Instruction Document

Instruction Document 5E:
Collection and Communication of Energy and Carbon data

Sustainable Biomass Program
sbp-cert.org

Version 2.2

Formal status of document: approved by the Technical Director

Approval date:	21 April 2026
Publication date:	29 April 2026
Effective date:	29 July 2026

Document history

Version 2.0:	Published 7 August 2023
Version 2.1:	Published 27 November 2023
Version 2.2:	Published 29 April 2026

In the case of inconsistency between translations, the official English language version shall always take precedence.

SBP welcomes comments and suggestions for changes, revisions and/or clarifications on all of its Standards documentation. Please contact: **info@sbp-cert.org**

Contents

A Introduction

The Sustainable Biomass Program (SBP) is a certification scheme designed for biomass, mostly in the form of wood pellets and chips.

The SBP certification scheme provides assurance to stakeholders that biomass is sourced both legally and sustainably, and it provides a means to collect and communicate reliable and verified data throughout the supply chain, including energy data, allowing companies in the biomass sector to demonstrate their responsible sourcing achievement and compliance with regulatory requirements, and to calculate their Greenhouse Gas (GHG) footprint.

There are six SBP Standards, which collectively represent the SBP certification scheme, against which Organisations can be assessed (as applicable) for certification by independent third-party accredited Certification Bodies (CBs). The Standards were developed and revised following a rigorous process aligned with ISEAL Standard-setting Code of Good Practice, considering and building on existing regulatory requirements, peer voluntary certification standards and stakeholders' input.

An Organisation that satisfactorily demonstrates conformance with the SBP Standards receives a certificate and may be entitled to make use of the SBP Data Transfer System (DTS) and SBP claims in relation to the biomass it produces, sells, buys and/or uses.

B Purpose

Instruction Document 5E: Collection and Communication of Energy and Carbon Data is a normative document, which accompanies SBP Standard 5: Collection and Communication of Data. It defines the requirements and options for collecting energy and carbon data that accompany SBP-certified biomass through the supply chain.

C Scope

SBP Instruction Document 5E shall be used by Legal Owners of biomass.

D How to use this document

This document is to be used in conjunction with the SBP Standards (v2.1) and defines the data that are required for the calculation of potential carbon savings from using biomass in place of fossil fuels, and the means of communication of that data. The methodology for the calculation varies between different regulatory jurisdictions and is not covered by SBP Standard 5. Instead, each Legal Owner provides the data that permits the End-user to complete the Greenhouse Gas (GHG) calculation according to the relevant regulatory requirements, as well as all data on sustainability characteristics of biomass, including the description of the feedstock.

For Biomass Producers (BPs) the data is collected and communicated using the template "SBP Audit Report on Energy and Carbon Data (SAR)" (three separate versions are available for wood pellets, woodchips with stationary chipping, and woodchips with mobile chipping). The SAR template is integrated into the SBP Data Transfer System (DTS).

BPs selling biomass with an SBP claim must define Production Batches. Biomass produced in a single Production Batch is considered identical in terms of energy and carbon data. Each Production Batch is allocated a unique identifier, the Production Batch ID (PB ID). The PB ID enables all legitimate Legal Owners of the biomass to access relevant energy and carbon data. The PB ID is included in all Transaction Batches. The Production Batch may be split into several transaction batches, that are supplied to one or several different downstream Legal Owners.

Because BPs supply biomass from a range of locations (for example, ex-works, ports, quaysides, delivered-in) and use a range of transport systems to reach the physical point of legal transfer, those differences in energy and carbon data must be captured in the Downstream Transport Route (DTR). Additionally, the energy and carbon data will change between each Reporting Period. SBP uses Data Identifiers to enable the correct data to be allocated to the biomass.

BPs wishing to supply biomass outside of the DTR scope must record the relevant energy and carbon data for inland and/or sea transport in the corresponding DTS form "SBP Report on Energy and Carbon for Supplied Biomass (SREG)". This requirement also applies to Traders. Additionally, where an End-user requires biomass to be supplied with an SREG, BPs and Traders shall record the relevant energy and carbon data in an SREG, whether that be for inland transport and/or sea transport, by using the correct form in the DTS.

Transactions must be recorded in the DTS and claims are only valid if transferred through the DTS.

The following terms are used by SBP in its normative documents to indicate requirements, recommendations, permissions, and possibilities or capabilities:

"shall" indicates a requirement,

"should" indicates a recommendation,

"may" indicates a permission, and

"can" indicates a possibility or a capability.

E Normative references

SBP Standard 1: Feedstock Compliance

SBP Standard 2: Feedstock Verification

SBP Standard 3: Requirements for Certification Bodies

SBP Standard 4: Chain of Custody

SBP Standard 5: Collection and Communication of Data

SBP Standard 6: Energy and Carbon Balance Calculation

F Glossary of terms and definitions

BP	Biomass Producer
CB	Certification Body
CHP	Combined Heat and Power
CoC	Chain of Custody
DTR	Downstream Transport Route
DTS	Data Transfer System
FMU	Forest Management Unit
GHG	Greenhouse Gas
JRC	Joint Research Centre of the European Commission
MJ	Megajoules or million joules accounting primary energy use
NTA	NTA is a third party agency based in the Netherlands that provides product testing, code evaluation reports, certification, and inspection, engineering and plan review services
PB ID	Production Batch ID: SBP-XX-YY-ZZ-AA-BB
PGid	Product Group ID, two digit number (AA) defining the specific product group of feedstock for a specific PBid
RVO	Rijksdienst voor Ondernemend Nederland, Nederlandse regulator Netherlands Enterprise Agency, Dutch regulator
SAR	SBP Audit Report for Energy and Carbon Data
SDE+	Stimuleringsregeling voor Duurzame Energieproductie programma zoals bepaald met Energie Akkoord vanaf 2013 in Nederland Incentive scheme for Renewable Energy Production Programme as stipulated in the Energy Agreement from 2013 onwards in the Netherlands, see: https://english.rvo.nl/subsidies-programmes/sde
SREG	SBP Report on Energy and Carbon for Supplied Biomass

G Summary of changes

Instruction document 5E v2.1	Instruction document 5E v2.2	Comments
1.2.1 Each BP shall record all data in one of the three 'SBP Audit Report (SAR) for Energy and Carbon Data' (SAR) templates, where production and transportation of feedstock or biomass contributes to energy or carbon balance during the period of legal ownership by the BP. [...]	**1.2.1** Each BP shall record all data in the 'SBP Audit Report for Energy and Carbon Data' (SAR) template, where production and transportation of feedstock or biomass contribute to energy or carbon balance during the period of legal ownership by the BP. The table below provides the Product Type nomenclature that shall be used by SBP Certificate Holders for the classification of SBP Product Types and relevant three 'SBP Audit Report for Energy and Carbon Data' (SAR) template(s) to be used for each applicable product type. [...]	Integrated previously published Normative Interpretation.
1.4.3 The Legal Owner may use actual or conventional distances in the SREG for inland transport. The transport distance shall be indicated as actual or conventional using the relevant tick box in the SREG.	**1.4.3** The Legal Owner may use actual or conventional distances in the SREG for inland transport. The transport distance shall be indicated as actual or conventional using the relevant field in the SREG.	Minor change, 'tick box' replaced with 'field'.
1.5.10 The BP shall assign a Reporting Period ID to the Reporting Period. The Reporting Period ID shall be part of the PB ID (see **2.5**) in the form of: SBP-XX-YY-ZZ where: [...]	**1.5.10** The DTS assigns a new unique Reporting Period ID to each SAR created by the company. The Reporting Period ID is part of the PB ID (see 2.5) in the form of: SBP-XX-YY-ZZ where: [...]	Clarified that DTS automatically assigns the Reporting Period ID.
2.1.1 [...]	**2.1.1** [...] When assigning a Product Group ID, the BP may use three digits once A=9 has been reached, e.g., 101, 102, 103, etc.	Integrated previously published Normative Interpretation.
2.1.5 [...] – AA is a 2-digit number linked to the Product Group ID (combining one or more feedstock origins and types).	**2.1.5** [...] – AA is a 2 or 3-digit number linked to the Product Group ID (combining one or more feedstock origins and types).	Minor clarification: references to a '2-digit number' have been updated to '2- or 3-digit number'.

Instruction document 5E v2.1	Instruction document 5E v2.2	Comments
2.5.7 […] – AA is a 2-digit number linked to the Product Group ID (combining one or more feedstock origins and types). – BB is a 2-digit number linked to the DTR ID.	**2.5.7** […] – AA is a 2 or 3-digit number linked to the Product Group ID (combining one or more feedstock origins and types). – BB is a 2 or 3-digit number linked to the DTR ID.	Minor clarification: references to a '2-digit number' have been updated to '2- or 3-digit number'.
3.1.2 After formal validation, the SAR is recorded by SBP to the BP's company profile in the DTS. This is the official approved version of the SAR and shall be used by customers (Business Relationships).	**3.1.2** After formal validation, the SAR is recorded to the BP's company profile in the DTS. This is the official approved version of the SAR and shall be used by customers (Business Relationships).	Minor editorial change: 'by SBP' has been removed.
3.3.3 Feedstock characteristics, for grouping feedstock in Table 2.1 of the SAR report are as follows: […] Feedstock types: Forest or landscape residues with stumps. […]	**3.3.3** Feedstock characteristics, for grouping feedstock in Table 2.1 of the SAR report are as follows: […] Feedstock types: Forest or landscape residues with stumps and roots. Forest or landscape residues without stumps and roots. […]	Added "Forest or landscape residues without stumps and roots" to align with the SAR content. Added "roots" to align with RED requirements.
New	**4.1.5** For those Certificate Holders that have both Biomass Producer and End-user within their (single site) SBP certificate scope, any biomass produced and consumed on-site with an SBP claim shall be registered in the DTS. Such transactions shall be created by the company Certificate Holder and include at least one Transaction Batch with the Production Batch ID defined by the company. The Transaction shall be marked as 'Consumed' after this has been physically consumed. The transaction shall be set as 'Consumed' within 30 calendar days after this has been physically consumed.	Integrated previously published Normative Interpretation.
4.2 […] REDII-compliant	**4.2** […] SBP EU RED-compliant	Updated to the new claim.

1 General data requirements

1.1 Requirements for all legal owners

1.1.1 Data shall be collected and recorded along the supply chain by all Legal Owners of the biomass.

A Legal Owner can be:

- a BP that produces biomass from feedstock;
- a Trader that takes legal ownership of biomass and supplies to another Legal Owner;
- an End-user that takes legal ownership of biomass but does not supply it to another Legal Owner. An End-User is not required to record data.

Note: A single legal entity may be any combination of BP, Trader and End-user. Legal Owners may delegate their responsibilities to appointed third-parties.

1.1.2 Each Legal Owner shall record data as specified in this Instruction Document.

1.1.3 Records shall be kept for a period of at least five (5) years.

1.1.4 Each Legal Owner shall operate a management system to ensure that data recorded are compliant with the requirements specified in this Instruction Document.

1.1.5 Legal Owners shall make data specified in this Instruction Document available to other SBP Certificate Holders, which hold or have held legal ownership of the biomass to which that data relates.

1.2 SBP Audit Report (SAR) for Energy and Carbon Data

1.2.1 Each BP shall record all data in the 'SBP Audit Report for Energy and Carbon Data' (SAR) template, where production and transportation of feedstock or biomass contribute to energy or carbon balance during the period of legal ownership by the BP.

The table below provides the Product Type nomenclature that shall be used by SBP Certificate Holders for the classification of SBP Product Types and relevant three 'SBP Audit Report for Energy and Carbon Data' (SAR) template(s) to be used for each applicable product type.

Category	Sub-category	Applicable SAR template(s)
WB 1 Wood pellets	**WB 1.1** Wood pellets	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 1.2 Steam exploded pellets	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 1.3 Torrefied pellets	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 1.4 Biocarbon pellets	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 1.5 Biocoal pellets	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets

1 General data requirements continued

1.2.1

Category	Sub-category	Applicable SAR template(s)
WB 1 Wood pellets	**WB 1.6** Biochar pellets	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
WB 2 Wood in particles (bulk product)	**WB 2.1** Wood chips	– SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Stationary Chipping; and/or – SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Mobile Chipping
	WB 2.2 Sawdust	– SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Stationary Chipping
	WB 2.3 Wood shavings	– SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Stationary Chipping
	WB 2.4 Other residues from wood processing	– SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Stationary Chipping; and/or – SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Mobile Chipping
	WB 2.5 Biocarbon	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 2.6 Biocoal	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 2.7 Biochar	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 2.8 Lignin	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
WB 3 Wood briquettes	**WB 3.1** Wood briquettes	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 3.2 Biocarbon briquettes	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 3.3 Biocoal briquettes	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets
	WB 3.4 Biochar briquettes	– SBP Audit Report (SAR) for Energy and Carbon Data for Pellets

1.2.1

Category	Sub-category	Applicable SAR template(s)
WB 4 Rough wood	**WB 4.1** Roundwood	– SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Mobile Chipping
	WB 4.2 Twigs	– SBP Audit Report (SAR) for Energy and Carbon Data for Woodchips with Mobile Chipping

1.3 Data Transfer System (DTS)

1.3.1 Legal Owners shall make all data available using the DTS and using the templates specified in 1.2.1.

1.3.2 A SAR shall only be made available by the BP to customers and End-users after the document is created and validated in the DTS.

1.4 SBP Report on Energy and Carbon (SREG)

1.4.1 An 'SBP Report on Energy and Carbon (SREG) for Supplied Biomass for Inland Transport' shall always be completed by BPs and Traders where biomass is supplied using inland transport outside the scope of a DTR.

Examples of when this will be required include:

- a change of legal ownership occurs outside the scope of a BP's DTR;
- a different sea port is used other than specified in the DTR;
- a different route or mode of transport to the sea port is used other than specified in the DTR; and/or
- the DTR end point is an inland terminal.

1.4.2 If an End-user requests data on sea transport to accompany biomass supplied, then BPs and Traders shall complete and supply an 'SBP Report on Energy and Carbon (SREG) for Supplied Biomass for Inland and Sea Transport' covering all required data contributing to the energy and carbon balance during the period of legal ownership by the BP or Trader.

1.4.3 The Legal Owner may use actual or conventional distances in the SREG for inland transport. The transport distance shall be indicated as actual or conventional using the relevant field in the SREG.

1.4.4 Distance records can be vehicle registers or verifiable estimates for inland transport and sea transport.

1.4.5 The use of actual or conventional distances is determined by the BP in agreement with End-users.

1.4.6 SREGs shall be verified by a CB during their surveillance activities.

1 General data requirements continued

1.5	Reporting Period
1.5.1	The BP shall define the Reporting Period in the SAR.
1.5.2	The SAR Reporting Period shall meet the following criteria: – the period should be 12 consecutive months; and – the start date shall not exceed 18 months before the audit onsite closing meeting date as indicated in the SAR. The BP may select a convenient Reporting Period, for example, fiscal year, civil/calendar year or any other 12-month period if it fits those requirements. Examples: 1) The audit onsite closing meeting is conducted on 1 April year Y. The BP may use data from the calendar year Y-1 as the start date of the Reporting Period is 15 months before the date of the audit onsite closing meeting. 2) The audit onsite closing meeting is conducted on 1 November year Y. The BP may not use the whole calendar year Y-1 as the Reporting Period as Y-1 exceeds 18 months from the date of the audit onsite closing meeting. The BP could select the period 1 May year Y-1 to the end of April year Y, as the Reporting Period start date then corresponds to 18 months before the date of the audit onsite closing meeting.
1.5.3	When a significant change in the operations occurs, resulting in a variation of electricity use or fossil fuel use per metric tonne of biomass produced greater than 25%, the BP must inform its CB. In that case, a new audit shall be required as soon as stable operations have been reached during three (3) consecutive months after the change has occurred. Examples: variation may result from a change of production process, a plant refurbishment after an incident, a major change in feedstock used (e.g. use of logs instead of saw mill residues), change of fuel for drying (e.g. fossil fuel instead of biomass), etc.
1.5.4	Where a Reporting Period other than 12 months is used the BP shall justify the Reporting Period used in the SAR. Examples of justifications include: a recent commissioning or a significant change as described in 1.5.3. For recently (re-)commissioned plants, engineering values may be used as verifiable evidence and then actual values should be evaluated after start-up when stable operations have been reached for at least three(3) consecutive months.
1.5.5	The SAR expires 15 months after the audit onsite closing meeting – as indicated in the SAR. BPs are automatically blocked from sharing new transactions in the DTS when the SAR has expired.
1.5.6	If the total number of days that the data relates to is not exactly the same as the Reporting Period (e.g. because of meter readings, or inventory/invoicing periods) an adjustment to match the data to the Reporting Period shall be made (e.g. using a simple proportional relationship). The method used shall be recorded in the SAR.
1.5.7	Any missing data and any estimates shall be explicitly reported in the SAR.

1 General data requirements continued

1.5.8 The Legal Owner shall record the most operationally specific and detailed data that is practically available. Variable data shall never be older than 18 months. The methodology used and the justification for the data selection shall be recorded in the SAR. All quantity and energy flows must be evaluated for the complete Reporting Period. Any derogation must be justified and recorded in the SAR.

1.5.9 The efforts for the evaluation of data should be proportionate to the relative magnitude of that specific data item to the energy and carbon balance. Where the BP and the CB consider that a data item is too difficult to record, given the relative significance of that specific data item to the energy and carbon balance, then the CB may submit a proposed solution to SBP. In this case, SBP shall review the proposed solution and communicate a determination to the CB.

Note: The data recorded should permit the calculation of the megajoules (MJ) of natural gas used per metric tonne (t) of biomass produced. Usually the heating value of the natural gas is evaluated periodically, and the natural gas flow is recorded. Very often those values appear on the natural gas invoices. In that case, the average heating value and total volume flow can both be reported. Reporting of both data items also allows a consistency check of the data.

1.5.10 The DTS assigns a new unique Reporting Period ID to each SAR created by the company. The Reporting Period ID is part of the PB ID (see 2.5) in the form of: SBP-XX-YY-**ZZ** where:

- SBP-XX-YY is the BP certificate number issued by the CB.
- XX is a 2-digit number allocated to the CB by SBP.
- YY is a 2-digit number allocated to the Certificate Holder by the CB.
- ZZ is a 2-digit number allocated to the Reporting Period to link PB ID to the SAR.

2 Communication of data

2.1 Product Group ID

2.1.1 The BP shall define Product Groups for its output products (e.g., pellets) for the purpose of mass balancing and controlling claims. As a minimum, the BP shall create a separate Product Group for each of the following feedstock classifications, as applicable:

Product Group	Product Group ID	Description
Forest feedstock	1A	Feedstock from the forestry, including stemwood and forest residues.
Trees outside forest (TOF) – Urban and landscape feedstock	2A	Feedstock from urban areas, parks, gardens, landscape, infrastructure outside forest but excluding agricultural lands.
Trees outside forest (TOF) – Agricultural land feedstock	3A	Feedstock from agricultural lands, including short rotation coppice, energy crops, orchards, agro forestry, etc.
Processing residues feedstock	4A	Sawmill and wood industry processing residues.
Post-consumer feedstock	5A	Feedstock material that is reclaimed from a consumer or commercial product that has been used for its intended purpose by individuals, households or by commercial, industrial and institutional facilities in their role as end-users of the product.

These minimum groups may also be divided into additional Product Groups based on voluntary characteristics, such as:

- Feedstock from different countries.
- Feedstock of different origins or types (e.g., thinnings, final harvest, forest residues, etc.).
- Feedstock with different GHG characteristics (e.g., moisture content, transportation distance, transportation type, etc.).
- Feedstock with different exclusions (e.g., forest residues without stumps).

A unique Product Group ID shall be assigned to each Product Group by the BP, per the table. If only the minimum mandatory level Product Group is used, then in the Product Group ID, 'A' shall be zero '0' (e.g., 10 for Forest feedstock). Each additional voluntary characteristic shall have a separate unique 'A' (e.g., '11' for Forest feedstock from USA, '12' for Forest feedstock from Canada). When assigning a Product Group ID, the BP may use three digits once A=9 has been reached, e.g., 101, 102, 103, etc.

Voluntary characteristics may be merged into one single Product Group (e.g. Forestry residues from USA and Canada). Where all biomass produced is within a single classification, a single Product Group ID may be used.

The BP shall maintain a list of all Product Groups, noting all relevant characteristics distinguishing between separate Product Groups (e.g. fuel classification, country of origin, etc.).

Note: When a new Product Group is established, the BP shall update its Product Group list and notify its Certification Body (CB). The CB will review and approve the Product Group list. Only after that may the BP make transactions with the new Product Group ID. Please also observe mass balance requirements in Standard 4.

2.1.2 The information used for disaggregating Product Groups shall correspond with the feedstock table of the SAR or a BP may need to provide evidence upon request from the End-user (if a new Product Group is added after the last SAR was finalised).

2.1.3 BPs may consider that all biomass within each feedstock classification has equivalent energy and carbon data.

2.1.4 Product Group IDs shall remain attached to the biomass throughout the supply chain and shall not be merged with equivalent feedstock at points of mixing.

2.1.5 The Product Group ID shall be in the form: SBP-XX-YY-ZZ-**AA** where:

- SBP-XX-YY is the BP certificate number issued by the CB.
- XX is a 2-digit number allocated to the CB by SBP.
- YY is a 2-digit number allocated to the Certificate Holder by the CB.
- ZZ is a 2-digit number allocated to the reporting period to link PbID to the SAR.
- AA is a 2 or 3-digit number linked to the Product Group ID (combining one or more feedstock origins and types).

2.2 Downstream Transport Route (DTR)

2.2.1 The BP shall determine the DTR for biomass supplied with an SBP Claim. A DTR occurs after production where biomass is transferred outside the scope of the BP's certificate to another Legal Owner. An example is a port where the transfer of ownership takes place for delivery to an End-user or Trader. There can be more than one DTR for a single biomass production facility.

2.2.2 A BP shall determine a DTR in each SAR representing the end of the production process, prior to the transport of biomass.

2.2.3 Each DTR shall be allocated an ID (BB), whose purpose is to permit the reported energy and carbon data to be associated with the correct part of the supply chain (DTR) within the current Reporting Period (ZZ).

2.2.4 Where energy and carbon data vary for a single DTR (e.g., because road is used as an alternative to rail for moving biomass to a single port) then two or more IDs shall be allocated for that DTR to capture the correct energy and carbon data for the biomass.

2.2.5 The DTR ID shall be in the form: SBP-XX-YY-ZZ-AA-**BB** where:

- SBP-XX-YY is the BP certificate number issued by the CB.
- XX is a 2-digit number allocated to the CB by SBP.
- YY is a 2-digit number allocated to the Certificate Holder by the CB.
- ZZ is a 2-digit number allocated to the reporting period to link PbID to the SAR.
- AA is a 2-digit number linked to the Product Group ID (combining one or more feedstock origins and types).
- BB is a 2-digit number linked to the DTR ID.

Note: The BP may use three digits once BB = 99 has been reached, i.e. 'BBB' = 100. A preceding '0' may be used such that BB = 23 = 023.

2.2.6 BB and BBB are sequential integers that increase by 1 (one) and shall be allocated in ascending linear numerical order. The DTR ID does not change across Reporting Periods if the routes and characteristics are the same.

2.2.7	For stationary BPs (e.g. pellet mills) at least one DTR ID shall be defined for the end of the BP's facility gate. **Note:** This requirement does not apply in the case of a mobile chipper.

2.3 Claims and physical biomass

2.3.1	A Transaction Claim must remain consistent with the physical biomass to which it relates. If the biomass is destroyed or is sold to a customer that is not an SBP Certificate Holder, the claim shall be marked as such in the DTS.
2.3.2	A Transaction Claim may only be 'detached' from the physical biomass to which it relates when the biomass is consumed by an End-user.
2.3.3	The characteristics of biomass shall be able to be traced back to the characteristics and mass of incoming feedstock, taking into account the applicable conversion factors.
2.3.4	Feedstock shall retain its original characteristics as processed and characteristics shall not be transferred between transaction batches.

2.4 Requirements for energy use reporting

2.4.1	The BP shall operate a management system, including logbooks or electronic code/card systems, to allocate the use of fossil fuel to processing or transport.
2.4.2	Allocation of fossil fuel for production should be based on appropriate metering. The fuel allocation system is especially important where the storage is not dedicated to biomass production and some vehicles or machinery unrelated to the biomass production may also use the fossil fuel from the same storage. In some cases, a practical alternative is to measure and record the specific (hourly) fossil fuel consumption of all the machinery/vehicles used, and the number of operating hours. **Note:** The BP is not responsible for maintaining such metering systems for third parties supplying feedstock.
2.4.3	The BP shall justify the data and methodology used for reporting energy and carbon data and this shall be recorded in the SAR and verified by the CB.
2.4.4	Processing, such as chipping, thermal treatment or phytosanitary treatment undertaken outside the forest before delivery to the BP site must be included in the SAR.

2.5 Production batch requirements

2.5.1	A Production Batch is a unit of production with the same feedstock, energy and carbon data.
2.5.2	Production Batches are defined by the BP.
2.5.3	Once allocated, the Product Group, energy and carbon data of a Production Batch shall not be changed. **Note:** A BP may have a single Production Batch for each Reporting Period, or may create separate Production Batches within a Reporting Period, in order to, for example, meet specific customer requirements.
2.5.4	A Transaction Batch may be split and supplied in more than one DTS Transaction by the BP and by subsequent Legal Owners of the Transaction Batch.
2.5.5	A single DTS Transaction may include more than one Transaction Batch, including batches from more than one BP.
2.5.6	Each Production Batch shall be allocated a unique PB ID.

2.5.7 The Production Batch ID shall be in the form: **SBP-XX-YY-ZZ-AA-BB** where:

- SBP-XX-YY is the BP certificate number issued by the CB.
- XX is a 2-digit number allocated to the CB by SBP.
- YY is a 2-digit number allocated to the Certificate Holder by the CB.
- ZZ is a 2-digit number allocated to the reporting period to link PB ID to the SAR.
- AA is a 2 or 3-digit number linked to the Product Group ID (combining one or more feedstock origins and types).
- BB is a 2 or 3-digit number linked to the DTR ID.

3 SBP Audit Report (SAR)

3.1 Verification and approval by the CB

3.1.1 The SAR shall be verified by the CB by evaluating compliance against the requirements set out in this Instruction Document 5E. The CB shall insert comments confirming the data recorded by the BP as indicated in the SAR. The CB shall also assure that a minimal set of pictures taken during the Reporting Period is included in the SAR to describe the biomass production process and equipment. The SAR shall be validated by the responsible CB auditor and shall include the contact details as indicated in the SAR.

3.1.2 After formal validation, the SAR is recorded to the BP's company profile in the DTS. This is the official approved version of the SAR and shall be used by customers (Business Relationships).

3.1.3 The SAR shall not be approved by the CB if one or more of the following non-conformances are raised:

1. Incoming mass flows of feedstock and biomass produced cannot be reconciliated together with moisture content and physical stock information on the basis of consistent and verifiable data.
2. The BP cannot provide consistent and verifiable figures on the use of fossil fuels for processing (including drying).
3. The BP cannot provide consistent and verifiable data for the transport of the feedstock.
4. The BP cannot provide consistent and verifiable data for the transport of the product.
5. The BP has used falsified or incorrect evidence for justifying data in the SAR.
6. The transaction claims that were established in the DTS by the BP in the Reporting Period do not correspond to the effective production.
7. It is established that the BP has used feedstock, electricity or fossil fuels whose records have deliberately been hidden from the CB.

3.1.4 The CB shall evaluate all aspects listed above under 3.1.3 during the review of the SAR report. For example, the auditor shall cross check the feedstock data in Section 2 with biomass production data in Section 3 in the SAR report.

3.2 Feedstock Groups

3.2.1 All feedstock processed by the BP in the Reporting Period for making the biomass product shall be grouped. It may be grouped in a way that makes operational sense to the BP. In the case of multiple transport steps for a Feedstock Group, record data by adding one line and merging other columns.

3.2.2 Feedstock that is ONLY used as a biomass fuel must be reported in section 3.4 of the SAR and should not be reported in Table 2.1 of the SAR.

3.2.3 Each Feedstock Group has the same characteristics defined by the following parameters, which are recorded in the SAR:

a) Feedstock Group ID
b) Product Group ID
c) Origin
d) Feedstock Type
e) Physical Description
f) Country of harvest (new row for each country)
g) Country of production (for processing residues and post-consumer feedstocks)
h) Raw mass as received on wet basis[1] in metric tonnes
i) Percentage of SBP-compliant feedstock
j) Moisture as received on wet basis (weighted average, single figure)[2]
k) Weighted average distance (km),
l) Maximum distance (km)
m) Type of vehicle used
n) Fuel or driving force used by the vehicle,
o) Weighted average truckload,
p) Any pre-processing occurring outside the BP plant (chipping, drying, none)

3.2.4 Parameters c, d and e are defined according to 3.3. If some Feedstock Groups of different properties cannot be segregated, they can be recorded with some parameters e, f, g, h, i, j, k, l, m, n, o, p in common. This shall be justified in the SAR.

3.2.5 When reporting mass for parameter h, the total mass of material processed during the Reporting Period for biomass production must be recorded **including the share that is diverted as biomass fuel**. If part (or all) of the Feedstock Group is diverted as biomass fuel, then consider the total mass as received in parameter h, and add a corresponding line in Table 3.4 of the SAR where the raw tonnage is reported for the share used as biomass fuel.

Example: stemwood producing roundwood for pellets and bark from debarking for biomass fuel.

3.2.6 Feedstock Groups need to be defined per area of origin. For each Feedstock Group, the difference between maximal transport distance should not be several times greater than weighted average.

3.2.7 Feedstock that is prepared or pre-processed on-site and feedstock that is prepared or pre-processed offsite shall be in separate Feedstock Groups.

3.3 Feedstock data

3.3.1 Please refer to the definitions of final harvest, thinning, end-of-life trees, salvage trees, plantation and short rotation coppices in the SBP Glossary of Terms and Definitions.

3.3.2 In the Production Group, final harvest may include shares of thinning and end-of-life trees, while thinning may also include end-of-life trees.

[1] Wet basis means including moisture
[2] It is recommended to apply the reconciliation calculation to compare feedstock on dry basis and produced biomass on dry basis. A deviation between biomass and feedstock may be caused by an overestimation of moisture content.

3 SBP Audit Report (SAR) continued

3.3.3 Feedstock characteristics, for grouping feedstock in Table 2.1 of the SAR report are as follows:

Origin	Feedstock types	Physical description	Definition
Specify one of the following options: – **Final harvest from (semi-)natural forests** – **Final harvest from plantations** Biomass feedstock produced when trees are felled in forests in a continuously regenerated forest	High grade stemwood	Roundwood or Chips	Wood from the stem of a tree (i.e. excludes branches, stumps and roots) that is merchantable as sawtimber in local markets. This also excludes salvage trees, end-of-life trees and trees removed for nature conservation
Specify one of the following options: – **Thinning from (semi-)natural forests** – **Thinning from plantation forest** Biomass feedstock produced when trees are felled in forests or plantations to reduce stand density and enhance diameter growth and volume of the residual stand, as long as this practice does not change the land use status of the area	High grade stemwood		
Specify one of the following options: – **Final harvest from (semi-)natural forests** – **Final harvest from plantation forest** – **Thinning from (semi-)natural forests** – **Thinning from plantation forest** – **Landscape** (small wooded areas, wind and shelterbelts, trees along lakes and streams) – **Urban, domestic and infrastructure** (gardens and parks, roadside trees, trees along infrastructure (road, rail, power, etc.), trees from new construction sites) – **Woody residues from agricultural land** (orchards, vineyards, nuts and other woody crops, agro-forestry)	Low grade stemwood		Wood from the stem of a tree (i.e. excludes branches, stumps and roots) that is not merchantable as sawtimber in local markets. This also excludes salvage trees, end of life trees and trees removed for nature conservation
	Forest or landscape residues with stumps and roots Forest or landscape residues without stumps and roots		Tops, limbs, branches, leaves, bark including stumps
	End-of-life trees		Wood for end-of-life trees including commercial end-of-life, like pruning and whole trees from crop rotation of fruit trees
	Salvage trees		Whole trees, resulting from fires, storms, illness, etc.
	Trees removed for nature conservation		Whole trees removed for environmental reasons

3 SBP Audit Report (SAR) continued

3.3.3 Feedstock characteristics, for grouping feedstock in Table 2.1 of the SAR report are as follows: (continued)

Origin	Feedstock types	Physical description	Definition
Woody energy crops (i.e. woody biomass), short rotation coppice	Product and co-products	Roundwood or Chips	Trees originating from plantations on agricultural land with short harvest rotations less than eight (8) years. Wood for energy is the main product, such as willow, Poplar, Eucalyptus in SRC
Processing residues	Sawmill and wood industry residues	Sawdust, shavings	Produced during the processing of wood at the sawmill/wood industry
		Chips, offcuts	Produced during the processing of wood at the sawmill/wood industry, that may include small offcuts or also bark that has been stripped from the wood
Post-consumer	Recycled wood	Clean chips or dust	Originating from material that is recycled at end of life after having been used as a product
		Treated chips or dust	Originating from material that is recycled at end-of-life after having been used as a product and may contain non-wooden materials such as paint, non-natural heavy metals, metal or plastic

3 SBP Audit Report (SAR) continued

Example Feedstock Table for guidance only

Total mass of feedstock as received on wet basis for production of biomass: 100,000 metric tonnes[1]

Total mass of SBP-compliant feedstock as received on wet basis for production of biomass: 95,455 metric tonnes

ID	PG	Origin	Feedstock type	Physical Description	Country or region of harvest[2]	Country or region of production[3]	Raw mass a.r. (wet basis)[4] (t)	Share of SBP-compliant (%)	Moisture a.r. (wet basis)[5] (%)	Average distance (km)[6]	Maximum distance (km)	Vehicle type	Powered by	Load (t)[7]	Pre-processing[8]
1	10	Final harvest from (semi-) natural forests	High grade stemwood	Roundwood	Latvia	n/a	60,610	100	45	65	100	Truck	Bio-diesel	15	Chipping
2	10	Thinning from plantations	Low grade stemwood	Roundwood	Latvia	n/a	6,060	100	45	70	500	Truck	Diesel	15	Chipping
3	10	Final harvest from plantations	End-of-life trees	Chips	Estonia	n/a	15,150	100	25	35	65	Rail	Electric	15	None
4	10	Final harvest from (semi-) natural forests	Salvage trees	Chips	Latvia	n/a	3,030	100	25	35	65	Rail	Electric	15	None
5	20	Processing residues	Sawmill and wood industry residues	Shavings	Latvia	Estonia	15,150	70	24	35	65	Rail	Diesel	15	None

1 Sum all values in column "Raw mass as received" of the Table.
2 Country of harvest (new row for each country or region), also region for countries larger than 1.5 million km2 (e.g., State of USA, Province of Canada, Region of Russia).
3 Country of production (new row for each country or region), also region for countries larger than 1.5 million km2 (e.g., State of USA, Province of Canada, Region of Russia).
4 Raw mass as received on wet basis in metric tonnes.
5 Moisture as received on wet basis (weighted average, single figure), where the moisture content is not recorded the BP may provide an estimate or use a default value.
6 Weighted average distance (km).
7 Weighted average vehicle load in metric tonnes.
8 Specify any pre-processing. (chipping, drying, none), if chipping or drying takes place inside the pellet or chipping plant then please specify the information in the relevant sections of the SAR 3.3 and 3.4.

3.4 Use of energy and chemicals in forests or plantations (optional)

3.4.1 In the case that the BP opts to report data on recorded upstream use of energy (including mobile chipping) and/or chemicals (fertilisers, pesticides, etc.) for relevant Feedstock Groups as per 3.2, data and justification shall be reported in Table 2.2 of the SAR.

3.5 Total quantity of biomass production

3.5.1 The BP shall record the total mass of biomass leaving the processing plant during the Reporting Period.

3.5.2 The quantity shall be evaluated by one or both of the following methods:

- Monitoring by the BP at the plant gate (weighbridge) and/or at the end of the production chain. If the production amount is based on the quantity of biomass leaving the plant, any significant stock variation between the beginning and end of the production period shall be taken into account. The BP shall justify any changes in stock levels to the CB, and this shall be recorded in the SAR; or
- Invoices to the End-users covering the sales during the Reporting Period, if the accounting system guarantees that all invoices are taken into consideration. Sales figures and transport documents can be used for verification, and they shall be consistent with the production volume (including adjustments reflecting any stock variation).

Note: It is recommended that both methods are used together.

3.5.3 When only a share of the feedstock is used to produce SBP-certified biomass, the corresponding total quantity of biomass shall be mentioned together with the corresponding total quantity of SBP-certified biomass.

3.6 Total annual amount of electricity used

3.6.1 The BP shall record the electricity consumed during the Reporting Period, stated as kWh per tonne of biomass output.

3.6.2 The BP shall identify the origin of the electricity used. Power used in biomass production is calculated by the formula: C = G + X + P – E – O where:

- C is the net electricity consumption that shall include all usage resulting from the existence of the biomass production process;
- G is the power that is imported from the grid;
- X is the power from an external supplier:
  - where the electricity used by the biomass plant is from an external supplier, the amount used during the Reporting Period shall be based on invoices from the supplier, or continuous measurement;
- P is the net electricity that is internally produced by the BP (net means that power consumption of the power plant auxiliaries is subtracted):
  - in the case of on-site electricity generation, the technology and mode (including whether or not it is CHP) shall be recorded in the SAR;
- E is the share of P that is exported to the grid; and
- O is the excluded power consumption on site of the BP, as used by applications other than the biomass production:
  - electricity consumption can be excluded if appropriate metering is in place to enable exclusion of non-biomass-related consumption from biomass-related consumption. However, if such additional meters are not available, a theoretical approach can be used to allocate the power to the different uses;
  - ancillary facilities (for example offices, cafeterias, workshops, site lighting, laboratories, etc.) can be excluded only where this consumption would have occurred in the absence of biomass production.

3.6.3 In all cases, the BP shall provide full information on power generation and use to the CB, and this shall be reported in the SAR. The metered values used for reporting shall cover not only the biomass production process but also non-biomass-related process lines (for example, sawmill or other production facilities).

3.6.4 Where data is not available (such as during the commissioning of the plant), estimates from design values can be used. The BP shall justify the use of those design values to the CB, and this shall be recorded in the SAR.

3.7 Use of primary energy from fossil fuels or biomass

3.7.1 Different types of fuels may be used in the plant. Either fossil fuels, such as:

- diesel oil;
- gasoline;
- natural gas;
- propane;
- LPG;
- butane; and
- other (to be specified).

Or biomass fuels, such as:

- sawmill residues;
- forest residues;
- imported bark;
- bark from onsite debarking of roundwood;
- diverted biomass product (e.g. material exiting the dryer);
- non-wood biomass to be specified;
- biodiesel;
- bioethanol; and
- other (to be specified).

For every type of fuel used, specify fuel consumption during the reporting period in:

- litres;
- kg; or
- Nm^3/metric tonne biomass.

For every type of fuel used, specify the process:

- chipping/crushing;
- handling;
- burner for drying,
- boiler;
- onsite CHP;
- third-party CHP;
- emission control;
- offsite chipping; or
- multiple or other use (to be specified)

3.7.2 Natural gas consumption can be reported in terms of energy or in terms of volume when specifying the heating value per unit volume, either in LHV or in HHV. This energy content is stated in terms of:

- Lower Heating Value (LHV)/Net Calorific Value (NCV); or
- High Heating Value[3] (HHV)/Gross Calorific Value (GCV).
- The data recorded should permit the calculation of the MJ of natural gas used per tonne of biomass produced for the Reporting Period.

3.7.3 If the feedstock is submitted to a thermal process other than drying (such as torrefaction or pyrolysis), the process shall be described in the SAR, as well as its energy use using the model of the drying process, as described in 3.8.

[3] "Higher Heating Value" also referred to as "Upper Heating Value"

3.8 Moisture content and drying process

3.8.1 If feedstock is not dried, then the corresponding Table 3.5.1 of the SAR must be completed and justification must be recorded.

3.8.2 If feedstock is dried, then the following data shall be recorded in the corresponding Tables 3.5.2 of the SAR.

Initial moisture of the feedstock, as received on wet basis, and method for its evaluation:

- weighted average of moisture measurements performed on all Feedstock Groups;
- typical value based on some measurements (frequency of measurements, supplier/process specifications); or
- standard value, e.g. for round wood, when justification is provided.

Type of dryer:

- drum dryer;
- belt dryer; or
- other (to be specified).

Energy carrier:

- steam;
- hot water;
- hot air/flue gases; or
- other (to be specified).

Heat consumption if a meter is installed

Origin of the heat:

- burner;
- conventional burner; or
- CHP.

3.8.3 At least one of the following options shall be used for the drying process, where applicable:

Option 1 – Specify energy use of dryer, where applicable.

- If a heat meter is installed, calculate how much heat energy from the boiler is provided to the dryer and provide details of the calculation;
- Specify heat consumption in kWh per metric tonne of dried feedstock and the corresponding period for this evaluation.

Option 2 – Specify input moisture content of feedstock.

- The preferred method in 3.8.2 is the weighted average moisture content based on moisture evaluation per shipment for all Feedstock Groups.
- When measurement of moisture of incoming feedstock is not determined on receipt of feedstock, the moisture content shall be measured and recorded as soon as possible in the production process. For example, in the case of the receipt of logs, moisture should be measured after debarking and processing to chips.
- In the absence of moisture monitoring as specified above, the methodology used and the values recorded shall be justified to the CB, and the justification shall be recorded in the SAR.

3.8.4 If a conventional boiler is used then the following data must be recorded in Table 3.5.3 of the SAR and validated by the CB:

- Share of fossil fuel used;
- Total heat output that is effectively recuperated and used in an application during the Reporting Period;
- Total heat output that is used in drying during Reporting Period; and
- How has this data been calculated (e.g. metered data, theoretical calculation based on specific consumption of installed machinery).

3.8.5 If a CHP operated is used then input fossil and biomass fuels must be reported in section 3.3 and/or 3.4 of the SAR and the following information recorded in Table 3.5.4 of the SAR, validated by the CB:

- Fuel use
  - Total fuel input quantity (unit = t, m3 or litre)
  - Weighted average lower heating value of total fuel input, as received on wet basis (unit = MJ/t, MJ/m3 or MJ/litre)
  - Total fuel input = (1)x(2)/3.6 in kWh.
- Electricity use
  - net electricity used on site of BP for biomass production as copy/pasted from 3.2 under 'CHP plant'
  - net electricity used on site of BP but not for biomass production
  - other net electricity generated by CHP that is not used on site of BP and is not self-consumption by CHP
  - Total net electricity from CHP = (4)+(5)+(6), excluding self-consumption by CHP, in kWh.
- Heat use
  - Reference temperature of heat at the point of use (if measured)
  - net heat used on site of BP for biomass production in kWh
  - net heat used on site of BP but not for biomass production in KWh
  - other net heat used by any other party in kWh
  - total net heat used from CHP = (9)+(10)+(11) in kWh
- Total net CHP yield = ((7)+(12))/(3)

3.9 Energy use for transport

3.9.1 For BPs, the SAR shall clearly identify the DTR ID(s) in accordance with section 2.2 of this document.

3.9.2 When transport is by pipe or conveyor belt (continuous delivery) from a neighbouring location, the conveyed mass should be recorded based on either invoices or, preferably, in-line measurement devices. When BPs have a system for direct measurement of the feedstock with a batch metering system, the total recorded feedstock input for each Feedstock Group can be aggregated throughout the Reporting Period. The energy used to transfer Processing residues feedstock by a conveying system (such as a pipeline or conveyor belt) from a sawmill is considered to be part of normal sawmill operations and does not need to be recorded if the cost of the corresponding energy use is covered within the sawmill.

3.9.3 To determine the effective load in metric tonnes per vehicle: in the case of trucks, the weight should be measured by a weighbridge, or equivalent, and recorded in a control system.

Note: For transport by truck, train or flatboat the most important parameters are the distance and the capacity of the vehicle. It is usually enough to make a good estimate of the transport energy, based on proposed references by the JRC and BioGrace. There is the option to record fuel use for transport, but this is not mandatory. For (long distance) sea transport fuel usage data must be provided.

3.9.4 The following data can be recorded only when actual and verifiable data is available:

- Evidence that vehicles are not always returning empty, e.g. bill of lading. This information may be used to justify a back-haulage rate. Note: the JRC default value for backhaul for sea transport is 70%;
- If transport fuels are blended with biofuels, the share of biofuel shall be reported.

3.9.5 Delivery records shall include, as a minimum, the supplier's name, type of material, date of delivery and weight or volume.

4 Transaction claim requirements

4.1 Transaction claim requirements

4.1.1 All transactions shall be recorded in the DTS.

4.1.2 An SBP Claim is only valid if it is shared and accepted in the DTS.

4.1.3 DTS Transaction shall be registered and shared with the customer in the DTS within 30 calendar days after the actual sales date of the biomass.

4.1.4 End-users shall be certified against SBP Standard 4 in order to make claims regarding the use of biomass carrying an SBP Claim.

4.1.5 For those Certificate Holders that have both Biomass Producer and End-user within their (single site) SBP certificate scope, any biomass produced and consumed on-site with an SBP claim shall be registered in the DTS. Such transactions shall be created by the company Certificate Holder and include at least one Transaction Batch with the Production Batch ID defined by the company. The Transaction shall be marked as 'Consumed' after this has been physically consumed. The transaction shall be set it as 'Consumed' within 30 calendar days after this has been physically consumed.

4.1.6 A complete DTS Transaction consists of the following data items

- Transaction Date
- Transaction Reference
- One or more PB ID
- One or more mass (of certified Biomass from the referenced PB ID)
- One or more Product Type
- One or more SBP Claim
- Originating Legal Owner (supplier)
- Receiving Legal Owner (customer)
- Transaction documents (if applicable)

4.2 Use of claims within the DTS

The DTS Transaction Batch section includes, as a minimum, the following information:

General batch info

1. PB ID
2. Biomass tonnage
3. SBP claim
4. Product Type

Additional dynamic batch information can be recorded and submitted in the designated object in the DTS.

Market Specific Status: this is the market specific status of the biomass (multiple options can be chosen):

- SBP EU RED-compliant
- NL SDE+ compliant
- NL SDE+ controlled
- Flanders Restricted: this field indicates that part of the wood pellets production is restricted to a specific feedstock subset such as to facilitate compliance for final use in Flanders according to Instruction Document 6B.

The use of these statuses is described in the DTS User Guide. Compliance is monitored through the SBP certification scheme.

The DTS allows the BP to make a Claim such that the characteristics in the SAR are valid only on a subset of the feedstock of the BP.

5 Specific market requirements

5.1 Use of claims within the DTS for NL SDE+

5.1.1 NL Biomass Categories SDE+

SDE+ defines the following Biomass Categories:

References:

- 'Conformiteitsbeoordeling vaste biomasa voor energietoepassingen' (in Dutch).
- 'Sustainability criteria for solid biomass for energy applications' https://english.rvo.nl/sites/default/files/2018/02/Guidance-Chain-of-Custody-EN.pdf (in English)

Category 1[4]: Woody biomass from large Forest Management Units (FMUs ≥ 500ha). Branches, tops, trees and primary felling residues sourced directly from forests of 500ha or larger. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances, is included.

Category 2[5]: Woody biomass from small Forest Management Units (FMUs <500ha). Branches, tops, trees and primary felling residues sourced directly from forests of less than 500ha. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances, is included.

Category 3[6]: Residues from nature and landscape management. Biomass residues (branches, tops, trees) produced in the course of managing urban and rural green spaces and nature areas, other than forests designated for the preservation, restoration or enhancement of specific natural, recreational or aesthetic functions. These also include biomass residues produced during routine maintenance of public green spaces and parks.

Category 4[7]: Agricultural residues. Residues obtained directly from agricultural business. Short rotation crops are excluded, with the exception of the residues thereof.

Category 5[8]: Biogenic residues and waste flows. Waste flows and residues from the agro-food and timber industry (secondary residual flows) and tertiary residual flows such as post-consumer wood waste.

Note: Where the size of the FMU cannot be determined then Biomass Category 1 shall be selected, not Biomass Category 2.

[4] Category 1 corresponds to Forest feedstock Product Group in 2.1.1 above. Specific NL SDE+ requirements are provided in section 5.
[5] Category 2 corresponds to Forest feedstock Product Group in 2.1.1 above. Specific NL SDE+ requirements are provided in section 5.
[6] Category 3 corresponds to Trees outside forest (TOF) – Urban and Landscape feedstock in 2.1.1 above. Specific NL SDE+ requirements are provided in section 5.
[7] Category 4 corresponds to Trees outside forest (TOF) – Agricultural land feedstock. Specific NL SDE+ requirements are provided in section 5.
[8] Category 5 corresponds to Processing residues and post-consumer feedstock Product Group in 2.1.1. Specific NL SDE+ requirements are provided in section 5.

5.1.2 Options for 'NL SDE+ status'

Currently, the following options can be used in the DTS for 'NL SDE+ status' as SBP has been approved by RVO for these categories:

- **NL SDE+ compliant**
- **NL SDE+ controlled**
- None

Notes:

- RVO maintains the current needs for compliance with regulatory requirements.
- Data cannot be taken as guaranteed compliance with the Dutch regulatory requirements, which must be retrospectively determined by the Dutch authorities.

For each of the following options the corresponding requirements apply:

1. **NL SDE+ compliant for Biomass Category 1**

   Meets the definition of Biomass Category 1 or 2 and, on the basis of mass balance:

   a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes'.

2. **NL SDE+ compliant for Biomass Category 2**

   Meets the definition of Biomass Category 2 and, on the basis of mass balance:

   a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes'.

3. **NL SDE+ compliant for Biomass Category 3**

   Meets the definition of Biomass Category 3 and, on the basis of mass balance:

   a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes'. Note that principles 3, 4, 5, 6, 7, 8, 9, 10, and 11 in section 5 are not applicable to Biomass Category 3.

4. **NL SDE+ compliant for Biomass Category 4**

   Meets the definition of Biomass Category 4 and, on the basis of mass balance:

   a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D: SBP Requirements for Group Schemes. Note Principles 3, 4, 5, 6, 7, 8, 9, 10, and 11 in section 5 are not applicable to Biomass Category 4.

5. **NL SDE+ compliant for Biomass Category 5**

   Meets the definition of Biomass Category 5.

5.1.2

6. NL SDE+ controlled for Biomass Category 1

Meets the definition of Biomass Category 1 or 2 and, on the basis of mass balance:

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' for a NL SDE+ controlled feedstock; or

b. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2E 'SBP Requirements for Risk Based Approach for Controlled Biomass Category 1 and 2'.

7. NL SDE+ controlled for Biomass Category 2

Meets the definition of Biomass Category 2 and, on the basis of mass balance:

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' for NL SDE+ controlled feedstock; or

b. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2E 'SBP Requirements for Risk Based Approach for Controlled Biomass Category 2'.

8. NL SDE+ controlled for Biomass Category 3

Not applicable.

9. NL SDE+ controlled for Biomass Category 4

Not applicable.

10. NL SDE+ controlled for Biomass Category 5

Not applicable.

11. None

If none of the requirements 1 to 10 above are met (refer to DTS User Guide).

5.1.3

Options for Feedstock Certification Schemes

There is a number of Certification Schemes that are approved by the Minister of Economic Affairs and Climate Policy. Please see all SDE+ approved schemes here: https://english.rvo.nl/subsidies-programmes/sde/sustainability-criteria. These schemes and their claims may help to demonstrate the 'NL SDE+ Status' and shall be used together with Instruction Document 2D 'SBP Requirements for Group Schemes' or Instruction Document 2E 'SBP Requirements for Risk Based Approach for Controlled Biomass Category 1 and 2'. When applicable, the Feedstock Certification Scheme and certification claim shall be recorded in DTS. Guidance is provided in the DTS User Guide.

5.1.4

NTA 8003 classification

The NTA 8003 classifications are defined at the following website:

https://www.ecn.nl/phyllis2/Browse/Standard/NTA-8003 (in Dutch), additional guidance is provided in the DTS User Guide.

5.2 Use of claims within the DTS for Flanders

Three different types of claims, linked to the market status 'Flanders Restricted' are foreseen in the DTS. In the case of the use of such a claim, the yearly pellet production reported in Standard 6 must be recalculated by subtracting the biomass made from excluded Feedstock Groups.

5.2.1 Flanders restricted biomass from processing residues

Biomass may be categorised as "Flanders restricted biomass from processing residues" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in the SAR, the two sub-conditions below are met:

a) column "Feedstock Type", contains the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and

b) column "Origin", contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups.

When all the biomass is categorised as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues" according to the above procedures, the sub-section "Flanders restricted biomass from processing residues" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable).

5.2.2 Flanders restricted biomass from processing residues restricted to sawdust

Biomass may be categorised as "Flanders restricted biomass from processing residues restricted to sawdust" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in the SAR, the three sub-conditions below are met:

a) column "Feedstock Type" contains the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and

b) column "Origin" contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups, and

c) column "Physical Description" contains the term "Sawdust" for the corresponding Feedstock Group or Feedstock Groups.

When all the biomass is categorised as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues restricted to sawdust" according to the above procedures, the sub-section "Flanders restricted biomass from processing residues restricted to sawdust" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable).

5.2.3 Flanders restricted biomass from processing residues restricted to sawdust and shavings

Biomass may be categorised as "Flanders restricted biomass from processing residues restricted to sawdust and shavings" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in Table 2.1 of the SAR, the three sub-conditions below are met:

a) column "Feedstock Type" does contain the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and

b) column "Origin" contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups, and

c) column "Physical Description" contains one of the terms "Sawdust" or "Shavings" for the corresponding Feedstock Group or Feedstock Groups.

When all the biomass is categorised as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues restricted to sawdust and shavings" according to the above procedures, the sub-section "Flanders restricted biomass from processing residues restricted to sawdust and shavings" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable).