

COMMISSION IMPLEMENTING DECISION (EU) 2022/610**of 8 April 2022****on the recognition of the ‘Trade Assurance Scheme for Combinable Crops (TASCC)’ for demonstrating compliance with the requirements set in Directive (EU) 2018/2001 of the European Parliament and of the Council for biofuels, bioliquids, biomass fuels, renewable liquid and gaseous fuels of non-biological origin and recycled carbon fuels****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 ⁽¹⁾, and in particular Article 30(4) thereof,

Whereas:

- (1) Directive (EU) 2018/2001 establishes requirements for certain fuels, namely biofuels, bioliquids, biomass fuels, renewable liquid and gaseous fuels of non-biological origin and recycled carbon fuels, in order to ensure that they can only be counted towards the targets set in the Directive if they have been sustainably produced and save significant greenhouse gas emissions in comparison to fossil fuels. First, Article 29 of the Directive lays down sustainability and greenhouse gas emissions saving criteria for biofuels, bioliquids, and biomass fuels, and Article 26 of the Directive and Commission Delegated Regulation (EU) 2019/807 ⁽²⁾ establish the criteria to determine which feedstock for biofuels, bioliquids or biomass fuels has high indirect land-use change risk, on the one hand, and which high indirect land-use change-risk biofuels, bioliquids or biomass fuels that meet certain conditions can be certified as having low indirect land-use change risk, on the other hand. Second, Article 25(2) of the Directive lays down greenhouse gas emissions saving criteria for renewable liquid and gaseous fuels of non-biological origin and recycled carbon fuels used in transport. Third, Article 28(2) of the Directive requires economic operators to enter information in a Union database on the transactions made and the sustainability characteristics of some renewable fuels (biofuels, biogas and renewable liquid and gaseous fuels of non-biological origin) and recycled carbon fuels used in transport.
- (2) The Directive also provides for rules on how to calculate the contribution of renewable electricity to the transport targets. In particular, Article 27(3) of the Directive provides rules to make such calculation, both when the electricity is directly used to power electric vehicles and when is used to produce renewable liquid and gaseous fuels of non-biological origin that are used in transport.
- (3) In order to check that compliance with the rules for biofuels, bioliquids, biomass fuels, renewable liquid and gaseous fuels of non-biological origin and recycled carbon fuels is achieved, Member States may use voluntary schemes. Voluntary schemes have played an important role in providing evidence of compliance with the sustainability and greenhouse gas emissions saving criteria for biofuels and bioliquids under Directive 2009/28/EC of the European Parliament and of the Council ⁽³⁾. Under Directive (EU) 2018/2001, the role of voluntary schemes has been expanded. First, they can now serve to certify compliance of all fuels produced from biomass, including gaseous and solid fuels, with the sustainability criteria set in Directive (EU) 2018/2001, and provide accurate data on their greenhouse gas emissions saving. Second, they can serve to certify compliance of renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels with their greenhouse gas emissions saving criteria. Third, they can serve to prove compliance with the rules, which Article 27(3) of Directive (EU) 2018/2001 establishes to calculate renewable electricity in transport. Fourth, they can serve to prove that economic operators enter accurate information into the Union or national database on renewable fuels and recycled carbon fuels used in

⁽¹⁾ OJ L 328, 21.12.2018, p. 82.

⁽²⁾ Commission Delegated Regulation (EU) 2019/807 of 13 March 2019 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 (OJ L 133, 21.5.2019, p. 1).

⁽³⁾ Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (OJ L 140, 5.6.2009, p. 16).

transport in accordance with Article 28(4) of Directive (EU) 2018/2001. Fifth, they can be used to certify biofuels, bioliquids and biomass fuels with low indirect land-use change-risk. The Commission may decide that voluntary national or international schemes can serve all or some of these purposes.

- (4) Where an economic operator provides proof or data on compliance with the sustainability and greenhouse gas emissions saving criteria, obtained in accordance with a voluntary scheme that has been recognised by the Commission, to the extent covered by the recognition decision, a Member State should not require the supplier to provide further evidence.
- (5) The request to the Commission for recognition under Article 30(4) of the Directive from the 'Trade Assurance Scheme for Combinable Crops (TASCC)' was first submitted to the Commission on 7 January 2021. This request led to an assessment of the scheme by the Commission, in which some issues requiring modification were identified. In its resubmission of 25 June 2021, the scheme correctly addressed these issues. The scheme covers biofuels derived from combinable crops and sugar beet (excluding wastes, residues, ligno-cellulosic and non-food cellulosic materials), produced in the United Kingdom. It covers the trading, transport and storage stages from farm gate to first processor with specific modules covering merchanting, haulage, storage and testing.
- (6) This scheme does not directly cover the audit and certification of farmers in line with the sustainability criteria laid down in Article 29(3) to (5) of Directive (EU) 2018/2001. For these aspects, the scheme relies on other voluntary schemes recognised by the Commission. Therefore, it is the responsibility of the 'Trade Assurance Scheme for Combinable Crops (TASCC)' to ensure that the recognition issued by the Commission on those schemes with which it jointly operates remains valid during the length of cooperation. This assessment does not take into account the forthcoming implementing act to be adopted in accordance with article 30(8) of Directive (EU) 2018/2001, on rules to verify sustainability and greenhouse gas emissions saving criteria and low indirect land-use change-risk criteria. The 'TASCC' will therefore be re-assessed when such an implementing act will be adopted.
- (7) In assessing the 'Trade Assurance Scheme for Combinable Crops (TASCC)', the Commission found that it covers adequately the sustainability criteria laid down in Article 29(3) to (5) of Directive (EU) 2018/2001 and applies a mass balance methodology in accordance with the requirements of Article 30(1) and (2) of Directive (EU) 2018/2001.
- (8) The assessment of the 'Trade Assurance Scheme for Combinable Crops (TASCC)' found that it meets adequate standards of reliability, transparency and independent auditing in accordance with Article 30(8) of Directive (EU) 2018/2001.
- (9) The recognised scheme should be made available in the section devoted to voluntary schemes on the Commission's EUROPA website.
- (10) The measures provided for in this Decision are in accordance with the opinion of the Committee on the Sustainability of Biofuels, Bioliquids and Biomass fuels,

HAS ADOPTED THIS DECISION:

Article 1

The 'Trade Assurance Scheme for Combinable Crops (TASCC)' ('the scheme'), submitted for recognition to the Commission on 25 June 2021, demonstrates, for the fuels audited under the scheme, the following elements:

- (a) compliance of the consignments of biofuels, bioliquids and biomass fuels with the sustainability criteria laid down in Article 29(3) to (5) of Directive (EU) 2018/2001;
- (b) compliance of economic operators with the obligation to enter accurate information into the Union or national database on renewable fuels and recycled carbon fuels used in transport in accordance with Article 28(4) of Directive (EU) 2018/2001.

Article 2

The Decision is valid for a period of 5 years after it enters into force. In the event that the contents of the scheme, as submitted for recognition to the Commission on 25 June 2021, change in a way that might affect the basis of this Decision, such changes shall be notified to the Commission without delay. The Commission shall assess the notified changes with a view to establishing whether the scheme still adequately covers the sustainability criteria for which it is recognised.

Article 3

The Commission may repeal this Decision, inter alia, under the following circumstances:

- (a) if it has been clearly demonstrated that the scheme has not implemented elements considered to be important for this Decision or if a severe and structural breach of those elements has occurred;
- (b) if the scheme fails to submit annual reports to the Commission pursuant to Article 30(5) of Directive (EU) 2018/2001;
- (c) if the scheme fails to implement standards of independent auditing and other requirements specified in implementing acts referred to in Article 30(8) of Directive (EU) 2018/2001 or improvements to other elements of the scheme considered to be important for a continued recognition.

Article 4

This Decision shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels, 8 April 2022.

For the Commission
The President
Ursula VON DER LEYEN
