

Process certification for monitoring the sustainable production of products on agricultural land for further use as biofuels, bioliquids and biomass fuels

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Certified quality management system according to ÖNORM EN ISO 9001 REG. Nr. 01537/0
 Certified information security management system according to ÖNORM ISO/IEC 27001 REG Nr. 35/0
 Certified environmental management system according to EMAS REG Nr. AT-000680
 and ÖNORM EN ISO 14001 REG Nr. 02982/0

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The Austrian Agricultural Certification Scheme (AACS) covers process certification for monitoring the sustainable production of products on agricultural land that are intended for further use in biofuels, liquid biofuels and biomass fuels in accordance with Directive (EU) 2018/2001, as amended¹. The certification covers the entire process – from agricultural production through the supply chain to processing. It does not refer to the respective products themselves, but to the sustainability criteria and procedural steps within this process. Wherever raw materials, products, their sustainability, etc. are mentioned in the text, these are to be understood in the context of the certified process. The term ‘product’ refers to all raw or starting materials of plant origin that are grown and harvested on agricultural land and serve as starting materials, as well as intermediate products derived from them.

Furthermore, the system includes the transfer of source materials from other member states or third countries - which have been certified by other voluntary systems recognised by the European Commission for the respective area of application - into the mass balance.

The principles - set out in the Revised Directive (EU) 2018/2001 - include, inter alia, the reduction of greenhouse gas emissions in Europe, the increased use of biomass for sustainable energy production, in particular in the fuel and energy sector. The aim is to raise the share of EU energy consumption produced from renewable resources to 32%, and to reach at least a 14 % share of renewable resources in the transport sector in all Member States by 2030. Sustainable energy production refers to the use of raw materials which are sustainable, which are not grown on land protected for conservation purposes or with high biological diversity, which do not harm people and nature, and which contribute significantly to the reduction of greenhouse gases.

More detailed information on specific requirements can be found in the following pages and on www.ama.at / the AMA Information portal / the AMA website for expert information,

or by sending an email to nachhaltigkeit@ama.gv.at

or by calling: +43 50 3151 - 100

¹ This means that the AACS only certifies and covers the process from cultivation to the first processing stage and not the entire fuel supply chain. The system can nevertheless provide useful information for economic operators further up the supply chain.

2 LEGAL BASIS

- ⇒ **Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023** amending Directive (EU) 2018/2001, Regulation (EU) 2018/1999 and Directive 98/70/EC as regards the promotion of energy from renewable sources, and repealing Council Directive (EU) 2015/652 = [**“Revised Directive (EU) 2018/2001”**]
- ⇒ **Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 as amended** on the promotion of the use of energy from renewable sources
- ⇒ **Commission Implementing Regulation (EU) 2025/196 of 3 February 2025** amending Implementing Regulation (EU) 2022/996 as regards the accreditation of certification bodies and correcting Annex VII to that Regulation.
- ⇒ **Commission Implementing Regulation (EU) 2022/996 of 14 June 2022** on rules for verification in relation to sustainability criteria and greenhouse gas savings criteria and low risk of indirect land use change criteria.
- ⇒ **Commission Implementing Decision (EU) 2022/1656 of 26 September 2022** on the recognition of the Austrian agricultural certification scheme (AACS) for demonstrating compliance with the requirements laid down in Directive (EU) 2018/2001 of the European Parliament and of the Council for biofuels, bioliquids, biomass fuels, liquid or gaseous renewable fuels of non-biogenic origin and recycled carbon fuels
- ⇒ **BGBI. II No. 124/2018**: 124th Ordinance of the Federal Minister for Sustainability and Tourism on Sustainable Agricultural Feedstocks for Biofuels and Liquid Biofuels (as amended)
- ⇒ **BGBI. II No. 403/2022**: 403rd Ordinance of the Federal Minister for Agriculture, Forestry, Regions and Water Management with Rules for the Application of the CAP Strategic Plan (CAP- Strategic Plan - Application Regulation - GSP-AV) as amended
- ⇒ **Order (EC) No 1059/2003** on the establishment of a common classification of territorial units for statistics (NUTS)
- ⇒ **Commission Regulation (EU) No 1307/2014 of 8 December 2014** on defining the criteria and geographic ranges of highly biodiverse grassland for the purposes of Article 7b (3) (c) of Directive 98/70/EC of the European Parliament and of the Council relating to the quality of petrol and diesel fuels and Article 17(3) (c) of Directive 2009/28/EC of the European Parliament and of the Council on the promotion of the use of energy from renewable sources
- ⇒ **Forestry Act 1975, BGBI No 440/1975**, as amended
- ⇒ Convention on wetland of international importance, especially as waterfowl habitat **BGBI No 225/1983**, as amended
- ⇒ **Environmental Management Law – UMG BGBI I No 96/2001**, as amended
- ⇒ **Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013** establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007
- ⇒ **Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009** on the conservation of wild birds

- ⇒ **Council Directive 92/43/EEC of the Council of 21 May 1992** on the conservation of natural habitats and of wild fauna and flora
- ⇒ **Council Directive 91/676/EEC of 12 December 1991** concerning the protection of waters against pollution caused by nitrates from agricultural sources
- ⇒ **Regulation (EC) No 1107/2009 of the European Parliament and of the Council of 21 October 2009** concerning the placing of plant protection products on the market and repealing Council Directives 79/117/EEC and 91/414/EEC

All regulations as amended.

The certification body (ZS) appointed by Agrarmarkt Austria (AMA) is responsible for the implementation of this measure.

3 DEFINITIONS

‘Actual value’ means the greenhouse gas emission saving for some or all of the steps of a specific biofuel, bioliquid or biomass fuel production process, calculated in accordance with the methodology laid down in Part C Annex V or Part B of Annex VI of the Revised Directive (EU) 2018/2001;

‘Advanced biofuels’ means biofuels that are produced from the feedstock listed in Part A of Annex IX of the Revised Directive (EU) 2018/2001;

‘Agricultural, aquaculture, fisheries and forestry residues’ means residues that are directly generated by agriculture, aquaculture, fisheries and forestry and that do not include residues from related industries or processing;

‘Areas designated’: by law or by the relevant competent authority for nature protection purposes; or for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the first subparagraph of Article 30(4);

‘Average value’ is a nationally defined value for the greenhouse gas emissions of a raw material cultivated in Austria, which is published in the AMA communiqué;

‘Biofuels’ means liquid fuel for transport produced from biomass;

‘Biogas’ means gaseous fuels produced from biomass;

‘Bioliquids’ refers to liquid fuels for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass;

‘Biomass’ refers to the biodegradable fraction of products, waste and residues with biological origins from agriculture;

‘Biomass fuels’ means gaseous and solid fuels produced from biomass;

‘Certification body’ refers to an independent accredited or recognised conformity assessment body that has been recognised by the European Commission under a voluntary or national scheme in accordance with Article 30(4) to (6) of Directive (EU) 2018/2001, to provide certification services for raw materials or fuels by conducting audits of economic operators and issuing certificates on behalf of the voluntary or national schemes using the certification system of the voluntary or national scheme.

‘Conversion factor’ is the factor which is required to convert the quantity of raw materials in kg into the unit of the energy of the fuel produced in megajoules (MJ). The conversion factor states the amount of raw material in kg which is required for 1 MJ of fuel. ²

‘Default value’ means a value derived from a typical value by the application of pre-determined factors and that may, in circumstances specified in the Revised Directive (EU) 2018/2001, be used in place of an actual value;

‘Degraded’ (Commission Regulation (EU) No 1307/2014), that is to say: it is characterised by long-term loss of biodiversity due to for instance overgrazing, mechanical damage to the vegetation, soil erosion or loss of soil quality.

‘First purchasers’ are companies which purchase sustainably produced agricultural raw materials directly from agricultural holdings. It is compulsory as a first purchaser of sustainable agricultural raw materials to submit a 'registration as an economic operator in accordance with the sustainable production of biofuels, bioliquids and biomass fuels' form to the AMA.

‘Goods’ see Products

‘Grassland’ means terrestrial ecosystems dominated by herbaceous or shrub vegetation for at least 5 years continuously. It includes meadows or pasture that is cropped for hay but excludes land cultivated for other crop production and cropland lying temporarily fallow. It further excludes continuously forested areas as defined in the Revised Directive (EU) 2018/2001 unless these are agroforestry systems which include land-use systems where trees are managed together with crops or animal production systems in agricultural settings. The dominance of herbaceous or shrub vegetation means that their combined ground cover is larger than the canopy cover of tree

‘Heathland’ areas covered with various dwarf shrub heaths. In a narrower sense, this refers to communities of small shrub formations that can reach heights of 5 cm to 150 cm.

• ² these definitions apply to both “highly biodiverse forest and other wooded land” and “highly biodiverse grassland”.

Dwarf shrub heaths can be found in the valleys and basins as well as in the mountains in various sizes, which colonise nutrient-poor carbonate-containing and carbonate-free soils as habitats.

‘Ligno-cellulosic material’ means material composed of lignin, cellulose and hemicellulose, such as biomass sourced from forests, woody energy crops and forest-based industries' residues and wastes;

‘Natural highly biodiverse grassland’ means grassland that: would remain grassland in the absence of human intervention; and maintains the natural species composition and ecological characteristics and processes;

‘Non-food cellulosic material’ means feedstock mainly composed of cellulose and hemicellulose, and having a lower lignin content than ligno-cellulosic material, including food and feed crop residues, such as straw, stover, husks and shells; grassy energy crops with a low starch content, such as ryegrass, switchgrass, miscanthus, giant cane; cover crops before and after main crops; ley crops; industrial residues, including from food and feed crops after vegetal oils, sugars, starches and protein have been extracted; and material from biowaste. Where ley and cover crops are understood to be temporary, short-term sown pastures comprising grass-legume mixture with a low starch content to obtain fodder for livestock and improve soil fertility for obtaining higher yields of arable main crops;

‘Non-natural highly biodiverse grassland’, means grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland;

‘Old-growth forest’ a forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes

‘NUTS II cultivation values’ may be derived from the use of averages calculated for smaller geographical areas than those used in the calculation of the default values, as an alternative to using actual values – in Austria at a state level.

‘Primary forest and other wooded land’, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed

'Products', are all plant-based raw materials grown and harvested on agricultural land that serve as starting materials, as well as intermediate products derived from them

'Raw materials', are all plant-based raw materials grown and harvested on agricultural land that serve as source material

'Reduction of greenhouse gases' is the saving of greenhouse gas emissions by using biofuels or bioliquids or biomass fuels compared to fossil fuels;

'Registered farmers' are the producers of agricultural raw materials in accordance with Revised Directive (EU) 2018/2001, who have submitted "confirmation of the registered farmer";

'Residue' means a substance that is not the end product(s) that a production process directly seeks to produce; it is not a primary aim of the production process and the process has not been deliberately modified to produce it;

'Residual materials from agriculture, aquaculture, fisheries and forestry' are residues that arise directly in agriculture, aquaculture, fisheries and forestry and do not include residues from related industries or processing;

"Species-rich" (Commission Regulation (EU) No 1307/2014), that is to say it is: (i) a habitat of significant importance to critically endangered, endangered or vulnerable species as classified by the International Union for the Conservation of Nature Red List of Threatened Species or other lists with a similar purpose for species or habitats laid down in national legislation or recognised by a competent national authority in the country of origin of the raw material; or (ii) a habitat of significant importance to endemic or restricted-range species; or (iii) a habitat of significant importance to intra-species genetic diversity; or (iv) a habitat of significant importance to globally significant concentrations of migratory species or congregatory species; or (v) a regionally or nationally significant or highly threatened or unique ecosystem. (1)

'Starting materials' see Raw materials;

'Typical value' means an estimate of the greenhouse gas emission and greenhouse gas emissions savings for a particular biofuel, bioliquid or biomass fuel production pathway, which is representative of the Union consumption;

‘Waste’ means waste as defined in point (1) of Article 3 of Directive 2008/98/EC, excluding substances that have been intentionally modified or contaminated in order to meet this definition;

4 REQUIREMENTS FOR REGISTERED FARMERS

Registered are agricultural holdings that have applied for a collective application (formerly MFA!) according to GAP Strategic Plan Application Ordinance - GSP-AV BGBl. II Nr. 403/2022 as amended: 403. Austrian Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management with Rules for the Application of the GAP Strategic Plan (GAP Strategic Plan Application Ordinance - GSP-AV) as amended.

Agricultural holdings which have not submitted a summary application have the opportunity to obtain registration by submitting an application. The AMA charges the applicant an appropriate fee for this registration.

A registered farmer of sustainable raw materials must fulfil these criteria (Art. 29 of Revised Directive (EU) 2018/2011):

- Biofuels, bioliquids and biomass fuels produced from waste and residues derived not from forestry but from agricultural land shall be taken into account only where operators or national authorities have monitoring or management plans in place in order to address the impacts on soil quality and soil carbon. Information about how those impacts are monitored and managed shall be reported pursuant to Article 30(3) of the Directive.

- Biofuels, bioliquids and biomass fuels produced from agricultural biomass taken into account for the purposes referred to in points (a), (b) and (c) of the first subparagraph of paragraph 1 shall not be made from raw material obtained from land with a high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

(a) primary forest, other wooded land or old growth forest, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed; and old-growth forest, i.e. forest consisting of native tree species that have developed through natural processes, structures and dynamics that correspond to later stages of development of primary forests of the same species. The impact of past human activity is too small to disturb natural processes;

(b) highly biodiverse forest and other wooded land which is species-rich and not degraded, or has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes;

(c) areas designated:

- (i) by law or by the relevant competent authority for nature protection purposes, unless it is proven that the extraction of the raw material was not contrary to the aforementioned nature conservation purposes; or
- (ii) for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the first subparagraph of Article 30(4), unless it is proven that the extraction of the raw material was not contrary to the aforementioned nature conservation purposes;

unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes;

Examples of designated areas in Austria:

National parks, Natura 2000 sites, nature reserves, landscape protection areas, nature conservation areas, nature parks, protected landscape areas, Ramsar sites, UNESCO biosphere reserves, biogenetic reserves of the Council of Europe

National nature reserves in Austria:

Danube-Auen National Park, Lake Neusiedl, Hohe Tauern, Nationalpark Kalkalpen, Gesäuse National Park, National Park Thayatal; the wetlands of Lake Neusiedl including the so-called 'Lacken' in the Seewinkel, Danube-March-Auen, Lower Lobau, Unterer Inn reservoirs, Rhine delta in Lake Constance;

(d) highly biodiverse grassland spanning more than one hectare in or after January 2008 that is:

- (i) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or
- (ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.

(e) heathland:

Heathland, meaning areas covered with various dwarf shrub heaths. In the narrower sense, this refers to communities of small shrub formations that can reach heights of 5 cm to 150 cm. Dwarf shrub heaths can be found in the valleys and basins as well as in the mountains in various sizes, which colonise nutrient-poor carbonate-containing and carbonate-free soils as habitats.

- Biofuels, bioliquids and biomass fuels produced from agricultural biomass may not be produced from raw materials obtained from land with a high carbon stock, i.e. land that had one of the following statuses in January 2008 but no longer has this status:

(a) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year; Retaining the wetland status means that this state may not be actively changed or adversely affected. Evidence of verification should reflect seasonal changes within a year.

(b) continuously forested areas, namely land spanning **more than one hectare** with trees higher than five metres and a canopy cover of more than 30 %, or trees able to reach those thresholds on the respective site; continuously forested areas do not include land that is predominantly under agricultural or urban land use. In this context, agricultural land use refers to tree stands in agricultural

production systems, such as fruit tree plantations, oil palm plantations and agroforestry systems when crops are grown under tree cover.

- (c) land spanning **more than one hectare** with trees over five metres in height and a canopy cover of 10 to 30 % or with trees capable of reaching these thresholds on the site concerned, unless it is demonstrated that the carbon stock of the area before and after conversion is such that the conditions set out in paragraph 10 would be met using the method described in Part C and/or Part B of Annex V to Annex VI.

These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.

- Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was peatland in January 2008.

An exception is possible if evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. This means that for peatland that was partially drained in January 2008, a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.

Revised Directive (EU) 2018/2001 EC Article 29

Which areas can be used for growing sustainable biomass?

- ▶ On areas which were used for agricultural purposes prior to 01.01.2008.
- ▶ On areas which have not the status highly biodiverse grassland in the meaning of the Regulation (EU) No 1307/2014 unless evidence may be provided that the harvesting of the raw material is necessary to preserve the corresponding grassland status.
- ▶ Biomass may be cultivated on land that was peatland in January 2008 if proof is provided that undrained land was used for cultivation and did not have to be drained for the harvesting of this raw material
- ▶ The areas must be in compliance with all notable provisions of the Austrian federal states nature conservation regimes and EU law (e.g. "Natura 2000" areas)

Which areas cannot be used for growing sustainable biomass?				
Status of land	Characteristics	Exceptions, if following applies	Occurrence in Austria	Regulated by
Areas with high biological diversity	Primary forests <ul style="list-style-type: none"> – natural areas – areas with native species – no clearly visible indication of human activity – ecological processes are not significantly disturbed Old-growth Forest/old-growth forests <ul style="list-style-type: none"> – Forests with MCPFE status 1.2 – minus primary forests 	no exceptions	<ul style="list-style-type: none"> – Rothwald (Lower Austria) – Lammertaler Urwald (Salzburg) all over Austria	<ul style="list-style-type: none"> – Forestry Act 1975 – NLAV BGBl II 2025 https://www.umweltbundesamt.at/fileadmin/site/publikationen/m165.pdf
	Designated areas <ul style="list-style-type: none"> – by law or by the authorities for nature protection purposes – for the protection of rare, threatened or endangered ecosystems or species 	Growing or harvesting sustainable biomass must not be contrary to the stated nature protection purposes	<ul style="list-style-type: none"> – Natura 2000 sites – Nature conservation sites – National parks – Areas of protected landscape 	<ul style="list-style-type: none"> – State Countryside Protection Acts
	Natural grassland <ul style="list-style-type: none"> – maintenance without human intervention – natural species composition – ecological characteristics are intact 	no exceptions	all over Austria	<ul style="list-style-type: none"> – Regulation 1307/2014; – DIR 92/43/EEC; – DIR 2009/147/EC
	Non-natural grassland <ul style="list-style-type: none"> – No more grassland without human intervention – Diverse biodiversity and not degraded 	harvesting biomass serves to preserve grassland status		<ul style="list-style-type: none"> – Regulation 1307/2014; – DIR 92/43/EEC; – DIR 2009/147/EC
	Heathland <ul style="list-style-type: none"> – Growth of various dwarf shrub heaths – Growth heights from 5 cm to 150 cm – Nutrient-poor soils: – Carbonate and non-carbonate soils 	no exceptions		<ul style="list-style-type: none"> – DIR (EU) 2023/2413 https://land.copernicus.eu/content/orine-land-cover-nomenclature-guidelines/html/index-clc-322.html

<i>Status of land</i>	<i>Characteristics</i>	<i>Exceptions, if following applies</i>	<i>Occurrence in Austria</i>	<i>Regulated by</i>
Areas with high carbon stocks	Wetlands <ul style="list-style-type: none"> – Areas which are covered with or saturated by water permanently or for a significant part of the year 	no exceptions	all over Austria	– State Countryside Protection Acts
	Continuously forested areas <ul style="list-style-type: none"> – Areas which cover more than 1 ha with trees over 5 m and a canopy cover <ul style="list-style-type: none"> • of more than 30% • or 10%–30% 	Cultivation must not alter the status of the land	all over Austria	– Forestry Act 1975
Peatlands	<ul style="list-style-type: none"> – Significant carbon reservoirs with high nature value 	Cultivation or harvesting must not affect drainage	all over Austria	– State Countryside Protection Acts

5 CONFIRMATION OF THE REGISTERED FARMER

In order to sell agricultural raw materials with origin Austria as sustainable, a 'Confirmation of the registered farmer' form must be given in Original to the first purchaser. This Confirmation has to be hand over with the beginning of the deliveries.

With this form the agricultural holding verifys that he fulfils the above-mentioned requirements of a registered farmer. The "Confirmation of the registered farmer" must be given for every harvest year.

The form is available on the AMA website as well as from the certification body appointed by the AMA.



Caution:

- If foreign land is farmed, the raw materials harvested on such land must adhere to a corresponding other voluntary scheme of sustainability used by the Member State or any third country concerned.
- In any case, when dealing with cross-border farmland or land which is located in another Member State or a third country, the benefits from those areas not located on Austrian state territory may **NOT** be confirmed using a confirmation of the farmer form which was issued in Austria.



Hint:

If land use changes have been made since 1 January 2008, the corresponding areas must be explicitly excluded. Standard values or average values NUTS II cannot be used in this case.

6 CALCULATION OF GREENHOUSE GASES REDUCTION

The following options for indicating greenhouse gas emissions are available to every registered farmer:

1. Using disaggregated default values
2. Using NUTS2 values
3. Using actual calculated values

Regarding 1: The use of disaggregated default values:

Disaggregated default values are available for cultivation, processing and transport and distribution. The disaggregated default values for cultivation are set down in Annex V, part D or E and Annex VI part C of Revised Directive (EU) 2018/2001. Disaggregated default values can only be applied where the e_l value for those biofuels or bioliquids calculated in accordance with point 7 of Part C of Annex V and for those biomass fuels calculated in accordance with point 7 of Part B of Annex VI is equal to or less than zero, by using that default value.

Regarding 2: The use of NUTS II values where available and appropriate:

As an alternative to disaggregated default cultivation values, it is possible to use the respective NUTS II values if the respective types of biomass correspond with official data submitted in the reports from Member States in accordance with their fulfilment of provisions in Article 31 paragraph 2 of Revised Directive (EU) 2018/2001. NUTS2 values (or equivalent in third countries) can only be applied if these have been published in the unit g CO₂eq/dry-ton of feedstock on the Commission website ([Biofuels \(europa.eu\)](https://ec.europa.eu/biofuels/)).

In case of using the NUTS II values take the federal state as origin country (NUTS II-region) (EC) No 1059/2003).

For processed goods (e.g. vegetable oil, molasses) enter the cultivation country of the respective primary product.

Regarding 3: The use of actual calculated values:

It is assumed in Austria that, the disaggregated default values or average values from cultivation are used.

If farmers in Austria wishes to use another approach to prove that the emissions resulting from their methods of production are lower than the corresponding default values/average values, they must do so using an actual calculation of greenhouse gas emissions.

Greenhouse gas emissions must be calculated according to the methodology laid down in part C of Annex V for biofuels and bioliquids and in part B of Annex VI for biomass fuels) of the Revised Directive (EU) 2018/2001.

If the agricultural raw materials originate from land on which a land-use change has taken place since 01.01.2008 or the factor for emissions savings from soil carbon accumulation via improved agricultural management referred to Annex VI of Revised Directive (EU) 2018/2001 was used, actual calculated values must be applied. The registered farmer must bear the costs for determining and auditing such individually calculated actual values.

The auditing of actual values does not fall within the scope of the AACS system. If actual GHG emission calculations are used, economic operators must comply with the provisions of Commission Implementing Regulation (EU) 2022/996 on 'Rules for the verification of sustainability and greenhouse gas emission saving criteria and low indirect land-use change risk criteria' (in particular Articles 11 and 14).

7 PENALTIES

If the requirements under point 4 on the production of raw materials are not met by the respective agricultural holding, the certification body appointed by the AMA can classify the quantities delivered as unsustainably produced and thus deny. This can happen on Basis of the available administrative/on site inspection results or the information from the summary application.

In such case, the registered farmer and the buyer will be informed written by the certification body appointed by the AMA.

Deliveries from such areas cannot be declared as sustainable in the future. These areas must be excluded in the "confirmation of the registered farmer".

8 DIFFERENT CALCULATIONS AND REGULATIONS

Rules for the calculation according to Annex V (7) and VI (7) of Directive (EU) 2018/2001 as amended.

Annualised emissions from carbon stock changes caused by land-use change, e_1 , shall be calculated by dividing total emissions equally over 20 years. For the calculation of those emissions, the following rule shall be applied:

$$e_1 = (CS_R - CS_A) \times 3,664 \times 1/20 \times 1/P - e_B$$

e_1	=	annualised greenhouse gas emissions from carbon stock change due to land-use change (measured as mass (grams) of CO ₂ -equivalent per unit of biofuel or bioliquid energy (megajoules)). 'Cropland' ⁽³⁾ and 'perennial cropland' ⁽⁴⁾ shall be regarded as one land use;
CS_R	=	the carbon stock per unit area associated with the reference land-use (measured as mass (tonnes) of carbon per unit area, including both soil and vegetation). The reference land-use shall be the land-use in January 2008 or 20 years before the raw material was obtained, whichever was the later;
CS_A	=	the carbon stock per unit area associated with the actual land-use (measured as mass (tonnes) of carbon per unit area, including both soil and vegetation). In cases where the carbon stock accumulates over more than one year, the value attributed to CS_A shall be the estimated stock per unit area after 20 years or when the crop reaches maturity, whichever the earlier;
P	=	the productivity of the crop (measured as biofuel or bioliquid energy per unit area per year) and
e_B	=	bonus of 29 g CO ₂ eq/MJ biofuel or bioliquid if biomass is obtained from restored degraded land under the conditions laid down in point 8.

The actual calculation of greenhouse gas emissions 'cultivation' is comprised of the following data:

- ▶ **Seeds** – Production costs for the provision of seeds
- ▶ **Fertiliser and plant protection products** – (calcium, potassium, phosphorus, nitrogen, biocide, etc.) – this also includes all steps necessary, including the necessary energy demand and supply routes.
- ▶ **Machinery used in the field** – including the fuel used by agricultural machinery to process the field (including applying fertiliser and plant protection products). In addition, the production of the machinery is taken into account (including the production of the necessary materials, etc)

- **Crop yield** – If additional emissions arise, they must also be recorded and included in the calculation of greenhouse gas emissions.

Steps in the working process which must be included in the calculation:

Planting: Ploughing, grubbing, harrowing

Sowing

Maintaining: Fertiliser

Plant protection products

Harvesting: Harvest

Stubble breaking/cultivation

The respective greenhouse gas emissions produced from transport to the storage site must also be taken into account.

Calculation of	Values in
Amount of energy used	litres or kWh / ha
Yields per hectare by plant species	dt (decitonne) / ha (dry weight)
Application of fertiliser and plant protection products	kg or litres / ha
Quantity of seed	kg/ha

9 ACCESS AND INSPECTION RIGHTS

The observance of the mentioned criterias concerning the registered farmer or supplier, is controlled randomly and annually by the certification body appointed by the AMA as a part of the audits.

In such cases, the registered farmer must permit the agents and delegates of the certification body appointed by the AMA; the Austrian Federal Ministry of Agriculture and Forestry, Climate and Environmental Protection, Regions and Water Management; and the European Union (referred to below as monitoring bodies) to access the operating and storage areas as well as the agricultural land during business and operating times or by appointment.

The monitoring bodies are authorised to inspect books, records, contracts, receipts and any other business documents which they deem necessary for the inspection.

The registered farmer is obliged to arrange for a suitable and informed respondent to be present during the inspection. The respondent must submit the respective documents for perusal at the request of the monitoring bodies; they must also provide information and any assistance requested by the monitoring bodies during the inspection.

The monitoring bodies may demand the temporary surrendering of records and documents – in which case they must confirm this transfer in writing.

In the case of electronic records, the registered farmer must provide printouts of the information at the request of the monitoring bodies at his expense.

10 RECORD KEEPING OBLIGATIONS

The registered farmer must keep proper records which are in accordance with the applicable legal documents provided for registration for seven years from the end of the calendar year, they agree to keep these securely, in full and in an orderly manner, provided longer retention periods are not required by other regulations. If these documents are stored electronically, it must be ensured that a copy which is true to the original can be produced at any point during the entire safekeeping period, for example by using a printer.

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This information sheet is available on the Internet at <https://www.ama.at/>.

EU regulations and directives can be found at <https://eur-lex.europa.eu/de/index.htm>

Austrian federal and state regulations are available at <https://www.ris.bka.gv.at/>.

This Infosheet serves as information and contains legally non-binding statements. The statements are based on the legal bases existing at the time of going to print. Changes are kept up to date on our website <https://www.ama.at/>.

To improve readability, the masculine form of the word has been chosen in this Infosheet. In line with the principle of equality, these formulations naturally refer to persons of all genders. The term marriage also applies equally to registered partnerships.

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