



Overview of Changes for ISCC EU System Documents

RED III Recognition

May 2025
v 1.0

Overview of Changes

We have updated the ISCC EU System Documents according to the requirements of the revised Renewable Energy Directive EU/2018/2001 (often referred to as RED III).

We have published the updated ISCC EU System Documents on the ISCC website, with a detailed summary of changes at the beginning of each updated ISCC EU System Document.

The following slides provide an overview of the main changes.

ISCC EU 102 "Governance" (v4.2) Overview of changes

- All references to the term "severe non-conformity" and "severe non-conformities" from the previous version of the ISCC System Document 102 (version 4.1.) have been amended to "major or critical non-conformity" and "major or critical non-conformities" respectively
- Reference to the International Standard on Assurance Engagements ISAE 3000 updated to ISAE 3000 (Revised)
- Relevant paragraphs now refer to "the European Commission or competent authorities of EU Member States in their supervisory or monitoring function or activities"
- Introduction of additional examples of non-conformities of CBs and System Users based on learning from CB audits and Integrity Assessments
- Streamlining of procedures relating to the rescheduling of Integrity Assessments

ISCC EU 103 "Requirements for Certification Bodies and Auditors" (v4.2) Overview of changes

- Reference to the International Standard on Assurance Engagements ISAE 3000 updated to ISAE 3000 (Revised)
- Definition of conflict of interest
- Clarifications of rules to pass the ISCC trainings and obtaining the auditor qualification
- Principle of rotation of the auditor applies regardless of change of Certification Body
- 4-eyes mass balance principle
- CBs verify the information entered into the UDB or national database (RED III, Art. 31a(5))
- Specifications about auditor qualifications

ISCC EU 201 "System Basics" (v4.2) Overview of changes

- Overview of System Documents (normative) has been updated
- Scope of System Updates
- Specification of the definition of an economic operator
- Paragraphs "Adjusting registrations" and "Reviewing registrations" adjusted to reflect registration process in the ISCC HUB
- Updated information requirements for summary audit reports

ISCC EU 202-1 "Agricultural Biomass: ISCC Principle 1" (v4.2) Overview of changes

- Introduction of a new land category protected from land use change: "heathland"
- Addition of "old growth forest" to the category of primary forests and other wooded land

ISCC EU 202-3 "Forest Biomass: ISCC Principle 1" (v1.1) Overview of changes

- Introduction of land categories with high biodiversity value and high carbon stock that shall be protected from conversion after January 2008 (similar to agricultural biomass approach)
- New requirement for level A, countries must have legislation in place obliging companies to issue statements of assurance that forest biomass is not sourced from land categories with high biodiversity value and high carbon stock

ISCC EU 202-5 "Waste and Residues" (v4.2) Overview of changes

- Amendment of the section on classifying materials as waste, residue, or (co-) product with more guidance and an extended flow chart for determination
- Clarification on zero GHG emissions up to the point of collection
- Addition of accreditation requirement for laboratories analyzing samples in case of reasonable doubt from the auditor

ISCC EU 203

"Traceability and Chain of Custody" (v4.2)

Overview of changes

- Updated wording to align with UDB development
- Clarification on biomethane trading in the gas grid
- Clarification that for all economic operators other than farms/plantations or first gathering points, the mass balance period shall be up to be three months

ISCC EU 204

"Risk Management" (v4.2)

Overview of changes

- No major changes under the RED III recognition process

ISCC EU 205

"Greenhouse Gas Emissions" (v4.2)

Overview of changes

Besides including all relevant System Updates of 2024 in the document, main changes are on minimum level of GHG savings for electricity, heating and cooling (following the requirements of the RED III):

- for electricity, heating and cooling production from biomass fuels used in installations that started operating after 20 November 2023, at least 80%;
- for electricity, heating and cooling production from biomass fuels used in installations with a total rated thermal input equal to or exceeding 10 MW that started operating between 1 January 2021 and 20 November 2023, at least 70% until 31 December 2029, and at least 80% from 1 January 2030;
- for electricity, heating and cooling production from gaseous biomass fuels used in installations with a total rated thermal input equal to or lower than 10 MW that started operating between 1 January 2021 and 20 November 2023, at least 70% before they have been operating for 15 years, and at least 80% after they have been in operation for 15 years; for electricity, heating and cooling production from biomass fuels used in installations with a total rated thermal input equal to or exceeding 10 MW that started operating before 1 January 2021, at least 80% after they have been operating for 15 years, at the earliest from 1 January 2026 and at the latest from 31 December 2029; for electricity, heating and cooling production from gaseous biomass fuels used in installations with a total rated thermal input equal to or lower than 10 MW that started operating before 1 January 2021, at least 80% after they have been operating for 15 years and at the earliest from 1 January 2026.



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