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This is a public document, for any comments regarding the content of this document or the RTRS Standard please contact the:

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The RTRS official languages are English, Spanish and Portuguese, however in case of any inconsistency



between different versions of the same document, please refer to the English version as the official one.

## **RTRS EU RED Compliance Requirements for Producers**

### **I. Introduction**

The RTRS EU RED Compliance Requirements for Producers has been developed on request of the RTRS Executive Board. It is part of the RTRS EU RED Scheme, which will allow soy producers and processors to meet the requirements for supplying soy-based biomass, biofuels, and/or bioliquids to European Union member states. The *European Union Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (recast)* (also known as the 'EU RED-II') sets out the land use and [GHG savings](#) requirements for eligible biomass, biofuels and bioliquids.

For biofuels, and/or bioliquids produced in installations in operation on or before 5 October 2015, the greenhouse gas emission savings shall be at least 50% compared to the fossil fuel reference. For biogas consumed in the transport sector, and bioliquids produced in installations starting operation from 6 October 2015 until 31 December 2020, the greenhouse gas emission saving from the use of biofuels, bioliquids and biomass fuels shall be at least 60% compared to the fossil fuel reference. For biogas consumed in the transport sector, and bioliquids produced in installations starting operation 1 January 2021, the greenhouse gas emission saving from the use of biofuels, bioliquids and biomass fuels shall be at least 65% compared to the fossil fuel reference.

The EU has provided 'disaggregated default' values for most biofuel feedstocks which economic operators can use to calculate whether the fuel they are supplying meets the minimum savings threshold. However, for soy disaggregated default values do not meet the minimum GHG savings. In practice, this means that some supply chain operators will have to record and transmit actual values and calculations to show the minimum GHG savings is met.

### **II. Scope**

This document sets out the requirements against which an economic operator in the soy supply chain will be assessed to demonstrate compliance with the EU RED-II. The soy supply chain includes the following operators: producers (growers), crush, refining, esterification and blending, and takes into account storage and transportation up until the point the product is delivered to the market. The RTRS EU RED Compliance Requirements for Producers applies to producers and the RTRS EU RED Supply Chain applies to all supply chain operators. The RTRS EU RED Compliance Requirements for Producers are mandatory for all producers (growers) seeking to supply soy, as well as soy-based biomass, biofuels and/or bioliquids to the EU biofuel market and wanting to communicate RTRS data to customers about land use and GHG emissions of their operations. Communication of RTRS EU RED data can only be made if the operator has been successfully assessed against the RTRS EU RED requirements. The unit of certification is the organization's physical site.

It is anticipated that the RTRS will either develop a GHG calculator, or will assess and approve an existing GHG calculator for use with these RTRS EU RED Compliance Requirements for Producers. Any approval of a calculator will be undertaken using the methodology set out in Section VII of this document and be subject to independent verification prior to approval.

*Date of implementation:*

This standard becomes effective on

*Date of revision:*

This standard will be reviewed within five years from the date of implementation at the latest.

### III. Changes from previous version of this document

#### Version 3.7

Various updates in conformity with Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (recast) (RED II) and the Updated assessment protocol for voluntary schemes under RED II (July 2020).

### IV. How to use this document

The RTRS EU Compliance Requirements for Producers includes the following sections:

- V Definitions
- VI Compliance Requirements for Producers
- VII Guidance for Compliance Requirements
- VIII Methodology for Calculating Greenhouse Gas Emissions of Soybean Production under the European Commission – Renewable Energy Directive (EU-RED)

Producers and auditors using this document to assess compliance must also refer to the RTRS EU RED Scheme: System Description.

### V. Definitions

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| Agricultural, aquaculture, fisheries and forestry residues | Residues that are directly generated by agriculture, aquaculture, fisheries and forestry and that do not include residues from related industries or processing.   |
| Biofuel  | Liquid or gaseous fuel for transport produced from biomass.  |
| Bioliqum   | Liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass.  |
| Biomass  | Biodegradable fraction of products, waste and residues from biological origin from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and aquaculture, as well as the biodegradable fraction of industrial and municipal waste.  |
| Continuous forest  | Land spanning 1ha or more with canopy cover of more than 30 % and where some trees reach 5m in height (or are able to reach these thresholds in situ). It does not include land that is predominantly under agricultural or urban land use. Land under agricultural use in this context 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. |
| Cropland   | Land under agricultural production, namely annual crops whose stem is usually annually harvested.  |

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| Criteria                                       | The 'content' level of a standard. Conditions that need to be met in order to achieve a Principle.  |
| Degraded                                       | In the context of Article 29 of RED II, an area is considered degraded if it is not characterised by long-term loss of biodiversity due to for instance over-grazing, mechanical damage to the vegetation, soil erosion or loss of soil quality. <b>Note:</b> a distinct definition of "severely degraded land" is provided in the context of GHG calculations. See 2.2.2.  |
| Grassland                                      | 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 Article 29(4)(b) of 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 trees. Commission Regulation (EU) No 1307/2014 establishes definitions of 'grassland', 'human intervention', 'degraded' and 'species-rich' in the context of this criterion and furthermore, clarifies that grasslands in the following geographic ranges of the European Union shall always be regarded as highly biodiverse grassland: (1) habitats as listed in Annex I to Council Directive 92/43/EEC (1); (2) habitats of significant importance for animal and plant species of Union interest listed in Annexes II and IV to Directive 92/43/EEC; (3) habitats of significant importance for wild bird species listed in Annex I to Directive 2009/147/EC of the European Parliament and of the Council. |
| Highly biodiverse forest and other wooded land | 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.  |
| Highly-contaminated land                       | Subject to definition by the Commission. Definition will be updated once further information is available.  |
| Highly-degraded land                           | Subject to definition by the Commission. Definition will be updated once further information is available.  |
| Human intervention                             | Managed grazing, mowing, cutting, harvesting or burning;  |
| Ligno-cellulosic material                      | Material composed of lignin, cellulose and hemicellulose, such as biomass sourced from forests, woody energy crops and forest-based industries' residues and wastes   |
| Non-food cellulosic material                   | 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. 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

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| Natural biodiverse grassland     | highly | Grassland that would remain grassland in the absence of human intervention and maintains the natural species composition and ecological characteristics and processes.  |
| Non-natural biodiverse grassland | highly | Grassland that: <ul style="list-style-type: none"> <li>(a) would cease to be grassland in the absence of human intervention; and</li> <li>(b) is species-rich; and</li> <li>(c) is not degraded; and</li> <li>(d) 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.</li> </ul>  |
| Operation                        |        | An installation shall be considered to be in operation once the physical production of biofuels, biogas consumed in the transport sector and bioliquids, and the physical production of heating and cooling and electricity from biomass fuels has started.   |
| Perennial cropland               |        | Land under agricultural production, namely multi-annual crops whose stem is usually not annually harvested such as short rotation coppice and oil palm.   |
| Principles                       |        | The 'intent' level of the standard, expressed in fundamental statements about a desired outcome   |
| Primary forest                   |        | 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.  |
| Residue                          |        | 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. <b>Note:</b> the term "processing residue" is no longer used in RED II; however, a distinction remains regarding agricultural, aquaculture, fisheries and forestry residues, which are "residues that are directly generated by agriculture, aquaculture, fisheries and forestry and that do not include residues from related industries or processing."                               |
| Salinised soils                  |        | Salinised soils comprise salinisation and sodification (accumulation of sodium) and are present when soil horizons at or within 100 cm below the soil surface contain secondary accumulations of salts, which are more soluble than gypsum and produce electrical conductivity >4 dS m <sup>-1</sup> in a soil-saturation extract, and the sodified horizons together have a minimum thickness of 15 cm. or when soil horizons at or within 100 cm of the soil surface have an exchangeable sodium percentage (ESP) of at least 15% and the sodified horizons together have a minimum thickness of 15 cm. |

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| Species-rich | <p>In the context of Article 29 of RED II, an area is considered species-rich if it is:</p> <ul style="list-style-type: none"><li>(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</li><li>(ii) a habitat of significant importance to endemic or restricted-range species; or</li><li>(iii) a habitat of significant importance to intra-species genetic diversity; or</li><li>(iv) a habitat of significant importance to globally significant concentrations of migratory species or congregatory species; or</li><li>(v) a regionally or nationally significant or highly threatened or unique ecosystem.</li></ul> |
| Waste        | <p>Any substance or object which the holder discards or intends or is required to discard. Raw materials that have been intentionally modified, or contaminated, to count as waste (e.g. by adding waste material to a material that was not waste) are not covered by this definition.</p> <p><i>See also: Article 3(1) of Directive 2008/98/EC of the European Parliament and of the Council.</i></p>   |
| Wetland      | <p>Land covered with or saturated by water permanently or for a significant part of the year.</p> <p><i>When evaluating wetlands, evidences provided shall take seasonal changes into consideration, e.g. temporary drought or flood.</i></p>   |

## **VI. Compliance Requirements for Producers Scope**

### **1. Greenhouse Gas (GHG) emissions on the farm**

#### **1.1. Greenhouse gas (GHG) emissions from soy cultivation shall be measured and recorded**

Farmers may use either a disaggregated default value (Option 1) or an actual value (Option 2).

##### **Option 1 – Disaggregated default value**

- 1.1.1. Farmers may use a disaggregated default value for cultivation. In such case, no GHG value shall be reported in the product documentation. However, use of default values may preclude the end product from meeting the minimum GHG savings as required in the EU RED-II (see guidance).
- 1.1.2. Default values listed in Annex V of the EU-REDII can only be applied if the process and technology used for cultivation match their description and scope. In case specific technologies are set out, the default values can only be used if those technologies were actually applied.

##### **Option 2 – Actual value**

- 1.1.3. Yield data shall be measured, monitored and recorded over the growing year. The moisture content of the crop yield shall be measured and recorded.
- 1.1.4. Electricity consumption shall be measured, monitored and recorded over the growing year.
- 1.1.5. Fertiliser use shall be measured, monitored and recorded over the growing year (see RTRS Standard for Responsible Soy Production Version 3.1, 5.5.1)
- 1.1.6. Pesticide use shall be measured, monitored and recorded over the growing year (see RTRS Standard for Responsible Soy Production Version 3.1, 5.5.1)
- 1.1.7. Soybeans used for planting shall be measured, monitored and recorded over the growing year.
- 1.1.8. Fuel use shall be measured, monitored and recorded over the growing year (see also RTRS Standard for Responsible Soy Production Version 3.1, 4.3.1).
- 1.1.9. GHG emissions from cultivation shall be calculated and expressed in g CO<sub>2</sub>eq/dry ton of soy.
- 1.1.10. Whenever available, EC standard values for emission factors shall be used for the calculation of actual GHG emissions.

*Note: This calculation can be made using an RTRS approved on-line GHG-emissions calculator.*

#### **1.2. Greenhouse gas (GHG) emissions from land use shall be calculated and recorded**

- 1.2.1. Where expansion has occurred after January 2008 the carbon content per unit area of soil and vegetation before conversion into annual cropland land shall be recorded.
- 1.2.2. Where expansion has occurred after January 2008 the carbon content per unit area of soil and vegetation after conversion into annual cropland shall be recorded (see also RTRS Standard for Responsible Soy Production Version 3.1, 4.3.3 and 5.3.3).
- 1.2.3. Where expansion occurs on severely degraded land, the following shall apply:
  - a) There is a reduction in soil degradation which is measured, monitored and recorded,
  - b) There is a continuous increase in the carbon stock and a reduction in erosion which is measured and recorded (see also RTRS Standard for Responsible Soy Production Version 3.1, 4.3.3 and 5.3.3),
  - c) There is evidence that the area was not being used for agricultural purposes in January 2008.



- 1.2.4.** Changes in the carbon content per unit area as a result of soil accumulation via improved agricultural management shall be measured and recorded (see also RTRS Standard for Responsible Soy Production Version 3.1, 4.3.3 and 5.3.3).
- 1.2.5.** GHG emissions from land use change shall be calculated according to the methodology in the EU RED-II Annex V and Commission Decision 2010/335/EU of 10 June 2010 and expressed in g CO<sub>2</sub>eq/ dry ton of soy. Emissions from using severely degraded land are provided in EU RED-II Annex V as a bonus of 29 gCO<sub>2</sub>eq/MJ.

**1.3. Greenhouse gas (GHG) emissions from transport and distribution of soybeans shall be calculated and recorded**

*This requirement is applicable only if a farmer has control of the transport of soybeans from the farm to the next economic operators (e.g. between production area and grain silo or crush).*

Farmers may use either a disaggregated default value (Option 1) or an actual value (Option 2).

**Option 1 – Disaggregated default value**

- 1.3.1.** Farmers may use a disaggregated default value for transportation. In such case, no GHG value shall be reported in the product documentation. However, use of the disaggregated default value will prevent the use of actual values for transportation in the supply chain and may preclude the end product from meeting the minimum GHG savings as required in the EU RED-II (see guidance).
- 1.3.2.** Default values listed in Annex V of the EU-REDII can only be applied if the process and technology used for transport match their description and scope. In case specific technologies are set out, the default values can only be used if those technologies were actually applied.

**Option 2 – Actual value**

- 1.3.3.** Where transportation to the next economic operator is under the control of the farmer the following shall be measured and recorded:
- a) the distance between the farmer and the next economic operator,
  - b) the type of transport used to transport the crop,
  - c) the quantity of soybean transported,
  - d) the moisture content of the transported crop
- 1.3.4.** GHG emissions from transportation shall be calculated and expressed in g CO<sub>2</sub>eq/dry ton of final product.

*Note: This calculation can be made using an RTRS approved on-line GHG-emissions calculator.*

- 1.3.5.** Farmers shall make available to auditors all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit.

**1.4. Greenhouse gas (GHG) emissions shall be calculated and communicated to the next economic operator in the supply chain**

- 1.4.1.** The GHG emissions shall be communicated to the next economic operator in the supply chain including:
- a) Soy cultivation

- b) Soy land use change (where applicable)
- c) Degraded land bonus (where applicable)
- d) Transportation (where applicable)

**1.4.2.** Information on actual GHG emissions shall be provided for all relevant elements of the GHG emission calculation formula. Actual GHG emissions are expressed in g CO<sub>2</sub>eq/dry ton of final product.

**1.4.3.** Records of GHG data and calculations shall be kept for at least 5 years.

## **2. Land Use**

*The following requirements shall be met. Criterion 4.4 of the RTRS Standard for Responsible Soy Production shall also apply. The RTRS EU RED requirements set out below shall take precedence over the requirements RTRS P&C, where there is a conflict between the two. In particular, the cut-off date for land use change shall be January 2008.*

### **2.1. No conversion of high biodiversity areas shall occur**

**2.1.1.** Evidence shall be provided by farmers that soy was not obtained from land with 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 (See definitions in Section V) :

- 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;
- 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 second subparagraph of Article 30(4) of the RED recast, unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes..
- Natural or non-natural highly biodiverse grassland. **Note:** RTRS prohibits the conversion of ANY grassland for soy production (See Section VII Guidance for 2.1.1.).
- Highly biodiverse forest and other wooded land (See Section V for definition)

### **2.2. No conversion of high carbon stock areas shall occur**

**2.2.1.** Evidence shall be provided by farmers that soy was not obtained from land with high carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status (See definitions in Section V):

- Wetlands, namely lands covered with or saturated by water permanently or for a significant part of the year. Evidence of verification should reflect seasonal changes within a year.
- 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 in situ.
- Land spanning more than one hectare with trees higher than five metres and a canopy cover of between 10 % and 30 %, or trees able to reach those thresholds in situ, unless evidence is provided that the carbon stock of the area before and after conversion is such that, when the methodology laid down in RED-II part C of Annex V is applied, the conditions laid down in paragraph 10 of RED-II Article 29 would be fulfilled.

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

- 2.2.2.** Farmers shall provide evidence that soy was not obtained from land that was peatland, in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For peatland that was partially drained in January 2008 the subsequent deeper drainage, affecting soil that was not fully drained, is prohibited.

**2.3. Land use information shall be communicated to the next economic operator in the supply chain.**

- 2.3.1.** The status of the land in January 2008 and after shall be communicated to the next economic operator. Evidences shall be provided under the form of satellite images, official maps and registers, scientific surveys, field reports, international/independent land classification database, e.g. IBAT, HCV network, RAMSAR, etc.).

- 2.3.2.** Records of land use status since January 2008 shall be kept for at least 5 years.

**3. Communication of information**

**3.1. Documentation management system**

- 3.1.1.** The organization shall operate a documented management system, including an auditable system for the evidence related to the claims they make or rely on. Documentation and records shall be kept for at least five (5) years.

- 3.1.2.** The organization shall enter all relevant information in the Union database as soon as the database starts operation.

**3.2. Transparency on other voluntary scheme participation by certification applicants.**

- 3.2.1.** Farmers shall declare to auditors the names of all schemes they currently participate in or previously participated in.

- 3.2.2.** Farmers shall make available all relevant information, including the auditing reports.

- 3.2.3.** Farmers shall declare whether they had a different legal form or name in the past 12 months prior to application for certification.

*Note: This requirement applies to all voluntary schemes that the farmer is participating in.*

**VII. Guidance for Compliance Requirements**

The guidance contained in this annex must be followed by:

- I auditors, evaluating compliance against the RTRS EU RED Compliance Requirements for Producers
- II organizations seeking to comply with the RTRS EU RED Compliance Requirements for Producers

| Requirement | Guidance   |
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| 1.1.1       | <p>The disaggregated default values of 21.2 gCO<sub>2</sub>eq/MJ for soybean biodiesel (FAME) and 22.1 gCO<sub>2</sub>eq/MJ for hydrotreated vegetable oil (HVO) are from EU-RED II Annex V.</p> <p>The disaggregated default value for cultivation is the same as the typical value for cultivation (the disaggregated default value is 40% higher than the typical case for processors). While there may be some gains from reporting actual values for cultivation, in practice the biggest GHG savings compared to the disaggregated default will be with processors further down the supply chain, who would have to use actual data/calculations if the cultivation disaggregated default was used in order for the end product to meet the minimum greenhouse gas savings set by the EU.</p> <p>Since the farm will not normally know whether downstream processors will use actual values, there is a significant risk that the savings will not be met if the disaggregated default for cultivation is used.</p> <p>Disaggregated default values for cultivation can be used when there is land use change, however the actual land use change values must be communicated (see 2.3.1 for guidance)</p> |
| 1.1.2       | <p>Crop yield [kg yield/(ha*a)] is annual yield of the soybeans in kg per hectare in the growing year. The mass of the dried product shall be used for the calculation.</p>  |
| 1.1.3       | <p>Electricity consumption [ kWh/ha*a] is total electricity consumption per hectare in the growing year, including for example for drying and water pumps.</p>   |
| 1.1.4       | <p>Fertiliser [kg/(ha*a)] is total annual quantity of the P<sub>2</sub>O<sub>5</sub>, K<sub>2</sub>O, CaO and any other fertilisers used per hectare in the growing year.</p>  |
| 1.1.5       | <p>Pesticides [kg/(ha*a)] is the total annual quantity of the pesticide used per hectare in the growing year</p>   |
| 1.1.6       | <p>Soy beans [kg/(ha*a)] is the total annual quantity in kilograms of soybeans planted per hectare in the growing year</p>   |
| 1.1.7       | <p>Fuel [l/(ha*a)] is total annual quantity of fuel used, (for example for tractors, sprayers, harvesters and water pumps), per hectare in the growing year.</p>   |
| 1.1.8       | <p>The options available for GHG calculations are:</p> <ul style="list-style-type: none"> <li>• Using the disaggregated default value of 21.2 gCO<sub>2</sub>eq/MJ final fuel for cultivation</li> <li>• Using cultivation averages for the particular geographical area where the soy was grown drawn up by a Member State</li> <li>• Using an RTRS approved RED-II GHG calculator. This is a software tool where input data is entered and the computer calculates the GHG emissions.</li> <li>• Using manual calculations for cultivation, as set out in Annex VIII of this document. The units used shall be gCO<sub>2</sub> eq/dry ton soy.</li> </ul> <p>The actual data collected shall be provided to the next economic operator</p>   |

| Requirement | Guidance  |
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| 1.2.1       | <p>See section 2.2.2 of Section VIII Methodology for Calculating Greenhouse Gas Emissions of soybean production under the European Commission – Renewable Energy Directive (EU-RED-II)</p> <p>This can either be measured on site or taken from a scientific literature sources (e.g. IPCC Guidelines), and shall be calculated according to the Commission Decision of 10 June 2010 on guidelines for the calculation of land carbon stocks for the purpose of Annex V to Directive (EU) 2018/2001 (notified under document C(2010) 3751)</p> <p>Actual values for land use change must be calculated even if a disaggregated default value has been used for cultivation.</p>   |
| 1.2.3       | <p>A bonus of 29 g CO<sub>2</sub>eq/MJ shall be attributed if evidence is provided that the land: (a) was not in use for agriculture or any other activity in January 2008; and (b) is severely degraded land, including such land that was formerly in agricultural use. The bonus of 29 g CO<sub>2</sub>eq/MJ shall apply for a period of up to 20 years from the date of conversion of the land to agricultural use, provided that a steady increase in carbon stocks as well as a sizable reduction in erosion phenomena for land falling under (b) are ensured.</p> <p>‘Severely degraded land’ means land that, for a significant period of time, has either been significantly salinated or presented significantly low organic matter content and has been severely eroded.</p>   |
| 1.2.4       | <p>See 2.4 of Section VIII. Methodology for Calculating Greenhouse Gas Emissions of soybean production under the European Commission – Renewable Energy Directive (EU-RED-II)</p>   |
| 1.2.5       | <p>The EU Commission has not yet defined degraded land, and therefore the bonus of 29 g CO<sub>2</sub>eq/MJ final fuel for degraded land cannot be included until such a time where this has been formally defined.</p> <p>These options are available for GHG calculations:</p> <ul style="list-style-type: none"> <li>• Using an RTRS approved RED-II GHG calculator. This is a software tool where input data is entered and the computer calculates the GHG emissions.</li> <li>• Using manual calculations for land use change, according to the Commission Decision of 10 June 2010 on guidelines for the calculation of land carbon stocks for the purpose of Annex V to Directive (EU) 2018/2001 (notified under document C(2010) 3751). The units used shall be gCO<sub>2</sub> eq/dry ton soy.</li> </ul> <p>The actual data collected shall be provided to the next economic operator.</p> |
| 1.3.1       | <p>If the disaggregated default value is used, it will prevent the use of actual values for transportation in the entire supply chain, as related to soy product from the producer being assessed. This is because the disaggregated default value provided by the EU for transportation includes the sum of all transport in the supply chain, starting with the farmer, through processing and delivery. It is therefore not possible to add actual values to the disaggregated default value. However, because the disaggregated default value provided by the EU is the same as the typical value, there may not be significant gains in using actual</p>   |

| Requirement | Guidance  |
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|             | values. This differs from processing, where there is a 40% difference between typical and disaggregated default values.   |
| 1.3.2       | <p>a) The transport distances [in km] – distance, over which the biomass was transported to the next business or the next business site e.g. distance between the grower and the oil mill, including the (empty) return run.</p> <p>b) e.g. 40t diesel HGV</p> <p>c) The quantity of biomass transported in the particular type of transport (e.g. 40T)</p> <p>d) The mass of the dry crop shall be used for the calculation.</p>   |
| 1.3.3       | <p>These options are available for GHG calculations:</p> <ul style="list-style-type: none"> <li>• Using an RTRS approved RED-II GHG calculator. This is a software tool where input data is entered and the computer calculates the GHG emissions.</li> <li>• Using manual calculations for transport, as set out in Section VIII Methodology for Calculating Greenhouse Gas Emissions. The units used shall be gCO<sub>2</sub> eq/dry ton soy.</li> </ul> <p>The actual data collected shall be provided to the next economic operator</p>   |
| 1.4.1       | <p>The disaggregated values for cultivation, land use change and transportation must be communicated.</p> <p>The conditions for using a degraded land bonus of 29 g CO<sub>2</sub>eq/MJ final fuel are detailed in 1.2.3</p> <p>Disaggregated default values for cultivation can be used if there has been land use change since January 2008, however the actual land use change values must be communicated separately as units of g CO<sub>2</sub> eq/ dry ton soy.</p> <p>Where actual values are used, units for transportation must be expressed in g CO<sub>2</sub> eq/dry ton soy.</p> <p>Where a disaggregated default value for cultivation is used, the value of 21.2 gCO<sub>2</sub>eq/MJ for soybean biodiesel (FAME) or the value of 22.1 gCO<sub>2</sub>eq/MJ for hydrotreated vegetable oil (HVO) must be communicated. It must be made clear to the next economic operator that the disaggregated default value has been used for a consignment.</p> <p>Information on actual GHG emissions shall be provided for all relevant elements of the GHG emission calculation formula. Relevant refers in this context to elements for which reporting is obligatory (e.g. ei in case of land use change), all elements for which actual values should be used instead of disaggregated default values and all elements related to emission savings (if applicable).</p> <p>Records of communication must be available and kept for at least 5 years. This can include for example use of a computerised data tracking system operated by a third party.</p> |
| 2.1.1       | See glossary for definitions.   |

| Requirement | Guidance  |
|-------------|---|
|             | <p>Areas designed by the European Commission for the protection of rare, threatened or endangered ecosystems or species are as per Article 30(4) first subparagraph of Directive (EU) 2018/2001.</p> <p>Whereas Directive (EU) 2018/2001 only prohibits conversion of highly biodiverse grasslands, the RTRS Standard prohibits the conversion of ANY grassland for soy production.</p>   |
| 2.2.1       | <p>See glossary for definitions.</p> <p>Note that at the first stage in the supply chain (the farm) it is not possible to know whether the whole supply chain will meet the savings threshold because the supply chain will not normally be known. The savings shall be calculated at a later stage in the supply chain and any consignments which do not meet the minimum savings will not be identified as RTRS EU RED compliant.</p>   |
| 2.3.1       | <p>The status of the land includes:</p> <ul style="list-style-type: none"> <li>• Cropland;</li> <li>• Perennial crops;</li> <li>• Non-highly biodiverse or high carbon stock areas (where there is evidence that 2.1 and 2.2 of this document, 'EU RED Compliance Requirements for producers', have been met)</li> <li>• Areas designated for nature protection purposes, where cultivation did not interfere with these purposes should be reported as 'protected'.</li> <li>• Areas designated for the protection of rare, threatened or endangered ecosystems or species recognised by the European Commission, where cultivation did not interfere with these purposes should be reported as 'protected'.</li> </ul> <p>Areas not designated for nature protection purposes should be reported as 'non-protected'.</p> <p>Land which has status as set out 2.1.1 and will fail to meet the requirements of the RTRS EU RED Compliance Requirements for Producers, and no information shall be communicated.</p> |
| 2.3.2       | <p>Records of the status of the land can include for example management plans showing area under cultivation in 2008, maps, aerial photographs etc. These records must not be discarded.</p> <p>Records of communication must be available.</p> <p>Records shall be kept for at least 5 years.</p>  |

## VIII. Methodology for Calculating Greenhouse Gas Emissions of Soybean Production under the European Commission – Renewable Energy Directive recast (EU-RED-II)

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## 1. Accurately-measured data

Measured data' means data that are used to calculate the actual values. These data can either be 'measured' on site or taken from verifiable recognized literature sources or databases, where the data is peer reviewed and consistent with other existing data sources. Whenever available, the data ("standard calculation values") published on the European Commission website<sup>1</sup> shall be applied. In case alternative values are chosen this must be duly justified and flagged up in the documentation of the calculations in order to facilitate the verification by auditors.

The following data are regarded as being accurately-measured only if they are collected on site, in other words, the relevant quantities were taken from sources such as business documents:

- Quantity of kg of soybeans
- Quantity of chemicals used (e.g. pesticides, methanol, NaOH, HCl, hexane, citric acid, bleaching clay)
- Quantity of nitrogen (N), phosphate (P<sub>2</sub>O<sub>5</sub>), Potassium (K<sub>2</sub>) and lime (CaO)
- Fuel consumption, electricity consumption

Accurately-measured data collected in the field must be documented (field calendar, delivery notes and invoices etc). The following data are considered to be accurately measured if they are taken from a scientifically-recognized literature source (including statistical data from government bodies)::

- Calorific values of the main product and co-products,
- Emission factor of fertilisers, diesel in agricultural machinery, chemicals, electricity, thermal energy, for example and
- Emission factor of nitrous oxide (N<sub>2</sub>O) from the use of nitrogen fertilisers

For values taken from literature sources or databases (calorific values, emission factors etc), the source (e.g. name of publication and author) and year of publication must be documented and shall be based on the most recent available data and updated over time. The data should be peer reviewed before publication and consistent with other existing data sources. Where there are appropriate regional emission factors available, those regional emission factors should be used.

Operators also always have the option of collecting data by taking measurements themselves. In this case, the method must be clearly documented and explained so that the calculations can be understood.

Figures for greenhouse gas savings are rounded to the nearest percentage point.

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<sup>1</sup> <https://ec.europa.eu/energy/node/74>

## 2. GHG calculation methodology for EU-RED-II

According to the formula in Annex V of the EU-RED-II the greenhouse gas emissions for soybean vegetable oil, soybean biodiesel (FAME) or hydrotreated vegetable oil (HVO) shall be calculated as follows:

$$E = e_{ec} + e_l + e_p + e_{td} + e_u - e_{sca} - e_{ccs} - e_{ccr},$$

Where

$E$  = total emissions for final fuel (vegetable oil, biodiesel or hydrotreated vegetable oil)

$e_{ec}$  = emissions from the cultivation of soy

$e_l$  = annualised emissions from carbon stock changes caused by land-use change.

$e_p$  = emissions from processing.

$e_{td}$  = emissions from transport and distribution.

$e_u$  = emissions from the fuel in use.

$e_{sca}$  = emission savings from soil carbon accumulation via improved agricultural management.

The GHG emission savings from carbon capture and geological storage ( $e_{ccs}$ ) and from carbon capture and geological storage ( $e_{ccr}$ ) are not applicable in the RTRS scheme.

The following section provides details about the calculation of emissions from the cultivation of soy ( $e_{ec}$ ), annualised emissions from carbon stock changes caused by land-use change ( $e_l$ ), emissions from transport and distribution from farm to the next economic operator ( $e_{td}$ ) and emission savings from soil carbon accumulation via improved agricultural management ( $e_{sca}$ ). Details about the calculations of emissions from processing ( $e_p$ ), transport and distribution ( $e_{td}$ ) and fuel in use ( $e_u$ ) are included in the RTRS EU RED Compliance Procedure for the Supply Chain.

GHG emissions shall be expressed in gCO<sub>2</sub>eq/dry ton of soy or intermediary products (e.g. soy oil) up to the final stage of the supply chain. In the final stage of the GHG calculation, all units shall be converted to gCO<sub>2</sub>eq/MJ of final fuel.

### 2.1. Calculating the GHG emission values from soy cultivation ( $e_{ec}$ )

To calculate the GHG emission from soy production  $e_{ec}$ , including the GHG emission from cultivation of soy beans and the GHG emissions from manufacture of the resources required for cultivation on the basis of accurately-measured data the following formula is used:

$$e_{ec} = \frac{\text{emission}_{fertiliser} \left[ \frac{\text{kgCO}_2}{\text{ha}^*a} \right] + \text{emissions}_{pesticides} \left[ \frac{\text{kgCO}_2}{\text{ha}^*a} \right] + \text{emissions}_{soybeans} \left[ \frac{\text{kgCO}_2}{\text{ha}^*a} \right] + \text{emission}_{diesel} \left[ \frac{\text{kgCO}_2}{\text{ha}^*a} \right] + \text{emission}_{electricity} \left[ \frac{\text{kgCO}_2}{\text{ha}^*a} \right]}{\text{yield}_{mainproduct} \left[ \frac{\text{kgYield}}{\text{ha}^*a} \right]}$$

Where

Emission<sub>fertiliser</sub> = emissions from fertiliser usage in a growing year

Emission<sub>Soybeans</sub> = emissions from soy beans planted in a growing year

Emission<sub>Pesticides</sub> = emissions from pesticide usage in a growing year

emission<sub>diesel</sub> = emissions from diesel usage in a growing year

emission<sub>electricity</sub> = emissions from electricity usage in a growing year

yield<sub>main product</sub> = yield of the main product (dried soy beans)

The soybeans are a product of one stage in the manufacturing chain, which is followed by further processing in a subsequent process (stage).

Resources required by the process are materials or energy added to a process.

Components of the formula in detail:

$$emissions_{pesticides} = pesticides \left[ \frac{kg}{ha*a} \right] * emission\_factor_{pesticides} \left[ \frac{kgCO_2}{kg} \right]$$

$$emissions_{soybeans} = soybeans \left[ \frac{kg}{ha*a} \right] * emission\_factor_{soybeans} \left[ \frac{kgCO_2}{kg} \right]$$

The GHG emissions formed during the following stages must be taken into account:

- Production and cultivation process
- Harvesting of soybeans and
- Chemicals and other products used (e.g. diesel).

For the calculation of  $e_{ec}$  at least the following detailed data must be collected on site, which means that the relevant quantities must be taken from sources such as business documents: (Please note that the variable 'a' refers to data values on a per annum basis)

- Fertiliser [kg/(ha\*a)] – total annual quantity of the N, P<sub>2</sub>O<sub>5</sub>, K<sub>2</sub>O, CaO fertilisers used per hectare in the growing year.
- Pesticides [kg/(ha\*a)] – total annual quantity of the pesticide used per hectare in the growing year
- Soy beans [kg/(ha\*a)] – total annual quantity of the soy beans planted per hectare in the growing year.
- Diesel [l/ha\*a)] – total annual quantity of diesel used for example for tractors and water pumps per hectare in the growing year.
- Electricity consumption – total electricity consumption per hectare in the growing year for drying and water pumps for example.
- Crop\_yield\_ product [kg yield/(ha\*a)] – annual yield of the main product in kg per hectare in the growing year and its moisture content.

The mass of the dry crop shall be used for the calculation.

Where there are other emissions, these should also be recorded and included in the account. The data must be entered in the relevant places in the formula.

To calculate  $e_{ec}$  the following emission factors can be taken from a literature source or database:

- Fuel emission factor [kg CO<sub>2</sub>/l diesel]
- Fertiliser production emission factor [kg CO<sub>2</sub>/kg fertiliser] (differentiated according to N, P, K, Ca)
- Fertiliser field emission factor [kg CO<sub>2</sub>/kg N-fertiliser]
- Pesticide production emission factor [kg CO<sub>2</sub>/kg pesticides] (differentiated according to different pesticides used)
- Soy bean production emission factor [kg CO<sub>2</sub>/kg soybean]
- National or regional electricity grid emission factor [kg CO<sub>2</sub>/kWh].

These data points must be entered in the relevant places in the formula. Examples are given in Table 1.

The formula does not take account of carbon fixation  $e_{sca}$  during cultivation of biomass.

It is estimated that the GHG emissions from cultivation can also be derived from average values, which are calculated for geographical areas smaller than those used to calculate the disaggregated default values and are covered by the NUTS2 reports. Whenever available, NUTS2 equivalent cultivation emission data provided by Member States, or competent authorities of third countries can only be applied when such data are published by the European Commission in the unit kg CO<sub>2</sub>eq/dry-ton of feedstock. The calculation of alternative averages for areas and crops which are covered by the NUTS 2 reports should under normal condition not be deemed appropriate as the appropriate averages have already been calculated by the national authorities.

## 2.2. Calculating the GHG emissions from land-use changes ( $e_l$ )

### 2.2.1. Land-use changes to be taken into account

If there is evidence that no land use change has taken place since January 2008, then  $e_l = 0$ .

GHG emissions from land-use change shall only be calculated if the land use change was a permitted change of land status as set out in the Section 2. Compliance Requirements for Land use (above):

2.1 There is no conversion of high biodiversity areas

2.2 There is no conversion of high carbon stock areas

A land-use change shall be taken into account when calculating the GHG emissions if, after the reference date<sup>2</sup> a change in terms of land cover between the land categories used by the IPCC<sup>3</sup> (forest land, cropland, settlements and other land) has taken place.

Cropland includes fallow land (i.e. land set at rest for one or several years before being cultivated again). A change of management activities, tillage practice or manure input practice is not considered land-use change.

### 2.2.2. Land-use change formulas<sup>4</sup>

The following formula is used to determine the GHG emissions, converted to an annual basis, resulting from land-use changes  $e_l$ , by evenly distributing the total GHG emissions over 20 years using the data passed on by the cultivation company:

$$e_l = (CS_R - CS_A) \times 3,664 \times 1/20 \times 1/P - e_B^5$$

Where:

$e_l$  = annualised greenhouse gas emissions from carbon stock change due to land-use change (measured as mass of CO<sub>2</sub>-equivalent per unit final fuel energy). 'Cropland'<sup>6</sup> and 'perennial cropland'<sup>7</sup> shall be regarded as one land use;

<sup>4</sup> This section is taken directly from the COMMISSION DECISION of 10 June 2010 on guidelines for the calculation of land carbon stocks for the purpose of Annex V to Directive (EU) 2018/2001

<sup>5</sup> The quotient obtained by dividing the molecular weight of CO<sub>2</sub> (44,010 g/mol) by the molecular weight of carbon (12,011 g/mol) is equal to 3,664.

<sup>6</sup> Cropland as defined by IPCC.

<sup>7</sup> Perennial crops are defined as multi-annual crops, the stem of which is usually not annually harvested such as short rotation coppice and oil palm.

$CS_R$  = 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 final fuel energy per unit area per year); and

$e_B$  = bonus of 29 g CO<sub>2</sub>eq/MJ final fuel if biomass is obtained from restored degraded land, if evidence is provided that the land:

- (a) was not in use for agriculture in January 2008 or any other activity; and
- (b) is severely degraded land, including such land that was formerly in agricultural use.

‘Severely degraded land’ means land that, for a significant period of time, has either been significantly salinated or presented significantly low organic matter content and has been severely eroded.

The bonus of 29 g CO<sub>2</sub>eq/MJ shall apply for a period of up to 20 years from the date of conversion of the land to agricultural use, provided that a steady increase in carbon stocks as well as a sizable reduction in erosion phenomena for land falling under (b) are ensured.

#### 2.2.2.1. Calculating $CS_R$ and $CS_A$

(See also RED-II Annex V and Commission Decision 2010/335/EU of 10 June 2010)

For determining the carbon stock per unit area associated with  $CS_R$  and  $CS_A$  the following rules shall apply:

(1) The area for which the land carbon stocks are calculated shall for the entire area have similar:

- (a) biophysical conditions in terms of climate and soil type;
- (b) management history in terms of tillage;
- (c) input history in terms of carbon input to soil;

(2) The carbon stock of the actual land use,  $CS_A$ , shall be taken as:

– in the case of loss of carbon stock: the estimated equilibrium carbon stock that the land will reach in its new use;

– in the case of carbon stock accumulation: the estimated carbon stock after 20 years or when the crop reaches maturity, whichever the earlier.

For the calculation of  $CS_R$  and  $CS_A$  the following rule shall apply:

$$CS_i = (SOC + C_{VEG}) \times A$$

where

$CS_i$  = the carbon stock per unit area associated with the land use  $i$  (measured as mass of carbon per unit area, including both soil and vegetation);

SOC = soil organic carbon (measured as mass of carbon per hectare),

$C_{VEG}$  = above and below ground vegetation carbon stock (measured as mass of carbon per hectare),

$A$  = factor scaling to the area concerned (measured as hectares per unit area).

#### 2.2.2.2. Calculating soil organic carbon stock

### Mineral soils

For the calculation of SOC the following rule may be used:

$$\text{SOC} = \text{SOC}_{\text{ST}} \times F_{\text{LU}} \times F_{\text{MG}} \times F_{\text{I}}$$

where

SOC = soil organic carbon (measured as mass of carbon per hectare);

SOC<sub>ST</sub> = standard soil organic carbon in the 0 - 30 centimetre topsoil layer (measured as mass of carbon per hectare);

F<sub>LU</sub> = land use factor reflecting the difference in soil organic carbon associated with the type of land use compared to the standard soil organic carbon;

F<sub>MG</sub> = management factor reflecting the difference in soil organic carbon associated with the principle management practice compared to the standard soil organic carbon;

F<sub>I</sub> = input factor reflecting the difference in soil organic carbon associated with different levels of carbon input to soil compared to the standard soil organic carbon.

Values for SOC<sub>ST</sub>, F<sub>LU</sub>, F<sub>MG</sub> and F<sub>I</sub> are provided in Annex 1, Table 1- Table 8.

As an alternative to using the formula and values described above, other appropriate methods, including measurements, may be used to determine SOC. As far as such methods are not based on measurements, they shall take into account climate, soil type, land cover, land management and inputs.

### Organic soils (histosols)

For determining SOC, appropriate methods shall be used. Such methods shall take into account the entire depth of the organic soil layer as well as climate, land cover and land management and input. Such methods may include measurements.

Where carbon stock affected by soil drainage is concerned, losses of carbon following drainage shall be taken into account by appropriate methods. Such methods may be based on annual losses of carbon following drainage.

#### 2.2.2.3. Above and below ground vegetation carbon stock

Values for C<sub>VEG</sub> are provided in Annex 1 for the following land use types: cropland, including perennial crops, grassland and forestland (Table 9 – Table 18).

As an alternative to using the values described above for C<sub>VEG</sub>, for example where land use change includes one of the land uses not covered in the Annex, the following rule shall apply:

$$C_{\text{VEG}} = C_{\text{BM}} + C_{\text{DOM}}$$

where

C<sub>VEG</sub> = above and below ground vegetation carbon stock (measured as mass of carbon per hectare);

C<sub>BM</sub> = above and below ground carbon stock in living biomass (measured as mass of carbon per hectare), calculated as per 'Living biomass' below

C<sub>DOM</sub> = above and below ground carbon stock in dead organic matter (measured as mass of carbon per hectare), calculated as per 'Dead organic matter' below

For C<sub>DOM</sub> the value of 0 may be used, except in the case of forest land – excluding forest plantations – having more than 30% canopy cover.

### Living biomass

For the calculation of CBM the following rule shall apply:

$$C_{BM} = C_{AGB} + C_{BGB}$$

where

$C_{BM}$  = above and below ground carbon stock in living biomass (measured as mass of carbon per hectare);

$C_{AGB}$  = above ground carbon stock in living biomass (measured as mass of carbon per hectare), calculated as per 'above ground living biomass' below

$C_{BGB}$  = below ground carbon stock in living biomass (measured as mass of carbon per hectare), calculated as per 'below ground living biomass' below

#### **Above ground living biomass**

For the calculation of  $C_{AGB}$  the following rule shall apply:

$$C_{AGB} = B_{AGB} \times C_{FB}$$

where

$C_{AGB}$  = above ground carbon stock in living biomass (measured as mass of carbon per hectare);

$B_{AGB}$  = weight of above ground living biomass (measured as mass of dry matter per hectare);

$C_{FB}$  = carbon fraction of dry matter in living biomass (measured as mass of carbon per mass of dry matter).

For cropland, perennial crops and forest plantations the value for  $B_{AGB}$  shall be the average weight of the above ground living biomass during the production cycle.

For  $C_{FB}$  the value of 0.47 may be used.

#### **Below ground living biomass**

For the calculation of  $C_{BGB}$  one of the following two rules shall be used:

1)  $C_{BGB} = B_{BGB} \times C_{FB}$

where

$C_{BGB}$  = below ground carbon stock in living biomass (measured as mass of carbon per hectare);

$B_{BGB}$  = weight of below ground living biomass (measured as mass of dry matter per hectare);

$C_{FB}$  = carbon fraction of dry matter in living biomass (measured as mass of carbon per mass of dry matter).

For cropland, perennial crops and forest plantations the value for  $B_{BGB}$  shall be the average weight of the below ground living biomass during the production cycle.

For  $C_{FB}$  the value of 0.47 may be used.

2)  $C_{BGB} = C_{AGB} \times R$

where

$C_{BGB}$  = below ground carbon stock in living biomass (measured as mass of carbon per hectare);

$C_{AGB}$  = above ground carbon stock in living biomass (measured as mass of carbon per hectare);

R = ratio of below ground carbon stock in living biomass to above ground carbon stock in living biomass.

Appropriate values for R set out in Annex 1 Tables 2 – Tables 5 may be used.

#### **Dead organic matter**

For the calculation of CDOM the following rule shall apply:

$$C_{DOM} = C_{DW} + C_{LI}$$

where

$C_{DOM}$  = above and below ground carbon stock in dead organic matter (measured as mass of carbon per hectare);

$C_{DW}$  = carbon stock in dead wood pool (measured as mass of carbon per hectare), calculated as per 'Carbon stock in dead wood pool' below

$C_{LI}$  = carbon stock in litter (measured as mass of carbon per hectare), calculated as per 'carbon stock in litter' below

Carbon stock in dead wood pool

For the calculation of  $C_{DW}$  the following rule shall apply:

$$C_{DW} = D_{OMDW} \times C_{FDW}$$

where

$C_{DW}$  = carbon stock in dead wood pool (measured as mass of carbon per hectare);

$D_{OMDW}$  = weight of dead wood pool (measured as mass of dry matter per hectare);

$C_{FDW}$  = carbon fraction of dry matter in dead wood pool (measured as mass of carbon per mass of dry matter).

For  $C_{FDW}$  the value of 0.5 may be used.

### Carbon stock in litter

For the calculation of  $C_{LI}$  the following rule shall apply:

$$C_{LI} = D_{OMLI} \times C_{FLI}$$

where

$C_{LI}$  = carbon stock in litter (measured as mass of carbon per hectare);

$D_{OMLI}$  = weight of litter (measured as mass of dry matter per hectare);

$C_{FLI}$  = carbon fraction of dry matter in litter (measured as mass of carbon per mass of dry matter).

For  $C_{FLI}$  the value of 0.4 may be used

### 2.3. Calculating the variable $e_u$

The GHG emissions when using the liquid fuel ( $e_u$ ) are set to zero for biofuels and bioliquids. Emissions of non-CO<sub>2</sub> greenhouse gases (N<sub>2</sub>O and CH<sub>4</sub>) of the fuel in use shall be included in the  $e_u$  factor for bioliquids. (See REDII, Annex VI, part C point 13).

### 2.4. Calculating emissions savings from soil carbon accumulation via improved agricultural management ( $e_{sca}$ )

'Improved agricultural management' could include practices such as:

- shifting to reduced or zero-tillage;
- improved crop rotations and/or cover crops, including crop residue management;
- improved fertiliser or manure management;
- use of soil improver (e.g. compost).



Emission savings from such improvements can only be taken into account for measures implemented after January 1, 2008, and if evidence is provided that the soil carbon has increased, or solid and verifiable evidence is provided that it can reasonably be expected to have increased, over the period in which the raw materials concerned were cultivated.

Measurements of soil carbon can constitute such evidence, e.g. by a first measurement in advance of the cultivation and subsequent ones at regular intervals several years apart. In such case, before the second measurement is available, increase in soil carbon would be estimated using a relevant scientific basis. From the second measurement onwards, the measurements would constitute the basis for determining the existence of an increase in soil carbon and its magnitude.

The emission savings can be calculated by using a formula as indicated in 2.2.2, replacing the divisor '20' by the period (in years) of cultivation of the crops concerned.

### 2.5. Calculating the GHG emissions from transport ( $e_{td}$ )

If the farmer has control of the transportation, the following formula is used to calculate the GHG emissions for transport  $e_{td}$  of biomass including all transport steps:

$$e_{td} = \frac{(transport\_distance_{laden}[km] * FC_{laden}[\frac{l}{km}] + transport\_distance_{empty}[km] * FC_{empty}[\frac{l}{km}]) * emission\_factor_{fuel}[\frac{kgCO_2}{l}]}{transported\_biomass[kg]}$$

The GHG emissions already taken into account for raw material production and cultivation are not included in the calculations.

To calculate  $e_{td}$

- the transport distances [in km] – distance, over which the biomass was transported to the next business or the next business site e.g. distance between the grower and the oil mill, including the (empty) return run.
- the means of transport (e.g. 40t diesel HGV) and
- the quantity of biomass transported in the particular means of transport (e.g. 40t) and the moisture content of the transported crop are stated.

The mass of the dry crop shall be used for the calculation.

To calculate  $e_{td}$ ,

- the emission factor fuel,
- $FC_{laden}[l/km]$  – fuel consumption of the particular means of transport per km when laden and
- $FC_{empty}[l/km]$  – fuel consumption of the particular means of transport per km on an empty run (return run)

are stated or taken from a scientific literature source which has been peer reviewed before publication and are consistent with other existing data sources,

Peer reviewed scientific publications are used as sources for emission factors, and are consistent with other available emission factor figures. Examples can be found in Table 1.

### 3. Averaging of GHG values in mixtures

If consignments of RTRS certified material are mixed, the GHG figures of these consignments cannot be averaged.



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Round Table on Responsible Soy Association

#### 4. Examples

**Table 1:** Examples of background data for determining  $e_{ec}$  and  $e_{td}$

|   | Value | Unit  | Source:   |
|---|-------|---|---|
| <b>Cultivation of <math>e_c</math></b>                      |       |   |   |
| E-Factor diesel (manuf. & use)                              | 87.64 | kg CO <sub>2</sub> eq/MJ diesel                                     | European Commission Standard Calculation values v1.0                |
| E-Factor N-fertiliser (manuf.)                              | 5.88  | kg CO <sub>2</sub> eq/kg N-fertiliser                               | European Commission Standard Calculation values v1.0                |
| E-Factor P <sub>2</sub> O <sub>5</sub> -fertiliser (manuf.) | 1.01  | kg CO <sub>2</sub> eq/kg P <sub>2</sub> O <sub>5</sub> - fertiliser | European Commission Standard Calculation values v1.0                |
| E-Factor K <sub>2</sub> O fertiliser (manuf.)               | 0.576 | kg CO <sub>2</sub> eq/kg K <sub>2</sub> O- fertiliser               | European Commission Standard Calculation values v1.0                |
| E-Factor CaO-fertiliser (manuf.)                            | 0.130 | kg CO <sub>2</sub> eq/kg CaO- fertiliser                            | European Commission Standard Calculation values v1.0                |
| E-Factor field emission N-fertiliser                        | 4.87  | kg CO <sub>2</sub> eq/kg N-fertiliser                               | IPCC <sup>8</sup>   |
| E-Factor emission soybeans                                  | 390   | gCO <sub>2</sub> /kg soybeans                                       | IFEU  |
| National electricity mix (EU)                               | 0.129 | kg CO <sub>2</sub> -eq./MJ electricity                              | European Commission Standard Calculation values v1.0                |
| <b>Transport <math>e_{td}</math></b>                        |       |   |   |
| E-Factor diesel (manuf. and use)                            | 87.64 | kg CO <sub>2</sub> eq/MJ diesel                                     | European Commission Standard Calculation values v1.0                |
| Fuel consumption (laden)                                    | 0.49  | litres / km   | TREMOD (goods train with max. 24t useful load)<br>(goods train with |
| Fuel consumption (empty)                                    | 0.25  | litres / km   | TREMOD  |

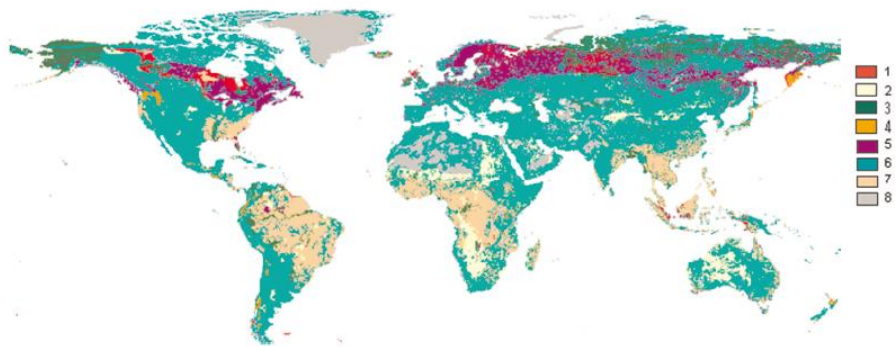
<sup>8</sup> Note: An appropriate way to take into account N<sub>2</sub>O emissions from soils is the IPCC methodology, including what are described there as both 'direct' and 'indirect' N<sub>2</sub>O emissions. All three IPCC tiers could be used. However, Tier 3, which relies on detailed measurement and/or modelling, seems more relevant for the calculation of 'regional' cultivation values (cf. Section 3.3 of this Communication) than for other calculations of actual values.

**Annex 1. Values for GHG land use calculations**

The following figures and tables are taken from the Commission Decision on guidelines for the calculation of land carbon stocks for the purpose of Annex V of Directive (EU) 2018/2001.

Figures 1 and 2 below provide the context to select the appropriate values in Tables 1 – 18 related to soil organic carbon in mineral soils. Data layers on climate regions and soil type available through the online Transparency platform established by Directive (EU) 2018/2001, and are the detailed layers underlying figures 1 and 2 below.

Figure 2  
Geographic distribution of soil types



Legend: 1 = Organic; 2 = Sandy Soils; 3 = Wetland Soils; 4 = Volcanic Soils; 5 = Spodic Soils; 6 = High Activity Clay Soils; 7 = Low Activity Clay Soils; 8 = Other Areas.

Legend: 1 = Tropical, montane; 2 = Tropical, wet; 3 = Tropical, moist; 4 = Tropical, dry; 5 = Warm temperate, moist; 6 = Warm temperate, dry; 7 = Cool temperate, moist; 8 = Cool temperate, dry; 9 = Boreal, moist; 10 = Boreal, dry; 11 = Polar, moist; 12 = Polar, dry.

*Table 1: SOC<sub>ST</sub>, standard soil organic carbon in the 0 - 30 centimetre topsoil layer (tonnes of carbon per hectare).*

| Climate Region        | Soil type                |                         |             |              |                |               |
|-----------------------|--------------------------|-------------------------|-------------|--------------|----------------|---------------|
|                       | High activity clay soils | Low activity clay soils | Sandy soils | Spodic soils | Volcanic soils | Wetland soils |
| Boreal                | 68                       | -                       | 10          | 117          | 20             | 146           |
| Cold temperate, dry   | 50                       | 33                      | 34          | -            | 20             | 87            |
| Cold temperate, moist | 95                       | 85                      | 71          | 115          | 130            | 87            |
| Warm temperate, dry   | 38                       | 24                      | 19          | -            | 70             | 88            |
| Warm temperate, moist | 88                       | 63                      | 34          | -            | 80             | 88            |
| Tropical, dry         | 38                       | 35                      | 31          | -            | 50             | 86            |
| Tropical, moist       | 65                       | 47                      | 39          | -            | 70             | 86            |
| Tropical, wet         | 44                       | 60                      | 66          | -            | 130            | 86            |
| Tropical, montane     | 88                       | 63                      | 34          | -            | 80             | 86            |

Table 2: Factors for cropland

| Climate region              | Land use ( $F_{LU}$ ) | Management ( $F_{MG}$ ) | Input ( $F_I$ )     | $F_{LU}$ | $F_{MG}$ | $F_I$ |
|-----------------------------|-----------------------|-------------------------|---------------------|----------|----------|-------|
| Temperate/Boreal, dry       | Cultivated            | Full-tillage            | Low                 | 0.8      | 1        | 0.95  |
|                             |                       |                         | Medium              | 0.8      | 1        | 1     |
|                             |                       |                         | High with manure    | 0.8      | 1        | 1.37  |
|                             |                       |                         | High without manure | 0.8      | 1        | 1.04  |
|                             |                       | Reduced tillage         | Low                 | 0.8      | 1.02     | 0.95  |
|                             |                       |                         | Medium              | 0.8      | 1.02     | 1     |
|                             |                       |                         | High with manure    | 0.8      | 1.02     | 1.37  |
|                             |                       |                         | High without manure | 0.8      | 1.02     | 1.04  |
|                             |                       | No till                 | Low                 | 0.8      | 1.1      | 0.95  |
|                             |                       |                         | Medium              | 0.8      | 1.1      | 1     |
|                             |                       |                         | High with manure    | 0.8      | 1.1      | 1.37  |
|                             |                       |                         | High without manure | 0.8      | 1.1      | 1.04  |
| Temperate/Boreal, moist/wet | Cultivated            | Full-tillage            | Low                 | 0.69     | 1        | 0.92  |
|                             |                       |                         | Medium              | 0.69     | 1        | 1     |
|                             |                       |                         | High with manure    | 0.69     | 1        | 1.44  |
|                             |                       |                         | High without manure | 0.69     | 1        | 1.11  |
|                             |                       | Reduced tillage         | Low                 | 0.69     | 1.08     | 0.92  |
|                             |                       |                         | Medium              | 0.69     | 1.08     | 1     |
|                             |                       |                         | High with manure    | 0.69     | 1.08     | 1.44  |
|                             |                       |                         | High without manure | 0.69     | 1.08     | 1.11  |
|                             |                       | No till                 | Low                 | 0.69     | 1.15     | 0.92  |
|                             |                       |                         | Medium              | 0.69     | 1.15     | 1     |
|                             |                       |                         | High with manure    | 0.69     | 1.15     | 1.44  |
|                             |                       |                         | High without manure | 0.69     | 1.15     | 1.11  |
| Tropical, dry               | Cultivated            | Full-tillage            | Low                 | 0.58     | 1        | 0.95  |
|                             |                       |                         | Medium              | 0.58     | 1        | 1     |
|                             |                       |                         | High with manure    | 0.58     | 1        | 1.37  |
|                             |                       |                         | High without manure | 0.58     | 1        | 1.04  |
|                             |                       | Reduced tillage         | Low                 | 0.58     | 1.09     | 0.95  |
|                             |                       |                         | Medium              | 0.58     | 1.09     | 1     |
|                             |                       |                         | High with manure    | 0.58     | 1.09     | 1.37  |
|                             |                       |                         | High without manure | 0.58     | 1.09     | 1.04  |
|                             |                       | No till                 | Low                 | 0.58     | 1.17     | 0.95  |
|                             |                       |                         | Medium              | 0.58     | 1.17     | 1     |
|                             |                       |                         | High with manure    | 0.58     | 1.17     | 1.37  |
|                             |                       |                         | High without manure | 0.58     | 1.17     | 1.04  |
| Tropical, moist/wet         | Cultivated            | Full-tillage            | Low                 | 0.48     | 1        | 0.92  |
|                             |                       |                         | Medium              | 0.48     | 1        | 1     |
|                             |                       |                         | High with manure    | 0.48     | 1        | 1.44  |
|                             |                       |                         | High without manure | 0.48     | 1        | 1.11  |
|                             |                       | Reduced tillage         | Low                 | 0.48     | 1.15     | 0.92  |
|                             |                       |                         | Medium              | 0.48     | 1.15     | 1     |
|                             |                       |                         | High with manure    | 0.48     | 1.15     | 1.44  |
|                             |                       |                         | High without manure | 0.48     | 1.15     | 1.11  |
|                             |                       | No till                 | Low                 | 0.48     | 1.22     | 0.92  |
|                             |                       |                         | Medium              | 0.48     | 1.22     | 1     |
|                             |                       |                         | High with manure    | 0.48     | 1.22     | 1.44  |
|                             |                       |                         | High without manure | 0.48     | 1.22     | 1.11  |
| Tropical Montane            | Cultivated            | Full-tillage            | Low                 | 0.64     | 1        | 0.94  |
|                             |                       |                         | Medium              | 0.64     | 1        | 1     |
|                             |                       |                         | High with manure    | 0.64     | 1        | 1.41  |
|                             |                       |                         | High without manure | 0.64     | 1        | 1.08  |
|                             |                       | Reduced tillage         | Low                 | 0.64     | 1.09     | 0.94  |
|                             |                       |                         | Medium              | 0.64     | 1.09     | 1     |
|                             |                       |                         | High with manure    | 0.64     | 1.09     | 1.41  |
|                             |                       |                         | High without manure | 0.64     | 1.09     | 1.08  |
|                             |                       | No till                 | Low                 | 0.64     | 1.16     | 0.94  |
|                             |                       |                         | Medium              | 0.64     | 1.16     | 1     |
|                             |                       |                         | High with manure    | 0.64     | 1.16     | 1.41  |
|                             |                       |                         | High without manure | 0.64     | 1.16     | 1.08  |

Table 3: Guidance on management and input for cropland and perennial crops

| Management / Input  | Guidance  |
|---------------------|---|
| Full-tillage        | Substantial soil disturbance with full inversion and/or frequent (within year) tillage operations. At planting time, little (e.g. <30%) of the surface is covered by residues.  |
| Reduced tillage     | Primary and/or secondary tillage but with reduced soil disturbance (usually shallow and without full soil inversion) and normally leaves surface with >30% coverage by residues at planting.  |
| No till             | Direct seeding without primary tillage, with only minimal soil disturbance in the seeding zone. Herbicides are typically used for weed control.   |
| Low                 | Low residue return occurs when there is due to removal of residues (via collection or burning), frequent bare-fallowing, production of crops yielding low residues (e.g. vegetables, tobacco, cotton), no mineral fertilization or nitrogen-fixing crops.   |
| Medium              | Representative for annual cropping with cereals where all crop residues are returned to the field. If residues are removed then supplemental organic matter (e.g. manure) is added. Also requires mineral fertilization or nitrogen-fixing crop in rotation.  |
| High with manure    | Represents significantly higher carbon input over medium carbon input cropping systems due to an additional practice of regular addition of animal manure.  |
| High without manure | Represents significantly greater crop residue inputs over medium carbon input cropping systems due to additional practices, such as production of high residue yielding crops, use of green manures, cover crops, improved vegetated fallows, irrigation, frequent use of perennial grasses in annual crop rotations, but without manure applied (see row above). |

Table 4: Factors for perennial crops, namely multi-annual crops whose stem is usually not annually harvested such as short rotation coppice and oil palm

| Climate region              | Land use (F <sub>LU</sub> ) | Management (F <sub>MG</sub> ) | Input (F <sub>I</sub> ) | F <sub>LU</sub> | F <sub>MG</sub> | F <sub>I</sub> |
|-----------------------------|-----------------------------|-------------------------------|-------------------------|-----------------|-----------------|----------------|
| Temperate/Boreal, dry       | Perennial crop              | Full-tillage                  | Low                     | 1               | 1               | 0.95           |
|                             |                             |                               | Medium                  | 1               | 1               | 1              |
|                             |                             |                               | High with manure        | 1               | 1               | 1.37           |
|                             |                             |                               | High without manure     | 1               | 1               | 1.04           |
|                             |                             | Reduced tillage               | Low                     | 1               | 1.02            | 0.95           |
|                             |                             |                               | Medium                  | 1               | 1.02            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.02            | 1.37           |
|                             |                             |                               | High without manure     | 1               | 1.02            | 1.04           |
|                             |                             | No till                       | Low                     | 1               | 1.11            | 0.95           |
|                             |                             |                               | Medium                  | 1               | 1.11            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.11            | 1.37           |
|                             |                             |                               | High without manure     | 1               | 1.11            | 1.04           |
| Temperate/Boreal, moist/wet | Perennial crop              | Full-tillage                  | Low                     | 1               | 1               | 0.92           |
|                             |                             |                               | Medium                  | 1               | 1               | 1              |
|                             |                             |                               | High with manure        | 1               | 1               | 1.44           |
|                             |                             |                               | High without manure     | 1               | 1               | 1.11           |
|                             |                             | Reduced tillage               | Low                     | 1               | 1.08            | 0.92           |
|                             |                             |                               | Medium                  | 1               | 1.08            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.08            | 1.44           |
|                             |                             |                               | High without manure     | 1               | 1.08            | 1.11           |
|                             |                             | No till                       | Low                     | 1               | 1.15            | 0.92           |
|                             |                             |                               | Medium                  | 1               | 1.15            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.15            | 1.44           |
|                             |                             |                               | High without manure     | 1               | 1.15            | 1.11           |
| Tropical, dry               | Perennial crop              | Full-tillage                  | Low                     | 1               | 1               | 0.95           |
|                             |                             |                               | Medium                  | 1               | 1               | 1              |
|                             |                             |                               | High with manure        | 1               | 1               | 1.37           |
|                             |                             |                               | High without manure     | 1               | 1               | 1.04           |
|                             |                             | Reduced tillage               | Low                     | 1               | 1.09            | 0.95           |
|                             |                             |                               | Medium                  | 1               | 1.09            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.09            | 1.37           |
|                             |                             |                               | High without manure     | 1               | 1.09            | 1.04           |
|                             |                             | No till                       | Low                     | 1               | 1.17            | 0.95           |
|                             |                             |                               | Medium                  | 1               | 1.17            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.17            | 1.37           |
|                             |                             |                               | High without manure     | 1               | 1.17            | 1.04           |
| Tropical, moist/wet         | Perennial crop              | Full-tillage                  | Low                     | 1               | 1               | 0.92           |
|                             |                             |                               | Medium                  | 1               | 1               | 1              |
|                             |                             |                               | High with manure        | 1               | 1               | 1.44           |
|                             |                             |                               | High without manure     | 1               | 1               | 1.11           |
|                             |                             | Reduced tillage               | Low                     | 1               | 1.15            | 0.92           |
|                             |                             |                               | Medium                  | 1               | 1.15            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.15            | 1.44           |
|                             |                             |                               | High without manure     | 1               | 1.15            | 1.11           |
|                             |                             | No till                       | Low                     | 1               | 1.22            | 0.92           |
|                             |                             |                               | Medium                  | 1               | 1.22            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.22            | 1.44           |
|                             |                             |                               | High without manure     | 1               | 1.22            | 1.11           |
| Tropical Montane            | Perennial crop              | Full-tillage                  | Low                     | 1               | 1               | 0.94           |
|                             |                             |                               | Medium                  | 1               | 1               | 1              |
|                             |                             |                               | High with manure        | 1               | 1               | 1.41           |
|                             |                             |                               | High without manure     | 1               | 1               | 1.08           |
|                             |                             | Reduced tillage               | Low                     | 1               | 1.09            | 0.94           |
|                             |                             |                               | Medium                  | 1               | 1.09            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.09            | 1.41           |
|                             |                             |                               | High without manure     | 1               | 1.09            | 1.08           |
|                             |                             | No till                       | Low                     | 1               | 1.16            | 0.94           |
|                             |                             |                               | Medium                  | 1               | 1.16            | 1              |
|                             |                             |                               | High with manure        | 1               | 1.16            | 1.41           |
|                             |                             |                               | High without manure     | 1               | 1.16            | 1.08           |

Table 5: Factors for grassland, including savannahs

| Climate region              | Land Use ( $F_{LU}$ ) | Management ( $F_{MG}$ ) | Input ( $F_I$ ) | $F_{LU}$ | $F_{MG}$ | $F_I$ |
|-----------------------------|-----------------------|-------------------------|-----------------|----------|----------|-------|
| Temperate/Boreal, dry       | Grassland             | Improved                | Medium          | 1        | 1.14     | 1     |
|                             |                       |                         | High            | 1        | 1.14     | 1.11  |
|                             |                       | Nominally managed       | Medium          | 1        | 1        | 1     |
|                             |                       | Moderately degraded     | Medium          | 1        | 0.95     | 1     |
|                             |                       | Severely degraded       | Medium          | 1        | 0.7      | 1     |
| Temperate/Boreal, moist/wet | Grassland             | Improved                | Medium          | 1        | 1.14     | 1     |
|                             |                       |                         | High            | 1        | 1.14     | 1.11  |
|                             |                       | Nominally managed       | Medium          | 1        | 1        | 1     |
|                             |                       | Moderately degraded     | Medium          | 1        | 0.95     | 1     |
|                             |                       | Severely degraded       | Medium          | 1        | 0.7      | 1     |
| Tropical, dry               | Grassland             | Improved                | Medium          | 1        | 1.17     | 1     |
|                             |                       |                         | High            | 1        | 1.17     | 1.11  |
|                             |                       | Nominally managed       | Medium          | 1        | 1        | 1     |
|                             |                       | Moderately degraded     | Medium          | 1        | 0.97     | 1     |
|                             |                       | Severely degraded       | Medium          | 1        | 0.7      | 1     |
| Tropical, moist/wet         | Savannah              | Improved                | Medium          | 1        | 1.17     | 1     |
|                             |                       |                         | High            | 1        | 1.17     | 1.11  |
|                             |                       | Nominally managed       | Medium          | 1        | 1        | 1     |
|                             |                       | Moderately degraded     | Medium          | 1        | 0.97     | 1     |
|                             |                       | Severely degraded       | Medium          | 1        | 0.7      | 1     |
| Tropical Montane, dry       | Grassland             | Improved                | Medium          | 1        | 1.16     | 1     |
|                             |                       |                         | High            | 1        | 1.16     | 1.11  |
|                             |                       | Nominally managed       | Medium          | 1        | 1        | 1     |
|                             |                       | Moderately degraded     | Medium          | 1        | 0.96     | 1     |
|                             |                       | Severely degraded       | Medium          | 1        | 0.7      | 1     |

Table 6 provides guidance for selecting appropriate values from Table 5.

Table 6: Guidance on management and input for grassland

| Management / Input  | Guidance   |
|---------------------|--|
| Improved            | Represents grassland which is sustainably managed with moderate grazing pressure and that receive at least one improvement (e.g. fertilization, species improvement, irrigation).      |
| Nominally managed   | Represents non-degraded and sustainably managed grassland, but without significant management improvements.  |
| Moderately degraded | Represents overgrazed or moderately degraded grassland, with somewhat reduced productivity (relative to the native or nominally managed grassland) and receiving no management inputs. |
| Severely degraded   | Implies major long-term loss of productivity and vegetation cover, due to severe mechanical damage to the vegetation and/or severe soil erosion.                                       |
| Medium              | Applies where no additional management inputs have been used.  |
| High                | Applies to improved grassland where one or more additional management inputs/improvements have been used (beyond that is required to be classified as improved grassland).             |





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Table 7: Factors for forest land having at least 10% canopy cover

| Climate region              | Land use ( $F_{LU}$ )                 | Management ( $F_{MG}$ ) | Input ( $F_I$ ) | $F_{LU}$ | $F_{MG}$ | $F_I$ |
|-----------------------------|---------------------------------------|-------------------------|-----------------|----------|----------|-------|
| All                         | Native forest (non degraded)          | n/a*                    | n/a             | 1        |          |       |
| All                         | Managed forest                        | All                     | All             | 1        | 1        | 1     |
| Tropical, moist/dry         | Shifting cultivation-shortened fallow | n/a                     | n/a             | 0.64     |          |       |
|                             | Shifting cultivation- mature fallow   | n/a                     | n/a             | 0.8      |          |       |
| Temperate/Boreal, moist/dry | Shifting cultivation-shortened fallow | n/a                     | n/a             | 1        |          |       |
|                             | Shifting cultivation- mature fallow   | n/a                     | n/a             | 1        |          |       |

\* n/a = not applicable; in these cases  $F_{MG}$  and  $F_I$  shall not apply and for the calculation of SOC the following rule may be used:  $SOC = SOC_{ST} \times F_{LU}$

Table 8 provides guidance for selecting appropriate values from Table 7.

Table 8: Guidance on land use for forest land

| Land use                     | Guidance   |
|------------------------------|--|
| Native forest (non degraded) | Represents native or long-term, non-degraded and sustainably managed forest.   |
| Shifting cultivation         | Permanent shifting cultivation, where tropical forest or woodland is cleared for planting of annual crops for a short time (e.g. 3-5 years) period and then abandoned to regrowth. |
| Mature fallow                | Represents situations where the forest vegetation recovers to a mature or near mature state prior to being cleared again for cropland use.   |
| Shortened fallow             | Represents situations where the forest vegetation recovery is not attained prior to re-clearing.   |

Table 9: Vegetation values for cropland (general)

| Climate region | $C_{VEG}$<br>(tonnes carbon/hectare) |
|----------------|--------------------------------------|
| All            | 0                                    |

Table 10: Vegetation values for sugar cane (specific)

| Domain                    | Climate region       | Ecological zone                 | Continent                   | $C_{VEG}$<br>(tonnes carbon per hectare) |
|---------------------------|----------------------|---------------------------------|-----------------------------|--|
| Tropical                  | Tropical dry         | Tropical dry forest             | Africa                      | 4.2                                      |
|                           |                      |                                 | Asia (continental, insular) | 4  |
|                           |                      | Tropical scrubland              | Asia (continental, insular) | 4  |
|                           | Tropical moist       | Tropical moist deciduous forest | Africa                      | 4.2                                      |
|                           |                      |                                 | Central and South America   | 5  |
|                           | Tropical wet         | Tropical rain forest            | Asia (continental, insular) | 4  |
| Central and South America |                      |                                 | 5                           |  |
| Subtropical               | Warm temperate dry   | Subtropical steppe              | North America               | 4.8                                      |
|                           | Warm temperate moist | Subtropical humid forest        | Central and South America   | 5  |
|                           |                      |                                 | North America               | 4.8                                      |

Table 13: Vegetation values for grassland - excluding scrubland (general)

| Climate region         | $C_{VEG}$<br>(tonnes carbon per hectare) |
|------------------------|--|
| Boreal – Dry & Wet     | 4.3                                      |
| Cool Temperate – Dry   | 3.3                                      |
| Cool Temperate –Wet    | 6.8                                      |
| Warm Temperate – Dry   | 3.1                                      |
| Warm Temperate –Wet    | 6.8                                      |
| Tropical – Dry         | 4.4                                      |
| Tropical - Moist & Wet | 8.1                                      |

Table 14: Vegetation values for miscanthus (specific)

| Domain      | Climate region     | Ecological zone        | Continent     | $C_{VEG}$<br>(tonnes carbon per hectare) |
|-------------|--------------------|------------------------|---------------|--|
| Subtropical | Warm temperate dry | Subtropical dry forest | Europe        | 10                                       |
|             |                    |                        | North America | 14.9                                     |
|             |                    | Subtropical steppe     | North America | 14.9                                     |

Table 15: Vegetation values for scrubland, namely land with vegetation composed largely of woody plants lower than 5 meter not having clear physiognomic aspects of trees.

| Domain      | Continent               | $C_{VEG}$<br>(tonnes carbon per hectare) |
|-------------|-------------------------|--|
| Tropical    | Africa                  | 46                                       |
|             | North and South America | 53                                       |
|             | Asia (continental)      | 39                                       |
|             | Asia (insular)          | 46                                       |
|             | Australia               | 46                                       |
| Subtropical | Africa                  | 43                                       |
|             | North and South America | 50                                       |
|             | Asia (continental)      | 37                                       |
|             | Europe                  | 37                                       |
|             | Asia (insular)          | 43                                       |
| Temperate   | Global                  | 7.4                                      |



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Table 16: Vegetation values for forest land - excluding forest plantations - having between 10% and 30% canopy cover,

| Domain                                 | Ecological zone           | Continent                                  | C <sub>VEG</sub><br>(tonnes<br>carbon<br>per<br>hectare) | R    |      |
|--|---------------------------|--|--|------|------|
| Tropical                               | Tropical rain forest      | Africa                                     | 40   | 0.37 |      |
|  |                           | North and South America                    | 39   | 0.37 |      |
|  |                           | Asia (continental)                         | 36   | 0.37 |      |
|  |                           | Asia (insular)                             | 45   | 0.37 |      |
|  | Tropical moist forest     | Africa                                     | 30   | 0.24 |      |
|  |                           | North and South America                    | 26   | 0.24 |      |
|  |                           | Asia (continental)                         | 21   | 0.24 |      |
|  |                           | Asia (insular)                             | 34   | 0.24 |      |
|  | Tropical dry forest       | Africa                                     | 14   | 0.28 |      |
|  |                           | North and South America                    | 25   | 0.28 |      |
|  |                           | Asia (continental)                         | 16   | 0.28 |      |
|  |                           | Asia (insular)                             | 19   | 0.28 |      |
|  | Tropical mountain systems | Africa                                     | 13   | 0.24 |      |
|  |                           | North and South America                    | 17   | 0.24 |      |
|  |                           | Asia (continental)                         | 16   | 0.24 |      |
|  |                           | Asia (insular)                             | 26   | 0.28 |      |
| Subtropical                            | Subtropical humid forest  | North and South America                    | 26   | 0.28 |      |
|  |                           | Asia (continental)                         | 22   | 0.28 |      |
|  |                           | Asia (insular)                             | 35   | 0.28 |      |
|  | Subtropical dry forest    | Africa                                     | 17   | 0.28 |      |
|  |                           | North and South America                    | 26   | 0.32 |      |
|  |                           | Asia (continental)                         | 16   | 0.32 |      |
|  |                           | Asia (insular)                             | 20   | 0.32 |      |
|  | Subtropical steppe        | Africa                                     | 9  | 0.32 |      |
|  |                           | North and South America                    | 10   | 0.32 |      |
|  |                           | Asia (continental)                         | 7  | 0.32 |      |
|  | Temperate                 | Temperate oceanic forest                   | Europe   | 14   | 0.27 |
|  |                           |  | North America  | 79   | 0.27 |
| New Zealand                            |                           |  | 43   | 0.27 |      |
| South America                          |                           |  | 21   | 0.27 |      |
| Temperate continental forest           |                           | Asia, Europe ( $\leq 20$ y)                | 2  | 0.27 |      |
|  |                           | Asia, Europe ( $>20$ y)                    | 14   | 0.27 |      |
|  |                           | North and South America ( $\leq 20$ y)     | 7  | 0.27 |      |
|  |                           | North and South America ( $>20$ y)         | 16   | 0.27 |      |
| Temperate mountain systems             |                           | Asia, Europe ( $\leq 20$ y)                | 12   | 0.27 |      |
|  |                           | Asia, Europe ( $>20$ y)                    | 16   | 0.27 |      |
|  |                           | North and South America ( $\leq 20$ y)     | 6  | 0.27 |      |
|  |                           | North and South America ( $>20$ y)         | 6  | 0.27 |      |
| Boreal                                 | Boreal coniferous forest  | Asia, Europe, North America                | 12   | 0.24 |      |
|  | Boreal tundra woodland    | Asia, Europe, North America ( $\leq 20$ y) | 0  | 0.24 |      |
|  |                           | Asia, Europe, North America ( $>20$ y)     | 2  | 0.24 |      |
|  | Boreal mountain systems   | Asia, Europe, North America ( $\leq 20$ y) | 2  | 0.24 |      |
| Asia, Europe, North America ( $>20$ y) |                           | 6  | 0.24   |      |      |

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Table 17: Vegetation values for forest land - excluding forest plantations - having more than 30% canopy cover

| Domain             | Ecological zone                 | Continent                                  | C <sub>12G</sub><br>(tonnes<br>carbon per<br>hectare) |
|--------------------|---------------------------------|--|---|
| Tropical           | Tropical rain forest            | Africa                                     | 204   |
|                    |                                 | North and South America                    | 198   |
|                    |                                 | Asia (continental)                         | 185   |
|                    |                                 | Asia (insular)                             | 230   |
|                    | Tropical moist deciduous forest | Africa                                     | 156   |
|                    |                                 | North and South America                    | 133   |
|                    |                                 | Asia (continental)                         | 110   |
|                    |                                 | Asia (insular)                             | 174   |
|                    | Tropical dry forest             | Africa                                     | 77  |
|                    |                                 | North and South America                    | 131   |
|                    |                                 | Asia (continental)                         | 83  |
|                    |                                 | Asia (insular)                             | 101   |
|                    | Tropical mountain systems       | Africa                                     | 77  |
|                    |                                 | North and South America                    | 94  |
|                    |                                 | Asia (continental)                         | 88  |
|                    |                                 | Asia (insular)                             | 130   |
| Subtropical        | Subtropical humid forest        | North and South America                    | 132   |
|                    |                                 | Asia (continental)                         | 109   |
|                    |                                 | Asia (insular)                             | 173   |
|                    | Subtropical dry forest          | Africa                                     | 88  |
|                    |                                 | North and South America                    | 130   |
|                    |                                 | Asia (continental)                         | 82  |
|                    |                                 | Asia (insular)                             | 100   |
|                    | Subtropical steppe              | Africa                                     | 46  |
|                    |                                 | North and South America                    | 53  |
| Asia (continental) |                                 | 41   |   |
| Asia (insular)     |                                 | 47   |   |
| Temperate          | Temperate oceanic forest        | Europe                                     | 84  |
|                    |                                 | North America                              | 406   |
|                    |                                 | New Zealand                                | 227   |
|                    |                                 | South America                              | 120   |
|                    | Temperate continental forest    | Asia, Europe ( $\leq 20$ y)                | 27  |
|                    |                                 | Asia, Europe ( $>20$ y)                    | 87  |
|                    |                                 | North and South America ( $\leq 20$ y)     | 51  |
|                    |                                 | North and South America ( $>20$ y)         | 93  |
|                    | Temperate mountain systems      | Asia, Europe ( $\leq 20$ y)                | 75  |
|                    |                                 | Asia, Europe ( $>20$ y)                    | 93  |
|                    |                                 | North and South America ( $\leq 20$ y)     | 45  |
|                    |                                 | North and South America ( $>20$ y)         | 93  |
| Boreal             | Boreal coniferous forest        | Asia, Europe, North America                | 53  |
|                    | Boreal tundra woodland          | Asia, Europe, North America ( $\leq 20$ y) | 26  |
|                    |                                 | Asia, Europe, North America ( $>20$ y)     | 35  |
|                    | Boreal mountain systems         | Asia, Europe, North America ( $\leq 20$ y) | 32  |
|                    |                                 | Asia, Europe, North America ( $>20$ y)     | 53  |

Table 18: Vegetation values for forest plantations

| Domain                       | Ecological zone                    | Continent                | C <sub>VEG</sub><br>(tonnes<br>carbon<br>per<br>hectare) | R    |
|------------------------------|------------------------------------|--------------------------|--|------|
| Tropical                     | Tropical rain forest               | Africa broadleaf >20 y   | 87   | 0.24 |
|                              |                                    | Africa broadleaf ≤ 20 y  | 29   | 0.24 |
|                              |                                    | Africa Pinus sp. >20 y   | 58   | 0.24 |
|                              |                                    | Africa Pinus sp. ≤ 20 y  | 17   | 0.24 |
|                              |                                    | Americas Eucalyptus sp.  | 58   | 0.24 |
|                              |                                    | Americas Pinus sp.       | 87   | 0.24 |
|                              |                                    | Americas Tectona grandis | 70   | 0.24 |
|                              |                                    | Americas other broadleaf | 44   | 0.24 |
|                              |                                    | Asia broadleaf           | 64   | 0.24 |
|                              |                                    | Asia other               | 38   | 0.24 |
|                              | Tropical moist<br>deciduous forest | Africa broadleaf >20 y   | 44   | 0.24 |
|                              |                                    | Africa broadleaf ≤ 20 y  | 23   | 0.24 |
|                              |                                    | Africa Pinus sp. >20 y   | 35   | 0.24 |
|                              |                                    | Africa Pinus sp. ≤ 20 y  | 12   | 0.24 |
|                              |                                    | Americas Eucalyptus sp.  | 26   | 0.24 |
|                              |                                    | Americas Pinus sp.       | 79   | 0.24 |
|                              |                                    | Americas Tectona grandis | 35   | 0.24 |
|                              |                                    | Americas other broadleaf | 29   | 0.24 |
|                              |                                    | Asia broadleaf           | 52   | 0.24 |
|                              |                                    | Asia other               | 29   | 0.24 |
|                              | Tropical dry forest                | Africa broadleaf >20 y   | 21   | 0.28 |
|                              |                                    | Africa broadleaf ≤ 20 y  | 9  | 0.28 |
|                              |                                    | Africa Pinus sp. >20 y   | 18   | 0.28 |
|                              |                                    | Africa Pinus sp. ≤ 20 y  | 6  | 0.28 |
|                              |                                    | Americas Eucalyptus sp.  | 27   | 0.28 |
|                              |                                    | Americas Pinus sp.       | 33   | 0.28 |
|                              |                                    | Americas Tectona grandis | 27   | 0.28 |
|                              |                                    | Americas other broadleaf | 18   | 0.28 |
|                              |                                    | Asia broadleaf           | 27   | 0.28 |
|                              |                                    | Asia other               | 18   | 0.28 |
|                              | Tropical shrubland                 | Africa broadleaf         | 6  | 0.27 |
|                              |                                    | Africa Pinus sp. >20 y   | 6  | 0.27 |
|                              |                                    | Africa Pinus sp. ≤ 20 y  | 4  | 0.27 |
|                              |                                    | Americas Eucalyptus sp.  | 18   | 0.27 |
|                              |                                    | Americas Pinus sp.       | 18   | 0.27 |
|                              |                                    | Americas Tectona grandis | 15   | 0.27 |
| Americas other broadleaf     |                                    | 9                        | 0.27   |      |
| Asia broadleaf               |                                    | 12                       | 0.27   |      |
| Asia other                   |                                    | 9                        | 0.27   |      |
| Tropical mountain<br>systems |                                    | Africa broadleaf >20 y   | 31   | 0.24 |
|                              | Africa broadleaf ≤ 20 y            | 20                       | 0.24   |      |
|                              | Africa Pinus sp. >20 y             | 19                       | 0.24   |      |
|                              | Africa Pinus sp. ≤ 20 y            | 7                        | 0.24   |      |
|                              | Americas Eucalyptus sp.            | 22                       | 0.24   |      |
|                              | Americas Pinus sp.                 | 29                       | 0.24   |      |
|                              | Americas Tectona grandis           | 23                       | 0.24   |      |
|                              | Americas other broadleaf           | 16                       | 0.24   |      |
|                              | Asia broadleaf                     | 28                       | 0.24   |      |
|                              | Asia other                         | 15                       | 0.24   |      |
| Subtropical                  | Subtropical humid<br>forest        | Americas Eucalyptus sp.  | 42   | 0.28 |
|                              |                                    | Americas Pinus sp.       | 81   | 0.28 |
|                              |                                    | Americas Tectona grandis | 36   | 0.28 |
|                              |                                    | Americas other broadleaf | 30   | 0.28 |
|                              |                                    | Asia broadleaf           | 54   | 0.28 |
|                              |                                    | Asia other               | 30   | 0.28 |
| Subtropical dry              | Subtropical dry                    | Africa broadleaf >20 y   | 21   | 0.32 |
|                              |                                    | Africa Pinus sp. >20 y   | 19   | 0.32 |
|                              |                                    | Africa Pinus sp. ≤ 20 y  | 6  | 0.32 |
|                              |                                    | Americas Eucalyptus sp.  | 34   | 0.32 |
|                              |                                    | Americas Pinus sp.       | 34   | 0.32 |
|                              |                                    | Americas Tectona grandis | 28   | 0.32 |
|                              |                                    | Americas other broadleaf | 19   | 0.32 |
|                              |                                    | Asia broadleaf           | 28   | 0.32 |
|                              |                                    | Asia other               | 28   | 0.32 |





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