

RSB – ROUNDTABLE ON SUSTAINABLE BIOMATERIALS

RSB Book & Claim Manual (RSB Book & Claim Procedure)

Version 3.0

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A. The Aim of this Procedure

This procedure describes the principles and rules of the *RSB Book & Claim System*, which consists of the RSB Book & Claim Manual and the RSB Registry (and network of recognised registries – as explained in Section B)

The *RSB Book & Claim System* aims to accelerate the decarbonisation of hard-to-abate sectors of aviation and shipping by providing a credible book and claim mechanism that allows to:

- Link limited supply locations with global demand, while global logistic networks are created.
- Meet the growing demand from corporations and consumer brands for in-sector solutions to decarbonise their freight and business travel.
- Cost-share the price premium of sustainable fuels.

Book and claim is a chain-of-custody model in which the administrative record flow does not necessarily connect to the physical flow of a product throughout the supply chain (Source: ISO 22095:2020). In other words, book and claim means that organisations can obtain and claim the sustainability attributes of a product without having to take physical custody of that same product and without needing the buyer and the seller to be connected by a physical supply chain – as is the case with other chain-of-custody models such as ‘mass balance’. Book and claim transactions must be tracked and validated through the use of an independent registry.

The *RSB Book & Claim System* provides a robust and transparent approach to:

- i. Decouple the environmental attributes of sustainable aviation or marine fuels (e.g., the emission reduction) from the physical product;
- ii. Transfer them via the RSB Registry (or recognised registry), and
- iii. Claim them in such a way that avoids double counting and delivers climate impact.

Book and claim enables suppliers to reach many more customers than possible with physical, mass balance supply chains, and, while the customer may not technically fly or ship their goods on sustainable fuels, their purchase demonstrates market demand and supports the development of supply globally. In turn, they may claim the environmental benefits towards their greenhouse gas emissions (GHG) reduction targets.

Examples of opportunities that are unlocked by the RSB Book & Claim System in the aviation sector include:

- An airline without physical access to SAF supply can purchase and claim the sustainability attributes of SAF.
- Corporate end-users can purchase SAF and claim the environmental benefits (e.g., GHG reductions) to reduce their aviation business travel emissions.
- Airlines with and without physical access to SAF can already operate 100% SAF flights (up to 50% physically via ‘mass balance’¹ + remaining share virtually via ‘book and claim’).

¹ Whilst 100% SAF flights are being tested and will soon be a reality, today SAF is approved to use in all aircraft in blends of up to 50% with conventional jet fuel.

The *RSB Book & Claim System* has been designed and is being continuously improved through a series of stakeholder consultations and pilots, as described in the table below.

<ul style="list-style-type: none"> Completed Upcoming 	2021	2022	2023	2024+
RSB Book & Claim Manual	<ul style="list-style-type: none"> Targeted stakeholder consultation (manual v2) 	<ul style="list-style-type: none"> Public stakeholder consultation (manual v2) RSB member consultation (manual v3) Bilateral engagement of other initiatives, GHG protocols and technical experts 	<ul style="list-style-type: none"> Approval by the RSB Board of Directors (v3) Continue engagement with other initiatives, seek official collaborations 	<ul style="list-style-type: none"> RSB member consultation (manual v4)
RSB Registry	<ul style="list-style-type: none"> Development of foundational, excel-based registry 	<ul style="list-style-type: none"> Development of automated registry 	<ul style="list-style-type: none"> Automated registry Beta testing via RSB Book & Claim Platform RSB Registry launch + RSB book and claim system open to aviation sector Publication of RSB Registry Recognition Framework First independent Registry recognised 	<ul style="list-style-type: none"> Registry updates
Pilots	<ul style="list-style-type: none"> Launch of 1st pilot partnership in the aviation sector 	<ul style="list-style-type: none"> Launch of 7 additional aviation pilots 	<ul style="list-style-type: none"> Conclude aviation pilots Start pilots in the shipping sector 	<ul style="list-style-type: none"> Continue shipping pilots

We have also worked closely with other leading initiatives who are working on aspects of book and claim such as the Smart Freight Centre, the Sustainable Aviation Buyers' Alliance (a joint initiative between RMI and the Environmental Defense Fund), and the World Economic Forum's Clean Skies for Tomorrow Initiative. **The RSB Book & Claim Manual reflects consensus around aspects of sustainability, double counting and additionality achieved through multi-stakeholder engagement across these initiatives.** Moreover, this Manual also meets the criteria outlines in the section "Deep dive: Sustainable Aviation Fuel (SAF) use to meet scope 3 targets" of the Science Based Targets Initiative's (SBTi) Aviation Guidance². A list of book and claim resources that have guided the development of this Manual can be found in Annex I.

In summary, the goals of the RSB Book & Claim System are to:

- Accelerate the decarbonisation of hard-to-abate sectors.
- Provide a certified claim that relies on a robust, transparent and environmentally-sound book and claim system which was developed in close collaboration with stakeholders.
- Support independent initiative achieve market recognition and trust via an endorsement / recognition structure, which allows for scalability and future interoperability.
- Align with relevant frameworks to support the adoption and promotion of common book and claim principles.

² Science-Based Target Setting for the Aviation Sector, V1.0, August 2021, https://sciencebasedtargets.org/resources/files/SBTi_AviationGuidanceAug2021.pdf, pages 31-32

B. Scope of this Procedure

This procedure covers the requirements for the registration, transfer, and retirement of certified product units in the *RSB Book & Claim System*.

The *RSB Book & Claim System* consists of this *RSB Book & Claim Manual*, the *RSB Book & Claim Registry* (hereinafter “*RSB Registry*”), and/or one or more RSB-recognised book and claim registries (hereinafter “*recognised Registries*”). The system relies on RSB’s robust certification and third-party audit structure, and it ensures that for each claim made on the basis of the *RSB Book & Claim System*:

- Products with the same specified characteristics have been produced;
- Product registrations, as well as their supply chains up to registration, are sustainably certified and audited by an independent, third-party certification body (as specified in Section 2 of this Manual);
- Product transactions and retirements are fully traceable;
- Actual emission reductions based on verified lifecycle assessment (LCA) values have been achieved, and
- Double-claiming of the sustainability benefits of those products is avoided at all times.

A Registry in the context of this Manual is an electronic data storage system that:

- enables the registration, issuance, holding, transfer and retirement of product units/certificates/credits³,
- performs the functions described in this Manual, and
- is formally recognised by the RSB on the basis of the RSB Book & Claim Registry Recognition Methodology⁴.

The unit of traceability in the *RSB Registry* is a Book & Claim Unit (hereinafter “BCU”) and corresponds to one tonne⁵ of neat, certified product. For example, 1 SAF BCU corresponds to 1 tonne of neat, certified SAF, and 1 SMF BCU corresponds to 1 tonne of neat, certified sustainable marine fuel.

Organisations can open an account in the *RSB Book & Claim Registry* or another recognised Registry and become System Users⁶.

There are two types of System Users:

- System Users who produce or distribute certified products that they wish to **register** in the *RSB Registry* or a recognised Registry. These organisations must hold a valid RSB Chain of Custody (Trader) Certification and be regularly audited by an independent, third-party Certification Body.
- System Users who purchase the certified products as BCUs and only wish to **transfer** and/or **retire** them. These System Users are not required to hold any certification.

³ Recognised Registries may register BCUs or define their own units (e.g., credits, certificates, etc.)

⁴ The RSB Book & Claim Registry Recognition Methodology is currently in development

⁵ 1 tonne is equal to 1 Metric Ton (MT) or 1,000 kg

⁶ Please note that recognised Registries may use different terminology or user structure.

C. Version and Effective Date

Version 3.0 of this RSB Book and Claim Manual is effective from 30 March 2023.

It can be adopted in the aviation sector and used for pilots in the shipping sector. An updated version (Version 4.0) incorporating the learnings from shipping pilots is expected to be available for stakeholder consultation in 2024.

Any stakeholder may submit comments on this document by writing to the RSB Secretariat. The Secretariat will conduct a regular review of this document at least every three years, or earlier if deemed necessary by the Secretariat or the RSB Board of Directors.

D. Using this Procedure

The procedures outlined in this Manual are normative with respect to their purpose, scope, effective date, notes on usage, references, terms, definitions, requirements, and annexes unless otherwise indicated.

It uses precise language to indicate which provisions are requirements, which are recommendations, and which are permissible or allowable options that companies may choose to follow. The term “**shall**” or “**must**” is used throughout this standard to indicate what is required in order for a book & claim transaction to be in conformance with the RSB Book & Claim Manual. The term “**should**” is used to indicate a recommendation, but not a requirement. The term “**may**” is used to indicate an option that is permitted or allowed. “**Need**,” “**can**,” and “**cannot**” may be used to provide guidance on implementing a requirement or to indicate when an action is or is not possible.

During procedure implementation, the System 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 a recognised Registry may differ from those in this Manual and are based on the RSB Book & Claim Registry Recognition Framework (currently in development).

E. Terms and Definitions

Additionality

Additionality as a product or project property refers to the determination of whether an intervention, such as increased demand for a product or the creation of a new project, has an effect (i.e., increased impact) when compared to the baseline (i.e., absence of such demand or project). In the context of book and claim, additionality refers to the capacity of increased demand for sustainable aviation fuels (SAF) or sustainable marine fuels (SMF) unlocked by book & claim to result into increased production and, consequently, into increased fossil fuel displacement, greenhouse gas emission reductions and a positive impact on climate change as well as broader positive sustainability impacts.

The Greenhouse Gas Protocol defines additionality as a criterion for assessing whether a project has resulted in greenhouse gas emission reductions or removals in addition to what would have occurred in the project's absence⁷.

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

Generation of Book & Claim Units (BCUs) corresponding to the exact quantity of certified material with specified characteristics.

Book and Claim

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 & Claim Unit (BCU)

Unit representing the right to a claim through retirement and corresponding to a unique set of sustainability benefits. In the RSB Book & Claim System, one Book & Claim Unit is related to one tonne of a particular neat, certified, final product (1 tonne is equal to 1 Metric Ton (MT) or 1,000 kg). For example, 1 MT of SAF corresponds to 1 SAF BCU, or 1,35 MT of SAF to 1,35 SAF BCU. RSB-recognised registries may use different volumetric units (e.g., kilos or gallons). Each BCU carries a dual Scope 1 and 3 claim, which shall be done according to the claiming, double counting and additionality requirements of this Manual (as specified in Section 5, 6 and 7).

Claim

Declared information regarding the specified characteristics of a material or product that is attributed to the claimant through retirement and, in the case of an emission reduction claim, may be accounted in its emissions inventory (Amended based on ISO 22095:2020).

Corporate end-user

Organisation who purchases BCUs from transport service providers or logistics providers with the intent to claim the Scope 3 emission reduction relevant to business travel (Scope 3 Category 6) or cargo (Scope 3 Categories 3, 4).

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 Book & Claim Unit (BCU) is issued for the same emissions reduction / same unit of SAF, referred to as 'double issuance'; (2) if the same BCU is used twice, for example in two separate registries, referred to as 'double use'; (3) if the same BCU is used to simultaneously meet both domestic and international targets, referred to as 'double claiming'.⁸ Please note that the RSB Book & Claim System allows for all

⁷ Source: GHG Protocol, Corporate Value Chain (Scope 3) Accounting and Reporting Standard, <https://ghgprotocol.org/standards/scope-3-standard>

⁸ Adapted from ICAO Document "CORSIA Emission Unit Eligibility Criteria" accessible on: https://www.icao.int/environmental-protection/CORSIA/Documents/ICAO_Document_09.pdf

organisations mentioned in the retirement statement to report and claim the environmental benefit related to the same BCU (i.e., an airline shall report the GHG emission reduction within Scope 1, and the corporate end-user within Scope 3) provided that claims are done according to the claiming, double counting and additionality requirements of this Manual (as specified in Section 5, 6 and 7).

Emission categories (Scope 1, 2, and 3)

Following the principles established by the Greenhouse Gas Protocol, emissions are classified into three categories:

- *Scope 1* emissions include the direct emissions from assets that are owned or controlled by the reporting company. This includes the combustion of solid or liquid fuels purchased to produce energy, heat or steam for use in stationary or mobile equipment (e.g. vehicles, vessels, aircraft, locomotives, generators) and/or buildings associated with logistics sites (e.g. warehouses).
- *Scope 2* emissions are indirect emissions from the production and distribution of electricity, heat and steam purchased by the reporting company for use in its own logistics sites, electric vehicles or other owned asset requiring electricity.
- *Scope 3* emissions are indirect emissions from the reporting company's supply chain. In the context of this Book & Claim Manual, this notably includes transportation emissions required to move goods from suppliers to the reporting company and from the reporting company to the end customer. Scope 3 also covers the production and distribution of fuels burned in Scope 1, transport emissions embedded within purchased goods and services, product use and end-of-life.

Insetting

Process of investing in emission reductions within an organisation's value chain. Insets address the source of emissions attributable to the organisation and its products or services more directly than offsets.

Logistics provider

A company that arranges aviation or shipping services on behalf of corporate end-users of freight transport or corporate flight bookings (e.g., freight forwarders or travel agencies).

Offsetting

GHG reduction or removal outside an organisation's value chain.

Proof of Sustainability (POS)

A Proof of Sustainability is documentation that demonstrates the compliance of a specified batch of product with a defined set of sustainability requirements, as defined by a voluntary certification scheme. The POS is included in the documentation that is forwarded from the seller to the buyer of a certified product.

Registry

An electronic data system for the purpose of issuance, holding, transfer, and retirement of Book & Claim Units (BCUs).

Specified Characteristics

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

System User

Organisation who holds an account in the RSB Book & Claim Registry or an RSB-recognised Book & Claim Registry as a result of an approved application.

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 in the supply chain. In the context of book and claim and this Manual, transfer of legal control of certified material registered as a Book & Claim Unit (BCU) from one System User to another System User.

Transport Service Provider

Any party, person, agent, or carrier that provides freight, household goods, or passenger transportation or related services, such as for example an airline or ship operator transporting cargo or people.

Please also refer to the terms and definitions given in RSB-STD-02-002 RSB Glossary of Terms.

F. Contact

Organisations interested in the RSB Book and Claim System should contact bookandclaim@rsb.org

G. Requirements

1. General Requirements

- 1.1. Organisations who wish to register, transfer, or retire Book & Claim Units (BCU) in the RSB Registry or recognised Registry shall open an account by accepting the Terms and Conditions and fulfilling the requirements set by the administrator of such Registry, thus officially becoming RSB Book & Claim System Users.
- 1.2. System Users may register, transfer, or retire BCUs only once the account has been officially activated by the Registry operator.

2. Requirements for BCU Registration

This section specifies requirements applicable to System Users registering Book & Claim Units (BCU) in the RSB Registry or recognised Registry.

Requirements Related to Product Eligibility and Certification

- 2.1. A batch of product is eligible to be registered in the RSB Registry or recognised Registry as a BCU if it is certified as sustainable under one of the following certification schemes:
 - RSB Global, or
 - a Voluntary Scheme (VS) recognised by the European Commission under the Renewable Energy Directive (RED), or
 - a Sustainability Certification Scheme (SCS) recognised by ICAO under CORSIA.
- 2.2. Organisations wishing to register BCUs must hold a valid RSB Chain of Custody (Trader) certification⁹, 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].
- 2.3. Organisations applying for certification may include more than one legal entity, i.e., trading office / subsidiary, in their certification scope, following the instructions provided in the RSB Procedure for Participating Operators [RSB-PRO-30-001]. This can be done upon first application or anytime afterwards. Each legal entity must open its own individual account in the RSB Registry or recognised Registry

⁹ More information about RSB Trader certification can be found on <https://rsb.org/rsb-global-fuel-certification/>. Organisations who are already certified against any RSB certification scheme (RSB Global, RSB EU RED or RSB CORSIA) may add Book & Claim to their existing certification.

For example: Energy company Step Energy is headquartered in Frankfurt, Germany, but has legally registered trading offices in more than 15 countries globally, two of which are also SAF suppliers. Step Energy Germany applies for RSB Chain of Custody (Trader) certification and includes Step Energy USA and Step Energy Singapore in its certification scope. A contract is signed between the three trading offices, in which they agree to comply with all the relevant RSB Standards. However, in order to register, transfer or retire BCUs in the RSB Registry or recognised Registry, each legal entity must open its own individual System User account.

Requirements Related to product Registration

- 2.4. Only the amount of neat, certified product (i.e. only the portion from certified bio-based or circular resources) can be registered as BCU.
- 2.5. BCUs shall be expressed in tonnes¹⁰.
- 2.6. The System User may only register products that, at the moment of registration, are in its Chain of Custody Tracking and Management Systems (i.e., mass balance system). No deficits of certified material shall occur (i.e. the operator shall not register greater amounts of certified product than acquired or produced)¹¹.
- 2.7. The System User may merge batches of certified product only if the following sustainability characteristics match: feedstock/production pathway and feedstock country of origin. In this case, the Greenhouse Gas intensity of the product shall be averaged using weighted average.

For example: A System User wishes to register 100 MT of SAF from two batches:

- Batch A: 25 MT of Tallow/HEFA-SPK, Country of origin of feedstock: Italy, GHG intensity 12,4g CO₂e/MJ
- Batch B: 75 MT of Tallow/HEFA-SPK, Country of origin of feedstock: Italy, GHG intensity 11,6g CO₂e/MJ

The System User may register 100 MT of SAF as 100 SAF BCUs in the RSB Registry or recognised Registry with the following sustainability characteristics: Tallow/HEFA-SPK, Country of origin of feedstock: Italy, GHG intensity 11,8g CO₂e/MJ

- 2.8. For SAF and SMF, the product can be registered as a BCU in the RSB Registry or recognised Registry only after it has been blended with fossil fuel. Up until blending stage, a mass balance system must be implemented.

¹⁰ 1 BCU = 1 tonne of neat, certified product. 1 tonne = 1 metric ton (MT) = 1000kg. A conversion ratio of 0,8 must be used to convert metric cubes (m³) to metric tonnes. 1 metric cube = 0,8 metric tonne (MT)

¹¹ Mass balance chain of custody allows for deficits of certified material to occur (i.e., it allows an operator to forward a greater amount of certified material than what currently possessed), as long as balance is achieved within 3 months, as referenced in requirement 3.4.9.2 of the RSB Chain of Custody Procedure, https://rsb.org/wp-content/uploads/2020/08/RSB-PRO-20-001-RSB-Procedure-for-Traceability_v3.2.pdf. To ensure live tracking of the environmental claim, this deficit is not allowed in the book and claim value chain.

- 2.8.1. For 100% SAF that does not need to be blended with fossil fuel, the BCU can be registered in the RSB Registry or recognised Registry only after the corresponding fuel volume is certified as drop-in according to ASTM Standard D7566¹².
- 2.9. If the BCU is registered after blending but before SAF delivery, and transport emissions exclude the emissions up to airport delivery, the default Greenhouse Gas (GHG) emission factor of 0,9 gCO₂e/MJ¹³ must be included in the product's GHG Life Cycle Assessment, and noted in the POS / Traceability Declaration to account for the delivery to (any) airport and complete the well-to-wheel life cycle assessment. If the airport delivery location of the physical SAF product is known at the time of registration, an actual value may be used.
- 2.10. The following documentation shall be submitted to register BCUs in the RSB Registry or a recognised Registry
- Registration application via the Registry operator.
 - Proof of product ownership, such as for example the POS from the supplier of the certified product (i.e., the organisation that supplies certified SAF to the System User who registers BCUs), a product transfer document, etc.
 - Proof of Sustainability (POS) or Proof of Compliance (POC) (Templates available and illustrated in Annex II).
- 2.11. The Proof of Sustainability (POS) will be retired with the RSB Registry or recognised Registry. The information contained in the POS shall correspond to the information provided in the registration form, and to the characteristics of the product batch registered.
- 2.12. The Proof of Sustainability (POS) shall contain the following information:
- Batch Information
 - Batch Number;
 - Year of production (i.e., Product vintage)
 - Date of Entry in the System User's Chain of Custody Tracking and Management Systems;
 - Date and location of blending with conventional fuel;
 - Supplier information
 - Name, Address and System User code
 - Name and Address of Supplier(s);
 - Name and Address of the site from which the product is forwarded / dispatched;
 - Chain of Custody Model Employed at Supplier's Most Recent Site
 - Name of Certification Scheme;
 - Valid Certificate Number and Name of Certification Body
 - Customer information
 - Declaration that POS is retired in the RSB Registry or recognised Registry

¹² <https://www.astm.org/d7566-21.html>

¹³ This is a conservative fuel transportation emission factor for SAF indicated in CORSIA's supporting document "CORSIA Eligible Fuels: Life Cycle Assessment Methodology", https://www.icao.int/environmental-protection/CORSIA/Documents/CORSIA%20Supporting%20Document_CORSIA%20Eligible%20Fuels_LCA%20Methodology.pdf

- Product Information
 - Product description;
 - Feedstock (i.e. type of crop, production residue, or end-of-life product);
 - Statement of whether the Raw Material was Certified as Production Residue or End-of-Life Product;
 - Feedstock country of origin;
 - Quantity of Neat Certified Material by Batch Number (in MT and MJ);
 - Default or Actual LCA GHG Value (g CO₂e/MJ), including list of disaggregated GHG values in case an actual value is used.
 - Default or Actual LCA GHG Value for airport delivery
 - Fossil baseline of reference (based on the product's certification scheme)¹⁴;
 - Lower heating value in MJ/kg
 - GHG saving in g CO₂e/MJ and percentage
 - If the product holds RSB certification, additional claims allowed under RSB Certification System (e.g., Low ILUC Risk Biomass), when applicable;

2.13. For SAF certified against a Sustainability Certification Scheme recognised by CORSIA, the following additional information shall be provided as required by ICAO CORSIA¹⁵:

- Name of the producer of the neat CORSIA eligible SAF;
- Production date and location;
- Conversion Process;
- Default Induced Land Use Change Value (g CO₂e/MJ);
- Disaggregated Values for Direct Land Use Change (DLUC), Landfill Emission Credit (LEC), and Recycling Emission Credit (REC) included in the LCA GHG Value (g CO₂e/MJ);
- Feedstock Origin, with SCS Detail when applicable; and
- Country of SAF uplifting (i.e., country in which SAF was blended and entered the airport jet system for aviation purposes)

2.14. If the Proof of Sustainability (POS) is not available because it has already been surrendered earlier in the value chain, i.e., against a national incentive or obligation, a Proof of Compliance (POC) shall be submitted instead using the template provided by the RSB in Annex II and containing all the information listed in 2.12 and, if applicable, 2.13. The POC shall also include information on the applicable national incentive or obligation¹⁶ and a signed declaration confirming that the sustainability characteristics of the product are available to be carried over in the product's supply chain.

¹⁴ Fossil baselines are 90g CO₂e/MJ for RSB Global, 90g CO₂e/MJ for EU RED, and 89g CO₂e/MJ for ICAO CORSIA.

¹⁵ This list corresponds to the required supplementary information to aeroplane operator's Emission Report if emission reductions from the use of CORSIA eligible fuel being claimed in ICAO International Standards and recommended Practices Environmental Protection, Annex 16, Volume IV, source: <https://www.icao.int/environmental-protection/CORSIA/Pages/Templates.aspx>

¹⁶ For example, the United Kingdom's Renewable Transport Fuel Obligation (RTFO), France's Taxe Intérieure de Consommation waiver, California's Low Carbon Fuel Standard (LCFS), etc.

Requirements Related to Chain of Custody Tracking and Management System (i.e., mass balance system) Balancing

- 2.15. Following the registration of a BCU in the RSB Registry or recognised Registry, the System User shall withdraw the corresponding amount from its Chain of Custody Tracking and Management System, selling the physical product as product without any sustainability characteristic attached. Documentation made available to the auditor for verification could include contracts, invoices or delivery information.
- 2.16. The System User shall record the acquired and forwarded certified product in its Chain of Custody Tracking and Management Systems, including compliance claims and sustainability characteristics.
- 2.17. The Chain of Custody Tracking and Management System balance shall include the certified product acquired and forwarded, as well as batches of material not intended for registration in the RSB Registry or recognised Registry. The auditor shall have access to the complete documentation of acquired and forwarded product and product claims, including those traded with claims of certification systems other than the RSB.
- 2.18. The System User shall monitor the balance of the certified material withdrawn from and added to the Chain of Custody Tracking and Management System .
- 2.19. Whenever different chain of custody traceability methods are applied (e.g., mass balance and book and claim), the System User shall implement systems to avoid double counting, with documentation and the ability for system review at the time of audit.
- 2.20. 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 is acquired or produced)¹⁷.

3. Requirements for BCU Transfer

This section specifies requirements applicable to System Users for transferring product units in the RSB Registry or recognised Registry. Please note that some requirements below may become obsolete once the RSB Registry and recognised Registries are fully automated.

- 3.1. The selling System User shall register the BCU transfer in the RSB Registry or recognised Registry within 2 weeks from the transfer date¹⁸.
- 3.2. System Users shall only sell BCU in the same form in which they were registered (i.e. with the same set of sustainability characteristics).

¹⁷ Mass balance chain of custody allows for deficits of certified material to occur, as long as balance is achieved over a fixed period of time (max. 3 months), as referenced in requirement 3.4.9.2 of the RSB Chain of Custody Procedure, https://rsb.org/wp-content/uploads/2020/08/RSB-PRO-20-001-RSB-Procedure-for-Traceability_v3.2.pdf. To ensure live tracking of the environmental claim, this deficit is not allowed in the book and claim value chain. A System User may only transfer the Book & Claim Units and related environmental claims that are already in their Registry account.

¹⁸ For example, if the unit was transferred from the seller to the buyer on 15 June 2023, the transfer must be recorded in the Registry by 29 June 2023.

- 3.3. The following documentation must be submitted to transfer BCUs in the RSB Registry or a recognised Registry:
 - Transfer application via the Registry operator
- 3.4. The System User shall only transfer BCUs to other System Users in the RSB Registry or recognised Registry.

4. Requirements for BCU Retirement

This section specifies requirements applicable to System Users with an account in the RSB Registry or recognised Registry that intend to remove Book & Claim Units (BCUs) from the market. A summary of this section's requirements is provided in Table 1 at the end of this section.

- 4.1. The System User can only retire BCUs that are held in its account. System Users cannot create a negative balance in the RSB Registry or recognised Registry.
- 4.2. The following documentation must be submitted to retire BCU in the RSB Registry or a recognised Registry:
 - Retirement application via the Registry operator
- 4.3. In order to promote a temporal correlation between SAF production, usage and the reporting and accounting of the related emission reduction, BCUs registered in the RSB Registry shall be retired within maximum 24 calendar months from the date of BCU registration¹⁹.
- 4.4. If the System User performing the retirement is a transport service provider (e.g., an airline or ship operator) or a logistics provider (e.g., freight forwarder), it may retire BCUs for its own use or for shared use with a corporate end-user.

Example 1: Airline Aeroflex is a System User and holds 75 SAF BCUs in its Registry account which it wishes to retire. Aeroflex has a partnership with corporate end-user Mobicorp, who wishes to purchase 50 SAF BCUs to reduce their business travel emissions (Scope 3 Category 6). Aeroflex will perform two retirements:

- i. Retirement of 25 SAF BCUs for its own use. The retirement statement will include only Aeroflex's name.
- ii. Retirement of 50 SAF BCUs on behalf of Mobicorp. The retirement statement will include both Aeroflex and Mobicorp's names.

Example 2: ShipForward is a System User and holds 50 SAF BCUs in its Registry account which it purchased from Aeroflex. ShipForward wishes to retire the 50 SAF

¹⁹ For example, if a SAF unit was registered on 15 May 2022 (date of registration confirmation by the RSB Registry), it must be retired by no later than 14 May 2024. This principle has been promoted by several industry guidance documents, including the Sustainable Aviation Fuel Greenhouse Gas Emission Accounting and Insetting Guidelines by the Smart Freight Centre and the MIT Center for Transportation & Logistics (July 2021, page 22, link: <https://www.smartfreightcentre.org/en/news/decarbonizing-the-air-transportation-sector-new-guidelines-for-sustainable-aviation-fuel-greenhouse-gas-emission-accounting-and-insetting-launched-today/54081/>). The RSB is open to review this timeframe in future iterations of this Manual based on additional knowledge and stakeholder consensus.

BCU on behalf of corporate end-user Mobicorp. ShipForward will perform the following retirement:

- iii. Retirement of 50 SAF BCUs on behalf of Mobicorp. The retirement statement will include all three companies' names: Aeroflex, ShipForward and Mobicorp.
- 4.5. If the retirement is initiated by a System User other than the transport service provider but any other organisation (i.e., a corporation), the name of the transport service provider who is responsible for the product's direct Scope 1 emissions (i.e., the airline) shall be declared and included in the retirement statement. This declaration can be done by the System User that retires the BCU (i.e., the corporation) or also by the System User that supplied the BCU (i.e., the SAF supplier). The design and process for such disclosure is established by, and may differ between, Registries.
- For example:** Mobicorp is a global telecommunications corporation that wishes to reduce its business travel emissions (Scope 3 Category 6) by purchasing SAF BCU. Mobicorp is a System User in the RSB Registry or recognised Registry and purchases 10 SAF BCUs from a partner airline, and 20 SAF BCUs directly from a SAF supplier. Mobicorp wishes to retire the full 30 SAF BCUs and performs two retirements:
- i. Retirement of 10 SAF BCUs purchased from an airline. The airline is automatically included in the retirement statement.
 - ii. Retirement of 20 SAF BCUs purchased from a SAF supplier. Either Mobicorp or their SAF supplier shall disclose the name of the airline who is responsible for the SAF BCU Scope 1 emissions, and who will be mentioned in retirement statement and receive a copy thereof.
- 4.6. Different BCU batches (identified by the Registry-assigned BCU ID) can only be merged into one retirement statement if their sustainability characteristics match, as described in 2.7
- 4.7. Upon the System User's retirement request, the RSB Registry or a recognised Registry shall issue a retirement statement, a sample of which can be found in Annex III, containing the following information:

- Unique retirement statement number
- Date of issue
- Product type
- Amount of Book & Claim Units (BCUs) retired
- Equivalent product amount in MT
- Registry-assigned BCU ID
- Name of System User retiring the BCU
- If applicable, names of any additional organisations involved in the retirement (e.g., corporate end-user, freight forwarder, etc.)
- List of sustainability characteristics linked to the retired BCU, including amount in megajoules (MJ), sustainability certification (e.g, RSB Global, EU RED, etc.), feedstock type, feedstock country of origin, GHG Core LCA value (in gCO₂e/MJ), fossil baseline of reference (linked to sustainability certification scheme), additional sustainability claims linked to RSB certification if the product is RSB certified (e.g., low ILUC risk). For SAF, the

list includes: declaration of SAF incentives, year of production (product vintage), country of SAF blending, airport where SAF is delivered (if known), and country where the BCU will be claimed.

- Information on the absolute GHG emission reduction expressed in metric tonnes of CO₂eq (calculated following requirement 4.8).

4.8. The absolute GHG emission reduction expressed in tonnes of CO₂eq is calculated using certified GHG values submitted during BCU registration and reflected in the POS/POC. The calculation is as follows:

$$\text{Emission reduction [tonnes CO}_{2\text{eq}}] = \frac{\text{Amount of product [MJ]} \times \text{Fossil baseline of reference [g CO}_{2\text{eq}}/\text{MJ}] \times \text{GHG emission reduction [\%]}}{1,000,000}$$

For example: A System User performs the retirement of 120,50 BCU related to SAF that is RSB CORSIA certified and produced with Used Cooking Oil (UCO). The following information is used to calculate the BCU's absolute GHG emission reduction calculation:

BCU amount (1 BCU = 1 tonne)	120,50
Amount of product in MJ	5 302 000,00
Certification	RSB ICAO CORSIA
SAF GHG LCA value (gCO ₂ eq/MJ)	13,90 ²⁰
Fossil baseline of reference (gCO ₂ eq/MJ)	89,00 ²¹
% GHG emission reduction compared to fossil baseline	84,38% ²²
<i>Absolute GHG emission reduction in tonnes of CO₂eq</i>	<i>398,17</i>

4.8.1. The System User may request through the RSB Registry that the CORSIA CEF Emission Reductions Formula is used instead to perform this calculation²³.

²⁰ 13,90 gCO₂eq/MJ is CORSIA's default Life Cycle Emissions Value for SAF made with Used Cooking Oil taken from the ICAO Document "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels" (June 2022), source: https://www.icao.int/environmental-protection/CORSIA/Documents/CORSIA_Eligible_Fuels/ICAO%20document%2006%20-%20Default%20Life%20Cycle%20Emissions%20-%20June%202022.pdf

²¹ 89 gCO₂eq/MJ is CORSIA's fossil baseline taken from the ICAO Document "CORSIA Default Life Cycle Emissions Values for CORSIA Eligible Fuels" (June 2022), source: see link above

²² Calculated as follows: (89-13,90)/89*100

²³ The CORSIA CEF Emission Reductions Formula can be found on page 4 of this document:

https://www.icao.int/environmental-protection/Documents/EnvironmentalReports/2019/ENVReport2019_pg228-231.pdf. CORSIA requires airlines to use this formula to claim the emission reductions of CORSIA Eligible Fuel (CEF) against CORSIA's targets. Therefore, airlines may want to use the same approach in their corporate partnerships.

- 4.9. Retirement statements shall be made publicly available by the Registry owner to inform relevant public authorities and the general public.
- 4.9.1. When a transport service provider (e.g., an airline) or a logistics provider (e.g., a freight forwarder) retires BCUs on behalf of a corporate end-user, they may request the Registry to anonymise the name of the corporate end-user in the public retirement statement table.
- 4.10. Once retired, BCUs shall not be traded further downstream (i.e., sold to secondary markets).

Table 1 Summary of requirements for BCU retirement

System User type	Relevant emission Scope	Can retire BCU	Mentioned in the retirement statement	Mentioned in the public retirement statement table	Receives a copy of the retirement statement	Can resell the BCU after it has been retired
Transport service provider (e.g., airline or ship operator)	Scope 1	Yes. For own or shared use with Logistics Provider and/or Corporate End-User.	Yes	Yes	Yes	No
Logistics Provider (e.g., freight forwarder)	Scope 3	Yes. Shared use only (with Transport Service Provider and/or Corporate End-User)	Yes	Yes	Yes	No
Corporate End-User	Scope 3	Yes. Shared use only (with Transport Service Provider or Transport Service Provider and Logistics Provider)	Yes	Option to be anonymised	Yes	No

5. Requirements for BCU Claims

This section specifies requirements applicable to System Users and other organisations mentioned in the retirement statement with regards to making claims on a Book & Claim Unit (BCU).

- 5.1. Each BCU carries one Scope 1 claim and several Scope 3 claims, which shall be done according to the claiming, double counting and additionality requirements of this Manual as specified in Section 5, 6 and 7.
- 5.2. The organisations mentioned in the retirement statement are entitled to claims related to the BCU.
- 5.2.1. When a transport service provider (e.g., an airline) has retired BCUs for its own use (see example (i) in 4.4), it may allocate the Scope 3 emission reduction to its passengers, such as for example by including the reduction in its global passenger transportation emission figure, or allocating it to individual passengers who purchase the reduction with their ticket.

- 5.2.2. When a transport service provider (e.g., an airline) has retired BCUs for shared use with a corporate end-user (see example (ii) in 4.4), or when a corporation has retired BCUs (see 4.5), the Scope 3 emission reduction belongs exclusively to the corporate end-user mentioned on the retirement statement.
- 5.2.3. Whenever a logistics provider (e.g., a freight forwarder) is involved in the transaction (see example (iii) in 4.4), both the logistics provider and the corporate end-user may claim a Scope 3 emission reduction in their respective categories.
- 5.2.4. In all cases, the transport service provider (e.g., an airline) is mentioned in the retirement statement and is the exclusive owner of the Scope 1 emission reduction.
- 5.3. The organisations mentioned in the retirement statement shall seek their own independent advice on the legal, accounting and/or regulatory application of the claims set out in the retirement statement. RSB does not guarantee the acceptance of these claims in voluntary or regulatory markets.
- 5.4. Claims may only refer to the information contained in the retirement statement.
- 5.5. BCU shall be claimed only within a sectoral use and up to the total footprint of the organisation in that sector. This means that BCU can be used only:
 - to address impacts of a supply chain activity within that sector (i.e., SAF BCU can only be used to address supply chain aviation emissions, and not to address out-of-sector emissions such as from rail freight);
 - up to, but not exceeding, the organisation's total activity in that sector in any given year (i.e., corporate end-users cannot claim retired SAF BCUs towards their disclosure that exceed their total air travel and air freight footprint in that reporting year).
- 5.6. The organisations mentioned in the retirement statement shall use the GHG reporting methodology and values indicated in the Retirement Statement when making carbon abatement claims related to the same BCU.

6. Requirements related to Double Counting and Claiming

This section specifies the approach to mitigate the risk of double counting and claiming of the BCU GHG emission reduction. The RSB Book & Claim System integrates several measures to avoid double counting and claiming along the BCU value chain, which are explained in Annex IV.

A general principle around double counting is that whenever an emission reduction is achieved in partnership with a buyer (e.g., an airline shares the SAF BCU emission reduction with a corporate end-user, who owns the exclusive right to the Scope 3 emission reduction as described in 5.2.2), that reduction shall not also be counted within a jet fuel emission factor that can be used by the airlines' other customers to calculate their own transportation emissions, else this reduction will be erroneously counted multiple times.

- 6.1. When reporting the GHG emission reduction of a BCU (e.g., in a corporate sustainability report), System Users shall identify the type and/or volume of emission reductions that have been achieved jointly with corporate end-users, and report the emission reduction in such a way that it will not be included in the inventory calculations of other organisations not involved in the transaction²⁴.
- 6.2. Other organisations in the certified product's value chain before it was registered as BCU (e.g., SAF producers or suppliers) shall also follow the above requirement to correctly report the carbon intensity of products whose emission reduction was achieved in collaboration with value chain partners.
- 6.3. Whenever a certified product has been used to meet a national mandate or has received a national incentive, this shall be accurately declared in the BCU registration. This information is embedded in the BCU's chain of custody, tracked in the RSB Registry or recognised registries and declared in retirement statements²⁵.

7. Requirements related to Additionality

This section specifies the requirements for additionality. There are many nuances to the concept of additionality, depending on the sector and the level of the value chain at which it is assessed. Broadly speaking, additionality refers to the determination of whether an intervention, such as increased demand for a product, or the creation of a new project, has an effect (i.e., increased impact) when compared to the baseline (i.e., absence of such demand or project).

In the context of the RSB Book & Claim System, additionality is closely linked to the concept of *atmospheric benefit*. The aim of this approach is to ensure that emission reductions from sustainable fuels that are claimed towards voluntary climate targets generate emissions reductions beyond those already mandated by compliance obligations, thus creating an atmospheric benefit²⁶. Therefore, it is generally accepted that the amount of sustainable aviation or marine fuels produced to meet a compliance obligation would be produced regardless of additional voluntary market demand enabled by book and claim, thus qualifying the emission reduction achieved as non-additional for voluntary buyers.

- 7.1. Within the scope of this Manual, additionality is relevant when the BCU GHG emission reduction is shared between a transport service provider (e.g., an airline) and/or a logistics provider (e.g., a freight forwarder) and a voluntary buyer (e.g.,

²⁴ We recommend reviewing the declaration approaches suggested by the Smart Freight Centre in their "Framework to Incentivize Freight Transportation Greenhouse Gas Emission Reduction Activities", page 26 (currently in draft)

²⁵ The RSB continues to develop relationships and engage with regulators to share information and learnings from the RSB Book & Claim System development and pilots and discuss best practice going forward to ensure double claiming is avoided. We also assess expert recommendations, such as those proposed by the Environmental Defense Fund (EDF) in the "High-Integrity SAF Handbook", Section C2, pages 60-62, and accessible on: <https://www.edf.org/media/new-handbook-provides-expert-guidance-using-high-integrity-sustainable-aviation-fuels-saf>

²⁶ Adapted from SABA's Sustainability Framework for Sustainable Aviation Fuels (Version 1, November 2022), https://www.flysaba.org/files/2022/12/SABA-SAF-Sustainability-Framework_12.9.22.pdf

corporate end-user) as described in 4.4 examples ii and iii, and in 4.5 examples i and ii.

7.2. Whenever the BCU emission reduction has been or will be used to meet a mandate (e.g., a national or regional blending mandate for producers / blenders, or an emission reduction obligation such as ICAO CORSIA or EU ETS for airlines), this reduction:

7.2.1. May be used by the transport service provider (e.g., the airline) to meet an emission reduction obligation (e.g., ICAO CORSIA or EU ETS) unless explicitly prohibited by the relevant national blending mandate²⁷, and

7.2.2. Shall not be shared with a voluntary buyer (i.e., corporate end-user) as it is not additional.

7.3. Whenever the BCU emission reduction has been or will be used to meet a low carbon fuel standard where the BCU related GHG emission reduction is incentivised but cannot be used for the national cap-and-trade system (such as in the case of California's Low Carbon Fuel Standard, LCFS), this reduction:

7.3.1. May be used by the transport service provider (e.g., the airline) to meet an emission reduction obligation (e.g., ICAO CORSIA or EU ETS) unless explicitly prohibited by the relevant low carbon fuel standard, and

7.3.2. May be shared with a voluntary buyer (i.e., corporate end-user) as it is considered as additional²⁸.

7.4. Whenever a BCU is retired for shared use with a corporate end-user as described in in 4.4 examples ii and iii, and in 4.5 examples i and ii,

7.4.1. The transport service provider (e.g., the airline) may only use the BCU and associated Scope 1 emission reduction against voluntary targets only (e.g.,

²⁷ For example, some national blending mandates may require companies to surrender the sustainability attributes of the fuel, such as the GHG emission reduction of SAF, within their system and to sell the fuel as conventional jet fuel to airlines. This is notably the case of the Dutch HBE-system. More information on: <https://www.emissionsauthority.nl/topics/general---renewable-energy-for-transport/market-mechanism-and-hbes>.

²⁸ California's Low Carbon Fuel Standard (LCFS) policy features a declining cap on state-wide transportation fuels with tradable credits used as compliance mechanisms. The LCFS exists alongside a state-wide cap on emissions that includes the transportation sector. SAF can "opt in" to the LCFS system, meaning the fuel can generate LCFS credits but does not face compliance obligations. The sale of these SAF-derived credits into the system creates headroom within the LCFS cap that other fuels producers could, in principle, legally fill with increased emissions. The state-wide emissions cap, however, creates a separate backstop that the transport sector must then meet through additional emissions reductions. Importantly, in California, LCFS credits cannot be sold into the cap-and-trade system. As a result, the SAF purchase results in net emissions reductions even when LCFS credits are claimed for the same fuel. Reference: SABA's Sustainability Framework for Sustainable Aviation Fuels (Version 1, November 2022), https://www.flysaba.org/files/2022/12/SABA-SAF-Sustainability-Framework_12.9.22.pdf

corporate sustainability report, Science Based targets) in accordance with requirement 6.1, and

- 7.4.2. May report the use of the BCU with regulators (e.g., report the use of CORSIA-certified SAF to ICAO) if required to do so, but shall not claim the Scope 1 emissions reduction against compliance obligations (e.g., claim the GHG reduction against ICAO CORSIA emission reduction obligations)
- 7.4.3. The corporate end-user may report and claim the use of the BCU and associated Scope 3 emission reduction against voluntary targets.

Annex I. List of book and claim resources from other leading initiatives

Smart Freight Centre

- Framework to Incentivize Freight Transportation Greenhouse Gas Emission Reduction Activities (draft revision 2, September 2022) (unpublished)
- Sustainable Aviation Fuel Greenhouse Gas Emission Accounting and Insetting Guidelines, Smart Freight Centre and MIT Centre for Transportation and Logistics (2021) ([link](#))
- Global Emissions Logistics Council (GLEC) Framework V2.0 ([link](#))

Sustainable Aviation Buyers Alliance (SABA)

- Sustainability Framework for Sustainable Aviation Fuel (Version 1, September 2022) ([link](#))


Environmental Defense Fund (EDF)


- High-Integrity SAF Handbook (August 2022) ([link](#))

World Economic Forum, Clean Skies for Tomorrow's initiative (WEF CST)

- Powering Sustainable Aviation Through Consumer Demand: The Clean Skies for Tomorrow Sustainable Aviation Fuel Certificate (SAFc) Framework (June 2021) ([link](#))
- Sustainable Aviation Fuel Certificate (SAFc) Emissions Accounting and Reporting Guidelines (October 2022) ([link](#))

Annex II. Proof of Sustainability (POS) and Proof of Compliance (POC) templates

Proof of Sustainability (PoS) - Book & Claim			
POS Issued on:		<input style="width: 100%;" type="text" value="date that the PoS is issued"/>	
			
1. Batch information			
Batch Number:	<input style="width: 100%;" type="text" value="(to be included by the certified operator, should be traced in their internal system)"/>		
Year of production (Product Vintage)	<input style="width: 100%;" type="text"/>		
Date of Entry in the System User's Chain of Custody Tracking and Management Systems	<input style="width: 100%;" type="text" value="date of acquisition (date of entry in the System User's Chain of Custody system)"/>		
Date and location of blending with conventional fuel	<input style="width: 100%;" type="text"/>		
2. Supplier information (RSB Certified operator who issues this POS)			
Name:	<input style="width: 100%;" type="text"/>		
System User Code:	<input style="width: 100%;" type="text"/>		
Address:	<input style="width: 100%;" type="text"/>		
Site from which the product is forwarded / dispatched			
Name:	<input style="width: 100%;" type="text"/>		
Address:	<input style="width: 100%;" type="text"/>		
Is the site managed by a third party?	<input type="text" value="Yes / No"/>		
If yes, name/address of third party:	<input style="width: 100%;" type="text"/>		
Chain of custody model used:	<input type="text" value="Eg., Mass Balance"/>		
Certification information			
Certification Scheme:			Valid Certificate Number:
Certification body:			Chain of Custody Model:
		<input type="text" value="Book & Claim"/>	
3. Customer information			
POS RETIRED IN THE RSB BOOK & CLAIM REGISTRY			
4. Product Information			
Product Description:	<input style="width: 100%;" type="text" value="Eg., Sustainable Aviation Fuel, Sustainable Marine Fuel"/>		
Feedstock:	<input style="width: 100%;" type="text" value="Eg., Used Cooking Oil, sugarcane"/>		
Was the feedstock certified as Production Residue or End-of-Life Product?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
Feedstock Country of Origin:	<input style="width: 100%;" type="text" value="(for primary biomass, this is the country where the feedstock is cultivated; for residues, where they are generated)"/>		
Quantity of Certified Product:	<input style="width: 100%;" type="text"/>		<input type="text" value="MT"/> <input type="text" value="MJ"/>
Greenhouse Gas Information			
Product GHG Intensity:	<input style="width: 100%;" type="text" value="g CO<sub>2</sub>e/MJ"/>	Default of actual value?	<input type="text" value="Default/Actual"/>
GHG Components in case actual values are used:	<input style="width: 100%;" type="text" value="Provide Separate values for emissions from the extraction or cultivation of raw materials; Annualized emissions from carbon stock changes due land use change; Processing; transport and distribution."/>		
Does the product GHG Intensity above include delivery to airport?	<input type="checkbox"/> Yes <input type="checkbox"/> No		
If not please select whether to use the default 0.9gCO ₂ e/MJ value or to provide an actual value	<input type="checkbox"/> Use default <input type="checkbox"/> I will provide the actual value		Please provide the actual GHG intensity value of airport delivery: <input style="width: 100%;" type="text" value="Add value g CO<sub>2</sub>e/MJ"/>
For final products:			
GHG Savings:	<input style="width: 100%;" type="text" value="Add value g CO<sub>2</sub>e/MJ"/>	Select the fossil baseline:	<input style="width: 100%;" type="text"/>
GHG Savings (%):	<input style="width: 100%;" type="text"/>	Lower heating value (MJ/kg):	<input style="width: 100%;" type="text"/>

Proof of Compliance (PoC) - Book & Claim	
POC issued on:	date that the PoC is issued
	
1. Batch information	
Batch Number:	(to be included by the certified operator, should be traced in their internal system)
Year of production (Product Vintage)	
Date of Entry in the System User's Chain of Custody Tracking and Management Systems	date of acquisition (date of entry in the System User's Chain of Custody system)
Date and location of blending with conventional fuel	
2. Supplier information (RSB Certified operator who issues this POS)	
Name:	
System User Code:	
Address:	
Site from which the product is forwarded / dispatched	
Name:	
Address:	
Is the site managed by a third party?	Yes / No
If yes, name/address of third party:	
Chain of custody model used:	E.g., Mass Balance
Certification information	
Certification Scheme:	
Valid Certificate Number:	
Certification body:	
Chain of Custody Model:	Book & Claim
3. Customer information	
POC RETIRED IN THE RSB BOOK & CLAIM REGISTRY	
4. Product Information	
Product Description:	E.g., Sustainable Aviation Fuel, biofuel
Feedstock:	E.g., Used Cooking Oil, sugarcane
Was the feedstock certified as Production Residue or End-of-Life Product?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Country of Origin:	(for primary biomass, this is the country where the feedstock is cultivated; for residues, where they are generated)
Quantity of Certified Product:	<div style="display: flex; justify-content: space-between;"> MT </div> <div style="display: flex; justify-content: space-between;"> MJ </div>
Greenhouse Gas Information	
Product GHG Intensity:	g CO ₂ e/MJ
Default of actual value?	Default / Actual
GHG Components in case actual values are used:	Provide Separate values for emissions from: the extraction or cultivation of raw materials; Annualized emissions from carbon stock changes due land use change; Processing; transport and distribution.
Does the product GHG Intensity above include delivery to air port?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If not please select whether to use the default 0,9gCO ₂ e/MJ value or to provide an actual value	<input type="checkbox"/> Use default <input checked="" type="checkbox"/> I will provide the actual value
Please provide the actual GHG intensity value of air port delivery	<div style="display: flex; justify-content: space-between;"> Add value g CO₂e/MJ </div>
For final products:	<div style="display: flex; justify-content: space-between;"> <div> GHG Savings: Add value g CO₂e/MJ </div> <div> Select the fossil baseline: </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> GHG Savings (%): Lower heating value (MJ/kg): </div>
5. Declaration	
I herewith declare that 1. the Proof of Sustainability (PoS) of the product specified in this document has been surrendered with [please provide information on regulator / emission authority / etc.], and 2. [Name of regulator or emission authority] allows for the the sustainability characteristics (i.e., the Greenhouse Gas emission reduction) of this product to be carried over in the product's supply chain	
Name	
Function	
Company	
Place, Date	
Signature	

Annex III. Retirement Statement template

Retirement Statement

Number: **RSB-BCU-RS-23-02-006**
 Date of Issue: **20/02/2023**



The RSB confirms that the following Book & Claim Units (BCU) have been retired from circulation in the RSB Book & Claim Registry:

Product Type	Amount of BCU ¹	Tonnes of CO ₂ eq ²
SAF	120.50	398.17
	BCU-ID RSB-BCU-22-09-012	3.30 tonnes CO ₂ eq/BCU
Retired by	On behalf of	
Aeroflex	Mobicorp	
SU-CODE RSB-BC-SU-98	SU-CODE RSB-BC-SU-45	

Sustainability information

Amount of product in megajoules (MJ)	5,302,000 (44,000 MJ / MT)
Amount of product in tonnes (MT)	120.50
Sustainability certification	RSB ICAO CORSIA
Fossil baseline of reference (gCO ₂ eq/MJ)	89.00
GHG LCA value	13.90
% GHG emission reduction compared to fossil baseline	84,38%
Feedstock	Used Cooking Oil (UCO)
Feedstock Country of Origin	France
Declaration of SAF incentives	n/a
Year of SAF production	2022
Country of SAF blending	United States
Airport where SAF is delivered (if known)	Los Angeles (LAX)
Country where SAF BCU will be claimed	Australia

¹ 1 BCU is equivalent to 1 tonne of neat, certified product. 1 tonne = 1 metric ton (MT) = 1000kg

² The absolute GHG emission reduction expressed in tonnes of CO₂eq is calculated using certified GHG values submitted during BCU registration. Please refer to the RSB Book & Claim Manual (v3, March 2023, Section 4 "Requirements for BCU Retirement") for more information.

Annex IV. Measures to mitigate double counting and claiming in the RSB Book & Claim System

The International Civil Aviation Organisation (ICAO) defines double counting as the risk for emission reductions to be counted more than once towards a climate change mitigation effort²⁹, and provides three types of double counting: double issuance, double use and double claiming. The RSB Book & Claim system adopts several measures to mitigate the risk of double counting, as explained in the table below, and continues to work with stakeholders to improve and adapt such measures.

	Double issuance	Double use	Double claiming
Definition	More than 1 unit issued for the same emission reduction	Same unit used more than once (i.e., sold to more than 1 buyer)	Same unit use to meet both domestic and international GHG targets, or two or more companies claim ownership for a single GHG reduction within the same scope
Risk mitigation	↓	↓	↓
	BCU registrations by SAF suppliers verified by third-party audit RSB Registry Audit <i>Soon: interoperability between recognised Registries</i>	Public Retirement Statement table RSB Registry Audit	Public Retirement Statement table (including information on tax credits and incentives) Transparent GHG disclosure by value chain actors (See requirements in Section 6) Additionality approach (See requirements in Section 7)

²⁹ Source: ICAO Document, CORSIA Emissions Unit Eligibility Criteria, Page 3, March 2019, link: https://www.icao.int/environmental-protection/CORSIA/Documents/ICAO_Document_09.pdf