



Rijksdienst voor Ondernemend
Nederland

Verification Protocol for Sustainable Biomass – Demonstrating compliance with the RED II sustainability criteria for the SDE++ Scheme and EU-ETS

Commissioned by the Ministry of Economic Affairs and Climate Policy

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*>> Sustainable, Agricultural, Innovative
and International Business*

Contents

1. Introduction	4
2. Application of the REDII sustainability criteria in the context of the SDE++ and EU-ETS	6
2.1 The RED II sustainability criteria	6
2.2 Application of the RED II sustainability criteria for facilities receiving an SDE++ subsidy	8
3. Demonstrating the sustainability of biomass	11
3.1 Definition of a biomass consignment	11
3.2 Demonstrating the sustainability of a biomass consignment	11
3.3 Exception for the acceptance of verification of individual consignments with alternative evidence (only applicable for the SDE++ scheme)	12
3.4 Administration for the verifications	15
4. Requirements for the verification procedures for the conformity year statement	16
4.1 Step 1: Planning and risk analysis	17
4.2 Step 2: Development of the verification plan	18
4.3 Step 3: Implementation	23
4.4 Step 4: Conclusion and reporting	24
5. Requirements for Conformity Assessment Bodies	26
5.1 General requirements to be met by CABs	26
5.2 Competence requirements for verifiers	27
6. Terms	29
7. References	31
Appendix 1 Explanation of relevant normative ISO standards	32

1. Introduction

From 1 January 2022, sustainability criteria apply for a great many categories of installations that produce energy from biomass with an SDE++ subsidy. The energy produced by these installations is only eligible for an SDE++ subsidy if the biomass used to produce it meets the required sustainability criteria. These sustainability criteria apply to facilities for which SDE subsidy is received pursuant to a decision dated after the publication date of the RED II, 21 December 2018. Installations that use wood pellets to produce energy should not use this Verification Protocol. They should use the *Verification Protocol for Sustainable Biomass in Pellet Installations - demonstrating sustainability for the SDE++ scheme and EU-ETS (Verificatieprotocol Duurzaamheid biomassa in pelletinstallaties – Aantonen van duurzaamheid voor SDE en EU-ETS)*.

From 1 January 2023, businesses that fall under the EU-ETS and that burn specific types of biomass must also meet sustainability criteria if they wish to report this biomass as having zero emissions.

Businesses that must demonstrate sustainability to receive the SDE++ subsidy and/or for the EU-ETS, must demonstrate that *all biomass* meets the relevant RED II sustainability criteria. This can be realised by using the certification schemes recognised by the European Commission (EC) for RED II and, for the SDE++ scheme, in a number of cases, by verification of individual consignments with alternative evidence. The sustainability information collected by the energy producer or EU-ETS company is checked by a Conformity Assessment Body (CAB) recognised by the Dutch Minister for Climate and Energy Policy for this Verification Protocol. The findings of this conformity assessment are laid down by the CAB in a conformity year statement.

The conformity year statement signed by the CAB can be used by the business in question for both the SDE++ subsidy application and the EU-ETS monitoring obligation. For the SDE++ subsidy application, the energy producer submits the conformity year statement to the Netherlands Enterprise Agency (RVO). For the EU-ETS emission report, the content of the conformity year statement determines the biomass that may be reported as having zero emissions.

This Verification Protocol describes the requirements of the verification process for the purposes of the conformity year statement. It also describes the requirements of the verification process for the purposes of the verification of individual consignments with alternative evidence (for the SDE++ scheme). Furthermore, it describes the requirements that must be met by CABs and their working methods.

Please note: in this protocol, businesses that are obliged to demonstrate the sustainability of the biomass they use are referred to as *energy producer*. To improve the legibility of this protocol, the term *energy producer* is also taken to mean: EU-ETS companies that burn biomass.

Structure of this document

Chapter 2 discusses the sustainability criteria in the RED II and indicates how they relate to the sustainability criteria in the context of the SDE++ scheme and to the EU-ETS.

Chapter 3 looks into the sustainability information an energy producer must have available for verification for the purposes of the conformity year statement and – in a number of cases – for the verification of individual biomass consignments with alternative evidence.

Chapter 4 specifies the preconditions and requirements that apply for the verification procedures for the purposes of the conformity year statement.

In conclusion, chapter 5 specifies the requirements for CABs that carry out these verifications.

Explanation of version 3.0 of this protocol

Version 3.0 of this Verification Protocol replaces version 2.0. Version 3.0 contains the new requirements that apply for the verification and the conformity year statement for the purposes of the EU-ETS. Some changes have, moreover, been made to how to demonstrate the sustainability of biomass for the SDE++ scheme: 'alternative evidence' may now also be used by certified all-purpose fermenters and changes have been made to the power output thresholds of facilities that are obliged to demonstrate sustainability for the SDE++ scheme. The document can be used for the verification of consignments used from 1 January 2023.

Document history

Verification Protocol for biomass that must meet the RED-II criteria to be eligible for the SDE++ scheme.

January 2022. Version 1.0

Verification Protocol for biomass that must meet the RED-II criteria to be eligible for the SDE++ scheme.

January 2022. Version 2.0

2. Application of the RED II sustainability criteria in the context of the SDE++ and EU-ETS

This chapter examines the sustainability criteria in the RED II and explains when they are applicable to various types of biomass in the context of the SDE++ scheme. Section 2.1 gives the background and contents of the RED II sustainability criteria. Section 2.2 summarises the types of biomass to which sustainability criteria apply in the context of the SDE++ scheme. This section also examines in more detail the categories of biomass installations that are eligible for SDE++ subsidies and how the sustainability criteria apply to them. Information about the sustainability criteria that apply to EU-ETS facilities can be found on the website of the Dutch Emissions Authority (Nederlandse Emissieautoriteit, NEa): www.emissieautoriteit.nl.

2.1 The RED II sustainability criteria

The revised RED II determines that sustainability criteria apply to biomass that is used for energy production while there is a subsidy or any other form of financial support involved. In the Netherlands, this is the case with energy producers with installations above the SDE++ power output thresholds that receive an SDE++ subsidy based on an application for an SDE++ decision submitted after 21 December 2018, the publication date of the RED II. Sustainability criteria also apply to facilities that use liquid biomass and receive an SDE++ subsidy, regardless of the power output of the facility and the date of the application for an SDE++ decision.

In conclusion, the sustainability criteria in the RED II apply to energy producers that fall under the EU-ETS and must demonstrate the sustainability of the biomass they use.

This section explains the RED II sustainability criteria.

Definitions in the RED II

'Biomass': in the RED II, 'biomass' means the biodegradable fraction of products, waste and residues from biological origin from agriculture, including vegetal and animal substances, from forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and municipal waste of biological origin.

The Dutch government has frequently used the term **'biobased raw materials (biogrondstoffen)'** rather than biomass since 2020. However, in this Verification Protocol, the term 'biomass' is used because this is in line with the terminology used in the RED II and EU-ETS.

In the RED II, **biomass fuels** means gaseous or solid fuels produced from biomass. **'Liquid biomass' or 'bioliquids'** means liquid fuel for energy purposes other than for transport, including power, heating and cooling, produced from biomass;

Please note: The RED II sustainability criteria also apply to **'biomass fuels'**, that is, liquid and gaseous fuels produced from biomass for transport. These are beyond the scope of this Verification Protocol.

Sustainability criteria

The RED II sustainability criteria depend on the type of biomass. The RED II distinguishes between four different types of biomass:

1. agricultural biomass or, in other words, biomass produced from agriculture;
2. forest biomass, that is, biomass produced from forestry (including residual flows);
3. agricultural residues, organic residual waste flows produced from agriculture;
4. (organic) waste & residues not produced from agriculture, aquaculture, fisheries or forestry.

The use of all types of biomass must at least lead to an established minimum percentage of greenhouse gas emissions reduction in comparison with a fossil reference. The greenhouse gas emissions reduction requirement is specified in Article 29.10 of the RED II. Details of the way in which the greenhouse gas emissions reduction must be calculated by the energy producer are given in Article 31 and in Annex VI. The chain of custody of all types of biomass must also meet the chain of custody requirements in Article 30 of the RED II, including the **mass balance requirements**.

The additional sustainability criteria for **agricultural biomass** are specified in Article 29.3 – 29.5 of the RED II. Summarising, these requirements mean that agricultural biomass may not originate from land with a high biodiversity value, land with high carbon supplies or from peatland.

The additional sustainability criteria for **forest biomass** are specified in Article 29.6 and 29.7 of the RED II. These relate to the sustainable management of forests and the minimisation of the risks of non-sustainable production.

The additional sustainability requirement for **agricultural residual flows** is specified in Article 29.2 of the RED II and concerns the retention of soil quality and soil carbon.

Waste & residues not produced from agriculture, aquaculture, fisheries or forestry must meet the greenhouse gas emissions reduction requirement.

It must also be demonstrable that the biomass in ‘agricultural residual flows’ and ‘waste and residues not produced from agriculture, aquaculture, fisheries or forestry’ has not been intentionally modified or contaminated such that the consignment can be classified as waste, residual flow or residue. This ‘**non-modification**’ requirement has been laid down in the mass balance requirements in Article 30.3.

Table 2.1 summarises the RED II sustainability criteria for each category of biomass.

Table 2.1 RED II sustainability criteria for each category of biomass.

		Land use (Art. 29.3-29.5)	Forest management (Art. 29.6-29.7)	Soil quality (Art. 29.2)	Greenhouse gas reduction (Art. 29.10)	Mass balance requirements (Art. 30.1 and 30.2)
1.	Agricultural biomass	✓			✓	✓
2.	Forest biomass		✓		✓	✓
3.	Agricultural residues			✓	✓	✓**
4.	Waste and residues*				✓	✓**

* (organic) waste and residues not produced from agriculture, aquaculture, fisheries or forestry.

** It must also be demonstrable that the biomass has not been intentionally modified or contaminated such that the consignment can be classified as waste, residual flow or residue. This is the non-modification requirement (Art. 30.3).

Demonstrating the sustainability of biomass

Economic operators in the supply chain can use voluntary schemes to demonstrate that the biomass they use meets the relevant RED II sustainability criteria. However, this is only possible if the scheme in question has been approved by the European Commission. The scheme can be approved after it has submitted a request to this end to the European Commission and the Commission has tested the scheme against the RED II criteria. In addition to the aforementioned sustainability criteria, the Commission also tests the scheme management and auditing procedures and the requirements laid down by the scheme on its auditors.

The approval is valid for five years and can apply to all or some of the RED II sustainability criteria. A scheme can therefore be recognised for the sustainability criteria for agricultural biomass *and* forestry biomass or for *one* of the two categories. An overview of EC-recognised certification schemes can be found on [Voluntary schemes | Energy \(europa.eu\)](https://ec.europa.eu/energy/en/voluntary-schemes).

2.2 Application of the RED II sustainability criteria for facilities receiving an SDE++ subsidy

The General Implementing Regulation for Stimulating Sustainable Energy Production (*Aanwijzingsregeling duurzame energieproductie en klimaattransitie*) lists the categories of biomass facilities for which an SDE++ subsidy can be applied and granted.

The regulation also indicates the types of biomass that may be processed in these facilities. For a number of facilities, these types of biomass have been specified in the form of NTA 8003: 2017 codes and, for a number of other facilities, more general descriptions of biomass are used.

The ‘allocation regulation for sustainable energy production and climate transition’ and the ‘General Regulation Implementing the Stimulation of Sustainable Energy Production Scheme and Climate Transition’ indicate which SDE++ categories must demonstrate sustainability. This specification of installation categories is the Dutch interpretation of the RED II criteria. From 2022, these types of installations must demonstrate sustainability if they have submitted an application for an SDE++ decision after 21 December 2018 (the publication date of the RED II) and their actual power outputs exceed the power output thresholds derived from the RED II by the Netherlands. (See table 2.2). The power output thresholds are specified further in the aforementioned SDE++ scheme. The power output of an installation is established with the SDE++ decision to grant a subsidy.

The publication date of the RED II is not important for facilities that process liquid biomass as no power output thresholds apply to these facilities.

Table 2.2 SDE++ power output thresholds for facilities that have to meet the RED II sustainability criteria.

SDE++ categories	Definition used for power	The RED II sustainability criteria apply from a power input of:
SDE++ categories processing solid biomass for the production of heat or heat and power	Boiler’s nominal input capacity	≥ 20 MW
SDE++ categories processing liquid biomass for the production of heat or heat and power	Boiler’s nominal input capacity	No lower limit
SDE++ categories for the production of biogas for the generation of heat or heat and power	Nominal input capacity of boiler or combined heat and power plant (CHP)	≥ 2 MW
SDE++ categories for the production of renewable gas for input in the gas network	Nominal green gas power output	≥ 2 MW

Table 2.3 lists the various categories of biomass facilities and the types of biomass that can be processed in them as specified by the RED II. The four types of biomass defined by the RED II are numbered as types 1-4, for convenience (see also section 2.1).

Table 2.3 SDE++ categories for biomass facilities in accordance with the SDE++ Subsidy Conditions and the types of biomass that can be processed in them as specified by the RED II.

Category of facility**		Types of biomass in accordance with the RED II*
Renewable gas	All-purpose fermentation	1-4
	Manure mono-fermentation > 400 kW	4
	All-purpose fermentation, service life extension	1-4
	Improved sludge fermentation in sewage treatment plants	4
	Existing sludge fermentation in sewage treatment plants	4
	Gasification of biomass	1-4
	Biomass gasification using grade B wood	4****
Renewable heat	All-purpose fermentation	1-4
	All-purpose fermentation, service life extension***	1-4
	Manure mono-fermentation > 400 kW	4
	Improved sludge fermentation in sewage treatment plants	4
Renewable power and renewable heat	All-purpose fermentation	1-4
	All-purpose fermentation, service life extension***	1-4
	Manure mono-fermentation > 400 kW	4
	Improved sludge fermentation in sewage treatment plants	4
Renewable heat or renewable power and renewable heat	Improved sludge fermentation in sewage treatment plants	4
	Liquid biomass boilers ≥ 0.5 MW and ≤ 100 MWe	1-4
	Solid or liquid biomass boiler ≥ 5 MW	1-4
	Grade B wood boilers ≥ 5 MW	4****
	Solid or liquid biomass boiler ≥ 5 MW, service life extension	1-4

* Agricultural biomass; 2: forest biomass; 3: agricultural residual flows; 4: (organic) waste and residues not produced from agriculture, aquaculture, fisheries or forestry.

** The exact labelling of the categories is governed by the subsidy conditions for the year in which subsidy was granted. This table does not include facilities that process pellets which, with respect to the sustainability criteria, fall under the Decree and Ministerial Regulation on the Conformity Assessment of Solid Biomass for Energy Applications.

*** This category is new in the SDE++ scheme 2021

**** If only grade B wood is used in the facility, otherwise 1-4.

An energy producer who wishes to be eligible for an SDE++ subsidy must demonstrate that the biomass used meets the relevant RED II sustainability criteria. To this end, every biomass consignment must be accompanied by a claim associated with an EC-recognised certification scheme. This claim must be documented in the form of a transaction certificate, Proof of Sustainability (PoS) or Sustainability Declaration (SD). Furthermore, the energy producer itself must also be certified for this scheme.

For some categories of facilities, 'alternative evidence' may be used for the SDE++ scheme; this entails demonstrating the sustainability of the individual consignments of biomass used by energy producers in retrospect by verification instead of by using recognised certification schemes.

This exception applies to facilities in which only manure or sewage treatment plant sludge is fermented and to facilities in which only grade B wood is processed. Table 2.3 shows the categories of installations which may only use type 4 biomass, ((organic) waste and residues not produced from agriculture, aquaculture, fisheries or forestry). The sustainability criteria for these facilities are limited to the greenhouse gas emissions reduction requirement and the mass balance requirement (see table 2.1). Furthermore, alternative evidence may also be used for that proportion of the manure processed in all-purpose fermenters, provided the all-purpose fermenter in question is certified according to an EC-recognised scheme and all the other biomass consignments (that is, other than manure) are accompanied by a claim from an EC-recognised scheme.

3. Demonstrating the sustainability of biomass

A business that must demonstrate sustainability for the purposes of an SDE++ subsidy and/or the EU-ETS, must demonstrate that every biomass consignment meets the applicable RED II sustainability criteria. It does so by having a conformity year statement drawn up every calendar year. The energy producer may thus need the conformity year statement for different purposes:

1. the energy producer only needs the conformity year statement for the SDE++ scheme;
2. the energy producer needs the conformity year statement for both the SDE++ scheme and EU-ETS;
3. the energy producer only needs the conformity year statement for the EU-ETS.

One of the components of the conformity year statement is a list of consignments drawn up by the energy producer stating the types and quantities of biomass used throughout the year and how the sustainability criteria to which these consignments are subject have been met. The conformity year statement is subsequently drawn up by a CAB recognised by the Dutch Minister for Climate and Energy Policy, which carries out a verification to this end.

This chapter details the sustainability information an energy producer must have available for every biomass consignment and for the verification for the purposes of the conformity year statement.

3.1 Definition of a biomass consignment

For the sustainability criteria, a biomass consignment is defined as a quantity of biomass that is used in an EU-ETS facility and/or a facility that receives an SDE++ subsidy, the physical and sustainability characteristics of which are the same for the entire consignment.

For the purposes of the sustainability criteria, a consignment is not by definition the same as a physical consignment, such as a shipment or truck load. A physical consignment can consist of several (mixed) batches of biomass from different origins and with different sustainability characteristics. In this case, for the purposes of the sustainability criteria, a single physical consignment consists of several consignments, each with different sustainability characteristics.

The reverse is also possible; that is, that different physical consignments have exactly the same sustainability characteristics – if they originate from the same source, for example. In this case, these physical consignments can be jointly considered a single consignment for the purposes of the sustainability criteria.

3.2 Demonstrating the sustainability of a biomass consignment

To demonstrate the sustainability of a biomass consignment, the two conditions given below must be met: Claim on the biomass from an EC-recognised certification scheme.

1. The consignment is accompanied by a claim associated with an EC-recognised certification scheme. This claim is documented in the form of a transaction certificate, Proof of Sustainability (PoS) or Sustainability Declaration (SD).

Some certification schemes use specific claims for biomass that meets the RED II criteria, and other claims for biomass that meets other requirements (for example, national requirements, such as in the International Sustainability and Carbon Certification System requirements specifically focusing on compliance with the German biofuel regulations, ISCC-DE). Only EC-recognised claims may be used to demonstrate sustainability in accordance with the RED II sustainability criteria.

2. The energy producer is itself also certified according to this same certification scheme.
The energy producer must be certified according to the same certification scheme as the biomass consignment is certified. Only then will the mass balance requirements as laid down in Article 30 of the RED II, have been met.

If the energy producer receives consignments with claims from different EC-recognised certification schemes, it may be the case that the scheme according to which the energy producer is certified recognises these other certification schemes as equivalent. If the scheme according to which the energy producer is certified does not recognise one or more of these other schemes as equivalent, the energy producer itself must be certified according to this scheme or these schemes to demonstrate that the biomass meets the sustainability criteria.

Please note: the submission of greenhouse gas information in accordance with the RED II criteria is part of the EC-recognised certification scheme used for the consignment (see point 1). The energy producer calculates the greenhouse gas emissions reduction in accordance with Article 31 of the RED II on this basis. This is one of the requirements imposed by the certification scheme on the energy producer (see point 2).

During verification for the purposes of the conformity year statement, the verifier checks whether the correct sustainability information is available for all the consignments and that the criteria of Article 29.10 of the RED II have been met.

3.3 Exception for the acceptance of verification of individual consignments with alternative evidence (only applicable for the SDE++ scheme)

For **some SDE++ categories of facilities**, 'alternative evidence' may be used; that is, the sustainability of the individual consignments of biomass used by energy producers may be demonstrated in retrospect by verification instead of by using EC-recognised certification schemes as described in section 3.2.

This exception applies to facilities in which only manure or sewage treatment plant sludge is fermented, to the proportion of manure in all-purpose fermenters and to facilities in which only grade B wood is processed.

In table 2.3, these are the categories of facilities that may only use type 4 biomass, ((organic) waste and residues not produced from agriculture, aquaculture, fisheries or forestry) plus all-purpose fermenters. The sustainability criteria for these facilities are limited to the greenhouse gas emissions reduction requirement and the mass balance requirement (see table 2.1).

If an energy producer wishes to use alternative evidence, it shall:

1. Keep administration that shows that it has only processed permitted biomass flows (sewage treatment plant sludge, or manure or grade B wood) and from which the origin of these flows can be traced. The administration must also clearly show that the biomass has not intentionally been modified in order to be able to classify it as one of the permitted biomass flows (non-modification).
2. These requirements are laid down in the mass balance requirements in Art. 30 of the RED II; Demonstrate that the greenhouse gas emissions reduction requirement has been met (Art. 29.10 of the RED II). In the case of manure monofermenters and grade B wood power plants, energy producers can choose to make use of the default value from the RED II¹ or to make their own calculation. In the case of sewage treatment plant sludge fermentation and all-purpose fermentation, the energy producer will have to demonstrate that the greenhouse gas emissions reduction requirement has been met by means of an up-to-date greenhouse gas emissions calculation;
3. In the case of green gas production, demonstrate that all the green gas produced in that year has solely been used under SDE++ conditions and has not also been used for road transport and thus contributed to the blending requirement (HBE route). If a facility also uses green gas for road transport and contributes in this way to the blending requirement, verification with alternative evidence is not permitted, including for the SDE++ part. In this case, the facility must be certified according to an EC-recognised certification scheme (See Section 3.2.2).

This information is verified by a verifier in accordance with the requirements as specified in chapters 4 and 5. The verification of the aforementioned aspects for all individual consignments forms the basis for the list of consignments for the purposes of the conformity year statement.

Please note: the verification of individual consignments with alternative evidence takes place solely at the energy producer's site. This verification does *not* take place at the previous links in the chain of custody (such as suppliers of sewage treatment plant sludge, manure and grade B wood). However, information from the chain will have to be available at the energy producer's site to be able to demonstrate the aforementioned points 1 to 3. The energy producer is responsible for the complete administration, including evidence from the chain, needed by a verifier to be able to assess whether the requirements have been met. The energy producer will have to organise this with its suppliers.

Table 3.1 summarises how the sustainability of individual biomass consignments for different categories of facilities may be demonstrated for the SDE++ scheme.

¹ The default value for grade B wood may only be used if there is a transport distance of less than 10,000 km

Table 3.1 Method for demonstrating the sustainability of individual biomass consignments for different SDE++ categories.

Category of facility*		Demonstrating the sustainability of individual biomass consignments
Renewable gas	All-purpose fermentation	Use of EC-recognised certificates. Verification of individual consignments with alternative evidence is also permitted for the proportion that comprises manure**.
	All-purpose fermentation, service life extension	
	Manure mono-fermentation > 400 kW	The use of EC-recognised certificates or verification of individual consignments with alternative evidence
	Improved sludge fermentation in sewage treatment plants	
	Existing sludge fermentation in sewage treatment plants	
	Gasification of biomass	Use of EC-recognised certificates
	Biomass gasification using grade B wood	The use of EC-recognised certificates or verification of individual consignments with alternative evidence
Renewable heat	All-purpose fermentation	Use of EC-recognised certificates. Verification of individual consignments with alternative evidence is also permitted for the proportion that comprises manure**.
	All-purpose fermentation, service life extension	
	Manure mono-fermentation > 400 kW	The use of EC-recognised certificates or verification of individual consignments with alternative evidence
	Improved sludge fermentation in sewage treatment plants	
Renewable power and renewable heat	All-purpose fermentation	Use of EC-recognised certificates. Verification of individual consignments with alternative evidence is also permitted for the proportion that comprises manure**.
	All-purpose fermentation, service life extension	
	Manure mono-fermentation > 400 kW	The use of EC-recognised certificates or verification of individual consignments with alternative evidence
	Improved sludge fermentation in sewage treatment plants	
Renewable heat or renewable power and renewable heat	Improved sludge fermentation in sewage treatment plants	The use of EC-recognised certificates or verification of individual consignments with alternative evidence
	Liquid biomass boilers ≥ 0.5 MW and ≤ 100 MWe	Use of EC-recognised certificates
	Solid or liquid biomass boiler ≥ 5 MW	
	Solid or liquid biomass boiler ≥ 5 MW, service life extension	
	Grade B wood boilers ≥ 5 MW	The use of EC-recognised certificates or verification of individual consignments with alternative evidence

* The exact labelling of the categories is governed by the Allocation regulation the year in which subsidy was granted. This table does not include facilities that process pellets which, with respect to the sustainability criteria, fall under the Decree and Ministerial Regulation on the conformity assessment of solid biomass for energy applications

** In the case of all-purpose fermenters, verification of individual consignments with alternative evidence is only permitted for consignments of animal manure used in the all-purpose fermenter in question. For all consignments of other types of biomass used, sustainability must be demonstrated with a claim from an EC-recognised certificate.

3.4 Administration for the verifications

The energy producer is responsible for compliance with the requirements of this Verification Protocol and for the completeness and correctness of the information required for verification for the purposes of the conformity year statement and, if applicable, the verification of consignments with alternative evidence. The energy producer has laid down procedures to guarantee this.

One of these procedures is the keeping of an administration which at least contains the following:

- Written procedures that have been laid down to guarantee compliance with the requirements of this Verification Protocol and the completeness and correctness of the information required for the verifications;
- An overview of the biomass consignments and the way in which the applicable sustainability criteria have been met for every consignment (certification or verification of individual consignments with alternative evidence);
- Calculations that clearly demonstrate that the total energy production of the facility has been correctly attributed to the biomass consignments;
- Certification of the energy producer according to the schemes under which it receives biomass (with the exception of the facilities that only use verification of individual consignments with alternative evidence for the purposes of the SDE++ scheme);
- Calculations that clearly show that the biomass consignments meet the applicable greenhouse gas emissions reduction requirement.

To draw up the conformity year statement the energy producer must draw up an administration of the incoming biomass consignments, the biomass used in the facility and the energy produced in the calendar year in question. An Excel format for the list of consignments for the conformity year statement is available on www.rvo.nl/sustainability/criteria-SDE-RED. This serves as a guideline for the way in which the administration must be laid out and thus also the information that must be retrievable from the administration.

The conformity year statement is drawn up by a CAB recognised by the Dutch Minister for Climate and Energy Policy, in accordance with the requirements and procedures as described in chapter 4.

4. Requirements for the verification procedures for the conformity year statement

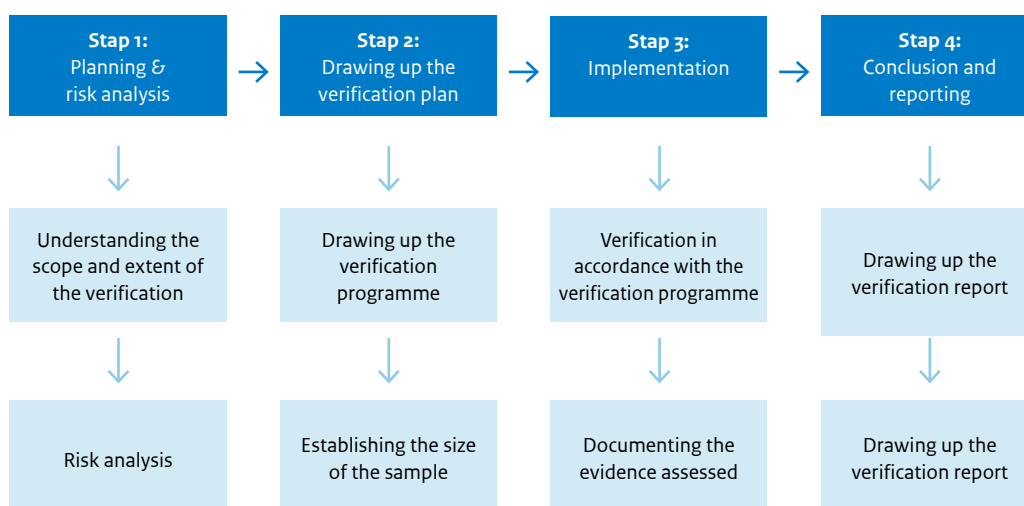
This chapter details the requirements for the verification procedures for the purposes of the conformity year statement. These procedures concern two types of verifications:

1. verification for the purposes of the conformity year statement for the SDE++ scheme and/or EU-ETS, for which the energy producer has used an EC-recognised certification scheme. This verification is applicable if the energy producer is certified and has only used biomass under that certificate throughout the entire year;
2. verification for the purposes of the conformity year statement for the SDE++ scheme, for which the energy producer has used incoming consignments with alternative evidence. This verification is applicable if the energy producer is not certified and uses other evidence to demonstrate that individual consignments meet the sustainability criteria. As indicated in table 3.1, this method of verification is only permitted for a limited number of categories of facilities.

Verification for the purposes of the conformity year statement takes place annually at the end of the calendar year to which the verification applies.

Both types of verifications must be carried out in accordance with standardised verification procedures. This is important if high-quality, consistent verification of requirements is to be achieved. Figure 4.1 shows the various steps of the verification procedure.

Figure 4.1 The steps of the verification procedures.



Verification (step 3) always takes place at the energy producer's site, with a minimum time being spent on site, as specified in section 4.1. The other steps in the verification procedure (steps 1, 2 and 4) can be carried out remotely, from the CAB's office, if required.

Sections 4.1- 4.4 describe in detail the requirements that apply for the different steps of the verification procedures. The procedures and related requirements are largely similar for both types of verifications. Any differences are clearly explained.

4.1 Step 1: Planning and risk analysis

The first step in the verification process is to establish the type and scope of the verification (4.1.1) and assess any possible risks (4.1.2).

4.1.1 Understanding the scope and extent of the verification

The CAB discusses matters with the energy producer to build up an understanding of:

- The type of verification required (conformity year statement for the purposes of the SDE++ scheme and/or EU-ETS; conformity year statement based on an EC-recognised certificate or conformity year statement based on alternative evidence);
- Activities of the energy producer;
- Period to which the verification applies;
- Types and quantities of biomass flows delivered;
- Number of incoming consignments;
- EC-recognised certification schemes according to which the energy producer is certified;
- Mass balance for the period to which the verification applies;
- List of consignments drawn up for the purposes of the conformity year statement (to be submitted to the RVO for the SDE++ scheme);

Other particulars (emergencies, suspensions, missing reports, mutations in personnel, etc.).

Please note: Under the definition of the term 'Consignment', chapter 3 lists the conditions under which several shipments or truck loads may be deemed a single consignment (for administrative purposes). This is important because biomass is usually delivered to an energy producer in a large number of transports (physical consignments) but the number of checks to be carried out is determined by the number of *administrative* consignments.

The scope and extent of the verification are subsequently established. A competent verifier can only be designated on the basis of the scope established (see also chapter 5). It is therefore logical that this consultation takes place before a contract for the verification is concluded.

When drawing up the contract proposal for the energy producer and the final implementation, the CAB must observe the following starting points:

- The minimum time allocation for the verification at the energy producer's site is one day;
- The time allocated must be extended if it is already clear in advance that the number of consignments to be checked and/or the complexity of the administration gives reason to do so;
- The time allocated must also be extended if it becomes apparent during the verification that the number of consignments to be checked and/or the complexity of the administration gives reason to do so.

4.1.2 Risk analysis

A risk assessment must be carried out by the CAB before every verification. The objective of this risk assessment is to determine the risk profile and any specific points for attention there may be for the purposes of the verification plan and the implementation of the verification.

The risk aspects to be considered and the indicators for high risks are listed in table 4.1.

The risk assessment can be carried out based on an inspection of the administration on site. The CAB documents the results of the risk assessment and the information (including sources) on which the assessment is based.

Table 4.1 Risk aspects and indicators for high risks with respect to the verification.

Risk aspect to be assessed	Indicators of high risks
Reports of previous verifications	Outstanding deviations or limitations of the declaration issued
Reports from the auditor of the EC-recognised certification schemes	Outstanding critical deviations (qualified as ‘Major’ or ‘Critical’ by the certification scheme in question)
Administrative organisation for management and registration of incoming consignments	Organisation cannot clearly show how the administrative organisation is carried out and/or it is not uniformly laid out
Internal process for drawing up the list of incoming consignments for the purposes of the conformity year statement	Organisation cannot clearly show how the list of incoming consignments for the purposes of the conformity year statement has been drawn up and/or it has not been drawn up correctly
Quality assurance of measurements and data used in the administration and the list of incoming consignments drawn up for the purposes of the conformity year statement	Organisation cannot clearly show how the quality assurance of relevant measurements and data used is guaranteed
Internal control measures on the administrative organisation, including the drawing up of the list of incoming consignments for the purposes of the conformity year statement	Organisation has set up insufficient or no internal control measures. For example, there are insufficient or no internal checks by means of the four-eyes principle, internal audits, etc.

4.2 Step 2: Development of the verification plan

The second step in the verification process is to develop the verification plan. The verifier develops the verification plan based on the information collected and the risk analysis drawn up in step 1.

The verification plan contains at least:

- objectives and scope of the verification;
- name, role and responsibilities of the verification team members;
- the sites to be visited;
- a verification programme describing the nature and scope of the verification activities, as well as the time and the way in which these activities must be carried out (for example, documents to be assessed and members of personnel to be interviewed).

The verification plan is sent to the energy producer before the implementation phase.

The verification programme is largely determined by the type of verification that is carried out.

The following sections set out the minimum requirements for the verification programmes for the two types of verifications:

1. verification for the purposes of the conformity year statement for the SDE++ scheme and/or EU-ETS, for which the energy producer has used an EC-recognised certification scheme (4.2.1);
2. verification for the purposes of the conformity year statement for the SDE++ scheme, for which the energy producer has used incoming consignments with alternative evidence (4.2.2).

4.2.1 Verification programme for verification for the purposes of the conformity year statement for the SDE++ scheme and/or EU-ETS using an EC-recognised certificate

This verification is applicable if the energy producer is certified according to an EC-recognised certification scheme and has only used biomass under that certificate throughout the entire year.

The verification programme for the verification for the purposes of the conformity year statement using an EC-recognised certificate must at least provide for a check on the following aspects:

- a. The presence of a **valid certificate** for the organisation, control points:
 - The certification system is recognised by the EC for the application in question under the RED II;
 - Legal name and address correspond;
 - The scope of the certificate is sufficient for the application for which verification is being carried out;
 - The certificate is valid throughout the entire period to which the verification applies.
- b. The presence of a **mass balance** which shows for the period in question:
 - The total measured quantity (in tonnes) that has been received;
 - The proportion of the biomass flows received under the certificate, if applicable;
 - The total quantity of energy produced;
 - The proportion of energy generated under the certificate, if applicable, and its deduction from the energy producer's mass balance.

During the verification, it must also be determined whether the quantity of biomass received is sufficient for the amount of energy generated.

- c. The presence of an **overview list** of all incoming consignments, showing:
 - That they have been delivered under the relevant supplier's certificate;
 - That they have been received under the relevant certificate of the energy producer itself;

That the total number of consignments corresponds (balances) with the totals stated under (b).

If the organisation itself collects residual flows and is certified as the first party in the chain, the overview list must focus on this.

- d. The presence of the following evidence for all the individual incoming consignments:
 - Evidence of delivery under the aforementioned EC-recognised certification system including sustainability characteristics, for example in the form of a PoS or transaction certificate. Evidence of delivery in accordance with another EC-recognised certification scheme may also be used provided this scheme for consignments is recognised by the scheme according to which the energy producer is certified. In other words, the scheme according to which the energy producer is certified recognises the other EC-recognised certification scheme as 'equivalent';
 - Evidence of physical delivery, for example in the form of an accompanying letter,
 - in relation to the consignments on the mass balance in part b;
 - Checks for each biomass consignment of whether the % CO₂ emissions reduction in accordance with Article 29.10 of the RED II is achieved (calculated in accordance with the European system stipulated, as also observed in the relevant EC-recognised certification scheme).

If the organisation itself collects residual flows and is certified as the first party in the chain, the individual evidence must focus on this.

Checks on the aspects listed under a), b) and c) always concern full checks by the CAB.

The extent of the check on the aspects listed under d) depends on the outcomes of the risk analysis carried out in step 1; the following must be adhered to:

- If one or more high-risk indicators are established: full checks on all aspects;
- If no high-risk indicators are established: a sample as described in section 4.2.3 on condition that the data population is homogeneous. If the population is not homogeneous, it must be split up in such a way that the sub-populations become homogeneous. Alternatively, a full check can be carried out.

4.2.2 Verification programme for verification for the purposes of the conformity year statement for the SDE++ scheme using alternative evidence

This verification is applicable if other evidence demonstrates that the sustainability criteria have been met. This option applies to a limited number of categories of facilities under the SDE++ scheme (see table 3.2) and is not relevant for the EU-ETS. This verification programme consists of checks on all individual incoming consignments used throughout the entire year.

The verification programme for verification for the purposes of the conformity year statement, including the individual consignments based on alternative evidence, must at least provide for a check on the following aspects:

- a. The presence of a mass balance showing for the period concerned:
 - The total measured quantity (in tonnes) that has been received;
 - The total amount of energy produced.

During the verification, it must also be determined whether the quantity of biomass used was sufficient to produce the amount of energy stated.

- b. The presence of an overview list of all incoming consignments showing:
 - That they have been received and are part of the verification of consignments with alternative evidence;
 - That the total of consignments corresponds with the totals mentioned under (a).
- c. The presence of the following evidence for all the individual incoming consignments:
 - Evidence of physical delivery, for example in the form of an accompanying letter and measurements of incoming flows;
 - Evidence of the purchase of the consignments, for example in the form of contracts or purchase invoices;
 - Any evidence for other information if not provided for in the above.

Based on the aforementioned evidence, the following must be determined for each incoming consignment:

- Type of biomass (residual flow) in accordance with the RED II;
- Category classified according to the NTA 8003;
- Origin of the biomass (location or country/region of residual flow released or created);
- Check on alignment with part a;
- That the non-modification requirement has been met; that is, there is information available that demonstrates that the consignment in question has not been intentionally modified or contaminated such that the consignment or part of it can be classified as waste or residue (non-modification requirement of the RED II, Article 30.3) and/or as one of the biomass flows that are permitted for verification of individual consignments with alternative evidence;
- Date of the consignment;
- Quantity of the consignment (in tonnes);
- Energy content of the consignment (or intended biogas yield);
- Transport distance from the release/formation of the residual flow for the purposes of the greenhouse gas calculation;
- Is a greenhouse gas default value used?
 - If so, has the correct value from the RED II been used?

- If so, does the default value meet the criteria for application under the RED II?
- If so, does this meet the minimum greenhouse gas emissions reduction requirements in accordance with the RED II?
- No greenhouse gas default value is used:
 - Is the current greenhouse gas calculation of actual values available?
 - If so, a full verification of the current calculation must be carried out, including:
 - > Testing of the calculation method for compliance with the RED II criteria;
 - > Verification of the correct application of the greenhouse gas figures in accordance with the Excel-based tool BioGrace-II;
 - > Verification of the correct application of the current consumption data and variables;
 - > Verification of the correct application of the fossil reference in accordance with the RED II;
 - > A check on every biomass consignment of whether the % CO₂ emissions reduction in accordance with Article 29.10 of the RED II is achieved, calculated according to the European system. The preferred calculation tool to this end is BioGrace-II version 3 or 4; this can be downloaded free of charge via www.biograce.net.

d. Checks on whether (in the case of green gas) all the green gas produced in the period in question has solely been used under SDE++ conditions and has not also been used for road transport for the purposes of the HBE route.

Checks on the aspects listed under a), b) and d) concern a full check by the CAB.

The extent of the check on the aspects listed under c) depends on the outcomes of the risk analysis carried out in step 1; the following must be adhered to:

- If one or more high-risk indicators are established: full checks on all aspects;
- If no high-risk indicators are established: a sample as described in section 4.2.3 on condition that the data population is homogeneous. If the population is not homogeneous, it must be split up in such a way that the sub-populations become homogeneous. Alternatively, a full check can be carried out.

Please note: If, for the SDE++ scheme, an energy producer uses alternative evidence for some biomass consignments and an EC-recognised certificate for others, the verification programme must consist of a combination of all the aspects defined in sections 4.2.1 and 4.2.2. This applies, in any case, for all-purpose fermenters for which sustainability of consignments of manure is demonstrated with alternative evidence and sustainability of other biomass consignments with an EC-recognised certificate.

4.2.3 Degree of certainty and sample size

When carrying out a verification leading to a verification statement, the CAB must at least establish a 'reasonable assurance level'. A 'reasonable assurance level' requires evidence gathering activities that enable a CAB to issue a positive statement regarding compliance with the requirements laid down.

The **materiality limit** to be applied by a CAB is set at 2%. A materiality threshold is defined as 'a quantitative threshold above which inaccuracies, either separately or in combination with other inaccuracies, are viewed by the verifier as significant'.

A **material deviation** is defined as an inaccuracy which, either separately or in combination with other inaccuracies, exceeds the materiality limit imposed.

Acceptance of material deviations during a full check

In line with the materiality limit stated previously, material deviations found during a full check can be accepted up to a maximum of 2% of the total quantity (in tonnes) of biomass used during the period to which the verification applies.

This means that the absence or incompleteness of evidence in the form of EC-recognised sustainability certification or verification of individual consignments with alternative evidence is permitted for a quantity of up to 2% of the total quantity of biomass.

Example 1 for a full check

- The total quantity of incoming biomass is **100,000 tonnes**;
- A full check reveals that two consignments of 1,500 tonnes of biomass each do not meet the imposed requirements due to a lack of evidence in the form of EC-recognised sustainability certification.
- The quantity of biomass that does not meet the requirements is thus **3,000 tonnes** or **3%** of the total;
- The conclusion is that the requirements laid down have **not** been met.

Example 2 for a full check

- The total quantity of incoming biomass is **100,000 tonnes**;
- A full check reveals that two consignments of 750 tonnes do not meet the imposed requirements due to a lack of evidence in the form of EC-recognised sustainability certification.
- The non-compliant biomass comes to a total of **1,500 tonnes**, which is equivalent to **1.5%** of the total.
- The conclusion is that the requirements laid down have been met.

Acceptance of material deviations during a check by means of sampling

If a verification meets the conditions laid down for sampling rather than a full check, the sample size will have to be adjusted as specified in table 4.3. The sample size is based on 'General Inspection Level II (normal inspection)' and tables 1 and 2A of the ISO 2859-1, pg. 19/20.

Table 4.3 Sample size based on ISO 2859-1

Size of population (number of administrative consignments)	Number in sample
2 – 8	2
9 - 15	3
16 – 25	5
26 – 50	8
51 - 90	13
91 - 150	20
151 – 280	32
281 – 500	50

In line with the materiality limit stated previously, material deviations found during sampling can be accepted up to a maximum of 2%, that is, 2% of the total quantity (in tonnes) *of the biomass sample size*.

This means that up to a quantity of 2% of the total quantity of biomass in the sample size, any absence or incompleteness of evidence in the form of EC-recognised sustainability certification or verification of individual consignments with alternative evidence is permitted.

Example 1 for a sample check

- The total quantity of incoming biomass is 100,000 tonnes, spread across 40 (administrative) consignments;
- The organisation has no high risk indicators and sampling is therefore permitted;
- Based on table 4.3., the sample size amounts to checks on eight consignments. The total quantity of the samples is the total weight of these eight consignments together, for instance **25,000 tonnes**;
- The random sampling reveals that a single consignment, weighing 1,500 tonnes, does not meet the requirements laid down; that is, there is no evidence of EC-recognised sustainability certification for this consignment;
- The total quantity of biomass that does not meet the requirements is thus **1,500 tonnes** or **6%** of the total sample size;
- The conclusion is that the requirements laid down have **not** been met.

Example 2 for a sample check

- The incoming biomass amounts to a total of 100,000 tonnes, spread across 40 consignments;
- The organisation has no high risk indicators and sampling is therefore permitted;
- Based on table 4.3., the sample size amounts to checks on eight consignments. The total quantity of the samples is the total weight of these eight consignments together, for example **25,000 tonnes**;
- The sampling revealed that a single consignment, weighing 500 tonnes, does not meet the requirements laid down; that is, there is no evidence of EC-recognised sustainability certification for this consignment;
- The total quantity of biomass that does not meet the requirements is thus **500 tonnes** or **2%** of the total sample size;
- The conclusion is that the requirements laid down have been met.

Example 3 for a sample check: Sample size if only some of the biomass is used under the SDE++ scheme.

If some of the biomass received is not used under SDE++ conditions but, for example, in road transport (HBE route), the sample size will be determined on the basis of the number of consignments used under SDE++ conditions. For example: a total of 100,000 tonnes of biomass was used, divided over 40 consignments. Of this, 50,000 tonnes, corresponding to 24 consignments, was used under SDE++ conditions. The applicable sample size is therefore 5 (see table 4.3).

4.3 Step 3: Implementation

The third step in the verification process is the implementation of the verification activities in accordance with the verification plan drawn up as described above. This involves:

- testing of the aspects listed in section 4.2.1 or 4.2.2 with a materiality level as referred to in section 4.2.3;
- the documentation of evidence assessed.

Quality and nature of the evidence

Verifiers must obtain sufficient and appropriate evidence of compliance on which to base their conclusions. 'Sufficiency' refers to the quantity of evidence needed to reach a conclusion. 'Appropriateness' denotes the relevance and reliability of this evidence.

Verifiers must use their professional judgement and apply their professional scepticism when evaluating the quantity and quality of the evidence and thus its sufficiency and appropriateness for substantiating the verification conclusions. The evidence must be assessed on the basis of its nature and the source from which it has been derived.

As a reference, the verifier may use the requirements regarding the quality and nature of the evidence as laid down by the EC-recognised certification schemes for the RED II.

Deviations

If the check establishes that the energy producer does not meet one or more of the requirements described in this protocol, a deviation must be established for the requirements in question by the verifier. When establishing deviations, they must be tested against the materiality criteria as described in section 4.2.3.

Any deviations established are discussed by the verifier with the energy producer.

The energy producer is given the opportunity to remediate these deviations by submitting additional evidence. If this is not possible or if the evidence is insufficient, it may be possible to correct or adjust the administration. This includes reducing the scope/extent of the verification requested. In this case, the verifier will have to assess whether, as a result of the corrections and/or adjustments made, the verification will have to be repeated². To this end, steps 2 and 3 of the verification process will have to be repeated or partially repeated by the energy producer.

If a repeat verification is being planned, the deadlines for submission of the conformity year statement to the RVO and/or for the EU-ETS emission report must be taken into account.

The verifier will have to have extra time available for these additional activities.

4.4 Step 4: Conclusion and reporting

The last phase of the verification process begins with a discussion with the energy producer of the results and preliminary conclusions of the verification carried out by the verifier.

The CAB appoints an independent internal reviewer who checks all the information and results related to the verification (see also section 5.2.5). This person must be a different person to the one who carried out the verification process. Findings from this review must be documented and taken into account in the final assessment of the verification. The final assessment is established by the CAB employee responsible for this (for example, the certification decider).

If, according to the final assessment of the CAB, compliance with all the requirements has been demonstrated, the CAB in question issues a statement and a more detailed verification report to the energy producer.

The conformity year statement is sent by the energy producer as an annex to the sustainability report required by the RVO for the SDE++ subsidy and it forms an annex to the ETS report for the EU-ETS. The RVO and NEa reserve the right to request the conformity year statement issued directly from the CAB.

If, according to the final assessment of the CAB, compliance with all the requirements has not been demonstrated, the CAB in question does not issue a statement but a detailed verification report to the energy producer.

The sections 4.4.1 to 4.4.3 specify the minimum contents of the verification report, the conformity year statement and the verification statement for individual consignments with alternative evidence.

² In the case of checks on samples, it is usual to repeat the entire verification if corrections and/or adaptations have been made by the energy producer. If a full check has been carried out, this will not be necessary and only the corrections/adaptations remediating the deviations established will have to be assessed or reassessed.

4.4.1 Verification report

- The verification report must at least contain the following information:
- name and address of the client;
- scope of the verification;
- verification and report dates;
- name or names of the verifier or verifiers;
- name of the internal reviewer;
- result of the verification;
- quantity of biomass verified and supply period;
- strengths and weaknesses in the energy producer's processes for collecting and comparing compliance evidence information and recommendations for improvements to these processes.

4.4.2 Conformity year statement

The conformity year statement contains at least the following information:

General

- Name of the energy producer and address of the installation for which the verification has been carried out;
- The Verification Protocol on which the conformity year statement is based;
- The area of application of the conformity year statement, that is, the SDE++ scheme and/or EU-ETS;
- For EU-ETS facilities: the emissions permit number;
- The calendar year to which the conformity year statement applies;
- A description of the activities carried out by the CAB for this verification;
- A list of all the biomass consignments used in a calendar year and a statement from the CAB confirming that the biomass used by the energy producer and the sustainability characteristics of the biomass in question have been correctly reported to the RVO and meet the requirements of this protocol;
- A unique code in the following format: AAA-CXXXXX-20zz:
 - AAA is a letter code provided by the RVO, referring to the issuing CAB;
 - C indicates the type of statement, namely an conformity year statement;
 - XXXXX is a unique sequence number for every conformity year statement;
 - 20zz is the year in which the conformity year statement was issued;
- The NTA 8003 code used in the reports drawn up by an accountant for every consignment for the energy producer in the context of the Guarantee of Origin (GoO) scheme. (Please note, this only applies to the conformity year statement for the purposes of the SDE++ scheme.) This information is not relevant for the conformity year statement for the purposes of the EU-ETS);
- Date of issue of the conformity year statement;
- Name and signature of the responsible person at the CAB.

Sustainability characteristics for every consignment:

- The quantity delivered (in tonnes, litres or normalised cubic metres) including the units used.
For the SDE++ scheme: statement of the quantity delivered in tonnes;
- Type of biomass in accordance with the RED II;
- Land of origin;
- Greenhouse gas emissions from the biomass (calculated or standard values) expressed in g CO₂-eq/MJ (power) or MJ (heat) including emissions reduction in % compared with the fossil reference value;
- An indication of whether, and if so, which of the EC-recognised certification schemes were used;
- An indication of whether consignments have been verified individually with alternative evidence (only for specific categories of biomass and bioenergy facilities under the SDE++ scheme);
- A statement indicating that all the certificates and alternative evidence as mentioned above present for this consignment cover all the applicable sustainability criteria for this biomass.

5. Requirements for Conformity Assessment Bodies

CABs can use this protocol to carry out three types of verifications:

1. Verification for the purposes of the conformity year statement for the SDE++ scheme and/or EU-ETS for which the energy producer has used an EC-recognised certification scheme;
2. Verification for the purposes of the conformity year statement for which the energy producer has used alternative evidence (this is only possible for the SDE++ scheme);
3. Verification of individual biomass consignments with alternative evidence at facilities for which this is permitted (this is only possible for the SDE++ scheme).

These verifications may only be prepared by CABs approved for this purpose by the Dutch Minister for Climate and Energy Policy. A list of recognised CABs is available on [*the SDE++ scheme page of the Netherlands Enterprise Agency \(RVO\)'s website*](#).

This chapter specifies the requirements CABs must meet to carry out all three types of verifications. Section 5.1 examines the general requirements that must be met by CABs that carry out verifications for the purposes of the conformity year statement and/or consignments with alternative evidence. Section 5.2 specifies the competence requirements for verifiers and for internal reviewers.

5.1 General requirements to be met by CABs

CABs conducting verifications under the regulation with this protocol are required to hold accreditation by the Dutch Accreditation Council (Raad voor Accreditatie, RVA) for ISO/IEC 17065, 'Conformity assessment - Requirements for bodies certifying products, processes and services' for the scope(s) of this protocol.

Appendix 1 of this Verification Protocol entitled 'Overview of verification activities and relevant ISO standards for CABs' describes the different steps in the verification process. It also describes the conformity standards the CAB must meet when carrying out the various activities. For the activities under ISO 17020, a type A inspection body is assumed.

CABs must be accredited for one or both of the following two areas of application:

1. Verification for the purposes of the conformity year statement
Verification for the purposes of the conformity year statement ensures that all relevant sustainability information is present and that it corresponds with the requirements of the SDE++ scheme and/or the requirements of the EU-ETS;
2. Verification of consignments with alternative evidence at facilities for which this is permitted.
This verification concerns biomass consignments for which alternative evidence is used to demonstrate that the RED II sustainability criteria have been met.

Register of conformity year statements issued

The CAB keeps a register of all conformity year statements issued, including the following information:

Unique numbers of the conformity year statements issued;

Date of the conformity year statements;

Name and address of the energy producer for which the conformity year statement was issued;

5.2 Competence requirements for verifiers

Verifiers who use this protocol to carry out verifications have the correct, demonstrable knowledge and skills to be able to assess compliance with the requirements. The sections 5.2.1 – 5.2.4 detail the competence requirements.

The CAB ensures that verifiers have all the knowledge and skills needed for the area of application in question. If, during the verification process, it becomes apparent that the verifier has insufficient knowledge or skills to this end, a second verifier will be deployed to ensure that all the necessary knowledge and skills are available.

5.2.1 General competence requirements

The verifier must meet the following general competence requirements:

- at least five years of general work experience;
- at least two years of work experience in a relevant field of verification and/or certification;
- at least 40 hours of training in auditing and/or verifications (for example, according to ISO 19011);
- at least 20 days of audit work and/or verifications in the past two years in a relevant area as leader of an audit and/or verification team or as auditor and/or verifier in an audit and/or verification team (not as a trainee). These activities may, for example, consist of audits for EC-recognised certification schemes, verifications of double counting, entry certifications for the Energy for Transport Register (Register Energie voor Vervoer, REV), or verifications for the conformity year statement of energy producers who fall under the Ministerial Regulation on the Conformity Assessment of Solid Biomass for Energy Applications' (pellets) and/or verifications for the conformity year statement of EU-ETS facilities;
- knowledge of this protocol and the underlying legal framework (the RED II sustainability criteria and sustainability criteria of the SDE++ system and EU-ETS). This must be demonstrated using evidence of an internal or external training that has been followed.³

5.2.2 Verifications for the purposes of the conformity year statement

In addition, verifiers who carry out the verification for the purposes of the conformity year statement:

- also have successfully completed in-house or external training³, specifically in carrying out verifications in accordance with this protocol;
- also have knowledge of EC-recognised certification schemes and how they may be used to demonstrate the sustainability of the biomass used. This is the case if the verifier is demonstrably qualified to carry out audits for EC-recognised certification schemes;
- also have knowledge of the options the SDE++ scheme provides for demonstrating the sustainability of individual biomass consignments with alternative evidence. This must be demonstrated using evidence of relevant internal or external training;
- also have technical knowledge of the processes at the energy producer's site where the verification is to take place. This is the case if the verifier is demonstrably qualified for audits for EC-recognised certification schemes for the assessment of similar processes and sites;

³ Internal or external training is required to acquire and maintain relevant knowledge. This training must cover various relevant verification topics as outlined above. If desired, the various topics can be combined in one and the same training course. The length of the initial training course must be at least one day. The follow-up training courses have a duration of at least half a day. The follow-up training courses must be followed annually before the verifier carries out any verifications.

knowledge of the requirements laid down by the SDE++ scheme and EU-ETS on the administration of the energy producer (for example, mass balance of consignments, energy production and energy supply). This must be demonstrated using evidence of relevant internal or external training.

5.2.3 Verifications of alternative evidence at facilities for which this is permitted

Verifiers who carry out the verifications of consignments with alternative evidence at installations for which this is permitted also have:

- knowledge of the options the SDE++ scheme provides for demonstrating the sustainability of individual biomass consignments with alternative evidence. This must be demonstrated using evidence of relevant internal or external training³;
- knowledge of the administration of origin and nature of the biomass used (sewage treatment plant sludge, animal manure and grade B wood). This is the case if the verifier is demonstrably qualified for audits for EC-recognised certification schemes and for the assessment of similar biomass flows;
- knowledge of accounting and verification of greenhouse gas information in accordance with the RED II criteria (methodology for current greenhouse gas calculations, default values for greenhouse gas calculations). This is the case if the verifier is demonstrably qualified to carry out verifications of greenhouse gas calculations for EC-recognised certification schemes;
- technical knowledge of the processes at the energy producer's sites to be verified (sludge fermenter, manure fermenter or grade B wood power plant). This is the case if the verifier is demonstrably qualified for audits for EC-recognised certification schemes and for the assessment of similar processes and sites;

5.2.4 Internal reviewer competences

The knowledge and skills of the internal reviewer shall be comparable to those of the verifier.

The internal reviewer also has the knowledge and skills to be able to carry out internal checks and give feedback to the verifier.

³ Internal or external training is required to acquire and maintain relevant knowledge. This training must cover various relevant verification topics as outlined above. If desired, the various topics can be combined in one and the same training course. The length of the initial training course must be at least one day. The follow-up training courses have a duration of at least half a day. The follow-up training courses must be followed annually before the verifier carries out any verifications.

6. Terms

Biofuel: liquid fuel for transport produced from biomass.

Biomass: the biodegradable fraction of products, waste and residues from biological origin from agriculture, including vegetal and animal substances, from forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and municipal waste of biological origin.

Biomass fuels: gaseous or solid fuels produced from biomass.

Biogas: gaseous fuel produced from biomass.

Biomass operator: legal entity that collects and processes biogenic raw material into solid biomass usable for energy producers.

Certification: conformity assessment carried out by a Conformity Assessment Body (CAB) in accordance with the applicable certification scheme and the related conformity assessment statement.

Certification scheme: document describing how the Conformity Assessment Body carries out the certification.

Chain of Custody (CoC): a set of rules, procedures and documents (demonstrably at company level) that are used to provide a link between the source of a material and the point in the chain where a claim is made on the characteristics of that material. Also termed the 'commercial chain'.

Conformity Assessment Body (CAB): a body that issues a verification and/or an conformity year statement based on this Verification Protocol.

Conformity year statement: statement issued by the Conformity Assessment Body (CAB) giving the findings of the conformity assessment carried out at the energy producer's site. The declaration serves to substantiate the annual sustainability reports to the RVO from energy producers receiving an SDE++ subsidy. For the EU-ETS emission report, the content of the conformity year statement determines the biomass that may be reported as having zero emissions.

Energy producer: economic producer receiving a subsidy for running a facility where sustainable solid biomass is converted into renewable power and/or renewable heat.

Please note: To improve the legibility of this protocol, the term 'energy producers' is also taken to mean: EU-ETS companies that burn biomass.

Consignment: a quantity of biomass used for energy production that has uniform physical and sustainability characteristics throughout the entire consignment. It is possible for one consignment to consist of several shipments or truck loads as long as the physical and sustainability characteristics of the biomass are the same.

Economic operator: any company or organisation (legal entity) that handles (e.g. harvests, transports, trades, stores, processes) and holds legal ownership of a sustainable biomass.

Mass balance: the mass balance is the Chain of Custody system under which the sustainability characteristics remain assigned to biomass consignments on a bookkeeping basis while the physical mixing of biomass with different sustainability characteristics is permitted.

Verification: assessment of compliance (conformity) carried out by a Conformity Assessment Body in accordance with the Verification Protocol and underlying regulatory requirements.

Verification statement: statement of conformity (compliance) of supplied biomass, issued by a Conformity Assessment Body (CAB) to an economic operator.

Liquid biomass: a liquid fuel produced from biomass for energy purposes other than transport, including power, heating and cooling.

7. References

- [1] Richtlijn (EU) 2018/2001 van het Europees Parlement en de Raad van 11 december 2018 ter bevordering van het gebruik van energie uit hernieuwbare bronnen Hernieuwbare Energie 2018.
- [2] Algemene uitvoeringsregeling duurzame energieproductie en klimaattransitie.
- [3] Besluit en Regeling Conformiteitsbeoordeling duurzaamheid vaste biomassa voor energietoepassingen.
- [4] Aanwijzingsregeling duurzame energieproductie en klimaattransitie.
- [5] RVO (2017). Verificatieprotocol duurzaamheid vaste biomassa voor energietoepassingen. Versie januari 2020. RVO-010-2020/BR-DUZA. Utrecht, januari 2020.
- [6] RVO website met informatie over duurzaamheidseisen vaste biomassa SDE+ www.rvo.nl/duurzaamheidseisen.
- [7] Website van de Nederlandse Emissieautoriteit met informatie over duurzaamheidseisen binnen EU-ETS www.emissieautoriteit.nl.
- [8] ISO / IEC 17000: 2004 - Overeenkomstigheidsbeoordeling - Verklarende woordenlijst en algemene principes. Deze norm specificeert algemene termen en definities met betrekking tot conformiteitsbeoordeling, inclusief de accreditatie van conformiteitsbeoordelingsinstanties, en het gebruik van conformiteitsbeoordeling om de handel te vergemakkelijken.
- [9] ISO 19011: 2018 - Richtlijnen voor het uitvoeren van audits van managementsystemen. Deze norm biedt richtlijnen voor het uitvoeren van audits van managementsystemen, zoals de principes van het uitvoeren van audits, het managen van een auditprogramma, het uitvoeren van audits van managementsystemen, en richtlijnen voor het beoordelen van de competentie van de personen die bij het auditproces betrokken zijn.
- [10] ISO 17065: 2012 - Conformiteitsbeoordeling - Eisen voor certificatie-instellingen die producten, processen en diensten certificeren. Deze norm bevat vereisten voor de bekwaamheid, consistente werking en onpartijdigheid van certificeringsinstanties voor producten, processen en diensten.
- [11] ISO 17020: 2012 - Conformiteitsbeoordeling - Eisen voor het functioneren van verschillende soorten instellingen die keuringen uitvoeren.
- [12] ISO 17029 Conformity Assessment - General principles and requirements for validation and verification bodies.
- [13] ISO 2859-1: 1999 - Sampling procedures for inspection by attributes - Part 1: Sampling schemes indexed by acceptance quality limit (AQL) for lot-by-lot inspection.

Specifies an acceptance sampling system for inspection by attributes. It is indexed in terms of the acceptance quality limit (AQL).

Appendix 1 Explanation of relevant normative ISO standards

Steps in operational implementation process	Activity	ISO standards	Substantiation of choice of ISO standard
Step 1: Planning & risk analysis	Insight in scope and extent of the verification	ISO 17065, sections 7.2 and 7.3	Application of ISO 17965 was chosen for the final assessment, report and conformity statement (step 4) because the CAB declares that the product (the biomass used by the energy producer in a specific calendar year) meets the requirements of the protocol. For this reason, ISO 17065 will have to be deemed the guideline when the quote (and prior insight in scope and extent of the verification) is drawn up.
	Drafting the tender		
	Carrying out a risk analysis based on an administrative inspection (with the objective of establishing whether a sampling method can or cannot be used).	ISO 1720, sections 7.1 to 7.4	The check concerns an inspection of some physical administration elements, administration processes and control measures. This is why an inspection (check) method based on ISO 17020 has been chosen. It does not check or assess a (quality) management system and ISO 17021 is not relevant.
Step 2: Development of the verification plan	Drawing up the verification plan	ISO 17020, section 7.1 ISO 17029, section 9.4	See further explanation for the choice of ISO 17020 and ISO 17029 below under Step 3: Implementation. The verification plan must be drawn up before the implementation; it therefore refers to both relevant standards.

Steps in operational implementation process	Activity	ISO standards	Substantiation of choice of ISO standard
Step 3: Implementation	<p>Implementation of verification Parts a., b. and c. of section 4.2.1 for verification for the purposes of the conformity year statement: using EC-recognised certification.</p> <p>Parts a., b. and d. of section 4.2.2 for verification for the purposes of the conformity year statement using alternative evidence (applicable to initial verification and also to additional verifications or repeat verifications that may have to be carried out after corrections and/or adjustments have been made).</p>	ISO 17020, sections 7.1 to 7.4	Check concerns a full inspection of the valid certificate present (only in the case of 4.2.1), mass balance, overview list and evidence solely for use under the SDE++ scheme (only in the case of 4.2.2). This is why these elements have been chosen for an inspection method (check) based on ISO 17020:
	<p>Implementation of verification Part d. of section for verification for the purposes of the conformity year statement – using EC-recognised certification. Part c of section for verification for the purposes of the conformity year statement – using alternative evidence (applicable to initial verification and also to additional verifications or repeat verifications that may have to be carried out after corrections and/or adjustments have been made).</p>	ISO 17029, section 9.5	The check concerns a (data) verification of the presence of evidence for individual incoming consignments. It may be possible to use a sampling method here. Because this case clearly concerns a verification (of reported data) a verification method (check) based on ISO 17029 was opted for.

Steps in operational implementation process	Activity	ISO standards	Substantiation of choice of ISO standard
Step 4: Conclusion and reporting	Establish the results of the verification and discuss them with the producer	ISO 17020, section 7.1 to 7.4 ISO 17029, section 9.5	See further explanation for the choice of ISO 17020 and ISO 17029 for Step 3: Implementation. When establishing the results and in the discussion with the producer, both relevant standards are referred to for this reason.
	Review of results by internal reviewer	ISO 17020, section 7.1 to 7.4 ISO 17029, section 9.5	See further explanation for the choice of ISO 17020 and ISO 17029 for Step 3: Implementation
	Drawing up the final assessment	ISO 17065, section 7.6	A final assessment and conformity declaration under ISO 17065 was opted for because the CAB declares that the product (the biomass used at the energy producer's site in a specific calendar year) meets the requirements of the protocol. The CAB also declares that the list of consignments and sustainability characteristics have been reported correctly to the RVO.
	Drawing up the report	ISO 17065, section 7.7	
	Drawing up the declaration	ISO 17065, section 7.7	

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