
STATUTORY INSTRUMENTS

2007 No. 3072

The Renewable Transport Fuel Obligations Order 2007

PART 4

RTF CERTIFICATES

[^{F1}Verifier's assurance procedures and reports

16A.—(1) [^{F2}Subject to paragraph (3), a] verifier's assurance report must—

- (a) confirm that the assurance procedures used in the preparation of the report—
 - (i) met the requirements in respect of limited assurance engagements prescribed in ISAE 3000, or an equivalent standard; and
 - (ii) were undertaken by a person with appropriate expertise who is not the supplier or a connected person of the supplier;
- (b) be prepared by a person with appropriate expertise who is not the supplier or a connected person of the supplier and in accordance with the requirements in respect of limited assurance engagements prescribed in ISAE 3000, or an equivalent standard;
- (c) consider whether the relevant systems used to collate and report information relating to the compliance of renewable transport fuel with the sustainability criteria are likely to produce relevant data which is reasonably accurate and reliable and whether there are controls in place to help protect against material misstatements due to fraud or error;
- (d) where the verifier intends to use as evidence work performed by the supplier or another party, consider the frequency and methodology of sampling used by that party and the robustness of the relevant data; and
- (e) state whether anything has come to the verifier's attention to indicate that—
 - (i) the relevant data has not been prepared in accordance with any guidance produced by the Administrator under article 15(2)(b); and
 - (ii) the information provided by the supplier under article 12 or 13 in respect of the renewable transport fuel covered by the application is not accurate.

(2) In paragraph (1)—

“relevant data” means—

- (a) the information referred to in paragraph (1)(c); and
- (b) any other information or data on which that information is based;

“relevant systems” means the systems by which the relevant data were produced;

“sampling” means sampling for the purposes of obtaining or checking the relevant data.

[
^{F3}(3) If the Administrator requires a transport fuel supplier to produce a verifier's assurance report under article 12(5) (also see article 12(8)), then paragraph (1) has effect as if for “limited assurance

engagements”, in both places where the words occur, there were substituted “limited assurance engagements or, if the Administrator requires, reasonable assurance engagements”.]]

.....

Textual Amendments

- F1** Arts. 16A, 16B inserted (15.12.2011) by [The Renewable Transport Fuel Obligations \(Amendment\) Order 2011 \(S.I. 2011/2937\)](#), arts. 1, **14**
- F2** Words in art. 16A(1) substituted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **16(2)**
- F3** Art. 16A(3) inserted (15.4.2018) by [The Renewable Transport Fuels and Greenhouse Gas Emissions Regulations 2018 \(S.I. 2018/374\)](#), regs. 1, **16(3)**

Changes to legislation:

There are currently no known outstanding effects for the The Renewable Transport Fuel Obligations Order 2007, Section 16A.