chapter and listed in chapter 4 are copied from the Dutch legal regulation (the *regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen*), effective as from 1 January 2018.

The commission's judgement, based on the combined findings as described below, is that GGL can be approved for the sustainability criteria 12.1, 12.2, 12.3, 12.4 and 12.5 for biomass category 5.

GGL partly addresses sustainability criteria 1.1 for biomass category 5. The table in paragraph 4.3 shows which part of this criterion is addressed by GGL.

The commission concluded that sustainability criterion 12.6 does not apply for this application by GGL, as biomass category 5 can never consist of controlled biomass (which, by definition, is biomass category 1 or 2).

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

The commission has concluded that the certification scheme GGL meets all requirements in the Dutch legislation on classification of biomass and on the first link in the CoC to be certified for biomass category 5.

#### 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 GGL 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. The commission has assessed compliance against the Dutch sustainability criteria for the GGL claim "GGL-Certified".

The table below only shows the names of the principles, it 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 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	*							
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 (scoring table)**

Colour	Score	Meaning
Dark green :	3	The sustainability criterion is fully addressed by the claim “GGL-Certified”.
Light green :	2	The sustainability criterion is largely addressed by the claim “GGL-Certified”. Supplementary verification or another approved certification scheme is not needed.
Orange :	1	The sustainability criterion is partly addressed by the claim “GGL-Certified”. 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 the claim “GGL-Certified”. Additional verification or another approved certification scheme is required for the entire sustainability criterion.
Blue :	n.a.	Not applicable
Grey :		No request for approval.

## 4 Assessment tables for certification scheme GGL

This chapter contains three paragraphs on respectively a number of general topics of the GGL application (4.1), on the management criteria (4.2) and on the sustainability criteria for the claim “GGL-Certified” (4.3). The scores “3”, “2”, “1”, “0” and “n.a.” 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 GGL meets these requirements. One important aspect is whether GGL can make a distinction between the five biomass categories. The commission concludes that this distinction is made as through requirement 5.5 under principle 5 “Administration and outputs” in document GGLS1, GGL requires participants at each link in the CoC to categorise the material into one of the five Biomass categories.

As the GGL conformity assessment starts at the biomass producer, the commission concludes that GGL does comply with these general requirements for this application on biomass category 5.

### 4.2 Assessment table for management criteria

The table below contains details of the assessment of the advisory commission on the GGL 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 GGL 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.	The commission understands that GGL has been one of the schemes (Better Biomass being the other one) which tried to implement the sustainability criteria that were developed by the Commission Cramer. As these criteria were widely supported, the commission concludes that also certification schemes which tried to implement these criteria were supported and – hence – that there was a general need for such schemes. Therefore the commission concludes that the management criterion 1 is fully addressed by GGL.	3
2	The development of the scheme is transparent and participation in the process of development of the scheme is open to anyone.	The commission notes that – upon major changes in the scheme – GGL organises stakeholder input and documents covering which stakeholder input was received and what was done with this input. The commission also notes that the procedure for changes in scheme documents is described in points 1.5, 1.7 and 1.8 of the GGL certification regulation, and that this description is brief and general. The commission is of the opinion that the method for development is publicly documented although the transparency is limited (no extensive publicly available procedure, no public report on changes of the scheme). The commission has noted that this information can be obtained on request.  The commission is of opinion that GGL is not very transparent with regard to its scheme development. The GGL	2



		<p>scheme manager has solved a number of transparency issues which the commission found during the assessment. At this moment of time (mid December 2018), transparency issues which the commission still observes are (1) that GGL does not communicate openly on the composition of its Advisory Board members or organisations on the GGL website and (2) that GGL uses identical contact details as its sole certification body Control Union Certifications. The latter may raise questions about conflicts of interest, although GGL explains the independence of the advisory council and board.</p> <p>The commission therefore concludes that Dutch management criterion 2 is largely addressed by GGL.</p>	
3	<p>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.</p>	<p>The GGL Certification Regulation describes the methods for developing and updating the GGL certification scheme. The commission has assessed whether GGL has kept to these methods when updating their scheme documents between their first application (October 2017) and their current application (July 2018).</p> <p>The commission has observed that none of the submitted GGL standard documents changed “whole number”(see GGL Certification Regulation 1.5). The fact that – for the current updates of a number of scheme documents between October 2017 and July 2018 – no stakeholder consultation was organised is therefore in line with the own procedure of GGL.</p> <p>On request by the ADBE, the GGL scheme manager has provided documentation showing the persons/organisations which participate in the scheme development.</p> <p>The commission has observed that both its methods and the persons participating in scheme development are documented, and that GGL has followed the methods described in its own procedure. The documentation is brief and part of it (the persons participating) is non-public. As a result the commission concludes that GGL largely addresses Dutch management criterion 3.</p>	2
4	<p>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.</p>	<p>The commission concludes that the members of the GGL board plus the GGL scheme manager have sufficient relevant expertise for the development of the scheme. As the number of persons is limited and as the advisory council has not always been informed on changes to the scheme (which limits their possibility to contribute to the development of the scheme), the commission concludes that GGL largely addresses Dutch management criterion 4.</p>	2
5	<p>The scheme is publicly available or accessible under fair, reasonable and non-discriminatory conditions.</p>	<p>The scheme is publically available at <a href="http://greengoldlabel.com/documents/">http://greengoldlabel.com/documents/</a>, and hence management criterion 5 is fully addressed by GGL.</p>	3
6	<p>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.</p>	<p>GGL fully addresses Dutch management criterion 6 through GGL certification regulation points 3.1 and 3.2.</p>	3
7	<p>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.</p>	<p>GGL has a complaint and appeal procedure in chapter 4 of the GGL Certification Regulation that is publicly available through the GGL website. The procedure deals with both complaints and appeal. Appeals are handled by the advisory council. As a consequence, impartiality (as referred to in 4.6.D from the GGL certification regulation) is sufficiently guaranteed when GGL handles appeals against scheme development decisions. The commission therefore concludes that GGL fully addresses Dutch management criterion 7.</p>	3
8	<p>The scheme manager has a scheme version management system in place.</p>	<p>GGL has demonstrated that is has a scheme version management system. The commission concludes that management criterion 8 is fully addressed by GGL.</p>	3

### 4.3 Assessment tables on sustainability criteria for the claim “GGL-Certified biomass”

The minister of EZK will approve certification schemes per claim from the certification scheme and per individual sustainability criterion from the Dutch regulation.

The commission has assessed whether the certification scheme GGL addresses the Dutch sustainability criteria from the Dutch regulation. The results of the assessment for the claim “GGL-Certified” are given in the tables below. The first table lists a general point that the commission found during its assessment.

General point		
A	GGL endorsement of (a) forest management certification systems, (b) forest management controlled certification systems and (c) agricultural management certification systems.	<p>The commission has no opinion on the fact that GGL endorses other schemes (FSC and PEFC) other than that it acknowledges that – by doing so – GGL can bring forward through the CoC information on the fact that the sustainability (forest management criteria) was demonstrated at the pellet mill by an GGL endorsed scheme (FSC or PEFC). 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 (FSC, PEFC) scheme, not by GGL. Whether or not this proof is accepted in The Netherlands will depend on whether the GGL endorsed scheme is approved for demonstrating compliance with these criteria by the Dutch Minister of EZK. A consequence of this is that the information which certification scheme was used to demonstrate that there is 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 a GGL certified pellet mill has received feedstock with an GGL endorsed Forest Management Scheme claim, then the certification scheme which was used to demonstrate compliance with the SFM criteria 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 name of the FSC-approved or PEFC-endorsed scheme, as (a) there are 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 “GGL-Certified biomass” category 5 complies with the sustainability criteria	Score
1.1a	The reduction in CO <sub>2</sub> -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 <sub>2</sub> -eq/MJ for electricity and 24 g CO <sub>2</sub> -eq/MJ for heat.	1
1.1b	No consignment of biomass shall result in emissions above 74 g CO <sub>2</sub> -eq/MJ for electricity and 32 g CO <sub>2</sub> -eq/MJ for heat. The calculated maximum CO <sub>2</sub> -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.	
<p>Please note that the advisory commission has concluded that the first part of criterion 1.1 (“a minimum GHG emission reduction of 70% per year on average”) can never be obtained through certification, as the average is to be calculated on several consignments which may be delivered to an end user by different certification systems or by a mix of certification and verification. As a result, the maximum score for this criterion 1.1 can be “1”. The end user will make the GHG calculations when making a conformity year statement, for which requirements (including requirements on GHG calculations and including GHG default values that may be used) are included in the verification protocol.</p> <p>The part from Dutch criterion 1.1 “No consignment of biomass shall result in emissions above 74 g CO<sub>2</sub>-eq/MJ for electricity and 32 g CO<sub>2</sub>-eq/MJ for heat” is covered through criterion 10.2 from GGLS1.</p> <p>The part of Dutch criterion 1.1 on “the calculated maximum CO<sub>2</sub>-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” is covered by GGL Instruction document 1a “Greenhouse Gasses Calculations” plus the document “Transaction statement guidance v.1-0” which gives guidance to GGL transaction statement v. 1-2.</p> <p>As a result, the commission concludes that Dutch sustainability criterion 1.1. is partly addressed by GGL; the part under S1.1b to the left is covered, the part under 1.1a is not covered.</p>		

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 "GGL-Certified 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.	GGLS1, Principle 1, criteria 1.1 to 1.15 contain requirements on a quality management system. These are CoC requirements as is explained in the scope of GGLS1. The commission concludes that the Dutch sustainability criterion 12.1 is fully addressed by certification scheme GGL.	3
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 concludes that the first part of Dutch sustainability criterion 12.2 is covered by GGL based on GGLS1 criterion 9.8.</p> <p>The last part of Dutch criterion 12.2 requires that "GHG information 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". This part of the Dutch criterion is covered by GGL Instruction document 1a "Greenhouse Gasses Calculations" plus the document "Transaction statement guidance v.1-0" which gives guidance to GGL transaction statement v. 1-2.</p> <p>As a result the commission concludes that GGL fully addresses Dutch sustainability criterion 12.2.</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.	Dutch criterion 12.3 is covered by requirement 5.8 from GGLS1 which includes the 5 year term. As this is a GGL CoC requirement it applies to all links in the CoC, the commission concludes that Dutch criterion 12.3 is fully addressed by GGL.	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>As part of its assessment, the commission has looked into what must be understood by "required sustainability information" and concluded that this is the information as listed under points 1. – 8. below (text that is underlined). The commission looked separately at each item:</p> <ol style="list-style-type: none"> <li><u>Biomass category or information allowing to unambiguously determine the biomass category</u> GGL covers this part by requiring (GGLS1 5.6) a categorisation that follows Dutch legislation. Note 1 to GGLS 1 5.6 stipulates that – in case inputs and outputs cannot be correctly identified as meeting any of the categories and corresponding definitions - previous (sub-) supplier(s) shall be contacted and be requested to provide evidence of meeting the above listed categories. The commission understands that this must happen for instance when the endorsed certificate plus accompanying information for forestry biomass does not include information on the size of the FMU, or when it is not clear whether wood chips are sourced from forests or from public green. As a result, the commission concludes that GGL covers this part of criterion 12.4.</li> <li><u>For category 2 biomass: has the sustainability been demonstrated at regional or at forest management level.</u> This is covered by section 2 of the Transaction Statement.</li> <li><u>For category 1 and 2 biomass: is the biomass controlled biomass. (only required if the scheme has requested approval for criterion 12.6).</u> GGL has two claims: GGL certified and GGL controlled, and hence the controlled biomass is kept separate on the mass balance as "GGL controlled biomass". This point is covered.</li> <li><u>Country of origin of the feedstock.</u> The commission notices that "country of origin" needs to be filled out on the GGL transaction statement. Through the</li> </ol>	3

		<p>footnote it becomes clear that this field refers to the origin of the feedstock (and not to the origin of the energy carriers, e.g. wood pellets). The commission concludes that this point is covered by GGL.</p> <p>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>          The GGL transaction statement (version 1.2) asks the GGL participate to indicate whether GHG values are actual values or (disaggregated) default values. Hence this part of the criterion is covered by GGL.</p> <p>6. <u>In case actual values are being used: the GHG emission in g CO<sub>2</sub> equivalent per MJ or ton biomass produced.</u>          The GGL transaction statement (version 1.2) requires the GGL participate to fill out the "the correct calculated total emissions from the use of the fuel (E) ..[.].". GGL requires to follow the EU methodology and requires the value to be reported in the correct unit, so this part of the criterion is covered.</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 GGL in section 2 of the GGL transaction statement. However, the underlying document "GGL endorsed schemes" needs to be updated as information on the scheme used to show compliance with the sustainability criteria under principles P2-P11 needs to be more detailed. In this document it is stated that the current endorsements "are valid until the transfer period end in the Netherlands for sustainable biomass (SDE+) and the RVO has published an overview of approved certification schemes and this document will be updated accordingly". As a result, the commission concludes that this part of the criterion is covered.</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>          This is included, as the transaction statement is a GGL statement.</p> <p>The commission therefore concludes that GGL fully addresses Dutch 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"> <li>- The method shall be applied at least at the level of a location;</li> <li>- The organisation defines a period with a maximum of a year, during which incoming and outgoing consignments are measured and reports the results;</li> <li>- All sustainability characteristics of mixed biomass output can be traced back to the characteristics and quantities of the incoming consignments, taking account of the applicable conversion factors.</li> </ul>	<p>Dutch criterion consists of 4 parts plus an additional requirement to be checked.</p> <ol style="list-style-type: none"> <li>1. The first part (when mixing, a mass balance must be used) is addressed by GGL standard 1 criterion 7.9. A volume credit system is a term for a mass balance system as also used in other certification schemes like PEFC and SFI – see <a href="https://www.pefc.org/standards/chain-of-custody">https://www.pefc.org/standards/chain-of-custody</a>;</li> <li>2. The second part ("up to the level of a location") is met by GGL standard 1 criterion 7.9;</li> <li>3. The third part (definition of a period of max. one year) is met by GGL standard 1 criterion 7.4;</li> <li>4. The fourth part (tracing outputs back to inputs, taking account of conversion factors) is met by GGL standard 1 criterion 7.4;</li> </ol> <p>Additional requirement (yearly auditing of mass balance) is met by GGL standard 1, criterion 7.10.</p> <p>As a result, the commission concludes that GGL fully addresses Dutch sustainability criterion 12.5.</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>Dutch sustainability criterion 12.6 includes a definition for controlled biomass: category 1 and 2 consignments complying with the requirements 1.1, 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 5, 7.1 and 7.3. As GGL did not request approval for criteria 3.1, 3.2, 3.3, 4.1, 4.2, 4.3, 5, 7.1 and 7.3, the commission has not assessed whether the claim "GGL-controlled" demonstrates compliance with these requirements.</p> <p>Moreover, as the current GGL application is for biomass category 5 only, which is per definition no controlled biomass, the commission concludes that Dutch sustainability criterion 12.6 is "not applicable" for the current GGL request for approval.</p>	n.a.

## 5 Documents used for the assessment of certification scheme GGL

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

1. [GGLS1 - COC criteria](#) v3-1
2. [GGLS4 - Transaction and Product Certificate](#) v2-2
3. [GGL 1a. Instruction document GHG Calculations](#) v2-2
4. [GGL 1b. Raw material statement](#) v2-4 - template
5. [GGL 1c. Endorsed schemes](#) v1-0
6. [GGL 4a. Transaction statement](#) v1-2 - template
7. [GGL Certification Regulation](#) v7-1
8. [GGL Glossary](#) V2-4
9. [GGL standards consultation - feedback form](#) v1-0
10. GGL standards consultation - Results 22-6-17
11. GGL Certification Agreement Version 1-2 - Control Union Certifications BV

### 5.2 Documents submitted by the scheme manager during the assessment procedure

12. [GGL Certification Regulation](#) v7-2
13. [GGL 4b. Transaction Statement guidance](#) v1-0

### 5.3 Additional documents assessed by the commission

14. Four confidential pdf documents provided by the scheme manager on the composition and meetings of the GGL Advisory Council.

## 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*

<b>Sustainability requirements Category</b>	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*

<b>Category</b>	<b>Source</b>	<b>First link chain of custody</b>
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
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
FSC	Forest Stewardship Council
GGL	Green Gold Label
GHG	GreenHouse Gas
ILUC	Indirect Land Use Change
n.a.	not applicable
PEFC	Programme for the Endorsement of Forest Certification
SDE+	A Dutch subsidy scheme (feed-in tariff) for production of renewable energy
SFI	Sustainable Forestry Initiative
SFM	Sustainable Forest Management