
DRAFT SCOTTISH STATUTORY INSTRUMENTS

2014 No.

The Renewables Obligation (Scotland) Amendment Order 2014

Solid and gaseous biomass sustainability audit report

18. After article 54A insert—

“Solid and gaseous biomass sustainability audit report

54B.—(1) This article applies to a generating station which—

- (a) has a total installed capacity of at least 1 megawatt; and
- (b) generates electricity (wholly or partly) from biomass.

(2) In relation to each consignment of biomass used in a generating station to which this article applies, and in respect of which the operator of the station has—

- (a) in the case of biomass which is waste or wholly derived from waste, provided the information specified in article 54(3)(c); and
- (b) in the case of biomass which is not waste or wholly derived from waste, provided the information specified in article 54(3ZB),

the operator of the station must, by the 30th June immediately following the obligation period during which the biomass was used (“the relevant date”), provide the Authority with a sustainability audit report meeting the requirements specified in paragraph (3).

(3) The requirements specified in this paragraph are that the sustainability audit report must—

- (a) be prepared by a person who is not—
 - (i) the owner or operator of the generating station; or
 - (ii) a connected person, in relation to the owner or operator of the generating station;
- (b) consider whether the systems used to produce the relevant information are likely to produce information which is reasonably accurate and reliable;
- (c) consider whether there are controls in place to help protect the relevant information against material misstatements due to fraud or error;
- (d) consider the frequency and methodology of any sampling carried out for the purpose of obtaining or checking the data on which the operator relied in preparing the relevant information;
- (e) consider the robustness of the data on which the operator relied in preparing the relevant information;
- (f) state whether anything has come to the attention of the person preparing the report to indicate that the relevant information is not accurate; and
- (g) be prepared in accordance with the requirements in respect of limited assurance engagements prescribed in ISAE 3000, or an equivalent standard.

(4) Where, in relation to biomass used in a generating station to which this article applies, the operator of the station fails to provide the Authority with a sustainability audit report meeting the requirements specified in paragraph (3) by the relevant date, the Authority must, in relation to any SROCs to which the operator would otherwise be entitled, postpone the issue of those SROCs (up to the specified number) until such time as the sustainability audit report is provided.

(5) For the purposes of paragraph (4), the specified number is the number of SROCs which the Authority has or estimates that it has or, but for this article, would have issued in respect of the electricity generated by the biomass in relation to which a sustainability audit report meeting the requirements specified in paragraph (3) should have been provided.

(6) In this article, “relevant information” means—

- (a) in relation to a consignment of biomass which is waste or wholly derived from waste, the information specified in article 54(3)(c) that is provided to the Authority by the operator of the generating station in respect of the consignment; and
- (b) in relation to a consignment of biomass which is not waste or wholly derived from waste, the information specified in article 54(3ZB) that is provided to the Authority by the operator of the generating station in respect of the consignment.

(7) References in this article to biomass do not include bioliquid, landfill gas, sewage gas, municipal waste or excreta produced by animals.”.