



Procedure for Verifying Sustainability of Biomass Fuels

Version 1.0

Procedure for verifying that participants in support schemes or renewable energy obligations demonstrate biomass fuels meet the sustainability and GHG emissions savings criteria of SI 350 of 2022

6 December 2023



Change Log

Version	Date	Section	Change
1.0	6 December 2023	Entire document	First version of Procedure released

Disclaimer

This document sets out the Procedure that SEAI has established to verify that Participants in a support scheme or renewable energy obligation have demonstrated that Biomass Fuels fulfil sustainability and greenhouse gas emissions savings criteria. (Reference: Regulation 8(1) of S.I. 350 of 2022).

This document does not constitute a legal interpretation of the law. Neither does it constitute legal advice. Before making decisions, you should consult with your professional advisors. No party shall be entitled to rely solely on any information provided in this document.

Procedure version update

SEAI reserves the right to update this procedure (the "**Procedure**") from time to time, as deemed appropriate. Check the SEAI website to ensure that you have the latest version.

Sustainable Energy Authority of Ireland

SEAI is Ireland's national energy authority investing in, and delivering, appropriate, effective and sustainable solutions to help Ireland's transition to a clean energy future. We work with the public, businesses, communities and the Government to achieve this, through expertise, funding, educational programmes, policy advice, research and the development of new technologies.

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Glossary of Terms

Term	Description
Biofuel	Liquid fuel for transport produced from biomass
Bioliqid	Liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass
Biomass Fuels	Gaseous and solid fuels produced from biomass
Certification Body	Certification bodies under RED II Voluntary Schemes ensure that Biomass Fuels, Biofuels, and Bioliquids meet sustainability and GHG criteria. They also certify businesses involved in producing, processing, and supplying these fuels, including producers, traders, and processors.
GHG	Greenhouse Gas
Independent Verifier or Verifier	Company/individual appointed by a Participant to independently verify information required to be submitted to SEAI in line with this Procedure
ILUC	Indirect land use change
ISAE 3000	International Standard on Assurance Engagements 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information
IVR	Independent verification report prepared by an Independent Verifier
MJ	Megajoule (1 MJ = 0.277778 kWh)
MW	Megawatt
Participant(s)	Economic Operators participating in support schemes or renewable energy obligations
PoS	Voluntary Scheme proof of sustainability
RED II	The recast Renewable Energy Directive, Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (recast)
SI 350	Statutory Instrument 350 of 2022
Voluntary Scheme	Voluntary national or international scheme recognised by the European Commission in accordance with Article 30(4) of RED II. Voluntary Schemes are entities that help to ensure that Biofuels, Bioliquids and Biomass Fuels are sustainably produced by verifying that they comply with the EU sustainability & GHG emissions savings criteria of RED II.

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1 Introduction

1.1 Background

Statutory Instrument No. 350 of 2022 (SI 350) confers sustainability verification functions on the Sustainable Energy Authority of Ireland (SEAI) for *Biomass Fuels*, including to establish 'a procedure to verify that participants in a support scheme or renewable energy obligation have demonstrated that Biomass Fuels fulfil the sustainability and greenhouse gas emissions savings criteria' (Regulation 8). This Procedure fulfils this requirement¹.

Along with this Procedure, SEAI has prepared accompanying guidance (**Guidance**), to assist Participants in a support scheme or renewable energy obligation understand the requirements of the Procedure, the underlying legislation, and the systems, schemes and supply chain that exist for establishing and demonstrating that Biomass Fuels satisfy the sustainability and Greenhouse Gas (GHG) emissions savings criteria. Please note that where a conflict arises between details in the Guidance and the Procedure, the details specified in the Procedure will prevail. Where a conflict arises between the Procedure and SI 350, SI 350 will prevail.

SI 350 transposes the recast Renewable Energy Directive (EU) 2018/2001 (RED II) into Irish law. RED II sets out the sustainability and GHG emissions savings criteria, and the requirements for verification and auditing of associated data. Regulations 6, 10, 12 and 14 of SI 350 are the primary governing regulations that are reflected in this Procedure – a more detailed explanation of these Regulations is provided in the Guidance. In summary:

- **Regulation 10** requires Participants to comply with any request from SEAI to submit specified information for each consignment of Biomass Fuels they use in a support scheme or renewable energy obligation, and to have this information independently verified. In this Procedure, SEAI requests Participants to submit this information in forms provided by SEAI (the forms being available on the SEAI website and include the required statements of compliance), along with an Independent Verification Report. The required information is detailed in Sections 2 and 3.
- **Regulation 12** requires Participants to:
 - maintain records of sustainability criteria related data for each consignment of Biomass Fuels used;
 - independently audit that data and the information submitted to SEAI; and
 - deliver an auditors' report to SEAI within 3 months after the end of the reporting period for the support scheme or renewable energy obligation.

These requirements are addressed in Sections 2 and 3.

- **Regulation 14** requires Participants that use Biomass Fuels in a support scheme or renewable energy obligation to submit a 'statement of compliance' with the sustainability and GHG emissions savings criteria. This requirement is addressed in Section 2.

1.2 Purpose & Scope

The purpose of this Procedure is to set out the requirements for Participants to demonstrate to SEAI that

¹ Under Regulation 5 of SI 350, for Biomass Fuels to benefit from a support scheme or contribute to compliance with a renewable energy obligation, they must fulfil the required sustainability and GHG emissions savings criteria. SI 350 does not preclude Participants from using non-sustainable Biomass Fuels, but electricity, heating and cooling, and fuels produced from such non-sustainable fuel do not qualify for support or count towards compliance with renewable energy obligations.

solid and gaseous Biomass Fuels² used in installations producing electricity, heating and cooling, or fuels, satisfy the sustainability and GHG emissions savings criteria. The criteria are contained in Schedule 3 of SI 350 (and RED II) and apply to all Biomass Fuels, regardless of their country of origin.

Biomass Fuels used in installations producing electricity, heating and cooling or fuels that have a total rated thermal input of less than 20 MW (for solid Biomass Fuels) and less than 2 MW (for gaseous Biomass Fuels) are deemed to fulfil the sustainability and GHG emissions savings criteria.

1.3 Summary of Procedure

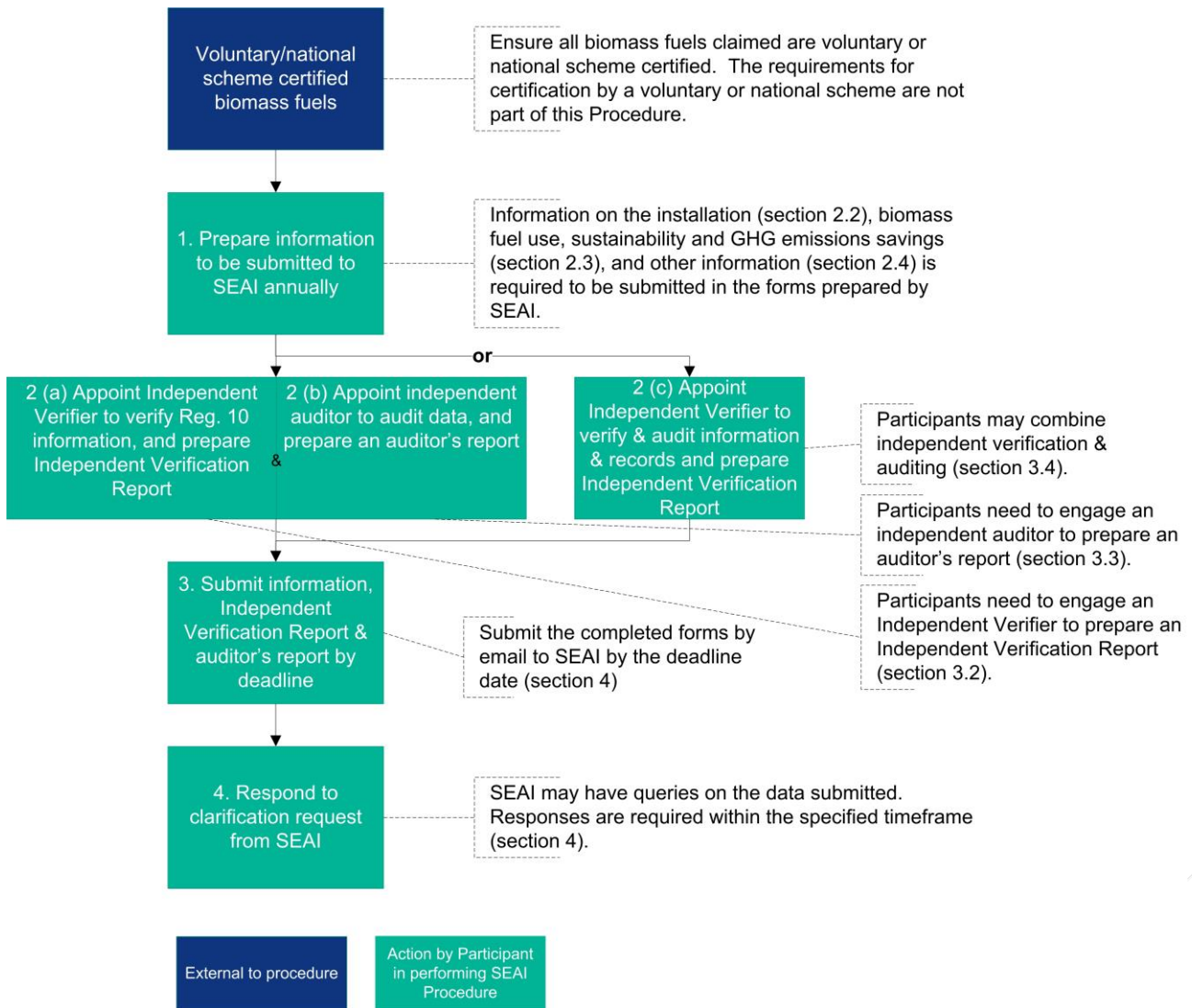
This Procedure contains four sections.

- **Section 1** is an introduction and overview of the Procedure.
- **Section 2** sets out the requested information that needs to be submitted to SEAI, which includes data on the installation (e.g. total rated thermal input of the installation) and the sustainability and GHG emissions savings information (e.g. the type of Biomass Fuels and carbon intensity of the fuel). To demonstrate that the sustainability and GHG emissions savings criteria are fulfilled, the Biomass Fuels must be certified by a European Commission approved Voluntary Scheme, or a Commission approved national scheme of another Member State.
- **Section 3** describes the verification and auditing requirements. SI 350 requires that the requested information that needs to be submitted to SEAI, as set out in Section 2, is independently verified and accompanied by an Independent Verification Report. It also requires that the sustainability criteria related information for each consignment of Biomass Fuels used is independently audited and an annually auditors' report is delivered to SEAI. The auditing and verification activities may be combined and submitted as a single Independent Verification Report. The auditing and verification requirements set out in this Procedure are distinct from any auditing activities that are required for Voluntary Scheme certification.
- **Section 4** details the deadline dates for the provision of required information to SEAI, requirements for how data is submitted and the need to respond to requests for clarifications or further information from SEAI.

Figure 1 summarises the actions required by the Procedure, including the biomass certification that precedes it.

² For the avoidance of doubt, the Procedure excludes Bioliquids (*liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass, Article 2, RED II*), Bioliquids (*liquid fuel for transport produced from biomass, Article 2, RED II*) and gaseous fuels used for transport.

Figure 1: Summary of Procedure



To support Participants to comply with the Procedure, SEAI has also prepared the following documents:

- **Guidance** providing supporting information on how the Procedure operates and context for the requirements and obligations being placed on Participants. The purpose of the Procedure is to set out, in a concise document, what Participants need to provide to SEAI to verify compliance – the Guidance provides support on how to do that, why it is necessary and other supporting information. The alignment between the Procedure and Guidance is provided in Annex I.
- **Forms** to be used to submit the information set out in section 2 to SEAI.

The Guidance and the forms are available at www.seai.ie/technologies/bioenergy/verification-procedure/

2 Information Requested to be Submitted Annually

2.1 Overview

SI 350 requires Participants to demonstrate that Biomass Fuels fulfil the sustainability and GHG emissions savings criteria and sets out the information that SEAI can request to be submitted in order to do so. In summary, there are three broad categories of information that SEAI can request:

1. Information on the installation (see Section 2.2);
2. Sustainability and GHG emissions savings information (see Section 2.3);
3. Other supporting information (see Section 2.4)

Pursuant to Regulation 10 of SI 350, SEAI formally requests Participants to submit to SEAI annually the information required in this Section 2.

A Participant must submit the information set out in the following sections to SEAI annually for each consignment of Biomass Fuels the Participant used in a support scheme or renewable energy obligation, by the deadline set out in Section 4. Section 2 of SEAI's Guidance provides supporting information on the data to be submitted annually.

2.2 Installation Information (Regulation 6 thresholds and requirements)

To establish the applicability of the sustainability and GHG emissions savings criteria, and the additional information required to be submitted, the installation information listed in Table 1 shall be submitted to SEAI by Participants. This installation information shall be submitted annually in the forms provided by SEAI, which are available at www.seai.ie/technologies/bioenergy/verification-procedure/Verification-of-Biomass-Sustainability-Procedure-Forms.xlsm, and in accordance with the deadlines set out in Section 4.

Table 1: Installation information

No.	Item	Why?
1	Whether the installation uses / produces solid Biomass Fuels or gaseous Biomass Fuels	To determine which thermal rated input threshold applies (20MW or 2MW)
2	Electricity only installation	Reference for No. 6 and 7.
3	The total thermal rated input of the installation producing electricity, heating and cooling or fuels	To determine whether the installation is above the following thresholds: for solid Biomass Fuels a total rated thermal input of greater than 20MW, and for gaseous Biomass Fuels a total rated thermal input of greater than 2MW (Regulation 6(4) of SI 350).
4	The date the installation started operating or was converted to use Biomass Fuels	Whether the GHG emissions savings criteria apply.

No.	Item	Why?
5	<p>For an installation that started operating or was converted to use Biomass Fuels after the 25th December 2021:</p> <p>a) where the thermal rated input of the installation is <u>between 50 and 100 MW</u>, if high efficiency cogeneration technology is applied or, for electricity only installations, if the installation meets an efficiency level associated with best available techniques, as defined in Commission Implementing Decision (EU) 2017/1442;</p> <p>(b) where the thermal rated input of the installation is <u>greater than 100 MW</u>, if high efficiency cogeneration is applied or, for electricity only installations, achieve a net-electrical efficiency of at least 36%;</p> <p>(c) if CO₂ capture and storage is employed at the installation.</p>	<p>The Biomass Fuels used can only be deemed to fulfil the sustainability and GHG emissions savings criteria if these conditions are satisfied.</p>
6	<p>For an electricity-only installation that started operating, or was converted to use biomass fuel, after the 25th December 2021:</p> <p>(a) if fossil fuel is not used as the <i>main fuel</i>;</p> <p>(b) if an assessment under Article 14 of the Energy Efficiency Directive has been carried out, and if the finding was that there was no cost-effective potential for high-efficiency cogeneration technology to be applied.</p>	<p>The Biomass Fuels used can only be deemed to fulfil the sustainability and GHG emissions savings criteria if both these conditions are satisfied (in addition to the conditions in 5 above).</p>
7	<p>The electrical or heating efficiency of the installation</p>	<p>To calculate the quantity of electricity or heat produced. Also, if the installation came into operations after 31st December 2021, to confirm the GHG emission savings reported.</p>

2.3 Statement of Compliance with the Sustainability & GHG Emissions Savings Criteria

To establish if Biomass Fuels used by Participants fulfil the sustainability and GHG emissions savings criteria, the information listed in Table 2 shall be submitted to SEAI by Participants annually, in accordance with the timelines set out in Section 4.

In addition to the requirement to submit information requested by SEAI under Regulation 10, Regulation 14 of SI 350 also requires Participants to provide SEAI with a statement of compliance with the sustainability and GHG emissions savings criteria. For the purpose of this Procedure, the statement required by Regulation 10(1)(d) and the statement of compliance with sustainability criteria required by Regulation 14 (1) can be made as one combined statement and such statement will satisfy the requirements of Regulations 10 and 14. The statement shall include, for each consignment of Biomass Fuels used in the previous calendar year, the items of information set out in Table 2.

Table 2: Sustainability & GHG emissions savings data (Statement of Compliance)

No.	Item	Why?
1	The consignment identification number.	For reference.
2	The quantity of fuel (MJ).	To determine how much Biomass Fuel is being claimed under the support/obligation scheme for heat/electricity or cooling use.
3	Type of biomass fuel (woodchips, wood pellets, biogas, agricultural biomass).	For onward reporting to DECC and reviewing compliance with sustainability and GHG emissions savings criteria.
4	The feedstock (raw material used to produce the biomass fuel).	Reg. 10 (5)
5	The country of origin of the feedstock.	Reg. 10 (5)
6	The name of the voluntary or national scheme(s) under which the consignment is certified as meeting the sustainability and GHG emissions savings criteria, as applicable.	Reg. 10 (1) (b) & (d), & Reg. 14 (1)
7	The fuel end use (heating/cooling, heating with coal substitution, or electricity generation).	Reg. 10 (1) (c)
8	If installation came into operation after 1 January 2021, the carbon intensity of the fuel.	Reg. 10 (1) (c)
9	If installation came into operation after 1 January 2021, the GHG emissions savings.	Reg. 10 (1) (c)
10	If installation came into operation after 1 January 2021, whether default or actual values for the GHG emissions savings were used.	Reg. 10 (1) (a)
11	Whether support was provided to produce the consignment and, if so, the type of support system.	Reg. 14 (3)

A Participant must hold details of all calculations of GHG emissions savings for 3 years and make the details available for audit by the independent auditor. A Participant must also maintain records of sustainability criteria related data for each consignment of Biomass Fuels used and arrange for this data to be audited by the independent auditor. On this basis, in line with SI 350, SEAI considers it appropriate that all records of sustainability criteria related data must be retained by Participants for 3 years. (See Section 3 for further details of the auditing requirements.)

Please note that in order to provide the name of the Voluntary Scheme under which the Biomass Fuels are certified, Participants will need to either (i) be Voluntary Scheme certified or (ii) purchase the Biomass Fuels from a Voluntary Scheme certified supplier. **This Procedure does not set out the requirements for Voluntary Schemes** – this is carried out by the European Commission via RED II and several Implementing Regulations.

It is also important to note that if the Participant is not certified under a Voluntary Scheme or a national scheme of another Member State, then additional independent auditing and verification activities will need to be carried out on the non-certified portion of the GHG emission savings calculation and documented in the IVR (see Section 3.2).

2.4 Other Supporting Information

Under this Procedure, to verify if Biomass Fuels used by Participants fulfil the sustainability and GHG emissions savings criteria, SEAI also requires that Participants submit the following information, along with the sustainability and GHG emissions savings data, and that this information is submitted annually in the forms specified in this Procedure and in accordance with the deadlines set out in Section 4:

1. The name of the organisation submitting the forms.
2. The name of the person in the organisation responsible for preparing and submitting the forms, and their contact details.
3. The name of the Independent Verifier appointed by the organisation (see Section 3 for details of the verification and auditing information that also needs to be submitted to SEAI, along with the requested information detailed in this Section).
4. The name of the Certification Body (if Voluntary Scheme certified).
5. The name of the independent auditor appointed by the organisation, if different from the Independent Verifier appointed (again, see Section 3 for details of the verification and auditing information that also needs to be submitted to SEAI, along with the requested information detailed in this Section).
6. The name of the support scheme or renewable energy obligation under which the Biomass Fuels are being claimed as being sustainable and any support scheme identification or reference number for the Participant.
7. The date on which the forms are submitted.

By submitting the forms, the Participants are acknowledging that the information contained therein is true and accurate and that the Biomass Fuels have not previously benefited from another support scheme or been counted towards compliance with another renewable energy obligation. In addition to the information required in this Section, the IVR and the auditors' report (or the combined version) described in Section 3 will also have to be submitted annually to SEAI.

3 Verification & Auditing

3.1 Overview

It is a critical part of the Procedure that the data submitted to SEAI is accurate. This is reflected in the need for Participants to arrange for independent verification and auditing. There are two options available to Participants on how these activities are carried out.

3.1.1 Option 1

Under this option, two reports are required to be submitted to SEAI along with the forms submitted by Participants in their annual submission. It is a requirement of Regulation 10 that the information submitted to SEAI under this Regulation is independently verified, in accordance with the requirements for assurance engagements, and that an Independent Verification Report (IVR) is submitted to SEAI. The requirements for IVRs are set out in Section 3.2.

Regulation 12 requires Participants to maintain records of sustainability criteria related data for each consignment of Biomass Fuels used, to arrange for an independent audit of the data and the information submitted to SEAI and submit the auditors' report to SEAI. The requirements for auditor's reports are set out in Section 3.2.

3.1.1.1 Option 2

For the purpose of this Procedure and for the convenience of the Participant, both activities (verification and auditing) may be combined and carried out by an Independent Verifier. Consequently, the IVR and the auditor's report may also be combined and a single IVR may be submitted to cover both verification and auditing requirements. If a Participant follows this option, the IVR shall be included along with the forms submitted by the Participant in its annual submission. The requirements for a combined IVR are set out in Section 3.4.

Please note that the verification and auditing requirements set out in this Procedure are distinct from and additional to any activities that may be carried out by Voluntary Schemes or certification bodies carrying out certification under a Voluntary Scheme.

3.2 Independent Verification Report

An IVR shall be prepared by an independent person (i.e. the Independent Verifier) and submitted by the Participant, along with the information required to be submitted to SEAI, as set out in Sections 2 and 3. Preparing and submitting an IVR satisfies the independent verification requirements of Regulations 10 of SI 350.

The Independent Verifier shall complete the verification of the data reported in Table 2 (see Section 2.3) in accordance with requirements for assurance engagement to limited assurance. The engagement shall be carried out in accordance with ISAE 3000, or a similar assurance standard that may be approved by SEAI in the future³.

Further guidance on preparing the IVR and the roles and responsibilities of Participants in a support scheme or renewable energy obligation and the Independent Verifier can be found in the Guidance accompanying

³ The minimum requirements for assurance engagements are set out in ISAE 3000, (paragraph 69). See <https://www.iaasb.org/publications/international-standard-assurance-engagements-isa-3000-revised-assurance-engagements-other-audits-or>

this Procedure.

The IVR submitted to SEAI shall also specifically include:

1. A statement that the assurance engagement was performed to *limited* assurance.
2. A copy of the Table 2 data to be submitted to SEAI in the forms (Statement of Compliance) by the Participant shall be appended to the IVR.
3. For biogas supplied through the national gas grid, a copy of the Proof of Origin cancellation statement from Gas Network Ireland's (GNI) Renewable Natural Gas Registry corresponding to the quantity being claimed.
4. Confirmation that, where a Biomass Fuels consignment is verified, the voluntary or national scheme of another Member State is approved by the European Commission to demonstrate compliance with the particular Biomass Fuels type, feedstock, and geographical and chain of custody coverage combination.
5. In the event of resubmission of revised data to SEAI by the Participant, a statement within a revised IVR that the Independent Verifier has taken the changes into account in providing a new assurance statement for information that was previously submitted but was changed following review by SEAI.
6. Where the Participant in a support scheme or renewable energy obligation is not certified by a European Commission approved Voluntary Scheme or a national scheme of another Member State, and is relying on actual GHG emissions savings values, the IVR shall, on a *limited* assurance basis:
 - a. state the actions taken by the Independent Verifier to check the correct application of the methodology detailed in Part B of Annex VI of RED II, specifically item 1 (d);
 - b. set out the actions taken by the Independent Verifier to check the inclusion of non-CO₂ GHG emissions (CH₄ and N₂O) in the 'e_u' factor (emissions from the fuel in use);
 - c. set out the actions taken by the Independent Verifier to check the integrity of the mass balance.

IVRs that fail to adequately address all the above requirements will not be accepted as providing an adequate level of assurance. Where evidence is not available for a particular requirement, a statement explaining the reasons for its absence should be provided in the IVR.

3.3 Independent Auditor's Report

As required by Regulation 12 of SI 350, a Participant shall arrange for an independent audit of sustainability criteria related data for each consignment of Biomass Fuels used, and the information submitted to SEAI in Table 1 and Table 2 (see Sections 2.2 and 2.3). A Participant shall deliver the independent auditors' report to SEAI within the deadlines referred to in Section 4.

The independent auditor shall complete the audit in accordance with requirements for assurance engagement to limited assurance. The engagement shall be carried out in accordance with ISAE 3000, or a similar assurance standard that may be approved by SEAI in the future⁴.

The auditor's report submitted to SEAI shall also specifically include:

1. Confirmation that the auditor has evaluated the frequency and methodology of sampling and the robustness of the data;

⁴ The minimum requirements for assurance engagements are set out in ISAE 3000, (paragraph 69). See <https://www.iaasb.org/publications/international-standard-assurance-engagements-isa-3000-revised-assurance-engagements-other-audits-or>

2. Confirmation that the auditor has verified that the systems used by the Participant in the support scheme or renewable energy obligation are accurate, reliable and protected against fraud, including verification ensuring that materials are not intentionally modified or discarded so that the consignment or part thereof could become a waste or residue.
3. A statement that the engagement was carried out to *limited* assurance.
4. A copy of the information to be submitted to SEAI in the forms by the Participant shall be appended to the report.
5. In the event of resubmission of revised data to SEAI by the Participant, a statement within a revised auditor's report that the auditor has taken the changes into account in providing a new assurance statement for information that was previously submitted but was changed following review by SEAI.

3.4 Combined IVR and Auditor's Report

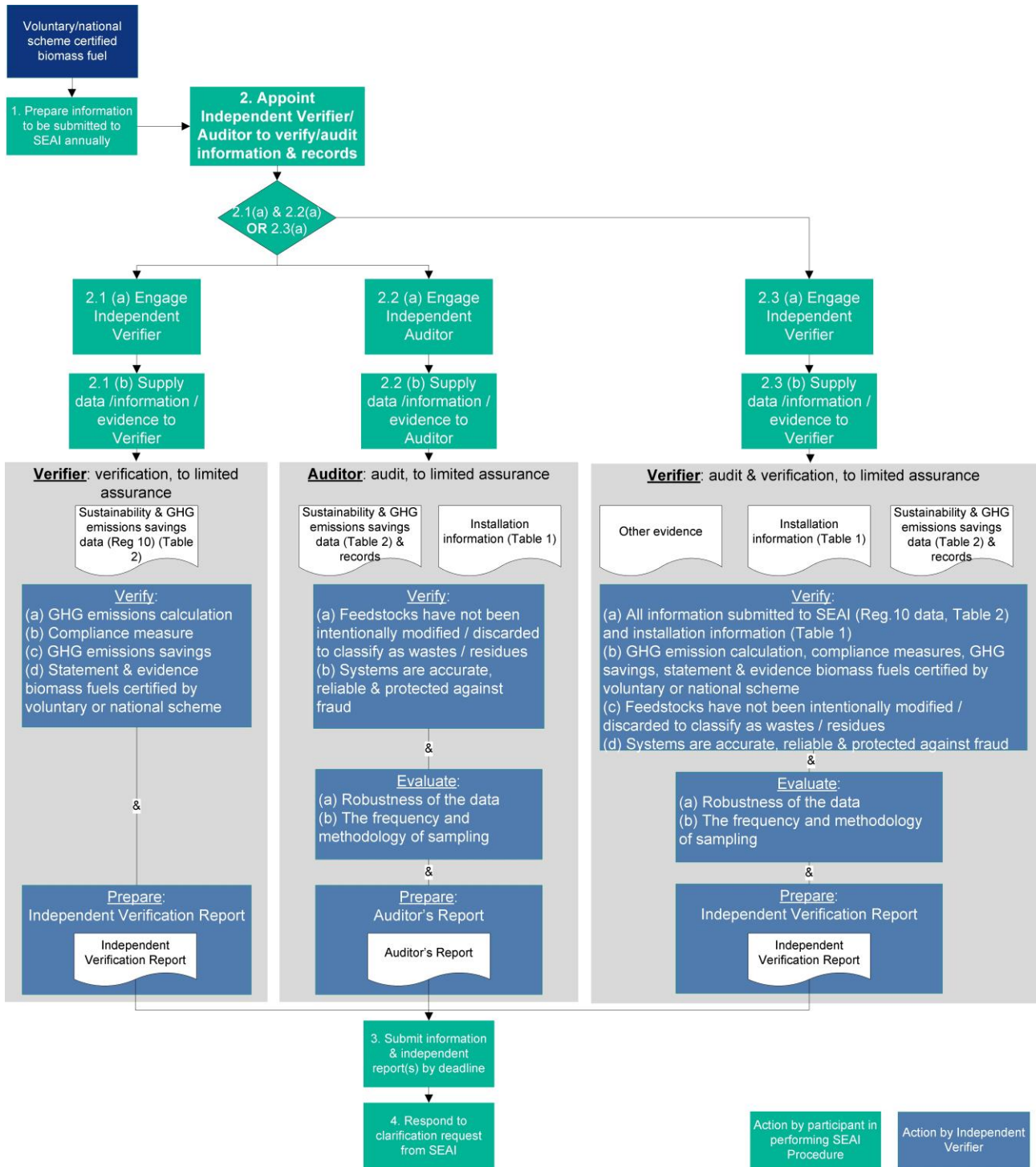
As option 2, the IVR referred to in Section 3.2 and the independent auditors' report referred to in Section 3.3 may, for the convenience of Participants, be combined and carried out by the same independent person, i.e. the same person may act as the Independent Verifier and the independent auditor. Where this is carried out, the Independent Verifier shall include within the scope of the engagement all the data submitted to SEAI in the forms (installation information and sustainability statement), and the Participant's records of sustainability criteria related data. Furthermore, in addition to items 1 to 6 listed in Section 3.2, the IVR shall confirm that the Independent Verifier:

1. evaluated the frequency and methodology of sampling and the robustness of the data;
2. verified that the systems used by the Participant in the support scheme or renewable energy obligation are accurate, reliable, and protected against fraud, including verification ensuring that materials are not intentionally modified or discarded so that the consignment or part thereof could become a waste or residue.

3.5 Summary

In summary, Participants are required to engage an Independent Verifier to verify the information submitted to SEAI under Regulation 10, and an independent auditor to audit the information, and the records and data relied upon to prepare that information. The auditors' report referred to in Section 3.3 may be combined with the IVR referred to in Section 3.2. Figure 2 summarises the actions that need to be taken by the Participant, the Independent Verifier and the independent auditor, and the option available to Participants to combine the verification and auditing activities.

Figure 2: Auditing & Verification



4 Submission of Information to SEAI

4.1 Submission

The information set out in Sections 2 and 3 shall be submitted using the forms prepared by SEAI, which are available on SEAI's website⁵. The forms shall be submitted to biomass-sustainability-verification@seai.ie no later than the last working day of March of the following calendar year, along with the IVR, and the auditors' report (if not combined with the IVR).

The forms contain instructions on how they should be completed. The forms are contained in an Excel document, and it is designed to enable the information submitted by Participants to be collated and assessed by SEAI. The forms contain locked cells and cells that will only accept certain information – the forms should not be modified, e.g., by adding new rows or columns or moving cells to other locations.

4.2 Review of Submitted Information

SEAI will review the information submitted by the Participant in the support scheme or renewable energy obligation. It may request further information, to clarify or confirm the accuracy of the data submitted. Where a request or clarification is issued, Participants shall respond and provide the necessary information within 10 working days.

4.3 Late Submissions

Where a Participant does not submit the required information or respond to a request for further information by the deadlines set out in this Procedure, SEAI cannot guarantee that the information submitted by SEAI to the administrator of the support scheme or renewable energy obligation will be taken into consideration. Consequently, Participants run the risk that the Biomass Fuels used by the Participant will not benefit from the relevant support scheme or contribute to compliance with the relevant renewable energy obligation.

⁵ www.seai.ie/technologies/bioenergy/verification-procedure/Verification-of-Biomass-Sustainability-Procedure-Forms.xlsm

Annex I – Alignment of Procedure & Guidance

The following table illustrates the alignment of the Guidance⁶ and this Procedure. The Guidance provides clarification to Participants on how to comply with the Procedure, and why it is necessary.

Section	Procedure	Guidance
1	Introduction	<ul style="list-style-type: none"> • Overview • Background • Key concepts • Legislation (SI 350, RED II, Implementing Regulations) • Sustainability and GHG emissions savings • Sustainability compliance (Voluntary Scheme certification, Verification & auditing) • Summary
2	Information to be submitted annually	Information to be submitted annually
2.1	Overview	Overview
2.2	Installation information	Installation information
2.3	Statement of compliance with the sustainability & GHG emissions savings criteria	<ul style="list-style-type: none"> • Statement of compliance • Sustainability & GHG emissions savings criteria <ul style="list-style-type: none"> ○ Agricultural Biomass ○ Forest Biomass ○ GHG Emissions savings (sources of GHG emissions) ○ Mass balance ○ GHG emissions savings (default values, calculation)
2.4	Other supporting information	-
3	Verification & Auditing	Verification & Auditing
3.1	Overview	<ul style="list-style-type: none"> • Overview • Obligation to maintain records and report to SEAI • Information to be reported annually (evidence)

⁶ www.seai.ie/technologies/bioenergy/verification-procedure/Guidance-for-the-Verification-of-Biomass-Sustainability.pdf

Section	Procedure	Guidance
3.2	Independent verification report	<ul style="list-style-type: none"> Independent Verification Report (Section 3.3) Assurance Engagement (ISAE 3000, Independence, professional competencies, verification activities) (Section 3.6) Roles and responsibilities (Independent Verifiers, Participants) (Section 3.7)
3.3	Independent Auditor's Report	Independent Auditor's Report (Section 3.4)
3.4	Combined IVR and Auditor's Report	Combined IVR and Auditor's Report (Section 3.5)
3.5	Summary	-
4	Submission of Information	-

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