ISCC CREDIT TRANSFER SYSTEM ADDITIONALITY

Version 2.0

ISCC
International Sustainability & Carbon Certification

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Table of abbreviations

Abbreviation	Name
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
CTS	ISCC Credit Transfer System
ETS	Emissions Trading System
EU	European Union
GHG	Greenhouse Gas
GHGP	Greenhouse Gas Protocol
ICAO	International Civil Aviation Organization
IRA	Inflation Reduction Act
ISCC	International Sustainability and Carbon Certification
ISO	International Organization for Standardization
LCFS	Low Carbon Fuel Standard
NZ	New Zealand
PoC	Proof of Compliance
PoS	Proof of Sustainability
Registry	ISCC Registry
RFS	Renewable Fuel Standard

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SAF	Sustainable Aviation Fuel
SBTi	Science Based Targets initiative
SD	Sustainability Declaration
TIEC	Transferable Instrument with Entitlement to Claim
UK	United Kingdom

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Summary of changes

Summary of changes made from previous version	Chapter
The framework has expanded from three categories to four. Fuels that have been, or will be, utilised for ICAO CORSIA claims are eligible to enter the CTS for the generation of Scope 3 TIECs under category 3. Previously, batches of certified fuel that had been allocated to a CORSIA claim were not eligible to enter the CTS.	2

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1. Introduction

Overlapping requirements

The aviation sector is considered both a heavy-emitting and hard-to-abate sector[1] and has been the subject of both international and domestic emissions reduction efforts. Organisations such as the International Civil Aviation Organization (ICAO) have set ambitious targets with associated compliance requirements. In addition, governments and other regulatory bodies have set incentives, policies and mandates to encourage and oblige sector participants to reduce emissions. This has created a patchwork of overlapping requirements directed at different participants in the sector, each with a different purpose and aim.

Double counting

This abundance of requirements has increased the risk of double counting as entities want to maximise the value of each batch of certified fuel. ISO defines double counting as the erroneous, incorrect or inappropriate accounting of transferable instruments with entitlement to claim (TIECs), or the specified characteristics they represent, which can lead to inaccurate claims.[2] For emissions reduction claims to be genuine and credible, double counting must be avoided, and safeguards put in place to mitigate these risks.

Emerging acceptance

However, regulation has increasingly recognised that the same batch of certified fuel could legitimately be claimed by multiple entities in the supply chain without being considered as double counting. This could be the case, for example, where one regulation focuses on the requirement for a batch of certified fuel to be supplied and another requires a batch of certified fuel to have a specific emissions reduction. Not only are these requirements directed at different entities in the supply chain, but they are also fulfilling different purposes. This provides one example where the same batch of certified fuel could legitimately be claimed against both requirements.

Additionality

The ISCC Credit Transfer System (CTS) requires that a batch of certified fuel is not double counted but also requires that it meets the Greenhouse Gas Protocol (GHGP) additionality principle. The GHGP defines additionality as a criterion for assessing whether a project has resulted in GHG emissions reductions in addition to those that would have occurred in the absence of the project.[3] Only a batch of certified fuel that meets this criterion can be used to generate TIECs in the ISCC Registry (Registry).

Decoupling physical from sustainability characteristics

ISCC's implementation of a book and claim model for batches of certified fuel, such as SAF, are managed via the CTS. In the CTS, the sustainability characteristics of a fuel (rather than the physical fuel itself) are administratively tracked, transferred and retired via a registry, allowing batches of certified fuel supplied at one point in the value chain to be claimed elsewhere in the supply

[1] *Science Based Targets initiative (SBTi), August 2021, 'Target Setting for the Aviation Sector' (p. 32), accessible here.*
[2] *ISO 22095-3:2026, January 2026, Chain of custody - Part 3: Requirements and guidelines for book and claim (s6.5), accessible here.*
[3] *Greenhouse Gas Protocol, September 2001, 'A Corporate Accounting and Reporting Standard' (p. 96), accessible here.*

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chain. This decoupling of physical delivery from claim entitlement is what makes credible additionality and double counting safeguards essential and is the basis for the category-based framework set out in this document.

Either a mass balance claim or TIEC

A batch of certified fuel is first issued a Sustainability Declaration (SD) or a Proof of Sustainability (PoS) utilising a mass balance chain of custody. A PoS may be surrendered only once: either to support a mass balance claim, or to generate a TIEC for that batch of certified fuel in the Registry under the CTS. A certified fuel whose PoS has been surrendered under one route cannot subsequently be used under the other. This rule prevents the sustainability characteristics of the same batch of fuel from being claimed under both the mass balance and book and claim routes.

PoC issued following mass balance claim or TIEC

A Proof of Compliance (PoC) may be issued for a batch of certified fuel once the PoS has been surrendered regardless of which route was taken. Please refer to both the *ISCC Credit Transfer System* and the *ISCC Guidance - Proof of Compliance* documents for further details.

Applying additionality

The increasing complexity of the regulatory landscape means further consideration is needed to demonstrate whether a batch of certified fuel meets the additionality principle, and to address situations (as above) where a batch of certified fuel meeting a mandatory requirement for one purpose or entity, may still be eligible to be claimed for another purpose or entity.

2. Additionality requirements for the CTS

Genuine and credible claims

ISCC is dedicated to ensuring that claims made through the CTS and Registry are credible, represent genuine emissions reductions and that claims made via the CTS are transparent and appropriately reflect any voluntary or mandatory claims made in addition to those made via the CTS. As such, ISCC has developed a categorical framework to assess and determine the eligibility of batches of certified fuel for registration in the Registry. This classification system is outlined below:

Category	Claims occurring	Description	Eligible for the Registry?
1	No claims	No claim(s) have been or will be made under any regulatory or voluntary scheme for this batch of certified fuel.	✓
2	Voluntary claims	Claim(s) have been or will be made to demonstrate compliance with a voluntary incentive or opt-in scheme.	✓
3	Regulatory claims (eligible)	Claim(s) have been or will be made to demonstrate compliance with a regulatory scheme but an additional claim via the CTS is eligible.	✓
4	Regulatory claims (not eligible)	Claim(s) have been or will be made to demonstrate compliance with a regulatory scheme but an additional claim via the CTS is not eligible.	✗

Table 1: Categories of certified fuel and their eligibility for the Registry

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Each of these categories has been described in more detail with specific examples below.

2.1 Category 1 – No claims

Certified fuel eligible for CTS

This category represents batches of certified fuel that have not been used to demonstrate compliance with any voluntary or mandatory requirements, incentives or opt-in schemes. Batches of certified fuel in this category **can** be registered into the Registry. The SAF supplier is required to confirm that the batches of certified fuel have not been used or will not be used to demonstrate compliance with any regulatory or voluntary requirements, incentives or opt-in schemes.

2.2 Category 2 – Voluntary or opt-in claims

Voluntary claims and eligibility for CTS

This category represents batches of certified fuel that have been used to demonstrate compliance with a voluntary or opt-in incentive or scheme. Batches of certified fuel in this category **can** be registered into the Registry.

Disclosure required and ISCC review

When registering each batch of certified fuel into the Registry, the SAF supplier is required to disclose all incentives or opt-in schemes that the certified fuel has used to demonstrate compliance against. ISCC will review and will only approve batches of certified fuel that follow these rules. SAF suppliers can provide evidence to explain why the batch fits in this category.

Examples for category 2

Examples of voluntary schemes that entities can demonstrate compliance against but are still allowed to enter the batches of certified fuel into the Registry include:

- US Federal Clean Fuel Production Credit (Section 45Z)
- Inflation Reduction Act (IRA)
- Heathrow Airport Incentive
- Renewable Fuel Standard (RFS)
- California Low Carbon Fuel Standard (LCFS)
- EU Innovation Fund

Please note: Such remain illustrative examples, and not an exhaustive list.

2.3 Category 3 – Regulatory claims, eligible for the Registry

Regulatory claims and eligibility for CTS

This category represents batches of certified fuel that have been used to demonstrate compliance with a regulatory or mandatory programme or scheme; however, the regulatory body or competent authority has confirmed that additional claims are allowed. Batches of certified fuel in this category **can** be registered into the Registry.

Disclosure required and ISCC review

When registering each batch of certified fuel into the Registry, the SAF supplier is required to disclose all regulatory schemes that the batch of certified fuel has used to demonstrate compliance against. ISCC will review and will only

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approve batches of certified fuel that follow these rules. SAF suppliers can provide evidence to explain why the batch fits in this category. This may include information from the regulatory body or competent authority confirming that they allow additional claims.

Examples for category 3

Examples of regulatory or mandatory schemes that entities can demonstrate compliance against but are still allowed to enter the batches of certified fuel into the Registry include:

- ICAO's Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)

Please note: Such remain illustrative examples, and not an exhaustive list.

CORSIA claims and eligibility for CTS

It is possible that additional claims related to indirect downstream emissions (after the fuel has been combusted) are eligible to be claimed alongside a CORSIA claim by an aircraft operator[4]. However, this eligibility is limited to the downstream emissions claim (i.e. Scope 3). The same batch of certified fuel cannot be claimed concurrently by two different aircraft operators (through a CORSIA claim and a voluntary Scope 1 claim in the Registry).

2.4 Category 4 – Regulatory claims, not eligible for the Registry

Certified fuel not eligible for CTS

This category represents certified fuel that has been used to demonstrate compliance with a regulatory or mandatory programme or scheme; however, the regulatory body or competent authority has not confirmed that additional voluntary claims are allowed. Batches of certified fuel in this category **cannot** be registered into the Registry.

Examples for category 4

Examples of regulatory or mandatory schemes that entities can demonstrate compliance against but are **not** allowed to enter the batches of certified fuel into the Registry (unless there is an update from the regulator or competent authority) include:

- EU Emissions Trading System (EU ETS)
- ReFuel EU
- Switzerland Emissions Trading System (Swiss ETS)
- UK Emissions Trading System (UK ETS)
- New Zealand Emissions Trading Scheme (NZ ETS)

Please note: Such remain illustrative examples, and not an exhaustive list.

Figure 1 flow chart may be utilised to determine and understand which category the batch of certified fuel should fall into.

[4] *Please refer to a Uniting Aviation article released by ICAO in January 2026 here.*

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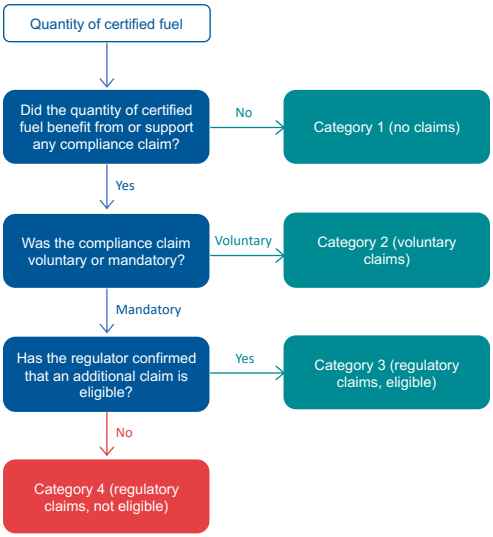

Figure 1: Flow chart showing questions and category outcomes.

Continual monitoring and update

ISCC is continuously monitoring the list of compliance schemes and evaluating whether updates are required. Stakeholders wanting a listed scheme to be reclassified, may raise this with ISCC. ISCC is actively engaging with relevant stakeholders to harmonise understanding and implementation of the additionality principle in the broader market.

Transparency of classification

The category assigned to a batch of certified fuel is used to determine eligibility for registration but also disclosed at retirement. The additionality category is included in the retirement declaration and also reflected in the public retirement table. This provides visibility into whether a batch of certified fuel's sustainability characteristics may also have been the subject of a voluntary or regulatory claim outside the CTS, supporting the overall transparency and credibility of claims made under the registry.

3. Consequences of misclassification or non-disclosure

Disclosure required

SAF suppliers must disclose accurate and complete information about the voluntary and mandatory claims associated with a batch of certified fuel. If a batch of certified fuel is later found to have been registered incorrectly, (e.g. through misclassification, incomplete disclosure or a failure to update a declaration), ISCC may:

- cancel or suspend the TIEC(s) associated with that batch of certified fuel
- require the supplier to take corrective action
- engage with the ISCC Integrity Programme
- review the supplier's certification status, where non-disclosure is repeated or deliberate.

Retaining records

Suppliers are required to retain evidence supporting their categorisation for 5 years, in line with the ISCC Credit Transfer System document and make it available to the auditor on request during audit.

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Annex I: Glossary

Term	Definition
Additionality	The principle for assessing whether GHG reductions are in addition to what would have occurred anyway.
Book and claim model	Chain of custody model in which the administrative record flow is not necessarily connected to the physical flow of material or product throughout the supply chain (ISO 22095-3:2026).
CTS (The ISCC Credit Transfer System)	The overarching system within which batches of certified fuel sustainability characteristics are converted into TIECs and made available for transfer. The CTS sets the rules, and the Registry is the infrastructure through which those TIECs are issued, transferred and retired.
Double counting	The erroneous, incorrect or inappropriate accounting of TIECs, or specified characteristics they represent, which can lead to inaccurate claims (ISO 22095-3:2026).
Proof of Compliance (PoC)	A traceability document specifying the sustainability characteristics for a specific batch of certified fuel issued after the initial Proof of Sustainability (PoS) has been surrendered or formally marked for surrender in internal management systems.
Proof of Sustainability (PoS)	A traceability document specifying the sustainability characteristics for a specific batch of certified fuel.
Registry	The ISCC Registry is a book and claim registry. It is a secure and standardised ISCC database, allowing for the registration, transfer and retirement of TIECs for voluntary claims according to the CTS rules.
Sustainability characteristics	Set of sustainability information (including, but not limited to, the batch of certified fuel's life cycle emissions value) attached to and carried with a given batch of certified fuel, e.g. scope 1 and scope 3 emissions savings. This sustainability information is evaluated and confirmed through sustainability certification.
SAF supplier	Entity that supplies, produces, blends or distributes batches of certified fuel under an approved fuel specification (e.g. ASTM) on a mass balance basis.
Sustainability Declaration (SD)	A traceability document specifying the sustainability characteristics for a specific batch of certified fuel.
TIEC	Administrative record that is issued, tracked, retired, or retained within a book and claim system, the ownership of which confers the unique right to claim consumption or use of the specified characteristics (ISO 22095-3:2026). Each TIEC represents one metric tonne (mt) of neat, certified fuel.

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