

**RSB – ROUNDTABLE ON SUSTAINABLE BIOMATERIALS**

## **RSB Book & Claim Manual**

Version 2.0

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## A. The Aim of this Procedure

The aim of this procedure is to describe the rules which will allow a company to register, trade and retire credits in the RSB Book and Claim system.

The **RSB Book & Claim System** consists of this **RSB Book & Claim Manual** and one or more linked RSB-recognised **Book & Claim Registries** and ensures that for each for claim made on the basis of the RSB Book & Claim System:

- products with the same specified characteristics have been produced,
- double claiming of the environmental benefit of those products is avoided at all times.

**Please Note:** The RSB Secretariat may also operate such a registry.

The RSB Book & Claim System is a chain of custody system in which the administrative record flow is not connected to the physical flow of products.

The information on specified sustainability characteristics of a product, for example the Greenhouse Gas LCA value, is decoupled from the physical product and registered as a credit in an RSB-recognised Book & Claim Registry. The credits may be traded and sold independently of the physical delivery of materials or products.

An RSB-recognised Book & Claim Registry shall include a system for the storage of electronic data which:

- i. enables the registration, issuance, holding, transfer, and retirement of credits;
- ii. carries out the functionalities described in this Manual; and
- iii. holds recognition by RSB as a Book & Claim Registry with respect to one or more eligible certified products.

Companies interacting with the RSB Book and Claim System are called System Users. The RSB Book and Claim System allows System Users to register credits corresponding to a certified product and transfer those credits to buyers who can make claims related to sustainability attributes through their retirement in the registry, but do not necessarily receive a physical product with those attributes through their supply chain.

This Manual specifies the requirements for System Users that register, transfer, or retire credits using the RSB Book and Claim System. System Users that register certified material as credits will not need to maintain physical traceability for the certified material but also can no longer make claims for that certified material once registering it as credit.

This Manual was created to encourage the connection between certified operators and partners with an interest in making claims, but without a connection through an existing supply chain.

## B. What this Procedure Covers (Scope)

The RSB Book & Claim System was developed to allow the generation of credits for feedstocks, intermediates, fuels, and other final products.

RSB may recognise registries for the registration, transfer, and retirement of credits representing the environmental benefits of a particular certified product, if such registries meet the requirements of this Manual in its latest version.

The RSB Board of Directors will grant recognition and the recognition process will follow a documented procedure that will be established by RSB as further registries start entering the market.

Recognised registries may allow the registration of several certified product types or be specific to one product type (e.g. Sustainable Aviation Fuel, “SAF”).

Companies interacting with the RSB Book and Claim System are called System Users. System Users can:

- Produce or procure certified materials and register credits in an RSB-recognised Book & Claim Registry;
- Transfer credits within an RSB-recognised Book & Claim Registry; and
- Retire credits from an RSB-recognised Book & Claim Registry.

System Users must decide the function(s) they are applying for upon application. System Users who wish to register credits must hold a valid RSB Trader Certification and be regularly audited.

**Table 1. RSB Book and Claim System functions and related requirements**

<i>Function</i>	<i>RSB Trader Certification and Audit Required</i>	<i>Registry Account Required</i>	<i>Requirements</i>
Registers Credits	Yes	Yes	See section G.1, G.2
Transfers Credits	No	Yes	See section G.1, G.3
Retires Credits	No	Yes	See section G.1, G.4

**Please note:**

RSB Trader Certification requirements are referenced in section G.2.1.1.

Requirements for Certification Bodies and auditors conducting RSB audits can be found in the RSB Procedure for Certification Bodies and Auditors (RSB-PRO-70-001).

## C. Version and Effective Date

Version 2.0 of this RSB Book and Claim Manual, effective from 1 May 2021, shall apply for pilot testing.

## D. Using this Procedure

The procedures outlined in this Manual are normative with respect to its aim, scope, effective date, notes on usage, references, terms, definitions, requirements, and annexes except when otherwise indicated. During procedure implementation, the user shall ensure they meet the requirements specified in this Manual and any other measures necessary to achieve its aim.

The terms and definitions applied in an RSB-recognised Book & Claim Registry may differ from those in this Manual.

## E. Terms and Definitions

For the purposes of this procedure, the terms and definitions given in RSB-STD-02-002 RSB Glossary of Terms will apply.

Terms of particular importance include:

### **Audit**

Systematic, independent, and documented process to obtain and evaluate audit evidence objectively to determine the extent of audit criteria fulfilment (Source: ISO 19011:2011).

### **Batch**

Specific quantity of a product intended to have uniform characteristics and qualities.

### **Book and Claim Model**

Chain-of-custody model in which the administrative record flow does not necessarily connect to the physical flow of material or product throughout the supply chain (Source: ISO 22095:2020).

### **Book**

Generation of credits corresponding to the exact quantity of certified material with specified characteristics.

### **Claim**

Declared information regarding the specified characteristics of a material or product that is attributed to the claimant through retirement and is to be accounted in its emissions inventory (Source: ISO 22095:2020).

### **Credit**

Unit representing the right to a claim through retirement and the sustainability benefits related to one (1) metric tonne of a particular neat, certified, final product.

### **Double counting**

Double counting refers to the risk for emissions reductions to be counted more than once towards a climate change mitigation effort. Double counting could occur in the following ways: (1) if more than one unit is issued for the same emissions reduction, referred to as 'double issuance'; (2) if the same unit is used twice, for example in two separate registries, referred to as 'double use'; (3) if the same unit is used by both a buyer and seller, for example the international airline and country of origin of Sustainable Aviation Fuel, referred to as 'double claiming'.<sup>1</sup>

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<sup>1</sup> Source: ICAO Document "CORSIA Emission Unit Eligibility Criteria" accessible on: [https://www.icao.int/environmental-protection/CORSIA/Documents/ICAO\\_Document\\_09.pdf](https://www.icao.int/environmental-protection/CORSIA/Documents/ICAO_Document_09.pdf)

**Registry**

An electronic data system for the purpose of issuance, holding, transfer, and retirement of credits.

**Specified Characteristics**

Set of product characteristics, production characteristics, or both that the chain of custody shall maintain (Source: ISO 22095:2020).

**System User**

Company who participates in the RSB Book and Claim System as a result of an approved application, and who can register, hold, transfer, or retire credits within the System.

**Trader**

Organisation that applies for certification for a specific activity that includes buying and selling of materials or products, including raw materials, intermediates and final products. Examples for traders are first collectors, blenders, wholesale and retail companies (also companies selling to end-consumers) as well as airlines or shipping companies selling transport services to their clients.

**Transfer**

Transfer of legal and physical control of certified material to the next operator in the supply chain. In the context of this Manual, transfer of legal control of credits from one System User to the next System User.

## F. Contact

Entities interested in the RSB Book and Claim System should contact [bookandclaim@rsb.org](mailto:bookandclaim@rsb.org)

## G. Requirements

### 1. General Requirements

System Users that register, transfer, or retire credits through the RSB Book & Claim System shall open an account in an RSB-recognised Book & Claim Registry by accepting the Terms and Conditions and fulfilling the requirements set by the administrator of an RSB-recognised Registry.

### 2. Requirements for System Users Registering Credits

This section specifies requirements applicable to System Users registering credits in an RSB-recognised Book & Claim Registry.

#### 2.1. Requirements Related to Certification

2.1.1. System Users wishing to register credits in an RSB-recognised Book & Claim Registry must hold a valid Trader certification in the RSB Global Certification Scheme<sup>2</sup>, which includes the following RSB procedures:

- RSB Book & Claim Manual [RSB-PRO-20-001-001];
- RSB Procedure for Traceability of RSB Certified Material (Chain of Custody) [RSB-PRO-20-001];
- RSB Procedure for Participating Operators [RSB-PRO-30-001];
- RSB Procedure for Communication & Claims [RSB-PRO-50-001]; and
- RSB Procedure for Risk Management [RSB-PRO-60-00].

2.1.2. Companies applying for certification may add further entities to their certification scope, such as further trading offices, during first application or anytime afterwards. To add further entities to the scope of trader certification, the PO must adhere to the RSB Procedure for Participating Operators [RSB-PRO-30-001], which includes aspects such as:

- Contacting the Certification Body when further entities are identified,
- Providing information on entities applying for inclusion in the scope of trader certification,
- Implementing contracts with further entities with a commitment to comply with RSB requirements, and
- Conducting a self-risk assessment for entities.

**Please note:** One trader certificate may include several entities but only the System User with the legal ownership of the certified product may register credits in an RSB-recognised Book & Claim Registry. To register a credit, the System User must open an individual account in an RSB-recognised Book & Claim Registry.

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<sup>2</sup> <https://rsb.org/rsb-global-fuel-certification/>

For example, SAF supplier 'ABC Fuel Europe', located in Germany and with RSB trader certification, holds an account in an RSB-recognised Book & Claim Registry. ABC Fuel Europe wishes to add their Japan offices, 'ABC Fuel Japan', to their scope of trader certification. ABC Fuel Europe follows the RSB Procedure for Participating Operators to add ABC Fuel Japan to their existing trader certification. Upon finalisation, ABC Fuel Japan shall open an account in an RSB-recognised Book & Claim Registry to register, trade, or retire credits.

## 2.2. Requirements Related to Products Eligible for Registration

2.2.1. System Users shall implement procedures ensuring product eligibility for registration in an RSB-recognised Book & Claim Registry. Eligible products must comply with the following requirements:

2.2.1.1. The product holds certification with:

- a Voluntary System (VS) recognised by the European Commission under the Renewable Energy Directive (RED), or
- a Sustainability Certification Scheme (SCS) recognised by ICAO under CORSIA or RSB Global.

2.2.1.2. The certification of a product is documented through the following elements:

2.2.1.2.1. A valid certificate of the supplier of the certified product issued by a certification body under one of the certification systems listed above, and

2.2.1.2.2. A sustainability declaration issued by the System User (Proof of Sustainability), containing the following information:

- a) Batch Number;
- b) Fuel/Material Type;
- c) Feedstock (i.e. type of crop, production residue, or end-of-life product);
- d) Amount of Neat Certified Material by Batch Number (in MT and MJ);
- e) Statement of whether the Raw Material was Certified as Production Residue or End-of-Life Product;
- f) Date of Acquisition and, if different from the Date of Acquisition, Date of Entry in the System User's Chain of Custody Tracking and Management Systems;
- g) Location of Acquisition Site of certified material;
- h) Name and Address of Supplier(s);
- i) Name and Address of Most Recent Production or Processing Site;
- j) Name and Address of Third-Party Management of Previous Production or Processing Site, when applicable;
- k) Name of Certification Scheme;
- l) Additional potential claims Allowed under RSB Certification System (e.g., Low ILUC Risk Biomass) if the product is RSB certified, when applicable;
- m) Valid Certificate Number and Name of Certification Body;
- n) Chain of Custody Model Employed at Supplier's Most Recent Site; and
- o) Default or Actual LCA GHG Value (g CO<sub>2</sub>e/MJ).

2.2.1.2.3. For SAF certified against a Sustainability Certification Scheme recognised by CORSIA, the following information shall be provided in addition to Section 2.2.1.2.2 above:



- a) Name of Neat SAF Producer;
- b) Production Date of Neat SAF;
- c) Production Location of Neat SAF;
- d) Conversion Process;
- e) Default Induced Land Use Change Value (g CO<sub>2</sub>e/MJ);
- f) Disaggregated Values for Direct Land Use Change (DLUC), Landfill Emission Credit (LEC), and Recycling Emission Credit (REC) included in the LCA GHG Value (g CO<sub>2</sub>e/MJ);
- g) Feedstock Origin, with SCS Detail when applicable; and
- h) Country of SAF uplifting / Airport Location for SAF Blend Delivery.

2.2.2. Product eligibility for registration in an RSB-recognised Book & Claim Registry requires that prior to registration, no claims have been made on behalf of anyone of the environmental benefit of the product (i.e. the GHG emission reduction for a GHG emission reduction target), nor were the products applied towards obligations that preclude transfer of emissions benefits.

2.2.3. For SAF, economic operators involved in the SAF supply chain from production to blending with fossil jet fuel shall implement a mass balance system, utilising an RSB-recognised Book & Claim Registry from blending onwards.

### 2.3. Requirements Related to the Registration of RSB Credits

2.3.1. The System User shall use the template provided by an RSB-recognised Book & Claim Registry to register credits. The template will request the information listed in 2.2.1.2.2 and, if applicable, 2.2.1.2.3.

2.3.1.1. For SAF credits, the System User shall also include a declaration of Applicable SAF Incentives and Tax Credits, such as the United Kingdom's Renewable Transport Fuel Obligation (RTFO), France's Taxe Intérieure de Consommation waiver, the Netherland's Renewable Energy Units (HBEs), California's Low Carbon Fuel Standard (LCFS), or the United States' Renewable Fuel Standard (RF).

2.3.2. The System User shall submit the valid certificate of the supplier of the certified product and sustainability declaration (Proof of Sustainability) as referred to in 2.2.1.2.2

2.3.3. The System User may only register the neat certified product (i.e. only the portion from renewable or circular resources).

2.3.4. The System User may only register credits for products that are in its legal ownership at the time of registration.

2.3.5. The characteristics of a batch of product registered in an RSB-recognised Book & Claim Registry shall correspond to the information provided through the sustainability declaration for this batch of product.

2.3.6. Credits shall be expressed in metric tonnes.

2.3.7. The RSB does not require that credits registered in an RSB-recognised Book & Claim Registry have an expiry date. Credits are therefore valid until they are retired. However,

it does not preclude a registry from being endorsed by the RSB if expiry dates are specified by the registry owner.

**Please note:** For the current scale and state of the SAF market, the RSB does not consider expiry rules necessary for a robust Book & Claim System. Once the maturity of the SAF market increases, the RSB may consider including expiry requirements in the Book & Claim Manual.

## 2.4. Requirements Related to Inventory Balancing

- 2.4.1. Following registration of a credit with an RSB-recognised Book & Claim Registry, the System User shall withdraw the corresponding amount from the mass balance, selling the physical product as product without any sustainability characteristic attached. Documentation made available to the auditor for verification could include invoices or delivery information.
- 2.4.2. The System User shall record in its inventory certified product acquired and forwarded, including compliance claims and sustainability characteristics.
- 2.4.3. The inventory balance shall include incoming certified product and forwarded certified product, as well as batches of material not intended for registration with an RSB-recognised Book & Claim Registry. The auditor shall have access to the complete documentation of acquired and forwarded product and product claims, including those traded with certification system claims different from the RSB.
- 2.4.4. The sustainability characteristics defined above shall be maintained in the inventory balance. The operator can only merge batches of certified product with matching sustainability characteristics in their inventory.
- 2.4.5. The System User shall monitor the balance of the certified material withdrawn from and added to the inventory system.
- 2.4.6. With the use of different methods of chain of custody traceability for different batches of certified material, the System User shall implement systems to avoid double counting, with documentation and the ability for system review at the time of audit.
- 2.4.7. The System User shall ensure deficits of certified material do not occur (i.e. the operator shall not forward or deliver greater amounts of certified material than the acquired or produced).
- 2.4.8. The System User may report a positive balance of RSB-certified material into the next reporting period if the operator can demonstrate availability of an equivalent physical stock until the positive balance is expended.

## 3. Requirements for System Users Transferring Credits

This section specifies requirements applicable to System Users for transferring credits in an RSB-recognised Book & Claim Registry.

- 3.1. The System User transferring credits shall use the template provided by an RSB-recognised Book & Claim Registry for credit transfers.
- 3.2. The System User shall only transfer credits to other System Users in an RSB-recognised Book & Claim Registry.
- 3.3. The System User selling the credit shall report credit transactions to RSB within seven (7) days of the sale date.
- 3.4. System Users shall only sell credits in the same form in which they were registered (i.e. with the same set of sustainability characteristics).
- 3.5. Upon credit transfer from the seller to the buyer, the seller shall not make any claims related to the transferred credit.

## 4. Requirements for System Users Retiring Credits

This section specifies requirements applicable to System Users with an account in an RSB-recognised Book & Claim Registry intending to remove credits from the market, allowing purchaser of the credit to make claims on the credit. System Users cannot transfer credits removed from the market again. Retired credits may not return to System Users' accounts anymore.

- 4.1. The System User retiring credits shall use the template provided by an RSB-recognised Book & Claim Registry for credit retirement. In the case of SAF credits, the retirement statement shall include the information whether the SAF is used for domestic or international purposes.
- 4.2. The System User shall only retire credits already in their account. System Users cannot create a negative balance in an RSB-recognised Book & Claim Registry.
- 4.3. The System User may retire credits for its own use or for use by another party (see 5.3 for more details).
- 4.4. Upon retiring a credit at the System User's request, an RSB-recognised Book & Claim Registry shall issue a retirement statement with the name of the entity or entities for which the credit was retired as well as sustainability characteristics of the retired credit. For SAF credits, the statement shall include the name of the airline and whether or not the airline retired the credit on behalf of a specified end-customer or vice versa.

**Please note:** An RSB-recognised Book & Claim Registry will maintain a publicly available list of retired credits to inform relevant public authorities and the general public.

## 5. Requirements for Claims

- 5.1. Only System Users listed on the retirement statement are entitled to make claims related to the credit. All entities listed on the retirement statement shall take their own independent advice on the legal, accounting and/or regulatory application of the claims set out in the retirement statement against voluntary GHG emission reduction scheme.

5.2. Claims may only refer to the information listed on the statement. For example:

- the amount of credits;
- the GHG emission reductions connected to the fuel or material; or
- further sustainability characteristics connected to the fuel or material.

5.3. For SAF-related GHG emission reduction claims the following requirements apply:

5.3.1. An airline may retire credits for their own use and claim Scope 1 GHG emission reductions for voluntary commitments and obligations, or

5.3.2. An airline may retire credits on behalf of a corporation or other end-customer. In this case:

5.3.2.1. The name of the corporation or other end-customer must be included in the retirement statement.

5.3.2.2. The airline may report the use of the SAF in accordance with applicable voluntary reporting requirements (e.g., corporate sustainability report) but must not claim the SAF to meet its GHG emissions reduction compliance obligations (e.g., ICAO CORSIA emission reduction obligation).

5.3.2.3. Any associated voluntary reporting by the airline requires reporting as “in partnership with” the corporation or other end-customer.

For example: Megacorp purchases SAF through an agreement with Airline Q with the aim to reduce its Scope 3 emission from corporate travel. Airline Q retires SAF credits from an RSB-recognised Book & Claim Registry on behalf of Megacorp. The retirement statement includes the names of both Airline Q and Megacorp. The claims included in the statement, including all GHG related claims, are for the use of Megacorp. Airline Q can report the same SAF in its corporate sustainability reporting noting the specific amounts that have been enabled by the partnership with Megacorp. Airline Q may also report the use of SAF to regulators (e.g., ICAO CORSIA) as long as this SAF is not used to meet Airline Q’s GHG emission reductions.

5.3.3. Whenever incentives have been applied for the use of SAF, the associated GHG emission reduction benefit can only be claimed by the airline and / or the corporation (in accordance with 5.3.1 and 5.3.2) if the SAF incentive is not linked to a GHG emission reduction.

**Please note:** The RSB will provide guidance on SAF incentives and whether they are linked to GHG emission reductions.

5.4. Operators offering transport services on the basis of credits using RSB-certified products may receive certification against the RSB EcoTransport Programme to add RSB sustainability claims (i.e., claims linked to RSB Principles & Criteria or low ILUC risk indicators) to their credits.