

ISCC EU 103 REQUIREMENTS FOR CERTIFICATION BODIES AND AUDITORS



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Document Title: ISCC EU 103 Requirements for Certification Bodies and Auditors

Version 4.2

Valid from: 21 May 2025

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Summary of Changes

The following is a summary of the main changes to the previous version of the document (ISCC EU System Document 103 v4.1). The revision of the document includes relevant adjustments based on the revised Renewable Energy Directive (RED) EU/2018/2001 also referred to here as RED III. Minor amendments, e.g. corrections of phrasings and spelling mistakes, are not listed.

Summary of changes made in version 4.2	Chapter
General: All reference with regard to the RED refer to the revised Renewable Energy Directive EU/2018/2001 (also referred to here as RED III)	
Reference to the International Standard on Assurance Engagements ISAE 3000 has been updated to ISAE 3000 (Revised) throughout the document	
Amendment: "The CB <i>shall carry out</i> audits, for instance, in conformance with or according to the principles of: (...)"	3.1
Addition: "A conflict of interest occurs when an individual's personal interests or relationships have the potential to interfere with their professional duties or decisions."	3.3
Addition: "The only exceptions possible are audits of forest biomass in the cases provided for in <i>Article 29(3), points (a), (b), (d) and (e), Article 29(4), point (a), Article 29(5), Article 29(6), point (a), and Article 29(7), point (a)</i> of Directive (EU) 2018/2001, for which first or second party auditing may be carried out up to the first gathering point."	3.3
Adjustment: "The appointed ISCC <i>main representative</i> will be named as contact person for the certificates issued by the CB and indicated and published as such on the ISCC website. The ISCC <i>main representative</i> must participate in and pass an ISCC Basic Training at least once every five years. Furthermore, the ISCC <i>main representative shall</i> participate in the regular meetings organised by ISCC for recognised CBs to exchange practical experiences, feedback and examples for best practices."	4.1
Adjustment: "Before an auditor can start to conduct ISCC audits, the CB must ensure that the auditor has <i>successfully</i> participated in <i>and passed</i> the mandatory ISCC Basic Trainings."	4.2
Adjustment: For the other mandatory trainings listed, the wording has been adjusted to reflect that auditors must successfully participate in and pass the relevant mandatory training before being able to conduct an ISCC audit.	4.2
Addition: " <i>The conditions set in this chapter and on the dedicated section of the ISCC website on participation, attendance, and the online test (if applicable) apply to all ISCC trainings that are mandatory based on the requirements for auditor competence laid out in this ISCC EU 103 document.</i> "	4.2
Addition: "The CB shall have procedures in place to ensure that the same auditor <i>can only conduct audits</i> (certification and, if applicable, surveillance audits) of the same System User for up to three consecutive years. Other existing best practices in the area can be applied upon confirmation with ISCC. <i>If the auditor changes CB after conducting audits of the same System User for up three consecutive years, the principle of rotation of the auditor shall nonetheless apply.</i> "	4.2
Adjustment: " <i>ISCC communicates to the auditors their enrolment to the respective mandatory online test. Within eight weeks after enrolment to the test for any of the mandatory ISCC Trainings the auditor must pass the test within the allocated three attempts.</i> ⁷ Only after successful completion of the test will ISCC issue the official attestation that confirms the successful participation in the training. <i>The ISCC Attestation</i> allows the auditor to conduct the respective audits under ISCC. This also applies to the ISCC <i>main representative</i> appointed by each CB."	4.2

Summary of changes made in version 4.2	Chapter
Footnote 7: "If the test cannot be completed successfully within these attempts it must be considered as failed. <i>If the test is failed</i> , the training (either entirely or specific elements) will have to be repeated (respective fees apply). Further information is available on the ISCC website."	
Addition: For ISCC PLUS certification, at least a "limited assurance level" shall be established during the audit. This assurance level shall be aligned with the nature and complexity of the System User's activities.	4.4
Addition: 4-eyes mass balance principle.	4.5
Addition: The CB is responsible for verifying at the time of the audit the accuracy of information entered into the Union database (UDB) or relevant national database in compliance to Article 31a(5) of RED III.	4.8
Adjustment: "Good proficiency in English (<i>B2</i>) and working language skills in the corresponding native/working language <i>of the site where the audit is conducted</i> ."	5.1
Addition: Footnote 13.	
Adjustment: " <i>As laid out in chapter 4.2</i> , auditors have to participate in the ISCC trainings as specified in this document and on the ISCC website, namely with sufficient attendance and active participation in the scheduled groupwork <i>and pass the online test (if applicable) within the set timeframe and allocated attempts</i> ."	5.1
Adjustment: "At least two years' experience of fuels life-cycle assessment, and specific experience in auditing GHG emission calculations following the <i>RED calculation methodology, as set out in Annex V and VI</i> ". Footnote 16 providing for experience in GHG methodology under both the RED and RED II has been removed.	5.1.
Addition: "Competence regarding ISCC ensured either by conducting at least one ISCC audit within a 12-month period and/or by regular participation in training courses organised by the CB or by ISCC <i>covering operational and content updates of the audited ISCC schemes</i> ."	5.1
Addition: "Evidence of competence includes completed studies at a university or a technical college, or a comparable qualification, <i>e.g. documented participation in relevant training courses and work experience</i> , in one of the following areas (areas with a comparable content are also allowed): (...)"	5.2
Addition: "Such technical knowledge may be demonstrated via e.g. past working or training experience in field soil sampling, or knowledge of soil carbon data analysis or of soil carbon modeling."	5.3

1 Introduction

This document lays down the requirements for Certification Bodies (hereinafter referred to as “CBs”) to become recognised by the ISCC System GmbH (hereinafter referred to as “ISCC”), and the duties of ISCC-recognised CBs performing certification services for ISCC. Furthermore, this document lays down the requirements for and necessary qualifications of auditors conducting ISCC audits.

*Certification
Bodies and
auditors*

Auditors must be independent of the activity being audited, free of conflict of interest, and competent. To ensure independence and to avoid conflicts of interest, ISCC requires external third-party audits. ISCC and its System Users do not conduct certification audits themselves. Auditors must have the appropriate skills necessary to conduct the audit, and CBs must have the appropriate general skills necessary to perform audits.

*Independence
and competence*

Knowledge regarding land use criteria, low indirect land-use change (low ILUC) criteria and no-go areas, experience in agriculture, forestry, ecology or similar, chain of custody systems, traceability, mass balance systems, data handling or similar, and greenhouse gas calculation and verification are crucial elements for qualification. The auditor has to have the respective skills and experiences in the areas of audit activity.

*Relevant
knowledge and
skills*

CBs and auditors should aim for the continuous improvement of all processes related to ISCC certification and implement industry best practices where possible. The requirements and duties laid down in this document are based on industry best practices, including relevant ISO standards and the International Standard on Assurance Engagements (ISAE) 3000 (Revised). They aim to ensure that CBs and auditors are neutral and independent and operate in a consistent, transparent, reliable and credible manner. The correct application and verification of ISCC requirements are core responsibilities of ISCC, its System Users and cooperating CBs, and auditors ensuring the integrity and robustness of the ISCC system. These requirements are prerequisites for the successful operation of the certification system.

*Continuous
improvement and
best practices*

An up-to-date list of all ISCC-recognised CBs is available on the ISCC website. The list contains contact details of the recognised CBs as well as information about the entity or national public authority they are recognised and monitored by. The Cooperating Certification Body is obliged to immediately update ISCC about any change to their information.

*CBs published
on ISCC website*

2 Scope and Normative References

The requirements specified in this document apply to all CBs and auditors conducting audits or performing certification services under ISCC. The requirements apply globally.

*Global
application*

All ISCC documents published on the ISCC website in their most recent applicable version are valid and must be considered for the scope of application. In accordance with the Cooperation Agreement, ISCC shall be entitled to issue binding instructions to the Certification Body regarding the application of System Standards.

3 Requirements for Certification Bodies

3.1 General Requirements

The CB must ensure they can provide the appropriate expertise and experience, both in the relevant fields of activity and for the types of auditing tasks it is to undertake.

The CB shall carry out audits, for instance, in conformance with or according to the principles of:

Principles to carry out audits

- > ISO/IEC 17065 establishing requirements for product certification or ISO/IEC 17021 establishing requirements for management system certification.
- > Standard ISO 19011 establishing guidelines for quality and/or environmental management systems auditing. The CB shall select and appoint the audit team in accordance with the standard, taking into account the competence needed to achieve the objectives of the audit.
- > Standard ISO/IEC 17060 establishing good practices for conformity assessments.
- > Standard ISO 14065 establishing requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition.
- > Standard ISO 14064-3 establishing specification with guidance for the validation and verification of greenhouse gas assertions.
- > International Standard on Assurance Engagements (ISAE) 3000 (Revised) regarding assurance engagements other than audits, or reviews of historical financial information.¹

3.2 Recognition and Accreditation of the CB

Certification bodies have to be accredited to ISO 17065, and to ISO 14065 if they perform audits on actual GHG values.

First layer

Additionally, CBs shall also be accredited by a national accreditation body and in accordance with Regulation (EC) 765/2008² or recognised by a competent

Second layer

¹ In the following referred to as ISAE 3000 (Revised).

² Accreditation must be performed by a national accreditation body which is a member of the International Accreditation Forum (IAF), by the bodies referred to in Article 4 of Regulation (EC) No. 765/2008, by bodies having a bilateral agreement with the European co-operation for Accreditation (EA).

authority to cover the scope of Directive (EU) 2018/2001³ or the specific scope of a voluntary scheme. Where no use of such accreditation or recognition is made, Member States may allow voluntary schemes to use a system of independent oversight that covers the scope of Directive (EU) 2018/2001 or the specific scope of the voluntary scheme, for the territory of that Member State. Certification bodies which are cooperating with ISCC on 1 January 2024 will have to submit to ISCC exhausting information on the stage of process of their accreditation and/or recognition. ISCC is entitled to suspend the cooperation if there are indications that the process may not be completed within a reasonable time.

Activities under any ISCC certification system, in particular performing of audits and issuing of certificates, may be carried out only if the CB has the above-mentioned valid recognitions. Notification of any changes with regard to the recognition of the CB by a competent government agency or an accreditation body must be given to ISCC without delay.

The respective body responsible for recognition or accreditation is also responsible for monitoring the CB's compliance with the preconditions for its recognition or accreditation. Monitoring of the CB by national authorities or accreditation bodies will be complemented and supported by ISCC in the framework of the ISCC Integrity Program (see also point 5.10).

*Monitoring of
CBs*

3.3 Independence, Impartiality and Confidentiality

The CB and its auditors must be impartial and free of conflict of interest. Evaluations and decisions must be based on objective evidence of conformity (or non-conformity) and must not be influenced by other interests or by other parties. All CB staff, especially auditors and technical experts, must operate at high levels of professional integrity and be free from commercial, financial, personal or other pressures that might affect their judgment. Any person having a potential conflict of interest shall be excluded from decision-making.

*Professional
integrity*

A conflict of interest occurs when an individual's personal interests or relationships have the potential to interfere with their professional duties or decisions. A conflict of interest can be a relationship to the company based on a personal or financial interest of the auditor or CB in the company audited. This may include (but is not limited to) situations where

*Conflict of
interest*

- > the CB or auditor has acted as a consultant or advisor for the same scope or activity on which the company is being audited, or has otherwise held a role in a capacity that may impair their judgement during the audit or influence the result of the audit; or
- > a family member or close personal or professional affiliate of the auditor is involved in the activity of the company audited; or

³ Recognition of a CB must be performed by competent national public authorities which are officially responsible for the recognition of CBs in the framework of the RED III and according to the regulatory framework of the national transposition of the EU Directives in a Member State.

- > the auditor holds financial assets related to the activities of the System User for which the audit is performed.

Auditors who worked for or with a company shall not be allowed to perform audits for that company for at least three years after the work relation has terminated. In all cases, it should be assessed on a case-by-case basis whether the previous relationship to the company may affect the judgment of the auditor, and the person may not be assigned to the auditing and decision-making process if the potential still exists for any conflict of interest.

The CB must establish documented procedures to appropriately determine and manage independence of auditors as well as any conflicts of interest which may arise in the context of ISCC certification activities e.g. in a dedicated conflict of interest policy. Such policy or procedures must include that auditors and technical experts shall notify the CB of any potential conflict of interest prior to any engagement. Auditors must be independent of the activity being audited. The only exceptions possible are audits of forest biomass in the cases provided for in Article 29(3), points (a), (b), (d) and (e), Article 29(4), point (a), Article 29(5), Article 29(6), point (a), and Article 29(7), point (a) of Directive EU/2018/2001, for which first or second party auditing may be carried out up to the first gathering point.

*Conflict of
interest policy*

The impartiality requirements above shall be applied to all auditors and organs of CBs involved in the decision-making along the certification process, including those giving final approval for issuing the certificate.

Information relating to ISCC System Users including related documentation will be treated confidentially unless required by ISCC, by law or by regulations from the European Commission or national public authorities.

Confidentiality

3.4 Application, Recognition and Publication by ISCC

The CB submits a written application for entering into cooperation with ISCC and becoming recognised by ISCC. Together with the application, the CB must provide evidence of its recognition or accreditation (e.g. by submitting the certificate of accreditation) and of complementing qualifications. If ISCC has received sufficient evidence from the applying CB, ISCC will provide a Cooperation Agreement to the CB. The Cooperation Agreement is a legally binding contract establishing the cooperation between the ISCC System GmbH (ISCC) and the applying CB. The Cooperation Agreement is supplemented by the ISCC General Terms of Certification, which might further specify the rights, duties and obligations of the CB and of ISCC. The requirements laid down in this document, the Cooperation Agreement and the ISCC General Terms of Certification complement each other. The Cooperation Agreement must be accepted and signed by both the CB and by ISCC. Once both parties have signed the Cooperation Agreement, the CB is recognised by ISCC. Any kind of certification, audit or inspection activity can only be conducted after both the applying CB and ISCC have signed the Cooperation Agreement. An exception to this rule can only be made if certain

*Cooperation
Agreement*

activities are explicitly required during the process of accreditation or recognition of the CB, and only with explicit approval in advance by ISCC.

As soon as cooperation between ISCC and the CB is finalised, ISCC will publish the name, address and logo of the ISCC-recognised CB on the ISCC website and in the ISCC HUB. Furthermore, ISCC will publish on the website which accreditation body or national public authority the CB has been accredited or recognised by and which is therefore monitoring the CB. Additionally, ISCC will publish the name of the responsible ISCC *main representative* and contact details of the CB. The information on the ISCC website regarding ISCC-recognised CBs will be publicly available and kept up to date.

*ISCC website
and ISCC HUB*

4 Duties and Responsibilities of Certification Bodies

4.1 Appointment of CB main representative for ISCC

The CB must appoint one ISCC contact person within the CB to act as main representative for ISCC. The appointed ISCC main representative will be named as contact person for the certificates issued by the CB and indicated and published as such on the ISCC website. The ISCC main representative must participate in and pass an ISCC Basic Training at least once every five years. Furthermore, the ISCC main representative shall participate in the regular meetings organised by ISCC for recognised CBs to exchange practical experiences, feedback and examples for best practices. The ISCC main representative is also responsible for adding, removing, or updating the CB's staff information in the ISCC HUB. The main representative is also responsible for informing all auditors and other relevant members of staff within the CB about updates and amendments to any aspects relevant to the certification process as indicated by ISCC (e.g. through ISCC System Updates, notifications to CBs, etc.). Auditors or CB employees are not allowed to be the contact person for a registered System User.

*ISCC main
representative*

4.2 Competence of Auditors

The CB is responsible for arranging and ensuring that auditors working for the CB qualify for the activities they perform, and that they comply with the requirements laid down in this document (see chapter 5) before any ISCC audits are conducted. Before an auditor can start to conduct ISCC audits, the CB must ensure that the auditor has successfully participated in and passed the mandatory ISCC Trainings required for the ISCC scheme(s) audited⁴.

*Participation in
ISCC Basic
Trainings*

The CB must have a procedure in place to ensure that every auditor conducts at least one audit annually under an ISCC standard to maintain system

*Maintaining
competence*

⁴ Training requirements may be updated via ISCC System Updates. An up-to-date overview of current relevant trainings for the ISCC schemes is available on the ISCC webpage.

knowledge. Witness audits are acceptable for maintaining competency. Exceptions to this rule must be discussed with and approved by ISCC in a timely manner (e.g. in the case that the CB does not have a sufficient number of ISCC clients to conduct the respective number of audits). The CB is responsible for ensuring that auditors participate in one of the ISCC Basic Trainings every 5 years to ensure competence, especially in case of a revision of ISCC requirements during re-recognition by the European Commission. ISCC monitors the training status of the auditors conducting audits under ISCC. The CB must ensure that the auditors performing ISCC audits receive and understand the ISCC system updates, adjustments or changes of ISCC requirements, as well as other relevant communications from ISCC which are relevant to auditors. When hiring new auditors for ISCC audits the CB also has to check the list of auditors suspended from ISCC audits that is available in the CB section of the ISCC website.

If the CB is conducting audits and certifications which include the verification of individual greenhouse gas (GHG) calculations, the CB must ensure that at least one GHG expert is working with the CB. This GHG expert must have participated in an ISCC GHG Training prior to acting as the GHG expert for ISCC audits and must successfully participate in and pass an ISCC GHG Training at least every five years.⁵ ISCC may decide to exceed the GHG training requirements for GHG experts or auditors, for example to cover specific scopes or regions.

GHG expert

If the CB is conducting audits and certifications for any element in a waste and residues supply chain, the CB must ensure that the auditor has successfully participated in and passed an ISCC Waste and Residues Training prior to conducting such audits. The auditor must participate in the ISCC Waste and Residues Training at least every five years.

Waste/residues auditor

If the CB is conducting ISCC PLUS audits and certification activities, the CB must ensure that the auditor has successfully participated in and passed an ISCC PLUS Training prior to conducting such audits. The auditor must participate in and pass the ISCC PLUS Training at least every five years.

ISCC PLUS auditor

If the CB is conducting audits for palm plantations in Indonesia and Malaysia, the CB must ensure that the auditor has participated in and passed an ISCC ARIA (Automatic Risk Assessment)⁶ Platform Training prior to conducting such audits. The auditor must participate in the ISCC ARIA Training at least every five years.

ARIA platform

When required, ISCC may set up further trainings on various topics which may also become mandatory for auditors. A complete overview of the available ISCC trainings is available on the ISCC website. The conditions set in this chapter and on the dedicated section of the ISCC website on participation, attendance, and the online test (if applicable) apply to all ISCC trainings that

Further trainings

⁵ This refers to calendar years. This also applies to the any other ISCC training where a regular participation is required.

⁶ See ISCC System Document 203 "Traceability and Chain of Custody" for further information.

are mandatory based on the requirements for auditor competence laid out in this ISCC EU 103 document.

ISCC communicates to the auditors their enrolment to the respective mandatory online test. Within eight weeks after enrolment to the test for any of the mandatory ISCC Trainings the auditor must pass the test within the allocated three attempts.⁷ Only after successful completion of the test will ISCC issue the official attestation that confirms the successful participation in the training. The ISCC Attestation allows the auditor to conduct the respective audits under ISCC. This also applies to the ISCC *main representative* appointed by each CB.

*Mandatory test
after training*

The certification body shall have a process in place for selecting and appointing the audit team according to ISO 19011. The competence needed by the auditors to achieve the objectives of the specific audit have to be taken into account. The CB has to ensure that the audit team has the appropriate specific skills required for conducting the specific audit with regards to the relevant certification requirements and the scope audited. If the audit team consists of only one auditor, the auditor shall have the competence to perform the duties of an audit team leader. The audit team may be supplemented by technical experts who have to operate under the direction of an auditor.

*Set up of an
audit team*

The CB shall have procedures in place to ensure that the same auditor can only conduct audits (certification and, if applicable, surveillance audits) of the same System User for up to three consecutive years. Other existing best practices in the area can be applied upon confirmation with ISCC. If the auditor changes CB after conducting audits of the same System User for up three consecutive years, the principle of rotation of the auditor shall nonetheless apply.

*Rotation of the
auditor*

The CB must maintain appropriate records of the education, training, skills and experience of each ISCC auditor working for the CB. If it is not possible to maintain competency from one year to the next, the auditor must be trained by the CB or participate in an ISCC Basic Training.

Documentation

4.3 Quality Management

The CB must include relevant aspects of ISCC's systems into the CB's quality management system (QMS) as appropriate. The quality management of the CB should aim for continuous improvement of the ISCC system internally and externally. The QMS shall also include a documentation management system⁸. The integration of ISCC into the QMS of the CB should cover:

*Continuous
improvement*

- > Internal processes of the CB. This includes sufficient process descriptions and clear responsibilities related to activities performed in

⁷ If the test cannot be completed successfully within these attempts it must be considered as failed. If the test is failed, the training (either entirely or specific elements) will have to be repeated (respective fees apply). Further information is available on the ISCC website.

⁸ The requirement to keep a documentation management system can be met through the accreditation against ISO/IEC 17065.

relation to ISCC (e.g. who is responsible for issuing and signing ISCC certificates).

- > Documentation management system. This shall include general elements (e.g. manuals, policies, definition of responsibilities) and also the internal monitoring of documents and records, management review of the management system, internal audits, as well as procedures for the identification and management of non-conformities and procedures for taking preventive actions to eliminate the causes of potential non-conformities.
- > Services provided to external parties (ISCC System Users). This includes communication with customers, the preparation and performance of audits and the handling of complaints from System Users.

The CB must have an internal procedure, ensuring that the CB and its auditors are not allowed to offer or provide consultancy services to clients for whom the CB shall conduct the assessment and evaluation of compliance with ISCC requirements.

No consultancy services

Any relevant documentation shall be kept for a minimum of five years, or longer if required by relevant national authorities.

Retention period

Recognised CBs are obliged to submit an annual evaluation report to ISCC. This report must include the number of audits conducted by the CB during one calendar year, a list of the certificates issued and withdrawn during one calendar year, a summary of significant non-conformities⁹, corrective actions and risks which have been detected during audits or in relation to ISCC, and the status of the CB's recognition or accreditation. ISCC is entitled to use this information to fulfil its reporting obligations to the European Commission and to competent national authorities.

Annual evaluation

CBs shall cooperate with Member States so that the Member States can supervise the operation of CBs.¹⁰ Such supervision may entail providing relevant data upon request, such as audit reports and actual GHG calculations. Failure or unwillingness from the CB to comply with the supervision requirements shall lead to the CB's exclusion from conducting audits under the scheme.

Supervision by Member States

Certification bodies shall submit, upon the request of competent Member State authorities which shall supervise the operation of CBs auditing for the ISCC scheme, all relevant information necessary to supervise the operation, including the exact date, time and location of audits.

Disclosure of information

⁹ Each individual non-conformity detected during audits does not have to be stated in the report but non-conformities that were detected in a number of audits should be clustered. This is important for gathering information about which issues require a stronger focus during audits and which may be addressed and clarified within the ISCC system.

¹⁰ As set out in Article 30(9) of RED III and Article 17 of Implementing Regulation (EU) 2022/996.

4.4 Risk Management

During any certification audit, the auditor must carry out a risk evaluation or risk assessment at a supply chain element to be audited. The result of the risk evaluation is the basis for the intensity of the audit and influences the size of the sample. The initial audit of a new scheme participant or a re-certification of existing scheme participant under a revised regulatory framework shall always be on-site and shall as a minimum provide “reasonable assurance” on the effectiveness of its internal processes.

Risk evaluation

Depending on the risk profile of the economic operator, a limited assurance level can be applied on the veracity of its statements. A “limited assurance level” implies a reduction of risk to an acceptable level as the basis for a negative form of expression by the auditor, such as “based on our assessment nothing has come to our attention to cause us to believe that the entity has not complied, in all material respects, with the relevant requirements”.¹¹ On the basis of the results of the initial audit, those economic operators who are considered low risk may be subject to subsequent limited assurance audits.

Limited Assurance

A stronger “assurance level” is the “reasonable assurance level”. Reasonable assurance implies a reduction in risk to an acceptably low level as the basis for a positive form of expression, such as “in our opinion, the entity has complied, in all material respects, with the relevant requirements”. ISCC requirements for risk evaluation/risk assessment and risk management are specified in the ISCC EU System Document 204 “Risk Management”.

Reasonable Assurance

For ISCC PLUS certification, at least a “limited assurance level” shall be established during the audit. This assurance level shall be aligned with the nature and complexity of the System User’s activities.

Limited Assurance for ISCC PLUS

4.5 Establishing the Framework to Conduct Audits

CBs are responsible for establishing the framework for the audits performed by the auditors working for the CB. Auditors working for the CB conduct certification audits, which may result in the issuance of a certificate by the CB or surveillance audits to verify compliance of already-certified System Users. Prior to any certification or audit activities, the CB must have entered into a Certification Agreement with the economic operator interested in certification. After the CB has concluded a Certification Agreement with the economic operator and prior to any certification or audit activities, the economic operator must register with ISCC. ISCC will send a copy of the registration to the respective CB (see ISCC EU System Document 201 “System Basics” for further information on the registration process). Based on the registration with ISCC, the CB can identify the activities undertaken by the economic that are relevant for ISCC, and which represent the relevant requirements to be verified during the audit. In case of termination of the contract between the CB and the System User, the CB must declare invalid and withdraw certificates

Certification Agreement

¹¹ According to ISAE 3000 (Revised).

issued under the terminated contract and valid beyond the end of the terminated contract at the time of termination. The CB shall update the status of the certificate in the ISCC HUB accordingly.

To register with ISCC, economic operators have to sign a contract with a CB. Afterwards, economic operators must submit a registration form to ISCC. By doing so, they file an application to conclude a System Usage Agreement with ISCC. Without an effective System Usage Agreement for the respective ISCC Certification System, CBs are not entitled to perform audits and issue certificates under this system. Upon conclusion of the contract between the CB and an economic operator, the CB shall inform the latter that a valid System Usage Agreement between the System User and ISCC is the prerequisite of Certification and of continuation of the validity of any certificate.

System Usage Agreement

Before starting a certification audit and also prior to the issuance of certificates, the CB must check on the ISCC website whether or not the System User has been excluded from recertification. At each audit the CB shall verify the correctness of the information provided by the System User at registration or the information subsequently replacing it. In case of changes to the registration, the CB shall initiate an update of the respective information in the System User's Registration in the ISCC HUB without delay. This obligation shall also apply if outside of the audits the Cooperating CB learns of any changes to the information above mentioned. Confirmation from the System User is required in order for the CB to proceed with issuing certificates that are affected by the updated information.

Checking the System User's Information

The CB must ensure that the auditors use the applicable and most up-to-date version of the ISCC audit procedures for each ISCC audit and that they are filled in both completely and correctly. Additionally, the auditor must verify during each audit that the System User has a copy of the latest applicable version of the ISCC Terms of Use. Only if the System User has presented a copy of the latest applicable version of the ISCC Terms of Use can the CB issue a certificate. Should questions or ambiguities arise in the course of the certification process, the CB is obliged to contact ISCC immediately to request clarification and guidance before proceeding with the certification. ISCC is entitled to give binding instructions to the CB regarding the application, interpretation or verification of ISCC requirements, in particular if the System User changes the CB, and provide conditions for the System User according to which the certificate is to be issued.

ISCC audit procedures

Audits to verify compliance with ISCC requirements must be conducted at least every 12 months. The CB should encourage a timely recertification of the System User, especially to avoid a gap between two certificates. If requested by ISCC, the CB shall inform ISCC immediately about scheduled and expected audit dates (certification, recertification or surveillance audits) of a System User.

Audit every 12 months

For mass balance audits under ISCC EU, it is mandatory to apply the 4-eyes principle. This means that the mass balance verification must be done during

4-eyes mass balance principle

the technical review by at least one further reviewer who was not part of the audit team and has not been involved in the evaluation process (ISO 17065, 7.5.1) and holds a valid ISCC Basic Training Attestation. When providing the audit and certificate information, the Certification Body must also provide the information of the additional reviewer(s) verifying the mass balance in the framework of the audit of a System User.

The 4-eyes principle for mass balance is applicable to all scopes and materials for which a mass balance option for the chain of custody is chosen. For the 4-eyes principle the additional verification entails an actual verification of the mass balance information in line with the activities of the System User. It is not sufficient to only verify that the documents and information are available. The reviewer must check the mass balances documents submitted by the System User prior to the audit against the mass balance audit requirements defined in the ISCC EU 203 System Document.

4.6 Issuance, Termination and Withdrawal of Certificates

ISCC provides templates for ISCC certificates which must be applied at all times. If a CB intends to adjust the layout of the template (e.g. include watermarks for security reasons), the adjustment of the layout must be approved by ISCC. Depending on the type of operation of the certified System User, the certificate will be issued together with an annex specifying the sustainable material relevant at the certified site or a list of sites covered by the certificate in case of a group certification.

*ISCC certificate
template*

The CB must define the entity (e.g. person or committee) responsible for making the certification decision at the CB. This entity must be qualified to make the certification decision (i.e., technical reviewer) and must not have been involved in conducting the audit of the System User to be certified.

*CB decision-
making entity*

If the entity responsible for making the certification decision and the entity conducting the audit do not agree on the outcome (i.e., issuing of the certificate), a third responsible entity within the CB shall be appointed for taking the certification decision.

After a positive certification decision, the CB will issue a certificate using the latest version of the ISCC certificate template. A certificate can only be issued if an audit has been conducted, all applicable ISCC requirements are fulfilled and if corrective measures have been implemented within 40 calendar days if non-conformities were detected during the audit. A certificate can only be issued to System Users who have signed and accepted the latest applicable version of the ISCC Terms of Use, who have a valid registration with ISCC and who are not suspended from certification either by ISCC or by another recognised certification system.

*Certificate
Issuance*

The CB must issue a certificate no later than 60 calendar days after the audit of the System User was conducted. This period includes the 40-day period for the implementation of corrective measures if non-conformities were detected during the audit. The CB may issue a certificate up to seven calendar days prior to the starting date of the validity period. This allows the CB to issue a certificate e.g. prior to a public holiday or a non-workday, ensuring that there is no gap between two certificates. In this case, the issuance date of the certificate differs from the date the certificate becomes valid (up to seven calendar days later than the date of issuance). Certificates issued by the CB shall be entered into the ISCC HUB on the day of issuance. The prior updating and confirmation of the registration data of the System User in the ISCC HUB is a precondition for this. The validity period of a certificate must not start before the certificate is issued, i.e. prior to the date of issuance of the certificate. The CB is responsible for the correctness of a certificate it has issued until the certificate expires, is terminated (voluntarily) by the System User or withdrawn by the CB.

60-day period

If a System User does not intend to continue with the ISCC certification, it is possible to end (terminate) a certification prior to the end of the official validity period by giving notice to the CB which issued the certificate as well as to ISCC. The CB is responsible for informing ISCC about the end date of the validity period. If a certificate is terminated prior to the end of its initial validity period, ISCC will update the database of certificates on the ISCC website accordingly and immediately after receiving notice. In case the System User does not promptly return to the CB any certificates which expire after the effective date of the notice of termination, the CB must withdraw the respective certificates with immediate effect.

Notification to ISCC

The issuing CB must act if the requirements for the certification decision are not given or are no longer given, i.e. if the certificate holder does not comply with relevant ISCC requirements. In case of serious violations or major or critical non-conformities with ISCC requirements by certified System Users, the CB is obliged to suspend or withdraw the certificate respectively. In case of any termination of the Certification Agreement concluded between the CB and the System User, the CB shall be obliged to declare void and to withdraw as of the date of the end of the Certification Agreement any valid certificate that goes beyond the end of the Certification Agreement. Suspended and withdrawn certificates will be published as such on the ISCC website. See ISCC EU System Document 102 "Governance" for further information.

Suspension or withdrawal of certificate

If a CB will not renew an ISCC certificate, i.e. the CB will not conduct a recertification audit, or a certificate expired, was terminated or withdrawn, the CB is obliged to obtain information on relevant amounts of sustainable material of the System User and submit those amounts to ISCC.

Information sustainable material

4.7 Documentation

CBs must properly document all ISCC audits and certifications carried out in a register. Such a register must contain at least the names, addresses,

Register of ISCC audits

registration numbers, ISCC audit procedures applied during the audit, and audit reports of the audited entities. The register must be continuously updated. The results of audits, copies of all certificates that are issued, and other related documents must be archived for a period of at least five years, or longer if required by the relevant national authority.

The CB must ensure that the applicable ISCC audit procedures valid at the time of the audit are used for each audit conducted. An audit report must be prepared for every audit performed. Furthermore, for each certificate issued the CB must prepare a Summary Audit Report. ISCC provides templates for audit procedures and the Summary Audit Report on the ISCC website. For further information on the audit process see ISCC EU System Document 201 "System Basics".

ISCC audit procedures

4.8 Data Transmission

The CB is obliged to provide sufficient documents to ISCC for each audit performed by the CB in a timely manner. This includes documentation of farms or plantations, points of origin and warehouses, which were audited as part of a sample and which were audited as being non-compliant. The obligation to forward audit documents applies to all kinds of audits (i.e. certification audits, surveillance audits) and also applies to audits with a negative result (failed audits).

Obligation to submit documents

Immediately¹² after issuing a certificate by uploading it in the ISCC HUB, the CB must inform ISCC about the certificate issued and forward the required documents to ISCC. These documents include but are not limited to:

Required documents

The certificate in digital form including relevant annexes to the certificate (if applicable).

The Summary Audit Report in digital form.

The completed ISCC audit procedures used during the audit.

The ISCC template - site information, including information about the certified sites (e.g., dependent collecting points, external storage facilities) and information about the sourcing contacts (e.g., farms, points of origins). It is the CB's responsibility to verify the information about the certified sites.

The actual GHG calculation, if the audit covered the verification of individual GHG calculations. If applicable, this has to include related background evidence on the application of GHG emission saving credits (e_{ccr} , e_{ccs} , e_{sca}).

Information on the assessment of land-use change in the case that land-use change took place after January 2008 on any farm/plantation covered by an ISCC certification

¹² On the same day or one day after.

A list of all required documents, further provisions to the content and, if applicable, provisions to the form in which the documents have to be provided (e.g. as PDF file, Excel file, etc.) is available in the CB section of the ISCC website. ISCC may specify existing document requirements or may request additional information or documents to be provided to ISCC, especially if this is deemed necessary to reduce the risk of fraudulent behaviour or improve the traceability or overall integrity of the system. Appropriate transitional periods for fulfilling additional information or document requests will be provided.

*Details provided
on the ISCC
website*

The CB must also provide relevant audit documentation to ISCC about any surveillance audit or follow-up audit unsolicited and in a timely manner after the audit was conducted via the ISCC HUB.

*Surveillance
and follow-up
audits*

Certification documents must be forwarded to ISCC in such a manner that they can be reviewed and processed by ISCC without disproportionate effort, in particular without follow-up queries. This includes but is not limited to documents containing complete and correct data (e.g. addresses or geo-coordinates, audit dates, etc.) and being signed if necessary. ISCC is entitled to specify the requirements regarding the form in which certification documents are to be submitted to ISCC. ISCC shall be deemed to incur disproportionate effort in particular by certification documents or certificates filled in incompletely or incorrectly, causing a delay of any immediate publication of a certificate on the ISCC website, or in the case of any disparity between the certification documents forwarded to ISCC and the information provided by the System User to ISCC the modification of which is not notified upon submission of the certification documents at the latest.

*Certification
documents*

If the ISCC audit procedure requires filling in the amounts of sustainable material handled by the audited System Users, the CB is responsible for investigating the correct amounts and including this information in the audit procedures submitted to ISCC. The CB is responsible for verifying at the time of the audit the accuracy of information entered into the Union database (UDB) or relevant national database in compliance to Article 31a(5) of RED III.

*Investigation of
amounts and
UDB entries*

The CB is obliged to update changes to existing certificates or the status of existing certificates without delay in the respective certificate section of the System User in the ISCC HUB. The CB shall inform ISCC by e-mail without delay about any unsuccessful audit.

*Reporting of
relevant
changes*

4.9 ISCC Integrity Programme

ISCC operates the ISCC Integrity Programme as a means of quality and risk management and as a tool for monitoring the performance and compliance of CBs and auditors. The ISCC Integrity Programme ensures the integrity of the ISCC system and facilitates continuous improvement and implementation of best practices. Within the framework of the ISCC Integrity Programme, ISCC is entitled to perform Integrity Assessments. These are audits conducted either by ISCC or by independent auditors commissioned by ISCC. Integrity Assessments can be conducted onsite and/or remotely at the CB's head office

*Integrity
Assessments*

(office audit) or at System Users certified by the CB (customer audit). Both head office and customer audits aim to assess and evaluate the performance of the CB and of individual auditors working for the CB. The result of an Integrity Assessment is an Integrity Report in which the performance of the auditor and the CB is evaluated, and points of improvement and/or non-conformities are identified based on the findings of the audit.

The CB is obliged to allow for and to participate in office audits scheduled by ISCC. Participation of the CB in customer audits scheduled by ISCC is not mandatory, but highly recommended. ISCC is entitled to forward the Integrity Report to the competent public national authority or accreditation body responsible for recognition or accreditation of the CB, especially in case of serious non-conformities of the CB or its auditors. The ISCC Integrity Programme is specified in the ISCC EU System Document 102 “Governance”.

Office audit

4.10 Sanctions

In case of non-compliant behaviour of the CB or of its auditors, ISCC may impose sanctions against the CB. Based on a case-by-case examination, ISCC evaluates the type and level of non-compliance and defines the type and level of sanctions. If individual auditors are suspended from conducting ISCC audits, they will be included in the list of suspended auditors that is available in the CB section of the ISCC website.

*Case-by-case
evaluation*

The provisions regarding non-compliance and sanctions are specified in ISCC EU System Document 102 “Governance”. They are supplemented by the ISCC General Terms of Certification.

4.11 Complaints and Appeals

The CB should have a procedure in place for handling complaints and appeals related to ISCC audits, or certification activities conducted by the CB and its auditors. The procedure should enable the CB to process complaints and appeals in an effective, timely and professional manner.

*Complaint
procedure*

If the CB intends to file complaints or appeals against ISCC decisions, the procedure laid down in ISCC EU System Document 102 “Governance” applies.

5 Requirements for Auditors

Independently of their specific operational area, all auditors must meet general requirements and qualifications in order to conduct ISCC audits. Depending on whether they conduct audits on farms or plantations, or audits of subsequent elements of the supply chain, or GHG calculation verification, they must meet additional specific requirements.

5.1 General Requirements

During any ISCC audit, the auditor must:

*Obligations
during audits*

- > Identify and understand the activities and processes undertaken by the audited System User, its overall organisation with respect to the ISCC criteria and the effective implementation of relevant control systems
- > Analyse the risks based on the auditor's professional knowledge and the information provided by the System User
- > Draw up and carry out a verification plan, corresponding to the risk analysis and the scope and complexity of the System User's activities, including relevant evidence, upon which the final conclusion will be based. The ISCC audit procedures may be used for this.
- > Request that the System User provide any missing elements of audit trails, explain deviations, or revise claims or calculations before reaching a final conclusion.

Therefore, the following requirements apply to all ISCC auditors:

*Requirements
for all auditors*

- > Technical knowledge and a good understanding of the audited activities of the System User relevant to ISCC, sufficient for identifying, assessing and managing the risks during each audit the auditor performs.
- > Good proficiency in English (B2) and working language skills in the corresponding native/working language of the site where the audit is conducted.¹³
- > Personal and professional behaviour in the sense of ISO 19011 (e.g. ethical, open-minded, diplomatic, observant, culturally sensitive, etc.). Auditors should follow the six "principles of auditing" according to ISO 19011 when conducting ISCC audits. Those principles are: integrity, fair presentation, due professional care, confidentiality, independence and evidence-based approach.¹⁴
- > Auditors should comply with the requirements of ISAE 3000 (Revised) when performing an ISCC audit.
- > The auditor should plan and conduct the audit with respect to nature, timing and extent of evidence-gathering procedures in such a way that a meaningful level of assurance for a decision regarding compliance with the ISCC requirements is available. The auditor must establish at least a "limited assurance level" in context with the nature and complexity of the System User's activities. See chapter 4.4 for further information.
- > Auditors are not permitted to make ultimate certification decisions regarding audits they have performed themselves.

¹³ If the auditor cannot conduct the audit in the native/working language of the site where the audit is conducted, an independent translator must be involved. If necessary, the documents to be reviewed must be translated independently, ideally in advance of the audit. Regardless of the language in which the audit was conducted, the audit report shall always be written in English.

¹⁴ ISO 19011:2011 Guidelines for auditing management systems.

- > Auditors are not permitted to carry out any activities which may affect their independence or impartiality, and specifically must not carry out consultancy activities for the ISCC System Users whom they audit for compliance with ISCC requirements.

Besides the mandatory ISCC Basic Training, ISCC offers training modules for auditors with a focus on specific topics, such as GHG calculation and verification, ISCC PLUS, Land Use Assessment, Wastes and Residues, or the ARIA platform. As laid out in chapter 4.2, auditors have to participate in the ISCC trainings as specified in this document and on the ISCC website, namely with sufficient attendance and active participation in the scheduled groupwork and pass the online test (if applicable) within the set timeframe and allocated attempts.

*ISCC training
modules*

General Qualifications:

- > At least 2 years of work experience in the relevant work area; all in all, at least 3 years of work experience.
- > At least 40 hours of audit training (e.g. according to ISO 19011).
- > Four complete audits for a total of at least 20 days of audit experience as an auditor-in-training under the direction and guidance of an auditor who is competent as an audit team leader. The audits are to have been completed within the last three consecutive years.
- > Three complete audits for a total of at least 15 days of audit experience, acting in the role of an audit team leader under the direction and guidance of an auditor who is competent as an audit team leader. The audits are to have been completed within the last two consecutive years.
- > Knowledge in the handling, evaluation and assessment of plausibility of data sources.
- > Knowledge in traceability verification and relevant databases, chain of custody options, supply chain logistics, especially mass balance calculation and verification, bookkeeping, and similar.
- > Competence in group certification and sampling principles (if applicable during an audit).
- > Participation in and ISCC Attestation for the ISCC Basic Training before the first ISCC audit can be conducted. Participation in the ISCC Basic Training must be repeated at least every five years.¹⁵
- > Participation in and ISCC Attestation for the ISCC Waste and Residues Training before the first ISCC audit covering waste/residues can be conducted. Participation in this training must be repeated at least every five years.

*Experience,
training and
competence*

¹⁵ For further information on general auditor competencies, please refer to chapter 4.3.

- > Participation in and ISCC Attestation for the ISCC PLUS Training before the first audit under ISCC PLUS can be conducted. Participation in this training must be repeated at least every five years.
- > Regular participation in any further ISCC training and relative ISCC Attestation that may be required to conduct audits that cover specific scopes or topics.
- > Competence regarding ISCC ensured either by conducting at least one ISCC audit within a 12-month period and/or by regular participation in training courses organised by the CB or by ISCC covering operational and content updates of the audited ISCC schemes.

5.2 Qualifications of Auditors on Farms, Plantations and Forests

In addition to the general requirements and qualifications, auditors conducting audits on farms, plantations or forests must have competences in at least the following areas:

*Competence
for farm audits*

Knowledge of agriculture / agronomy, forestry/silviculture or a related field, including specific technical skills to verify compliance with the criteria on low iLUC risk certification, highly biodiverse grasslands and highly biodiverse forests (if required)

Pedological knowledge (soil science)

Biological and ecological knowledge

Knowledge of risk analysis methodologies, tools and relevant databases, especially knowledge of the evaluation of satellite data.

Evidence of competence includes completed studies at a university or a technical college, or a comparable qualification, e.g. documented participation in relevant training courses and work experience, in one of the following areas (areas with a comparable content are also allowed):

*Evidence of
competence*

Ad 1: Agriculture, agricultural economics, agronomy, forestry

Ad 2: Agrology, geology, geological sciences, geo ecology, landscape ecology, life sciences, et al.

Ad 3: Biology, botany, ecology, landscape ecology, natural sciences, life sciences et al.

Ad 4: Process technology, energy management, environmental engineering, environmental and quality management, environmentally orientated process engineering, renewable energies, geography

5.3 Further Specific Qualifications of Auditors

In addition to the general requirements and qualifications, auditors conducting verification of individual GHG calculations, chain of custody or ISCC PLUS audits must have skills in the respective area:

*GHG, Chain of
Custody and
ISCC PLUS*

Competence in GHG calculation and verification if audits are conducted in this area

Competence in chain of custody

Knowledge regarding ISCC PLUS (if applicable)

Evidence of competence can be demonstrated by completed studies at a university or a technical college or a by comparable qualification, e.g. documented participation in relevant training courses and work experience, in at least one of the following areas (areas with a comparable content are also allowed):

Evidence of competence

- Ad 1 process technology, energy management, environmental engineering, environmental and quality management, environmentally orientated process engineering, renewable energies, ISCC GHG training
- Ad 2 spreadsheet analysis, accounting, enterprise resource planning (ERP) systems, logistics, supplier and supply chain management
- Ad 3 see respective ISCC PLUS documents, ISCC PLUS training. Auditors conducting ISCC PLUS audits in the area of industrial applications, i.e. chemical and technical processing units and verifying respective mass balances, must demonstrate knowledge to proof competencies in understanding system user set-ups and being able to identify sector-specific risks associated with the audit. This can be proofed by e.g. a background in (environmental/sustainable) chemistry, physics or engineering, previous working experience in a relevant sector, or conducting audits for standards applicable to chemical or recycled content audits. Other options include applicable advanced trainings and further professional certifications that qualify to assess complex chemical and technical production processes.

With regard to the audit of individual GHG calculations, the auditor or GHG expert must also have the following skills and experiences:

- > Relevant experience regarding the type of audits conducted by the individual auditor (e.g. for farms/plantations or processing units).
- > At least two years' experience of fuels life-cycle assessment, and specific experience in auditing GHG emission calculations following the RED calculation methodology, as set out in Annex V and VI.
- > Specific technical knowledge (e.g. soil science) in case of verifying soil organic carbon levels for the purpose of applying the emission saving credit for soil carbon accumulation (e_{sca}). Such technical knowledge may be demonstrated via e.g. past working or training experience in field soil sampling, or knowledge of soil carbon data analysis or of soil carbon modeling.

6 Change of Certification Bodies

ISCC System Users may freely choose ISCC-recognised CBs to perform a certification according to ISCC. System Users may also change from one CB to another CB for recertification. In this case, specific requirements with regards to the integrity of the system must be met. These measures are taken to address a System Users' certification history appropriately and to reduce the risk that CBs are changed with the intent to cover up infringements or violations of ISCC requirements ("CB hopping").

Certification history

If a System User changes the CB twice within a period of five years, the CB newly contracted by the System User with the second change has to apply a higher risk level for the next scheduled audit, i.e. the risk level must be higher than the risk level applied for the previous audit. It is the responsibility of the newly contracted CB to take this requirement into account when conducting the risk assessment, as well as considering the certification history of the System User and the relevant audit documents from the previous audits. See ISCC EU System Document 201 "System Basics" for further information. Audit documentation

Frequent change of CB

In the case a System User has already been certified according to ISCC and intends to become recertified with a different ISCC-recognised CB, the newly contracted CB must receive the relevant audit documents and procedures from the previous ISCC audit. The audit procedures and documents from the previous audit must be considered during the recertification process performed by the newly contracted CB. ISCC is obliged to provide the relevant audit documents of the previous audit to the newly contracted CB. Both CBs (the new and the old CB) are obliged to cooperate in case of questions arising during the recertification which concern the audit history of the System User. See ISCC EU System Document 201 "System Basis" for further information.

Access to certification documents

ISCC is entitled to define specific conditions for re-certification which are suitable for preventing future non-conformities or for ensuring future compliance with ISCC requirements (see ISCC EU System Document 102 "Governance"). This means that ISCC must be able to inform the new CB about specific conditions that may be applicable for the recertification of a System User. ISCC may not accept the certificate issued by the Certification Body, if ISCC was not informed about the change of Certification Body prior to the audit, if during the audit the specific conditions imposed by ISCC were not taken into account.

Conditions for recertification

A CB remains responsible for the certificates it has issued to System Users until the certificates expire, are terminated by the holder (System User) or are withdrawn by the issuing CB. Based on the contractual agreements between a CB and a System User, a CB may shorten the validity period of the issued

Responsibility for valid certificates

certificate if the System User terminates the certification contract with the CB.
One CB cannot take over certificates issued by another CB.