

THE RENEWABLE TRANSPORT FUEL OBLIGATION

(FORMERLY THE BIOFUEL OBLIGATION SCHEME)

RTFO CERTIFICATE AND CARBON SAVINGS APPLICATION PROCEDURE

*Standard Procedure to be followed by Renewable Transport Fuel Obligation
Account Holders when making applications for Renewable Transport Fuel
Obligation Certificates and Carbon Savings*

Revised April 2023

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This document describes, *inter alia*, the procedure that NORA has established by which RTFO account holders may apply for RTFO Certificates and carbon savings and demonstrate compliance with the sustainability and GHG savings criteria for renewable transport fuels. (Ref. Reg. 4 (1) of SI 33 of 2012 and Reg. 7 of SI 160 of 2017).

It does not purport to be a legal interpretation of the legislation. No party shall be entitled to rely solely on any information or data provided in this document. If you have any queries in relation to its content, please direct them to the RTFO Team (ROS@nora.ie).

1 Introduction

Background

- 1.1 In June 2010, the Energy (Biofuel Obligation and Miscellaneous Provisions) Act 2010 was passed by the Oireachtas. This legislation provided for the setting up of the Biofuel Obligation Scheme (BOS). It amended the NORA Act 2007 (No. 7) by inserting Part 5A.
- 1.2 SI 322 of 2010 brought the majority of the provisions of the BOS into effect from 1st July 2010. The provisions of Section 44G (4) of the BOS Act were, however, exempt. Section 44G (4) imposed an obligation on BOS account holders to include a statement in their application for BOS Certificates with which they had complied:
 - i. the sustainability criteria for biofuels and bioliquids set out in paragraphs 2 to 6 of Article 17 of the Directive¹;
 - ii. any requirements for verification of compliance with those sustainability criteria for the purposes of Article 18 of the Directive.
- 1.3 On 2nd February 2012, to give effect to Section 44G (4) of the BOS Act, The Minister for Communications, Energy and Natural Resources signed the European Union (Biofuel Sustainability Criteria) Regulations 2012 (SI 33 of 2012); hereinafter these are referred to as the Sustainability Regulations. Regulation 4 (1) of the Sustainability Regulations placed an obligation on the National Oil Reserves Agency (NORA) to “... *establish a procedure ... by which biofuel obligation account holders may demonstrate compliance with Article 17(2) to 17(5) of the Directive [RED] for biofuel in respect of which biofuel obligation certificates are being applied for.*”
- 1.4 In May 2012, NORA published the BOS Application and Sustainability Procedure (ref. 457-X0066) which, *inter alia*, established the procedure referred to in paragraph 1.3. 457-X0066 also set out a revised procedure to be followed by BOS account holders when making applications for BOS Certificates. This procedure referred to various tools available for calculating the carbon intensity of biofuel and for demonstrating compliance with the sustainability criteria.
- 1.5 In 2013, NORA introduced the BOS Online System (BOSOS) which automated the application procedure that had been specified in 457-X0066. The operation of the automated procedure was described in 457-X0105. The procedure set out in 457-X0066 was not revised at that time. (An overview of the system is provided in Figure I.)
- 1.6 In February 2014, following an internal review and consultation with BOS stakeholders, NORA refined the method which BOS account holders were required to follow for reporting, verifying and auditing of information relating to the sustainability of renewable fuels. While guidance on these changes was published in 457-X0117, the relevant parts of 457-X0066

¹ 2009/28/EC The Renewable Energy Directive (The RED, as amended by Directive 2015/1513 – the ILUC Directive)

were not revised to reflect this refinement. (457-X0117 has since been incorporated into 457-X0070.)

- 1.7 In October 2014, the DCENR published the Renewable Energy Regulations (SI 483 of 2014) which transposed the sustainability criteria of the RED (Article 17) into Irish law. This did not require any changes to the BOS systems, procedures or guidelines.
- 1.8 In December 2014, the Computershare platform on which BOS account holders were able view their accounts was closed and all transactions were transferred to the BOSOS. This required an upgrade to the BOSOS and this change was recorded in 457-X0139.
- 1.9 Also in December 2014, NORA arranged for the release of the UK & Ireland Carbon Calculator which made specific provision for operating the BOS. This version of the Carbon Calculator was developed in cooperation with the relevant authorities in the UK². The operation of the Carbon Calculator was described in 457-X0138.
- 1.10 In September 2015, the EU Commission published Directive 2015/1513 to amend the RED. The Department of Communications, Climate Action and Environment (DCCAE), formerly the DCENR, transposed the Directive in May 2018 via SI 169 of 2018³. The BOSOS was modified to facilitate the changes introduced by SI 169.
- 1.11 In April 2017, DCCAE published SI 160 of 2017⁴ which transposed Article 7a of the Fuel Quality Directive (FQD)⁵. This legislation placed responsibility on NORA to put in place guidelines to enable fuel suppliers to report the quantity of transport fuel supplied to the market and the lifecycle GHG emissions per unit of energy.
- 1.12 In December 2020, the Department of Environment, Climate and Communications (DECC) published SI 670 of 2020 to make it explicit that the requirement to reach a 6% carbon intensity reduction, which was set out in SI 160 of 2017, would remain in force for each subsequent year.
- 1.13 In July 2022, DECC published SI 350 of 2022. The purpose of SI 350 was to transpose the recast Renewable Energy Directive (RED II) into Irish law. To achieve this, SI 350 amended several items of legislation, including the NORA Act and the Sustainability Regulations (SI 33 of 2012), and introduced new requirements. With the increased scope that was introduced in SI 350, the Biofuel Obligation Scheme becomes the **Renewable Transport Fuel Obligation (RTFO)**. There are also several Regulations that have been brought into effect under the NORA Act to set, for example, the obligation rate (SI 709 of 2022), the buy-out charge (SI 43 of 2023 and SI 44 of 2023), the minimum percentage ethanol in gasoline (SI 142 of 2023) and the number of additional Certificates that are awarded for certain renewable fuels (SI 143 of 2023).

² The Renewable Transport Fuels Order Unit of the UK Department for Transport (UK RTFO Unit).

³ <http://www.nora.ie/fileupload/SI169%20of%202018%20LUC%20Transposed.pdf>

⁴ <http://www.nora.ie/fileupload/SI%20160%20of%202017.pdf>

⁵ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32009L0030>

Purpose and Scope

1.14 The purpose of this revision is to bring 457-X0066 up-to-date in the context of the changes referred to in paragraph 1.12 and 1.13.

1.15 The RTFO includes within its scope:

- i. diesel and gasoline consumed in road transport; and
- ii. renewable transport fuel consumed in the transport sector, namely:
 - a. biofuels;
 - b. biogas;
 - c. advanced biofuels;
 - d. recycled carbon fuels (RCFs);
 - e. renewable liquid and gaseous fuels of non-biological origin (RFNBOs).

1.16 In addition to the fuels included within the scope of the RTFO, SI 160 of 2017 also includes within its scope:

- i. all fossil fuels consumed in road and rail transport;
- ii. fossil fuels consumed in non-road mobile machinery (including inland waterway vessels when not at sea), agricultural and forestry tractors, and recreational craft when not at sea;
- iii. electricity consumed in road vehicles and motorcycles;
- iv. emission reductions from the upstream emission's part of the average default values for gasoline, diesel, CNG or LPG.

1.17 The purpose of applying for RTFO Certificates and carbon savings is to demonstrate compliance with the renewable transport fuel obligation (16.959%, by energy, in 2023), the advanced biofuel obligation (0.3%, by energy, in 2023), and the carbon intensity reduction requirement (6%). The RTFO also administers compliance with the limitation on biofuels and biogas produced from food and feed crops (i.e. the crop cap), and the limitation on biofuels and biogas produced from high indirect land-use change (ILUC)-risk feedstocks⁶.

1.18 This document covers the following topics.

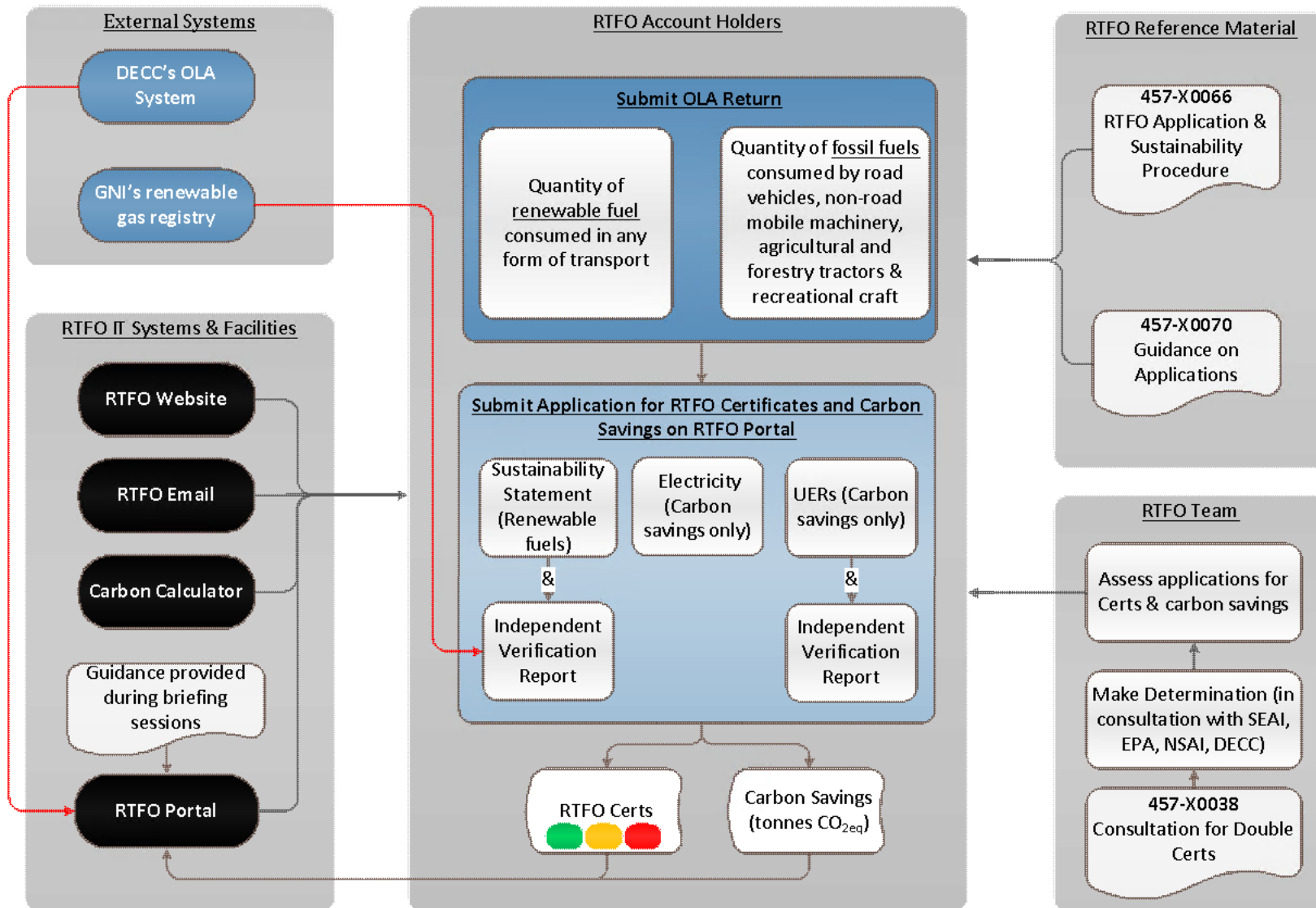
- i. Applying for RTFO Certificates and carbon saving from renewable transport fuels.
- ii. Reporting the quantity of transport fuel placed on the market and the relationship between the RTFO and DECC's OLA⁷ system.
- iii. Demonstrating compliance with the sustainability criteria, as required under Regulation 4 (1) of SI 33 of 2012 (the Sustainability Regulations).
- iv. Applying for carbon savings arising from electricity consumed by vehicles and motorcycles, as required under Regulation 7 of SI 160 of 2017.
- v. Applying for carbon savings arising from Upstream Emission Reductions (UERs).
- vi. Reporting, verifying and auditing information.

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⁶ RED II also includes for a 1.7% limit (3.4% after double counting) on biofuels produced from Annex IX Part B feedstocks. This limit is not implemented as part of the RTFO.

⁷ On-line Application

Figure I: Application Process for RTFO Certificates and Carbon Savings



2 Applying for RTFO Certificates & Carbon Savings

Requirements The Application Process – Renewable Fuels

- 2.1 The application process, along with the supporting systems and documents, are illustrated schematically in Figure I.
- 2.2 An application for RTFO Certificates and carbon savings is a single application and must be made online using the RTFO Portal.
- 2.3 The application relies on data submitted to DECC by RTFO account holders via OLA⁸. Data from OLA is sent to the RTFO Portal and is used to verify the number of RTFO Certificates an account holder is entitled to apply for.
- 2.4 Data on the disposals of gasoline and diesel to the road transport market are also sent from OLA to the RTFO Portal – this data is used to calculate each account holder’s renewable transport fuel obligation (and advanced biofuel obligation).
- 2.5 The latest version of DECC’s *NORA Levy Returns Guidelines and Online Levy Application (OLA) User Manual* should be referenced with completing the OLA Return.
- 2.6 Each application for RTFO Certificates and carbon savings from renewable fuels must be accompanied by a RTFO Sustainability Statement (NORA advises applicants to prepare the Sustainability Statement using the Carbon Calculator).
- 2.7 Data submitted in RTFO Sustainability Statements are used to verify the OLA data, to confirm the sustainability of the renewable fuels, and to calculate the type and quantity of Certificates and carbon savings to be awarded. Therefore, the monthly OLA return must be completed before an application for RTFO Certificates and carbon savings can be made.
- 2.8 Each application must be accompanied by an Independent Verification Report (IVR).
- 2.9 The RTFO Portal will automatically determine the category of Certificate an account holder is entitled to apply for, based on the feedstock codes listed in the Sustainability Statement submitted with the application.
 - 2.9.1 There are three categories of Certificate:
 - i. Red Certificates are awarded for renewable fuels produced from food and feed crops (i.e. starch-rich crops, sugar crops or oil crops produced on agricultural land as a main crop excluding residues, waste or ligno-cellulosic material and intermediate crops, such as catch crops and cover crops, provided that the use of such intermediate crops does not trigger demand for additional land). One Red Certificate is awarded per megajoule of renewable fuel produced from such feedstocks.

⁸ OLA is the Department of Environment, Climate and Communication’s online reporting system for data on oil stocks and disposals, which are required to be reported by the NORA Act 2007 and SI 567 of 2007.

- ii. Green Certificates are awarded for renewable fuels produced from feedstocks listed in Annex IX Part A of RED II. Two Green Certificates are awarded per megajoule for renewable fuels produced from such feedstocks. Where feedstocks meet a description contained in Annex IX Part A (b), (c), (d), (p) and (q), and a determination was not previously made, a determination will be required (see sections 2.10 to 2.13).
 - iii. Orange Certificates are awarded for renewable fuels produced from feedstocks that are listed in Annex IX Part B or where the feedstocks do not qualify for Red Certificates or Green Certificates. For renewable fuels produced from Annex IX Part B feedstocks, two Orange Certificates are awarded per megajoule; for all other qualifying feedstocks, one Orange Certificates is awarded per megajoule.
- 2.9.2 Only those companies that placed renewable fuels produced from high ILUC⁹-risk feedstocks (palm oil) on the market in 2019 will be permitted to claim Red Certificates for disposals of renewable fuel produced from ILUC-risk feedstocks up to a limit of that placed on the market in 2019 (48.96 TJ). This limit will be reduced to 0 TJ by the end of 2030. The rate of reduction will be specified in Regulations to be published under Section 44D of the BOS Act. The limit does not apply to such feedstocks if certified by a voluntary scheme as low ILUC-risk.
- 2.9.3 Submitting applications for RFNBOs and RCFs is contingent upon voluntary schemes applying the requirements of two supplementary pieces of EU law:
- i. the Commission Delegated Regulation establishing a Union methodology setting out detailed rules for the production of RFNBOs¹⁰; and
 - ii. Delegated Regulation establishing a minimum threshold for GHG emissions savings of recycled carbon fuels and specifying a methodology for assessing GHG emissions savings from RFNBOs and RCFs¹¹.
- Until the Regulations are implemented, Certificates cannot be awarded for RFNBOs and RCFs. This procedure will be updated to facilitate applications for RFNBOs and RCF, if necessary.
- 2.9.4 Applications may be made for carbon savings for compressed hydrogen used in a fuel cell vehicle where that hydrogen is produced by electrolysis fully powered by non-biological renewable energy.
- 2.9.5 Applications may be made for carbon savings for petrol, diesel or gasoil produced from *'waste plastic derived from fossil feedstocks'*.

⁹ ILUC (indirect land-use change) can occur when land previously used for food or feed production is converted to produce biofuels, bioliquids and biomass fuels. In that case, the food and feed demand would still need to be satisfied, and this may lead to the extension of agricultural land into areas with high carbon stock such as forests, wetlands and peat land, causing additional greenhouse gas emissions.

¹⁰ The Regulation defines when hydrogen, hydrogen-based fuels or other energy carriers can be considered as RFNBOs. The Act puts in place rules to ensure that these fuels can only be produced from 'additional' renewable electricity generated at the same time and in the same area as their own production. (https://energy.ec.europa.eu/system/files/2023-02/C_2023_1087_1_EN_ACT_part1_v8.pdf)

¹¹ The Regulation sets out the methodology for calculating GHG emissions savings from RFNBOs and RCFs. The methodology considers the full lifecycle of the fuels to calculate the emissions and the associated savings. It also establishes that the GHG emissions savings from the use of RCFs shall be at least 70%, compared to the fuels they are replacing. (https://energy.ec.europa.eu/system/files/2023-02/C_2023_1086_1_EN_ACT_part1_v5.pdf)

2.9.6 For renewable fuels **placed on the market from 1st April 2023**, additional Certificates may also be awarded for certain renewable fuels. Table 1 sets out the number of additional Certificates that may be awarded, and the total number of Certificates that may be awarded. The RTFO Portal will automatically calculate the number of additional Certificates to be awarded, reflecting what is specified in SI 143 of 2023.

Table 1: Additional Certificates (SI 143 of 2023)

Fuel Type	End use	Feedstock	No. of Additional Certificates per MJ	Total no. of Certificates per MJ
BioCNG	Road, rail & NRMM	Any Annex IX	1.4	3.4
		Not Annex IX	0.7	1.7
HVO & CHVO	Road, rail & NRMM	Any Annex IX	0.5	2.5
		Not Annex IX	0.25	1.25
Biodiesel (FAME)	Road, rail & NRMM	Category 1 tallow	0.5	2.5
Any	Aviation	Any Annex IX	0.4	2.4
		Not Annex IX	0.2	1.2
Any	Marine	Annex IX	0.4	2.4
		Not Annex IX	0.2	1.2
RFNBO	Road, rail & NRMM	Any	3	4

2.9.7 Where bioethanol is blended with gasoline, a minimum 5.5% bioethanol blend is required, as per SI 142 of 2023. Where bioethanol is blended with gasoline below this minimum amount, Certificates cannot be awarded for the bioethanol. This will apply from the 1st July 2023.

2.10 Where a RTFO account holder submits an application in respect of a renewable fuel that it considers may be eligible for two RTFO Certificates per megajoule, because the feedstock may meet a description contained in Annex IX Part A (b), (c), (d), (p) or (q), and a determination was not previously made, a determination will be required.

2.11 In making a determination, NORA is obliged to follow the process that is laid down in Sections 44G (11) to (14) of the BOS Act. The initial application in respect of such a fuel may take up to 8 weeks to assess. Account holders are required to contact the RTFO Team prior to making a disposal of a renewable fuel for which there is no prior determination (and which is not listed in Annex IX).

- 2.12 In addition to submitting the application on the RTFO Portal, additional information is required to be submitted by email (BOAccounts@nora.ie), to accompany the application:
- 2.12.1 The specific description from Annex IX Part A which, in the opinion of the account holder, the feedstock meets;
 - 2.12.2 A justification of the claim, that is to say, a setting out of the rationale/logic/argument/supporting documentation or opinion which **convincingly** demonstrates that the feedstock meets the description.
- 2.13 Additional information may be requested to assist NORA with the determination, or to assist the consultees. (NORA is required to consult with NSAI, SEAI, the EPA and with the Minister for Transport).
- 2.14 Once a determination is published, it will apply to all future applications. A determination may, however, be withdrawn for a feedstock if amendments are made by the European Commission to the list of feedstocks contained in Annex IX.

Frequency of Application – Renewable fuels

- 2.15 RTFO account holders shall apply for RTFO Certificates and carbon savings on a quarterly basis.
- 2.15.1 For renewable fuels on which the Biofuel Levy was paid during the period 1 January to 31 March, the applications for RTFO Certificates and carbon savings, together with independently verified RTFO Sustainability Statements and IVRs, shall be submitted no later than 15th May of the same year.
 - 2.15.2 For renewable fuels on which the Biofuel Levy was paid during the period 1st April to 30th June, the applications for RTFO Certificates and carbon savings, together with independently verified RTFO Sustainability Statements and IVRs, shall be submitted no later than 14th August of the same year.
 - 2.15.3 For renewable fuels on which the Biofuel Levy was paid during the period 1st July to 30th September, the applications for RTFO Certificates and carbon savings, together with independently verified RTFO Sustainability Statements and IVRs, shall be submitted no later than 14th November of the same year.
 - 2.15.4 For renewable fuels on which the Biofuel Levy was paid during the period 1st October to 31st December the application for RTFO Certificates and carbon savings, together with independently verified RTFO Sustainability Statements and IVRs, shall be submitted no later than 14th February of the following year.
 - 2.15.5 Where the nominated date falls on a weekend or a public holiday, the submission shall be made by the next working day.
- 2.16 RTFO account holders may also submit applications on a monthly basis. In such cases, NORA will process the applications and issue the appropriate number of RTFO Certificates and

carbon savings at monthly intervals, provided the account holder has submitted a RTFO Sustainability Statement and an IVR for each month.

The Application Process and Frequency of Application – Carbon Savings from Fossil Fuels

- 2.17 Fossil fuel suppliers shall use the OLA system to report the quantity of fossil fuel supplied to transport. The latest version of DECC's *NORA Levy Returns Guidelines and Online Levy Application (OLA) User Manual* should be referenced when completing the OLA Return.
- 2.18 Carbon savings for fossil fuels will be automatically calculated in the RTFO Portal using the data reported in OLA.
- 2.18.1 Fuel suppliers shall report fossil fuel disposals on a monthly basis, in accordance with SI 567 of 2007.
- 2.18.2 Suppliers of gasoil shall report **80%** of their levy liable gasoil sales each month under the 'Gasoil (transport)' category and the remaining **20%** under the 'Gasoil (non-transport)' category. The 80:20 split shall be reflected in the '*Total levy liability in litres*' (row R) value calculated in OLA.
- 2.18.3 Suppliers of fuels that are not obligated to make monthly OLA Returns under SI 567 of 2007, but are supplying fuels that fall under the scope of SI 160 of 2017, shall report the quantity of fuel supplied each month using the OLA system, in accordance with the deadlines specified in Regulation 3 of SI 567 of 2007.
- 2.19 Carbon savings from fossil fuels shall be awarded monthly, following receipt of fossil fuel sales data from OLA. (RTFO Certificates are not awarded in respect of fossil fuel disposals.)

The Application Process and Frequency of Application – Carbon Savings from Electricity

- 2.20 Applications for carbon savings from electricity consumed in electric vehicles (road vehicles or motorcycles) shall be made using the RTFO Portal.
- 2.21 An application for carbon savings from electricity must contain the following information:
- i. the total quantity of electricity consumed by road vehicles and motorcycles in the obligation period;
 - ii. the lifecycle GHG emission factor for electricity.
- 2.22 The quantity of electricity consumed (item i above) and the lifecycle GHG emission factor (item ii above) will be provided to electricity suppliers, by NORA, upon request.
- 2.23 A single application will be permitted for each electricity supplier.

2.24 The closing date for submitting applications for carbon savings from electricity consumed in electric road vehicles in Ireland is the **14th February** of the following year.

The Application Process and Frequency of Application – Carbon Savings from Upstream Emission Reductions

2.25 Upstream emissions are all GHG emissions occurring prior to the raw material entering a refinery or a processing plant where the fuel (as referred to in Annex I of the Directive 652/2015 Directive) was produced.

2.26 Applications for carbon savings from upstream emission reductions (UERs) shall be submitted using the RTFO Portal.

2.27 For each consignment of UERs, fuel suppliers shall report the following.

- i. The start-date of the project, which is the first point at which a project has generated emission reductions and must be after 1st January 2011.
- ii. The annual emission reductions (report in kgCO_{2eq}).
- iii. The duration for which the claimed emission reductions occurred.
- iv. The project location (latitude and longitude of the location closest to the upstream emissions).
- v. The baseline annual emissions prior to installing the reduction measure (report in gCO_{2eq}/MJ of feedstock produced).
- vi. The emission reductions occurring as a consequence of applying the reduction measures (report in gCO_{2eq}/MJ of feedstock produced).
- vii. Any unique UER identification or registration number(s) relating to the scheme, the claimed GHG reductions and the calculation method.

2.28 Applications for carbon savings from UERs shall include an Independent Verification Report (IVR) – see section 4.

2.29 The closing date for submitting applications for carbon savings from UERs is the **14th February** of the following year.

RTFO Online System (RTFO Portal)

2.30 An overview of the operation and functionality of the RTFO Portal illustrated in Figure 2.

2.31 The RTFO Portal enables account holders to perform the following tasks.

- i. Submit applications for RTFO Certificates and carbon savings.
- ii. Submit applications for carbon savings arising from electricity consumed in road vehicles.
- iii. Submit applications for carbon savings arising from UERs.
- iv. Transfer RTFO Certificates and carbon savings.
- v. View interim and final statements of account for compliance with the RTFO and advanced biofuel obligation.

- vi. View the following (via dashboards):
 - a. progress towards the GHG reduction target, the RTFO and the advanced biofuel obligation;
 - b. the number of RTFO Certificates held that contribute towards the crop cap;
 - c. records of RTFO Certificate and carbon savings transfers;
 - d. records of the quantity (volume and energy) of renewable fuel and fossil fuel placed on the market;
 - e. records on the carbon emission performance of the renewable fuel and fossil fuel placed on the market.
- vii. Nominate the RTFO Certificates the account holder wishes to discharge against the RTFO and the advanced biofuel obligation (for the 2023 obligation period onwards).

2.32 If the data contained in the RTFO Sustainability Statement does not match the volume on which the Biofuel Levy is liable, applications for RTFO Certificates and carbon savings from renewable fuels will be rejected by the RTFO Portal.

2.33 The online application process and system has been designed to ensure that the following clauses of the BOS Act are complied with automatically:

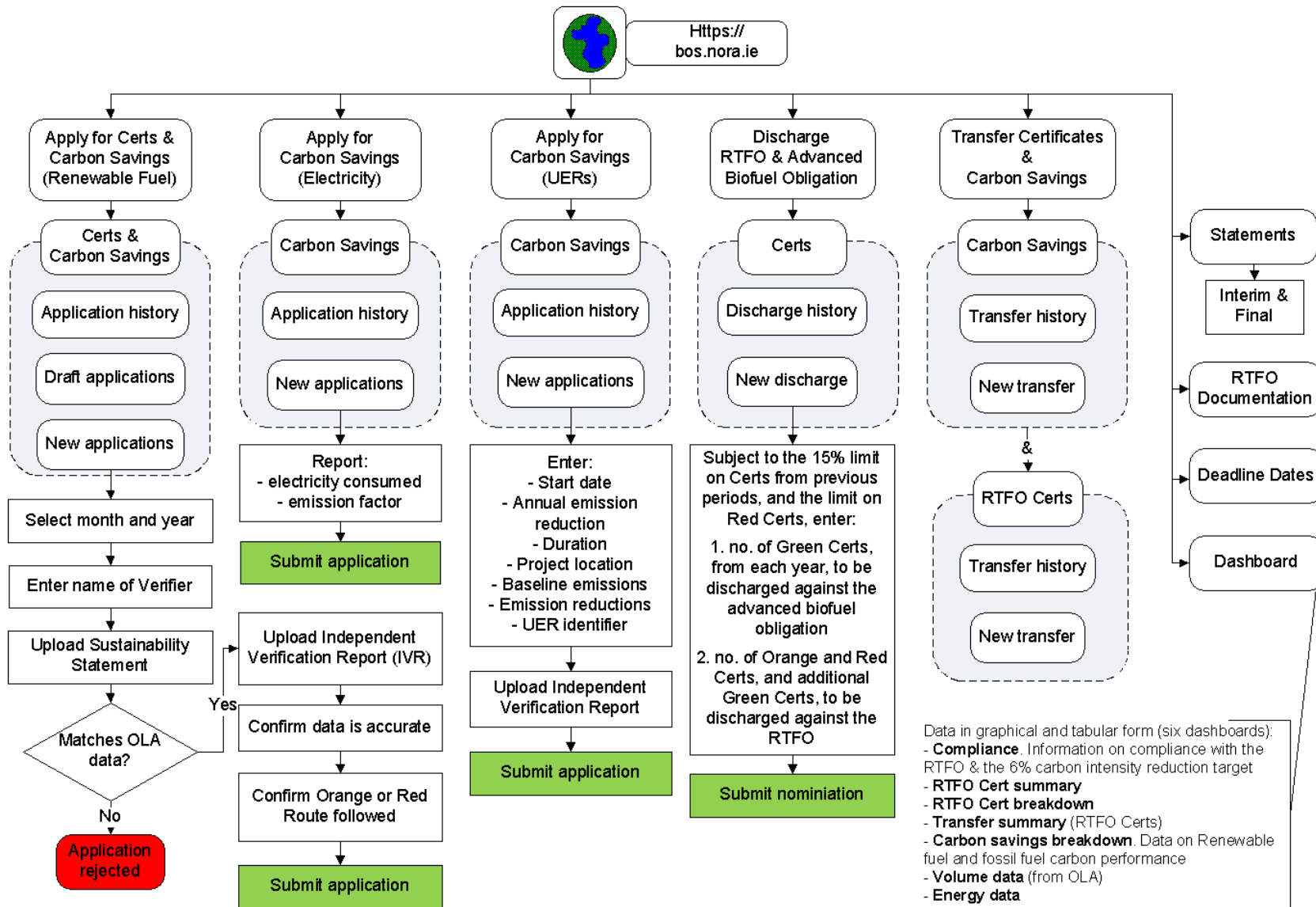
- i. Clauses (1),(1A), (2), (4), (5), (6), (7), (9) and (10) of Section 44G;
- ii. Clauses (1) and (3) of Section 44H;
- iii. Clauses (1), (2), (4), (5), (6) and (7) of Section 44I
- iv. Clauses (1), (2), (4), (5) and (6) of Section 44K.

2.34 The RTFO Portal can be accessed at: <https://bos.nora.ie>.

2.35 RTFO account holders are advised to read Section 44G of the BOS Act when making applications for RTFO Certificates. In particular, attention is drawn to the circumstances in which NORA may not issue RTFO Certificates.

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Figure 2: Overview of RTFO Portal



3 Reporting Compliance with the Sustainability & GHG Savings Criteria

The Carbon Calculator

- 3.1 NORA has collaborated with the corresponding authority in the UK¹² in developing the UK & Ireland Carbon Calculator. The Carbon Calculator contains a specific RTFO interface and is available to download from the RTFO section of the NORA website: www.nora.ie. It enables RTFO account holders to prepare calculations on carbon emissions and to report compliance with the sustainability and GHG emission savings criteria.
- 3.2 NORA advises account holders to use the Carbon Calculator when preparing sustainability Statements because, *inter alia*, it prepares the Sustainability Statement in the correct format and indicates if the data contained therein complies with the sustainability and GHG savings criteria.

The RTFO Sustainability Statement

- 3.3 The RTFO Portal requires that an independently verified RTFO Sustainability Statement be uploaded together with an application for RTFO Certificates and carbon savings.
- 3.4 A RTFO Sustainability Statement shall cover all the consignments that make up the total quantity of renewable fuel disposed of each month.
- 3.5 The following information shall be reported in the RTFO Sustainability Statement:
 - i. a unique consignment number for the convenience of the account holder (optional)
 - ii. the fuel type
 - iii. the quantity of fuel in each consignment or part of a consignment
 - iv. the feedstock used to produce the renewable fuel
 - v. the renewable fuel production process
 - vi. the country of origin of the feedstock
 - vii. the place of purchase of the renewable fuel
 - viii. the names of the voluntary schemes¹³ used to demonstrate compliance with the sustainability and GHG savings criteria
 - ix. the relevant land use on 1st January 2008 (not relevant where feedstocks can be considered to be wastes or residues)
 - x. the carbon intensity expressed in gCO_{2eq}/MJ¹⁴ (reported to one decimal place)
 - xi. whether actual data has been used in calculating GHG emission savings from the cultivation stage for renewable fuel feedstocks or for the entire fuel chain (not required when default values are being used)

¹² The Renewable Transport Fuels Order Unit of the Department for Transport (RTFO Unit).

¹³ Voluntary schemes approved by the European Commission may not cover all the sustainability criteria; it may be necessary to refer to more than one voluntary scheme to demonstrate compliance.

¹⁴ Grams of carbon dioxide equivalent per megajoule.

- xii. whether the plant in which the renewable fuel was produced first came into operation on or before the 5th October 2015, between the 6th October 2015 and the 31st December 2020, or after the 1st January 2021
 - xiii. whether there been any soil carbon accumulation due to improved agricultural management (not relevant where feedstocks are wastes and residues)
 - xiv. whether the bonus for degraded land has been claimed in the GHG calculation (not relevant where feedstocks are wastes and residues)
 - xv. whether the production of the consignment was in receipt of support and the type of support scheme
- 3.6 A CSV file that provides all the information listed in paragraph 3.5 is automatically produced by the Carbon Calculator. When a CSV file has been independently verified it may be submitted via the RTFO Portal as the RTFO Sustainability Statement.
- 3.7 By using the Carbon Calculator and submitting the Sustainability Statements via the RTFO Portal, RTFO account holders will meet the following obligations under SI 33 of 2012 and SI 160 of 2017.
- 3.7.1 Prepare a *statement of compliance* as required under Regulation 5 (1) of the Sustainability Regulations (the RTFO Sustainability Statement).
 - 3.7.2 Provide the information set out in Regulation 6 (1) (a), (b), (c), (e), (f) and (g) of the Sustainability Regulations.
 - 3.7.3 Generate reports in the format required by NORA, as required by Regulation 7 (1) of SI 160.

Additional Sustainability Information

- 3.8 The requirement to report additional sustainability information, which is specified under Regulation 6 (1) paragraph (d) of SI 33 of 2012, is no longer required. However, the requirement to report the additional sustainability information required under items (e) and (f) remains.
- 3.9 The bonus for degraded land (e), and the soil carbon accumulation (f) are not necessary for demonstrating compliance with the sustainability and GHG savings criteria in the Carbon Calculator when preparing Sustainability Statements, and the awarding of Certificates is not contingent on these items being reported. However, if this information is not covered in the IVR, it will be required to be reported annually, in an Annual Information Report (AIR) – see Section 4, and the Guidance on Applying for RTFO Certificates and Carbon Savings (457-X0070).
- 3.10 It is a requirement of Schedule 3.1 of SI 350 of 2022 (transposes Article 29(2)) that renewable fuels produced from waste and residues derived from agricultural land (excluding forestry) shall not be produced on land where the operators or national authorities do not have monitoring or management plans in place to address the impacts on soil quality and soil carbon. While demonstrating compliance with this criterion is a requirement for applications for RTFO Certs, information about how the impact on soil carbon and soil

quality is monitored and managed is not required when applying for Certificates and carbon savings. However, if this information is not covered in the IVR, it will be required to be reported annually, in an AIR – see Section 4, and Guidance on Applying for RTFO Certificates and carbon savings (457-X0070).

Mass balance system

- 3.11 The method by which a connection is made between information or claims concerning raw materials or intermediate products, and claims concerning final products, is known as the chain of custody. The only chain of custody method allowed under RED II is the mass balance method, or complete segregation of raw materials and renewable fuels (because it is more stringent than a mass balance system).
- 3.12 In the context of renewable fuels, the mass balance system is summarised as follows:
- i. it allows consignments of raw material or renewable fuel with different sustainability characteristics to be mixed;
 - ii. it allows consignments of raw material with different energy contents to be mixed for the purpose of further processing, provided the size of consignments is adjusted according to their energy content;
 - iii. it requires information about the sustainability and GHG savings characteristics and sizes of consignments referred to (i) to remain assigned to the mixture;
 - iv. it provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture.
- 3.13 The rules of the mass balance are set out in RED II and Implementing Regulation (EU) 2022/996.
- 3.14 Guidance on the mass balance and the requirements for RTFO account holders are provided in Guidance on Applying for RTFO Certificates and carbon savings (457-X0070), paragraphs 4.47 to 4.89.

Additional requirements for renewable fuels transported via interconnected infrastructure

- 3.15 For biogas (e.g. biomethane or renewable hydrogen) supplied via interconnected infrastructure, RTFO account holders shall include evidence that the biogas has been counted **in only one end-use sector** within the IVR that is submitted with an application for RTFO Certs and carbon savings.
- 3.16 For biomethane or other renewable gases injected or imported into the national gas grid, a cancellation statement for Proofs of Origin (PO) from GNI's renewable natural gas registry

shall be included with the independent verification report corresponding to the amount of fuel supplied to the transport sector and for which RTFO Certs are being claimed.

- 3.17 For biomethane or other renewable gases supplied to transport via other means (e.g. directly from the biomethane production plant or via truck), the same requirements that apply to liquid fuels apply.

Union database

3.18 Under Regulation 7F of SI 33 of 2012, RTFO account holders shall enter sustainability and GHG savings information, and transaction data, into the Union Database (UDB), **once it is operational**. The level of interaction by account holders with the UDB is not yet established. Until the requirements are clarified by the European Commission (the operators of the UDB), it shall, at a minimum, be those companies that are certified under a voluntary scheme that will be required to enter sustainability and GHG savings information, and transaction data, into the UDB.

3.19 The sustainability and GHG savings information shall include the following (as per Annex I of Commission Implementing Regulation 2022/996)¹⁵:

- (a) name of the voluntary or national scheme;
- (b) proof of sustainability (PoS) number;
- (c) sustainability and GHG emission savings characteristics, including:
 - (i) a statement on whether the raw material or fuel complies with the criteria set out in Article 29 (2) to (7) of RED II
 - (ii) the GHG emission data, calculated in accordance with the RED II Annex V or VI methodology, or that of the Delegated Regulation (EU) 2019/807¹⁶
 - (iii) a description of when the installation started operation (for fuels only)
- (d) raw material that the fuel is produced from;
- (e) waste or animal by-product permit number (if applicable);
- (f) fuel type (for fuels only);
- (g) country of origin of raw material;
- (h) country of fuel production;

¹⁵ This information is specified in Annex I of Commission Implementing Regulation (EU) 2022/996 on rules to verify sustainability and greenhouse gas emissions savings criteria and low indirect land-use change-risk criteria ([link](#))

¹⁶ Commission Delegated Regulation (EU) 2019/807 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council as regards the determination of high indirect land-use change-risk feedstock for which a significant expansion of the production area into land with high carbon stock is observed and the certification of low indirect land-use change-risk biofuels, bioliquids and biomass fuels ([link](#)).

- (i) statement on whether the raw material or fuel complies with the criteria set out for low indirect land-use change-risk biofuels;
- (j) information on whether support has been provided for the production of that consignment, and if so, the type of support scheme.

3.20 The *transaction* data needs to include the following:

- (a) supplier company name and address;
- (b) buyer company name and address;
- (c) date of (physical) loading;
- (d) place of (physical) loading or logistical facility or distribution infrastructure entry point;
- (e) place of (physical) delivery or logistical facility or distribution infrastructure exit point;
- (f) volume (for fuels, the energy quantity of the fuel must also be included).

Maintenance of Records

- 3.21 In accordance with Regulation 7 (1) of the Sustainability Regulations, RTFO account holders shall maintain records of sustainability criteria related data for each disposal of renewable fuel. Where a calculation of emissions savings is involved, that is to say, where actual values have been calculated, Regulation 6 (4) obliges RTFO account holders to hold the records of such calculations on file for 3 years and to make them available for auditing purposes – see Section 7 of 457-X0070 (Guidance on applying for RTFO Certificates and Carbon Savings).
- 3.22 In accordance with Regulation 4 (2) of SI 567 of 2007, companies that submit OLA Returns are required to maintain, for a period of not less than 7 years, records related to the data submitted in the OLA Return, including, for example, copies of invoices. These may be subject to audit by NORA – see Section 7 of 457-X0070 (Guidance on applying for RTFO Certificates and Carbon Savings).

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4 Verification and Auditing

Applications for RTFO Certificates and Carbon Savings – Renewable fuels

- 4.1 In accordance with Regulation 6 (3) of the Sustainability Regulations, and item 7 (2) of SI 160, the information and statements to be submitted to NORA by a RTFO account holder shall be accompanied by a report from an independent person verifying the information in accordance with the requirements for assurance engagements prescribed in ISAE 3000. The report is referred to as an independent verification report (IVR).
- 4.2 In accordance with Regulation 7 (2) of the Sustainability Regulations, a RTFO account holder shall arrange for an independent audit of the records of sustainability criteria related data to be carried out annually. A report on the audit shall be submitted to NORA not later than 3 months after the end of each calendar year.
- 4.3 The annual audit referred to in 4.2 may be combined with verification activities carried out in the preparation of the IVR referred to in 4.1. See Section 7 of 457-X0070 (Guidance on applying for RTFO Certificates and Carbon Savings) for guidance on combining these activities.

Applications for Carbon Savings – Electricity

- 4.4 The data required to be included in an application for carbon savings from electricity consumed in road vehicles will be provided by NORA. Consequently, there is no requirement to have the application independently verified.

Applications for Carbon Savings – UERs

- 4.5 UERs shall be estimated and validated in accordance with the principles and standards detailed in ISO 14064, ISO 14065 and ISO 14066, as required by Annex I, Part 1 of Directive 2015/652.
- 4.6 The information to be submitted to NORA by a RTFO account holder (set out in paragraph 2.27) shall be accompanied by a report from an independent person verifying the information in accordance with the requirements for assurance engagements prescribed in ISAE 3000.
- 4.7 The report from the independent verifier shall include, *inter alia*, assurance that the UER has not been used in other Member States or claimed for compliance with any other emission reduction requirements or any other GHG offsetting scheme.

Renewable & Fossil Fuel Quantities

- 4.8 RTFO account holders placing fossil or renewable fuel on the market in Ireland, that is to say, those that are paying the NORA or Biofuel Levies on disposals of fuel, shall submit an OLA Return in accordance with SI 567 of 2007.

- 4.9 Data submitted via OLA on the quantity of renewable and fossil fuel placed on the market may be subject to audit by NORA.

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