



**TECHNICAL GUIDANCE
ON SUPPORTING
DOCUMENTATION
REQUIRED FOR ZERO-
RATING CLAIMS
ASSOCIATED TO
SUSTAINABLE
BIOFUELS FOR
AVIATION IN THE EU ETS**

UPDATED VERSION, JUNE 2024

DISCLAIMER

This guidance is intended to help in the monitoring and reporting of the use of sustainable biomass in aviation activities pursuant to the EU Emissions Trading System. It has been prepared primarily for the benefit of aircraft operators that wish to claim emissions reductions associated with the use of sustainable biofuels for aviation in their Annual Emissions Report under the EU ETS.

This guidance is not legally binding. Any authoritative reading or interpretation of the law should only be derived from relevant EU and national legislation. Where this guidance may contain any information that is contradictory to the legal reading or interpretation of applicable legislation, the relevant legislation shall have precedence over this guidance.

If in any doubt about any of the contents of this guidance, users making reference to this guidance should always contact the competent authority of the relevant administering Member State.

The guidance was prepared by experts from competent authorities of Member States, led and coordinated by SENASA (Spain), and under the auspices of the Compliance Forum Task Force Aviation.

DATE	VERSION STATUS	REMARKS
22 Nov 2022		Endorsed by TF 22 Nov 2022
30 Jan 2023	Published	Revised version. Minor rewordings (disclaimer and point 2) Endorsed by TF 27/01/2023
19 Jun 2024		Specification regarding evidences for demonstrating compliance with sustainability and related provisions Endorsed by TF 19/06/2024

1. GLOSSARY

THIS GLOSSARY IS PROVIDED FOR EASY READING ONLY. FOR OFFICIAL DEFINITIONS PLEASE REFER TO THE APPLICABLE LEGISLATION.

AER	EU ETS Annual Emissions Report (for AO).
AO	Aircraft operator, in the EU ETS context.
Batch	An amount of fuel or material representatively sampled and characterised, and transferred as one shipment or continuously over a specific period.
Biofuel	Biomass derived (aviation) fuel, as per the definition in Directive (EU) 2018/2001. (RED II)
CA	Competent Authority, in the EU ETS context.
EU ETS	European Union Emissions Trading System, understood as the system established by Directive 2003/87 (as amended by, inter alia, Directive 2018/410) and including implementing legal instruments of the European Union and Member States.
GD	Guidance Documents for EU ETS, referring to the series of documents provided by the Commission services to support the implementation of the monitoring, reporting and verification aspects of the EU ETS; these may be accessed HERE
GHG regulation system	A system, such as the EU ETS, CH ETS, UK ETS or CORSIA, or other of similar nature, that pursues the regulation of GHG emissions. It does not include voluntary GHG reduction schemes. A 'GHG regulation system' should not be confused with a Renewable Energy Scheme (RES).
MP	EU ETS Annual Emissions Monitoring Plan (for AO).
MRR	Monitoring and Reporting Regulation, being Commission Implementing Regulation (EU) 2018/2066, and amended by, inter alia, Implementing Regulation (EU) 2022/388 and (EU) 2022/1371.

PoC – Proof of Compliance	A statement issued by a certified economic operator on the basis of a sustainability certificate (as defined in Commission Implementing Regulation 2022/996, article 2 point 23, e.g. according to the ISCC EU or RSB EU RED certification standard). It can only be issued by certified economic operators, in cases where the PoS has been requested and delivered to a competent authority under a different scope to an aviation GHG regulation system. It makes it possible to determine the compliance of a specific quantity of fuels with the sustainability and greenhouse gas emissions savings criteria set out in RED II, limiting the risk of double claiming. It always refers to the PoS, as the original, underlying PoS, constitutes the basis for the PoC issuance. The issuance of a PoC is not compatible with the use of digital databases tracing the same transactions (to the AO). Where those exist, the digital recordings should prevail as unique evidence. Directive (EU) 2009/28.
PoS - Proof of Sustainability	A statement issued by a certified economic operator on the basis of a sustainability certificate (as defined in Commission Implementing Regulation 2022/996, article 2 point 23, e.g. according to the ISCC EU or RSB EU RED certification standard). It makes it possible to determine the compliance of a specific quantity of fuels with the sustainability and greenhouse gas emissions savings criteria set out in RED II.
RED II	Directive (EU) 2018/2001.
RES – Renewable Energy Scheme.	A regulated scheme to promote the supply and/or use of renewable energy. Despite the presumed GHG benefit in most cases, it should not be considered as GHG regulation system.
Sustainability Certificate	In the context of sustainability certification schemes (SCS), a certificate that is issued to an economic operator that is part of the supply chain (such a certificate is not issued to a specific batch of fuel). Sustainability certificates may be issued to farms, processing units, trading units etc.
Sustainability Declaration (SD)	A sustainability declaration fulfils a similar purpose as the PoS, but is issued for raw materials/feedstocks and intermediate products only (i.e. in the upstream supply chain).
UDB - Union Database	A database designed for tracing, at EU level and in the framework of the RED, liquid and gaseous transport fuels. At the time of publication of this guidance, work on the Union Database is still ongoing.



2. DOCUMENTATION REQUIREMENTS

Prior to any use/claim of biofuels under the EU ETS, an aircraft operator (AO) shall include, in its emissions monitoring plan (MP), **procedures** to trace data and documentation required to support the zero-rating of biomass (section 8-“Emissions factors” at the EU MP template).

The relevant competent authority (CA) may **require** that this is approved before any claim in the AO's emissions report AER can be done.

An AO is only able to apply a zero-rate emission factor for a biomass-based fuel for aviation (biofuel), in its AER, if:

- The total quantity of biofuel claimed does not exceed the total fuel usage of that aircraft operator for flights with allowance surrender obligations under the EU ETS (i.e. the reduced scope), AND
- The quantity of biofuel accounted for under the EU ETS does not exceed the total quantity of biofuel purchased by the AO minus the total quantity of biofuel sold by the AO to third parties, AND
- Such biofuel fulfils the sustainability and the greenhouse gas emissions saving criteria laid down in paragraphs 2 to 7 and 10 of the RED II, including traceability requirements, AND
- The same quantities of biofuel have not been accounted for in an earlier report in EU ETS, or by anyone else in another GHG regulation system, AND
- the ratio between alternative aviation fuels and fossil fuels attributed to flights aggregated per aerodrome pair does not exceed the maximum blending limit for that fuel type as certified according to a recognised international standard, such as ASTM.

Where **all** the above conditions are fulfilled and can be backed by **documented evidence**, a zero emissions factor can be applied to that(those) source stream(s) in the AER. Same conditions are applicable for eligible fuels claims.

Drop-in biofuels are blends of biofuel with conventional (fossil) fuel. In the case of drop-in biofuels, where reference is made to quantities in the above conditions, such reference only applies to the biofuel fraction that can comply with, or exceeds, the RED II sustainability criteria and emissions savings thresholds. Therefore, an AO should identify (and proof) how much alternative fuel is contained within the purchased or used drop-in fuel that they wish to claim (bearing in mind that different types/batches of biofuel may contain different blend ratios).

In order to support compliance with the above requirements and the verification of the AER, the AO must be able to provide their chosen independent verifier with relevant information and evidences thereof. Additionally, the relevant CA may ask the AO to submit documented evidence together with the verified AER or in ulterior checks.



3. DOCUMENTED EVIDENCE TO BE PROVIDED

This section provides guidance on the information that an AO must make available, depending on the option being applied for the attribution of biofuels to flights or aerodrome pairs. Option 1 and Option 2 referred to here mean the options referred to in GD2, section 5.4.8.

3.1 Option 1 attribution system, where purchased biofuel batches are physically delivered to a specific aircraft before a specific flight, e.g. by a truck.

An AO shall provide purchase records that include the following information:

- Fuel invoice including:
 - Batch reference or reference linkable with the associated PoS/PoC;
 - Batch purchased date;
 - If sold as a blend, the biofuel blend ratio [%];
 - Mass [alternatively volume and density value];
- Proof of Sustainability (PoS) or PoC [see section 3.3] evidence including:
- Proof of Sustainability or equivalent evidence including:
 - Pathway [feedstock and technology, e.g. UCO – HEFA, POME-co-processing];
 - NCV [Net Calorific Value];
 - Emissions from the source stream in gCO_e/MJ final product.

In order for the biofuel used to be verified, the AO must demonstrate the following:

- The biofuel uplift is always assigned to the flight following that uplift;
- It is assumed that any fuel remaining in the tank after a flight is 100% fossil fuel;
- Where two subsequent flights are carried out without fuel uplift in-between [“tankering”], the aircraft operator must split the said biofuel quantity and assign it to the two flights as appropriate and, if possible, in accordance with an approved MP. Examples of appropriate procedures are: making the split proportional to the great-circle distances of those two flights, or to the flight time [between block-off and block-on], or to the total fuel consumed during each flight.

3.2 Option 2 attribution system, where purchased biofuel batches are not physically delivered to a specific aircraft.

An AO may use a simplified approach and use the purchase records only. It should be noted that option 2 is a simplification compared to option 1 [i.e. if complete data were available the two options should yield the same result].

An AO shall provide:

- Fuel invoice including:
 - Batch reference or reference linkable with the associated PoS/PoC;
 - Batch purchased date;
 - If sold as a blend, the biofuel blend ratio [%];
 - Mass [alternatively volume and density value];



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- Date of delivery to aerodrome fuelling system;
- Proof of Sustainability or PoC (see section 3.3) evidence including:
 - Pathway (feedstock and technology, e.g. UCO – HEFA, POME-co-processing);
 - NCV (Net Calorific Value);
 - Emissions from the source stream in gCOe/MJ final product;
- If applicable, the identification of any biofuel batch (whole or in part) sold or transferred to a third party.

In order for the biofuel purchased to be verified the AO must demonstrate the following:

- At the discretion of the CA², that the biofuel batches are assigned to country pairs and aerodrome pairs in the AER (respectively in section 8 and 11 of the AER template), regarding the flights for which the purchased biofuel was intended.
- That the biofuel was purchased and delivered to the fuelling system of the departure airport in the reporting period, or 3 months before the start or 3 months after the end of the reporting period, but still assigned to this reporting year.
- The total amount of biofuel claimed on a flight and aerodrome pair, and on the total flights, does not exceed the maximum certified blending limits on the aircraft type used.

Additionally, in order to support the avoidance of double counting, the relevant CA may ask the AO to attach to their AER, or may request separately, the following data and documentation:

- In respect of biofuel purchased outside the Union Database scope, and/or until the Union Database (UDB) is functioning, a signed declaration to confirm that none of the biofuel included in the AER as zero-rated has been sold or used elsewhere to claim an emissions reduction in any other GHG regulation system.
 - In case the biofuel has been already claimed, or it will be claimed, in a RES (such as a national energy mandate, or equivalent) or under any voluntary GHG system, the declaration shall mention those actual or planned claims, as a memo item.
- Once the Union Database is functioning, for biofuel purchased within the scope of the UDB, the Union Database registry codes (also known as UDB-POS).
- The CA may also accept equivalent registries from similar EEA national databases that track and trace sustainable biofuels³.

3.3 In order to demonstrate that the biofuel meets the RED II Sustainability

Criteria an AO should ALWAYS provide the verifier documented evidence. The preferred evidence is the Proof of Sustainability issued according to one of the voluntary sustainability schemes recognized by the European Commission for RED II criteria, or the linked Proof of Compliance in cases where the PoS is not available due to a prior claim in a different scope than a Regulated GHG emissions scheme. The updated list of Voluntary Sustainability Schemes can be found [HERE](#).

[2] It is strongly recommended that AOs consult about this item with their respective CA.

[3] As for example: Carbure in France, Nabisy in Germany, SICBIOS in Spain.



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Competent Authorities may also accept equivalent documents (or digital registries) from National Sustainability Systems or from Voluntary Sustainability Schemes (as a tracked complement to the PoS). However, if those National Sustainability Systems are not [yet] recognized by the EC, third Member States might not recognize such evidence as compliant. Hence, AOs should always check with their competent authority or with applicable national legislation, on how to provide evidence that the biofuels used comply with the RED II criteria.

A document different than a PoS delivered in the framework of a recognized RED II certification system or national system, can only be considered equivalent if it provides equivalent guarantees regarding traceability (chain of custody). Examples of such equivalent documents are the official certificates or records from national databases, or the European Union Database (UDB), that link the original PoS data to the batch in a third party controlled system, minimizing the risk of fraud or double counting. Other example of valid evidence demonstrating compliance is the PoC.

Documents such as delivery letters or Product Transfer Documents (PTD) are not sufficient as does not comply with the RED requirements. AOs are encouraged to submit any other documents they may consider relevant to the assessment of the biofuel zero-rating claim.

