
STATUTORY INSTRUMENTS

2018 No. 611

The Renewable Heat Incentive Scheme Regulations 2018

PART 5

Sustainable solid biomass, biogas or biomethane

Ongoing obligation to submit sustainability audit reports

50.—(1) Subject to paragraph (3), a participant to whom regulation 49 applies must submit a report which is prepared in accordance with the requirements in paragraph (4).

(2) In this regulation, “sustainability information” means the information provided pursuant to regulation 49(4) and (5).

(3) No report is required in relation to—

- (a) any biogas or solid biomass in respect of which regulation 48(1) is deemed to be complied with by virtue of regulation 48(3)(a);
- (b) any solid biomass or biogas used to generate heat in an accredited RHI installation with a capacity less than 1MWth;
- (c) any solid biomass used in an accredited RHI installation to generate heat (but not heat and power) which—
 - (i) at the time it was received by the participant, was an approved sustainable fuel; or
 - (ii) in respect of which a declaration has been made under regulation 51(5).

(4) The requirements in this paragraph are that the report must—

- (a) be prepared by a person who is not—
 - (i) the participant; or
 - (ii) a connected person;
- (b) be prepared in accordance with the International Standard on Assurance Engagements 3000 (Revised): Assurance engagements other than audits or reviews of historical financial information dated 9th December 2013 [^{F1}, a subsequent version of that standard]^{M1} or an equivalent standard;
- (c) state whether anything has come to the attention of the person preparing the report to indicate that the sustainability information is not accurate; and
- (d) consider, in relation to each consignment of solid biomass or biogas used to generate heat or heat and power, or biomethane produced for injection—
 - (i) whether the systems used to produce the sustainability information are likely to produce information which is reasonably accurate and reliable;
 - (ii) whether there are controls in place to help protect the sustainability information against material misstatements due to fraud or error;

- (iii) the frequency and methodology of any sampling carried out for the purpose of obtaining or checking the data on which the participant relied in preparing the sustainability information; and
- (iv) the robustness of the data on which the participant relied in preparing the sustainability information.

(5) Subject to paragraph (6), participants must submit reports under this regulation annually and within 3 months after—

- (a) each anniversary of the tariff start date; or
- (b) in the case of participants who are registered as producers of biomethane for injection, each anniversary of the date on which that participant was first registered as a producer of that biomethane.

(6) The report must consider and report on each consignment of solid biomass or biogas used, or biomethane produced, within the 12 month period preceding—

- (a) each anniversary of the tariff start date; or
- (b) in the case of participants who are registered as producers of biomethane for injection, each anniversary of the date on which that participant was first registered as a producer of that biomethane.

Textual Amendments

F1 Words in [reg. 50\(4\)\(b\)](#) inserted (1.4.2022) by [The Domestic Renewable Heat Incentive Scheme and Renewable Heat Incentive Scheme \(Amendment\) Regulations 2022 \(S.I. 2022/159\)](#), regs. 1(3), **41**

Marginal Citations

M1 International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements other than Audits or Reviews of Historical Financial Information, published on 9th December 2013 by the International Federation of Accountants. Copies are available at www.ifac.org.

Changes to legislation:

There are currently no known outstanding effects for the The Renewable Heat Incentive Scheme Regulations 2018, Section 50.