

(03 June 2025)

#### About this list

- This list contains one table for raw materials (table 1) and one for intermediate and final products (table 2).
- It is obligatory to use the wording on this list on ISCC EU and ISCC PLUS certificates.
- There shall be no brand names or technical characteristics of materials or production processes (e.g. bleached, deodorized, industrial grade, etc.) on the ISCC certificate.
- -

#### Adding new materials to this list

ISCC certification can cover all types of biomass and ISCC may add materials to the list upon written request. This request must be submitted by the certification body prior to issuing a certificate for the respective material.

The following information needs to be provided via the <u>ISCC webform</u>:

- name of material; relevant certification system; categorization as raw material or intermediate/ final product; if available, the CAS number and a detailed production process chart including all inputs/ outputs and material flows involved.
- if applicable evidence demonstrating that the material is recognised and accepted as a waste or residue in at least one EU Member State within the framework of the RED III.
- -

#### Specifications for table 1

- Raw materials indicated with an asterisk (\*) may be certified as waste or residue raw materials under ISCC EU and ISCC PLUS, if the material meets the requirements (see figure 1 for the process to determine if the definition is met) and are recognized by the member state of the targeted fuel market.<sup>1</sup>
- If the material indicated by an asterisk (\*) does not qualify as a waste or redsidue raw material it may still be certified as a (co-)product.
- It is the responsibility of the auditor to determine whether a material meets the definitions of waste or residue at the point of origin.<sup>2</sup> The point of origin has to provide adequate evidence to the auditor proving that the material generated qualifies as a waste or residue.
- This list cannot be considered a "positive list", i.e. it does not classify material as a waste or residue, nor as being eligible for double-counting, nor as being an "advanced" feedstock<sup>3</sup>.
- The last column specifies whether the material may qualify as feedstock under RefuelEU Aviation<sup>4</sup> (indicated with "A") and Fuel EU Maritime<sup>5</sup> (indicated with "M").
- ISCC does not guarantee the completeness, correctness or timeliness of the indicated information on the
  acceptance of the material as waste/residue in the respective Member State. The provided information is
  not legally binding and does not overrule individual Member State legislation, requirements or positive lists.
  ISCC recommends investigating the requirements that apply in the target market in addition to this list. The
  same holds true for the indication of eligibility for RefuelEU Aviation and FuelEU Maritime.

<sup>&</sup>lt;sup>1</sup> See ISCC System Document 202-5 "Waste and Residues" for definitions and further details on the process <sup>2</sup> Renewable Energy Directive (EU) 2018/2001

<sup>&</sup>lt;sup>3</sup> Annex IX Part A of RED III classifies raw materials (feedstocks) for the production of advanced biofuels

<sup>&</sup>lt;sup>4</sup> REGULATION (EU) 2023/2405

<sup>&</sup>lt;sup>5</sup> REGULATION (EU) 2023/1805



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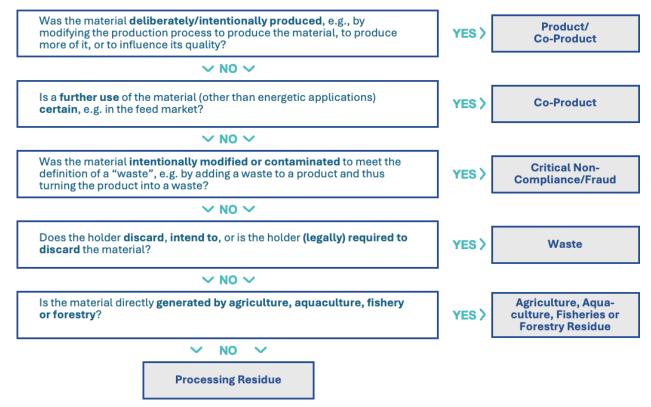
#### **Specifications for table 2**

- Intermediate and final products shall be stated with the raw materials of table 1 from which they are derived.
- ISCC does not guarantee that products derived from raw materials certified as waste or residues will be eligible to fulfill quota obligations set by the competent EU Member State authorities in the target market. Auditors and system users are obliged to investigate and research the eligibility of material in the targeted EU Member State.



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# Figure 1: Process to determine if a material meets the definition for waste and residues (to be applied for raw materials marked with an asterisk \* in table 1)



**Note:** The result of this process (including subsequent certification under ISCC) is not an official classification of the respective material according to national or international waste law. Such a classification depends on the applicable waste legislation and falls under the jurisdiction of competent public authorities or agencies. If evidence can be provided to the auditor demonstrating that competent national authorities of an EU Member State have officially classified the respective material as a waste or residue, e.g. on a positive list or by official decision that is not publicly available, the auditor must only verify that the material was not deliberately produced or intentionally modified or contaminated (steps 1 and 2 of the process). The same applies for material that is clearly indicated as a waste or residue in the RED III.



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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Aflatoxin contaminated corn*	Suppliers must be able to demonstrate the corn was contaminated with aflatoxins in the field, resulting from climatic conditions. Aflatoxin contamination must be proven to exceed 20 ppb, as per Directive 2002/32/EC on undesirable substances in animal feed. Corn contaminated by aflatoxins due to poor agricultural practice/storage conditions, will be considered a crop/single counting product.	UK	A
Agricultural harvesting residues *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Algae	Cultivated on land in ponds or photobioreactors		A,M
Animal by-products (category 1) *	This category covers animal by- products (ABPs) generated by		A
Animal by-products (category 2) *	slaughterhouses or other operations. ABPs are		A
Animal by-products (category 3) *	<ul> <li>categorized according to EU</li> <li>Regulation 1069/2009. If there is</li> <li>no evidence regarding the</li> <li>category, the ABPs must be</li> <li>declared as "uncategorized".</li> </ul>		A
Animal by-products (uncategorized) *			A
Animal fats from rendering (category 1) *	This category covers animal fats generated in a rendering	DK, FR, IE, NL, UK	A,M
Animal fats from rendering (category 2) *	process Animal fats from	DK, FR, NL	A,M



Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Animal fats from rendering (category 3) *	according to EU Regulation 1069/2009. If there is no		А
Animal fats from rendering (uncategorized) *	evidence regarding the category, the animal fats must be declared as "uncategorized". The rendering of waste material from a meat production process is a legal requirement described in EU Regulation 1069/2009. Rendered animal fat is not the material that the rendering process directly seeks to produce, so that animal fat from rendering may be certified as waste or residue material		A
Bagasse *	Classified as agricultural crop residue if directly generated by agriculture. Classified as processing residue if generated during processing, i.e. in a processing unit		A,M
Barley			
Bean shells, silverskin, and dust: cocoa, coffee *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Black liquor *	Waste/residue from forest-based industries acc. to RED II		A

<sup>\*</sup> may be certified as waste or residue raw materials. The process to determine if a material meets the definition of a waste or residue shall follow the process in figure 1 (see pages 1 and 2).



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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Brown grease / grease trap fat *	Grease that is removed from wastewater sent down a sink drain (grease trap), e.g. in a restaurant. Material removed from the sewage system shall not be reported under this category	SE, UK	A
Brown liquor / spent sulphite liquor *	This material arises during the pulping process of wood. RED II indicates this material as waste/residue. Considered as a co-product under the RTFO (UK)	NL, NO	A,M
Camelina			
Cashew Nut Shell Liquid (CNSL) *	A processing residue that is squeezed from the shells of cashew nuts after the edible portion has been removed	NL, UK	A
Cassava			
Castor seed			
Champost *		NL	А
Coconut			
Corn / Maize			
Corn / Maize cobs from agriculture*	Classified as agricultural crop residue if directly generated by agriculture.		A,M
Corn / Maize cobs from processing*	Classified as processing residue if generated during processing, i.e. in a processing unit.		A,M
Cotton			



Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Cotton seed			
Croton seed			
CO <sub>2</sub> *	As carbon source for RFNBOs (Renewable Fuels of Non- Biological Origin) and RCFs (Recycled Carbon Fuels)		A,M
Crude glycerine *	Glycerine that is not refined. RED II indicates this material as residue		A,M
Crude tall oil (CTO) *	RED II indicates this material as waste/residue	FI, NL, SE	A,M
Damaged trees *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Dairy waste scum *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Dextrose hydrolysate *	Dextrose hydrolysate are remains from the production of dextrose monohydrate.	FR	A
Draff *	Spent grain remaining from the brewing/whisky distillation process	UK, NL	A
Drink waste *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Empty Palm Fruit Bunch (EFB) oil *	EFBs are the remains of the palm fresh fruit bunches after the fruit has been removed ("stripped") for oil pressing. Residual oil can be recovered from "EFB liquor", the wastewater from EFB treatment. Oil that is recovered from EFBs at the palm oil mill shall be referred to as "EFB oil". Oil which is not recovered from EFBs cannot be labelled as EFB oil.	NL, UK	М
Empty Palm Fruit Bunches (EFB) *	EFBs are the remains of the palm fresh fruit bunches after the fruit has been removed ("stripped") for oil pressing.		М
Ethanol used in the cleaning/extraction of blood plasma *	Contaminated bio ethanol used as a washing liquid that cannot be used for food, feed or subsequent pharmaceutical purposes and would otherwise be disposed of.	UK	A
Ethanol used in the extraction of ingredients from medicinal plants *	Contaminated bio ethanol used in the extraction of ingredients from medicinal plants that cannot be used for food, feed or subsequent pharmaceutical purposes and would otherwise be disposed of.	UK	A
Exhaust pomace*	Residue of olive oil production	IT	А
Feed waste *			А



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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Fish Oil Ethyl Ester (FOEE) *	From Omega 3 production. Unfit for human and/or animal consumption		A
Flower bulbs *	Plant-tissue waste from horticulture		А
Food waste *	This category refers to food waste as defined in ISCC document 202-5 Waste and Residues. It includes material from manufacturers, retailers or consumers. Food waste may include food that is out of date (food that has exceeded its shelf life) and food that is out of specification (food that fails to meet the required end of use specification).	SE, UK, NL, SP	A,M
Forest biomass	Forest biomass is biomass produced from forestry, including solid biomass such as trunks, and non-wood forest products		
Forestry residues *	Residues that are directly generated by forestry (not including residues from related industries or processing). RED II indicates this material as residue.		A,M
Forestry processing residues *	Residues from forestry related industries or processing (not directly generated by forestry). RED II indicates this material as residue		A,M



Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Fruit tree cuttings (from agriculture) *			А
Fruit/vegetable residues and waste (Only tails, leaves, stalks and husks) *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Fusel oils from alcoholic distillation*	According to Annex of the Delegated Directive (EU) 2024/1405.		A,M
Giant grass (Pennisetum)			
Giant reed (Arundo donax)			
Grape marc *	Processing residue from the wine making industry	FR, NL, UK	A
Grass	Cultivated and harvested on agricultural fields		
Grass fiber residues from the production of grass protein*		DK	A
Hevea seed *	Hevea brasiliensis seed, also known as "rubber seed" or "gum tree seed".	IT	A
Humins *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Husks *	Classified as agricultural crop residue if directly generated by agriculture. Classified as processing residue if generated during processing, i.e. in a processing unit		A,M

<sup>\*</sup> may be certified as waste or residue raw materials. The process to determine if a material meets the definition of a waste or residue shall follow the process in figure 1 (see pages 1 and 2).



Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Industrial storage settlings *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Industrial wastewater and derivatives *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Industry food waste oil: oil extracted from waste food from industry*	According to Annex IV of the Implementing Regulation (EU) 2022/996.		М

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Intermediate crop (specification of crop)	In agriculture it can be distinguished between main crops and intermediate crops. Intermediate crops can include catch crops, cover crops or ley crops. They are fast-growing and are planted outside the period in which the main crops are cultivated. Intermediate crops are planted either to be marketed (e.g. as fodder for livestock) or to improve the soil fertility of the arable land for main crops. Intermediate crops can be covered under ISCC certification if they comply with the sustainability requirements for agricultural biomass. <sup>6</sup> See ISCC EU Document 201 "System Basics" for further information. Individual regulations in the different EU target markets need to be taken into consideration for the acceptance of the material.		
Jatropha			
Lignin *	Lignin may also be considered an intermediate material.		A
Linseed / Flaxseed			
Manure *	Residue acc. to Commission Communication (2010/C 160/02)		A,M

<sup>&</sup>lt;sup>6</sup> Should the European Commission provide further guidance and requirements regarding intermediate crops they will be incorporated in the ISCC standard accordingly.

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Matter Organic Non-Glycerol (MONG) *	The impurities recovered from crude glycerol during the refining process. The material has no further economic or marketable use(s)	UK	A
Municipal grass cuttings *	Grass cuttings collected from municipal sites such as sports grounds or roadside verges, where animal feed is not a possible end use, due to contamination and/or site location.	UK	A
Mustard / Carinata			
Nicotiana tabacum L. cv. Solaris			
Non-edible cereal residues and waste from grain milling and processing: wheat, corn, barley, rice *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Nut shells (specification of nut) *	Classified as agricultural crop residue if directly generated by agriculture. Classified as processing residue if generated during processing, i.e. in a processing unit		A,M
Oat			
Oil macauba palm fresh fruit bunches (FFBs)			
Oil palm fresh fruit bunches (FFBs)			

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Olive oil extraction residues and waste: olive stones *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Olives			
Organic municipal solid waste (MSW) *	Only the biomass portion of MSW	NL, UK	A,M
Organic waste and similar waste flows from trade, services and companies (bio- waste from trade, services and companies) *	Organic waste and similar waste flows from trade, services and companies. This includes food leftovers from restaurants (swill)	NL	A
Out of shelf-life disinfectant *	Ethanol disinfectant that has exceeded its shelf life and can no longer be used for its intended purpose. Fuel derived from synthetic isopropyl disinfectant is not eligible for RTFCs.	UK	A
Other slaughterhouse waste *	Animal residues (non-fat) from category 1. According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Palm Fatty Acid Distillate (PFAD) *	As PFAD has a significant economic value in relation to the main product (palm oil) and a variety of applications (other than bioenergy), several EU Member States explicitly classify PFAD as a co-product (e.g. UK, NL)		



Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Palm fronds, palm trunk *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		М
Palm kernel shells (PKS) *			
Palm oil mill effluent (POME)*	POME is the unavoidable wastewater arising from palm oil production at a palm oil mil used for the production of biogas. Please note that POME Oil cannot be covered under the material entry of POME.		М
Palm oil mill effluent (POME) oil *	POME is the unavoidable wastewater arising from palm oil production at a palm oil mill. Oil that is recovered from POME shall be referred to as POME oil. Oil which is not recovered from the wastewater of a palm oil mill cannot be labelled as POME oil. In Indonesia POME with FFA (free fatty acid) content > 20% is classified as HAPOR (high acid palm oil residue).	FI, IE, NL, UK	М
Pelemir seed			
Pongamia seed			
Pot ale *	Liquid remaining after the distillation of grain in the manufacture of whisky	UK	A

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Poultry feather acid oil *	A waste/residue stream from processing feathers into animal feed meal without any economic use other then energetic applications.	UK	A
Pressed palm fiber oil *	Residual oil recovered from pressed palm (mesocarp) fibers (i.e. the remainders from pressing palm fruits)		
Rapeseed / canola			
Rapeseed residue (double counting) *	Rapeseed distillation residue from the oleo-chemical industry, exceeding 50% erucic acid.	UK	A
Rapeseed residue (single counting) *	Residue containing less than 50% erucic acid that may have other uses in the animal feed or oleochemical industries.	UK	
Raw methanol*	From kraft pulping stemming from the production of wood pulp. According to Annex of Delegated Directive (EU) 2024/1405.	FI	A,M

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Biogenic fraction of end-of-life tires *	Tyres are manufactured from a mixture of non-renewable petroleum products and natural rubber. Suppliers of fuel made from end-of-life tyres will need to have a Fuel Measurement and Sampling (FMS) regime in place, and will need to demonstrate how they have apportioned the biogenic fraction of the material in terms of the outputs from the conversion process of the tyres into fuel as the conversion process usually produces solid, liquid and gaseous fractions.	DE, NL, UK	A,M
Renewable Electricity	As energy source to derive RFNBOs (Renewable Fuels of Non-Biological Origin)		АМ
Residues and waste from production of hot beverages: spent coffee grounds, spent tea leaves *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Residue of FAME end distillation (specification of raw material or crop)*	In FAME production, distillation of the esterified product may be required for the product to meet the EN14214 specification. This raw material is limited to the residues of FAME production from those feedstocks qualifying for Annex IX part B, that required end distillation. The material should be intransparent, its density at least 905 kg/m3 (at 15°C) and the viscosity (at 40 °C) must be above 10 mm2 /s. The volume cannot be above the average production of the production facility over the last three calendar years. Note that the parent material, which needs to be specified in brackets, does not determine whether the material is considered a waste/residue but may influence whether the final fuel is eligible for double counting and considered as advanced in the Dutch biofuel market.	NL	A
Residues from the processing of corn/maize *		SK	А
Rye			
Safflower / Carthame seed			

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Sewage sludge *	Sewage sludge is a remainder of the wastewater treatment process. Points of Origins are wastewater treatment facilities. Fats, oils and grease ("FOG") extracted from sewers and wastewater treatment works are often referred to as "fatbergs". Operators collecting this material from wastewater treatment facilities must provide evidence on the traceability and plausibility of the collected amounts to the auditor. Note: So-called "gutter oil", which is collected by scooping sewage out of the ground (from "gutter holes") using buckets shall not be covered under this term as traceability and the plausibility of the amounts cannot be ensured and verified adequately.	NL, UK	A,M
Shea nuts			
Shells/husks and derivatives:, soy hulls *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Short Rotation Coppice			
Silphium			

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Soapstock (specification of raw material or crop) *	Emerges from the processing of animal or vegetable oils in refineries or biodiesel plants upon chemical neutralization. Unsuitable for human and/or animal consumption. Please refer to our guidance document "Waste and residues from food and food processing" for more details.	The eligibility for certification and the specific requirements depend entirely on the individual EU Member States where the final product comes to the market.	
Soapstock acid oil (specification of raw material or crop) *	Generated from soapstock treatment. Note: "Soapstock acid oil contaminated with sulphur" from the UK RTFO positive list is not covered by this material and shall be reported under the respective raw material category. Please refer to our guidance document "Waste and residues from food and food processing" for more details.	The eligibility for certification and the specific requirements depend entirely on the individual EU Member States where the final product comes to the market.	

<sup>\*</sup> may be certified as waste or residue raw materials. The process to determine if a material meets the definition of a waste or residue shall follow the process in figure 1 (see pages 1 and 2).



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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Soapstock acid oil contaminated with sulphur *	Taken from UK RTFO positive list: "Refiners of vegetable or animal oils who use chemical extraction processes to refine their oils will produce acid oils from the neutralisation of the soapstocks. These acid oils may contain residues of either sulphuric or phosphoric acid (in the form of excess acid or the resulting salt). The presence of the contaminants means that this material is unsuitable for other uses (for example, animal feed), and it is therefore a waste. Suppliers of fuel made from this material should be able to demonstrate that the material was produced by a refiner who used these methods of extraction, and may be asked to produce evidence that it was unfit for consumption."	UK	
Sorghum			
Soybean			
Spent bleaching earth *	SBE used in bleaching of vegetable oils	IE, NL, UK	A,M
Starch slurry (low grade) *	For specific requirements in the UK, please see UK positive list and the information under "waste starch slurry" below.		A



Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Straw *	Classified as agricultural crop residue if directly generated by agriculture. Classified as processing residue if generated during processing, i.e. in a processing unit. Default values can only be applied for "wheat straw ethanol".		A,M
Sugar beet			
Sugar beet residues*	Tops, tails, chips and process water. Residual streams from the processing of sugar beet. Not including the "crown" of the sugar beet.	NL, UK	A
Sugar beet betaine residue *	High colour (>20,000 ICUMSA) residual extract following the recovery of betaine through chromatography separation of sugar beet molasses. The extract must contain <0.1% betaine and be unsuitable for animal feed	UK	A
Sugar cane			
Sugar-containing residue mixture (SRM)*	From residues from the processing of wood in a biorefinery	DE	Α
Sunflower			
Tall oil pitch *	Residue acc. To Commission Communication (2010/C 160/02)		А

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Technical corn oil *	Derived from the production process of corn ethanol.	FI (classification in Finland is a case by case interpretation of Finnish biofuel legislation by the Finnish Energy Authority and the decision is for the economic operator applying for this decision)	A
Technical sorghum oil*	Derived from the production process of ethanol.	SK	А
Tiger nuts / Chuffa			
Transesterification residues (TER) *	Homogenous waste/residue from biodiesel production, after transesterification, mainly consisting of biodiesel, vegetable oil, fatty acids, methanol and water.	DK (Limited to the quantity normally produced by the manufacturer, defined as the average TER production in the 3 years preceding 22 June 2018. In the absence of documentation, at maximum 3% by weight of the amount of oil used for biodiesel production. Acceptance is limited until 01 July 2022. For further requirements, see Danish positive list.)	A
Triticale			

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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Unrefined liquid dextrose ultrafiltration retentate *	Generated during the corn wet mill sweetener refining process. Dry matter must not exceed 40% and particles must be retained by filtration system having pore size between 0.001 and 0.1 micron or with a molecular weight cut off between 1000 and 500 000 Dalton.	UK	A
Unused feed/fodder from ley *	According to Annex IV of the Implementing Regulation (EU) 2022/996.		A,M
Used cooking oil (UCO) entirely of veg. origin *	Oil that has been used to cook food for human consumption; RED II indicates this material as waste/residue	DE, FR, IE, NL, UK	A,M
Used cooking oil (UCO) *	Oil that was used to cook food for human consumption; RED II indicates this material as waste/residue; No differentiation whether UCO is entirely of veg. origin or partly/entirely of animal origin and therefore not eligible in Germany.	FR, IE, NL, UK	A,M
Velasse	Water-rich stream originating from the processing of soybeans. This feedstock contains a maximum of 12% sugar.	NL	

<sup>\*</sup> may be certified as waste or residue raw materials. The process to determine if a material meets the definition of a waste or residue shall follow the process in figure 1 (see pages 1 and 2).



Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Waste fish oil *	Classified as categories 1 and 2 in accordance with Regulation (EC) No 1069/2009. According to Annex IV of the		A,M
	Implementing Regulation (EU) 2022/996.		
Waste oil from sewage sludge treatment *	Generated in a in a deep-frying process in which (virgin) vegetable oils are used to reduce the water content ("drying") of sewage sludge.	FR	A
Waste pressings (from production of vegetable oils) *	When a vegetable material such as olives is pressed to produce veg. oil, the pressed material consisting of pips, skins, flesh etc. remains.	UK	A
	Unsuitable for human or animal consumption.		

<sup>\*</sup> may be certified as waste or residue raw materials. The process to determine if a material meets the definition of a waste or residue shall follow the process in figure 1 (see pages 1 and 2).



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	Table 1: Raw material		
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Waste slurry from the distillation of grain mixtures *	A mixture of grain residuals and water arising from a wet milling ethanol process, after a solid / liquid separation step. Grains used in this process are mixtures of wheat, rye, triticale, barley, oats and corn. The dry matter content of the material must not exceed 15%. Total suspended solid particles larger than 5 microns in diameter must not exceed 10%. Determination of the dry matter content must take place at the point of separation from a factory product.	UK (Note: Only waste slurry from from a wet milling ethanol process of wheat, rye, triticale, barley, oats and corn is currently accepted in the UK. Economic operators must be able to demonstrate that the waste slurry originates from these feedstocks.)	A
Wastewater from the paper- and cardboard industry	Wastewater originating from the processing of waste paper. The wastewater originates from the cleaning of waste paper in order to remove short-chain cellulose and contaminants from the paper.	NL	A
Wastewater from the food industry	Wastewater from the food industry originating from the processing, production and/or storage process of food. This may include the washing of vegetables or fruit or the cleaning of machinery. The water is anaerobically treated such that biogas is produced.	NL	A



Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Waste starch slurry *	A mixture of starch and water arising from the wet milling of wheat or corn. The dry matter content of the material must not exceed 20%. Total suspended solid particles larger than 5 microns in diameter must not exceed 10%. Determination of the dry matter content must take place at the point of separation from a factory product.	NL, UK (Note: Only waste starch slurry from the wet milling of wheat or corn is currently accepted in the UK. In NL, only waste starch slurry from wheat is eligible. Economic operators must be able to demonstrate that the waste starch slurry originates from these respective feedstocks.)	A
Recycled/waste wood *	RED II indicates this material as waste. According to Annex IV of the Implementing Regulation (EU) 2022/996.	FR, NL, UK	A,M
Waste/residues from processing of alcohol *	This may include dregs, draff, sludge/impurities from fermentation or distillation. Unsuitable for human or animal consumption.	The eligibility for certification and the specific requirements depend entirely on the individual EU Member States where the final product comes to the market.	A

<sup>\*</sup> may be certified as waste or residue raw materials. The process to determine if a material meets the definition of a waste or residue shall follow the process in figure 1 (see pages 1 and 2).



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Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Waste/residues from processing of vegetable or animal oil (specification of raw material or crop) *	This may include free fatty acids, (residual) acid oils and distillation residues. Unsuitable for human and/or animal consumption. The material can be classified as waste or co-product. Note: "Soapstock", "Soapstock acid oil", and "Soapstock acid oil contaminated with sulphur" from the UK RTFO positive list are not covered by this and shall be reported under the respective raw material category.	The eligibility for certification and the specific requirements depend entirely on the individual EU Member States where the final product comes to the market.	
Wastewater from ship transport *	Wastewater generated during the cleaning of ship tanks after transport and unloading of oil of biogenic origin, e.g. vegetable oils. Operators that are not subject to MARPOL and/or WFD shall provide evidence to ISCC that verification mechanisms as described in this guidance are in place. Certification shall only be possible upon explicit approval by ISCC.	NL	A
Wet corn fiber *	Corn fiber that has been removed from the dry grind production process of manufacturing ethanol, before the fermentation step.	UK	A
Wet pomace*	Residue of olive oil production	IT	
Wheat			



Table 1: Raw material			
Declaration of material on ISCC EU certificate	Additional information	Classified as waste/residue material in the following EU Member States (or UK)	RefuelEU Aviation ("A") / FuelEU Maritime ("M")
Whey permeate *	Because of the variety of uses it has in the food and feed sectors, whey permeate is not considered to be a double counting waste under the RTFO (UK). Whey permeate shall therefore not be reported as 'food waste' (unsuitable for food or feed) when applying for RTFCs.	IE	A
Wine lees *	Processing residue from the wine making industry	FR, SE, UK	А
* Certification as a waste or residue raw material possible. Process to determine if material meets the definition of a waste or residue according to figure 1 has to be applied.			

<sup>\*</sup> may be certified as waste or residue raw materials. The process to determine if a material meets the definition of a waste or residue shall follow the process in figure 1 (see pages 1 and 2).



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#### Table 2: Intermediate and final products

#### Note:

• Products shall always be stated with a specification of the raw material they were produced from (according to table 1). Example: Biodiesel (soybean); Bioethanol (sugar beet), Crude oil (Oil palm fresh fruit bunches (FFBs))

Declaration of material on ISCC EU certificate	Additional information
Bagasse briquettes	
Bioammonia	From hydrogen that is derived from bio- material
Biobutane	
Biobutanol	
Biobutene	
Biochar	Used as solid biomass fuel
Biodiesel	Note: This entry refers to a bio-derived one. If the material is a RFNBOs (Renewable Fuels of Non-Biological Origin) or RCF (Recycled Carbon Fuel) please select a corresponding entry.
Bioethanol	
Biogas	Note: This entry refers to a bio-derived one. If the material is a RFNBOs (Renewable Fuels of Non-Biological Origin) or RCF (Recycled Carbon Fuel) please select a corresponding entry.
Biogasoline	
Bio-Hydrocarbons C5 rich	
Bio-Isoalkanes C8-C9	
Bio-isobutylene	
Bio-LNG	Liquefied Natural Gas (LNG) of biomass origin Note: This entry refers to a bio-derived one. IF the material is a RFNBOs (Renewable Fuels of Non- Biological Origin) or RCF (Recycled Carbon Fuel) please select a corresponding entry.
Bio-LPG	Liquefied Petroleum Gas (LPG) of biomass origin
Biomass briquettes	



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Declaration of material on ISCC EU certificate	Additional information
Biomass fuel (solid)	Produced from black liquor and brown liquor / spent sulphite liquor
Biomethane	Note: This entry refers to a bio-derived one. If the material is a RFNBOs (Renewable Fuels of Non-Biological Origin) or RCF (Recycled Carbon Fuel) please select a corresponding entry.
Biomethanol	Note: This entry refers to a bio-derived one. If the material is a RFNBOs (Renewable Fuels of Non-Biological Origin) or RCF (Recycled Carbon Fuel) please select a corresponding entry.
Bionaphtha	
Biopropane	
Biopropanol	
Bio heating oil	
Bio refinery offgas	
Bio tertiary butyl alcohol	
Cereal germ	E.g. from wheat or corn / maize
Cereal germ oil	
Co-processed diesel/petrol/jet fuel produced from biomethane	Co-processed fuel made with hydrogen produced from biomethane from renewable sources and processed in a refinery simultaneously with fossil fuel
Co-processed oil to be used for replacement of diesel	This is oil of biomass or pyrolyzed biomass origin
Co-processed oil to be used for replacement of marine fuel	processed in a refinery simultaneously with fossil fuel to be used to replace diesel, <b>marine fuel,</b> methanol, naphtha, petrol, jet fuel or liquefied petroleum gas
Co-processed oil to be used for replacement of methanol	hapmina, petrol, jet laer of inquened petroleum gas



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• Products shall always be stated with a specification of the raw material they were produced from (according to table 1). Example: Biodiesel (soybean); Bioethanol (sugar beet), Crude oil (Oil palm fresh fruit bunches (FFBs))

Declaration of material on ISCC EU certificate	Additional information
Co-processed oil to be used for replacement of naphtha	
Co-processed oil to be used for replacement of petrol	
Co-processed oil to be used for replacement of jet fuel	
Co-processed oil to be used for replacement of liquefied petroleum gas	
Co-processed oil for the replacement of diesel/petrol/jet fuel produced from biomethane	
Corn oil	Produced during the production of corn ethanol. Also referred to as "technical corn oil".
Crude oil	
Deoiled grape seed meal	
Dried cellulose fibre	
Bio-DME (Biodimethylether)	
Bio-ETBE (the part from renewable sources)	ETBE: Ethyl-tertio-butyl-ether produced on the basis of bioethanol
Esterified fatty acids	Esterification of fatty acids is a pretreatment step of converting fatty acids into biodiesel.



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#### Table 2: Intermediate and final products

#### Note:

• Products shall always be stated with a specification of the raw material they were produced from (according to table 1). Example: Biodiesel (soybean); Bioethanol (sugar beet), Crude oil (Oil palm fresh fruit bunches (FFBs))

Declaration of material on ISCC EU certificate	Additional information
Fatty acids	Fatty acids that cannot be certified according to the ISCC EU waste/residue process must be certified as a co-product. This means the raw material must be from certified sustainable sources.
Electricity	Please note that this entry refers only to electricity produced from renewable fuels. This does not refer as raw material for RFNBOs (Renewable Fuels of Non-Biological Origin) – in this case, please use the entry "Renewable Electricity" (see Table 1).
Grape seed	Derived from grape marc
Heat	
HEFA	Hydroprocessed Esters and Fatty Acids. This is a Synthetic Paraffinic Kerosene (SPK) used as a Sustainable Aviation Fuel (SAF).
	Note: This entry refers to a bio-derived one. If the material is a RFNBOs (Renewable Fuels of Non- Biological Origin) or RCF (Recycled Carbon Fuel) please select a corresponding entry.
HVO	Hydrotreated Vegetable Oil: Different fractions resulting from the hydrotreating process may be covered under HVO
Hydrogen	From Biomaterial, e.g. via biogas, biomethane, bio- LNG, bio-LPG, and/or similar bio-based intermediates
	Note: This entry refers to a bio-derived one. If the material is a RFNBOs (Renewable Fuels of Non-Biological Origin) please select a corresponding entry.
Flour / Meal	This is a product derived from milling e.g. wheat or rye.



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#### Table 2: Intermediate and final products

#### Note:

• Products shall always be stated with a specification of the raw material they were produced from (according to table 1). Example: Biodiesel (soybean); Bioethanol (sugar beet), Crude oil (Oil palm fresh fruit bunches (FFBs))

Declaration of material on ISCC EU certificate	Additional information
Karitene	Co-product from processing of shea oil.
Lecithin gums	
Liquid dextrose (LDX)	
Macauba palm kernel oil	
Macauba palm pulp oil	
Meat meal	
Molasses	
Bio-MTBE (the part from renewable sources)	MTBE: Methyl-tertio-butyl-ether produced on the basis of biomethanol and/or bio-isobutylene
Olein	This is the liquid fraction obtained from fractionation of (vegetable) oils.
Palm kernel	
Palm kernel oil (PKO)	
Pellets	
Pulp	
RCF Diesel	RCF = Recycled Carbon Fuel
	Note: This entry refers to a RCF only. If the material is derived from bio materials or RFNBOs (Renewable Fuels of Non-Biological Origin) please select a corresponding entry.
RCF Methane	RCF = Recycled Carbon Fuel
	Note: This entry refers to a RCF only. If the material is derived from bio materials or RFNBOs (Renewable Fuels of Non-Biological Origin) please select a corresponding entry.
RCF LNG	RCF = Recycled Carbon Fuel



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#### Table 2: Intermediate and final products

#### Note:

• Products shall always be stated with a specification of the raw material they were produced from (according to table 1). Example: Biodiesel (soybean); Bioethanol (sugar beet), Crude oil (Oil palm fresh fruit bunches (FFBs))

Declaration of material on ISCC EU certificate	Additional information
	LNG = Liquefied Natural Gas
	Note: This entry refers to a RCF only. If the material is derived from bio materials or RFNBOs (Renewable Fuels of Non-Biological Origin) please select a corresponding entry.
RCF Methanol	RCF = Recycled Carbon Fuel
	Note: This entry refers to a RCF only. If the material is derived from bio materials or RFNBOs (Renewable Fuels of Non-Biological Origin) please select a corresponding entry.
RCF SAF	RCF = Recycled Carbon Fuel
	SAF = Sustainable Aviation Fuel
	Note: This entry refers to a RCF only. If the material is derived from bio materials or RFNBOs (Renewable Fuels of Non-Biological Origin) please select a corresponding entry.
Refined animal fat / tallow (specification of category)	Categories of animal by-products according to EU Regulation 1069/2009 and Commission Regulation 142/2011. If no official categorization acc. To EU Regulation 1069/2009 and Commission Regulation 142/2011 by a competent authority is available the statement "uncategorized" shall be used.
Refined glycerine	
Refined oil	
Renewable diesel	Note: This entry refers to a bio-derived one. If the material is a RFNBOs (Renewable Fuels of Non-Biological Origin) or RCF (Recycled Carbon Fuel) please select a corresponding entry.
RFNBO Ammonia	RFNBO = Renewable Fuel of Non-Biological Origin



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#### Table 2: Intermediate and final products

#### Note:

• Products shall always be stated with a specification of the raw material they were produced from (according to table 1). Example: Biodiesel (soybean); Bioethanol (sugar beet), Crude oil (Oil palm fresh fruit bunches (FFBs))

Declaration of material on ISCC EU certificate	Additional information
RFNBO FT Diesel	RFNBO = Renewable Fuel of Non-Biological Origin
	FT = Fischer Tropsch
	Note: This entry refers to a RFNBO only. If the material is derived from bio materials or recycled carbon fuels (RCF) please select a corresponding entry.
RFNBO FT SAF	RFNBO = Renewable Fuel of Non-Biological Origin FT = Fischer Tropsch SAF = Sustainable Aviation fuel Note: This entry refers to a RFNBO only.
	If the material is derived from bio materials or recycled carbon fuels (RCF) please select a corresponding entry.
RFNBO Hydrogen	RFNBO = Renewable Fuel of Non-Biological Origin
	Note: This entry refers to a RFNBO only. If the material is derived from bio materials or recycled carbon fuels (RCF) please select a corresponding entry
RFNBO Methane	RFNBO = Renewable Fuel of Non-Biological Origin
	Note: This entry refers to a RFNBO only. IF the material is derived from bio materials or recycled carbon fuels (RCF) please select a corresponding entry.
RFNBO Methanol	RFNBO = Renewable Fuel of Non-Biological Origin
	Note: This entry refers to a RFNBO only. IF the material is derived from bio materials or recycled carbon fuels (RCF) please select a corresponding entry.
RFNBO LNG	RFNBO = Renewable Fuel of Non-Biological Origin
	LNG = Liquefied Natural Gas



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#### Table 2: Intermediate and final products

#### Note:

• Products shall always be stated with a specification of the raw material they were produced from (according to table 1). Example: Biodiesel (soybean); Bioethanol (sugar beet), Crude oil (Oil palm fresh fruit bunches (FFBs))

Declaration of material on ISCC EU certificate	Additional information
	Note: This entry refers to a RFNBO only. IF the material is derived from bio materials or recycled carbon fuels (RCF) please select a corresponding entry.
Shea butter	
Shea meal	
Spent bleaching earth oil	
Starch slurry	A mixture of starch and water arising from the wet milling of cereals. To distinguish between "waste starch slurry" please see table 1. Starch slurry that cannot be certified according to the ISCC EU waste/residue process must be certified as a co- product (i.e. the raw material must be from certified sustainable sources and GHG emissions will be allocated to the starch slurry).
Steam	Produced in a steam boiler.
Stearin	This is the solid fraction obtained from fractionation of (vegetable) oils.
Sugar	
Sugar cane juice	
Syrup	Molasses with higher concentration of sugars
TAEE (the part from renewable sources)	TAEE: tertiary-amyl-ethyl-ether produced on the basis of bioethanol
Tall oil rosin	
Tall oil soap	Intermediate product generated by evaporation of black liquor
TAME (the part from renewable sources)	TAME: tertiary-amyl-methyl-ether produced on the basis of biomethanol



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Declaration of material on ISCC EU certificate	Additional information
Thick juice	Intermediate product from sugar beet processing
Vinasse	
Virgin sugar cane honey	
Wood chips	