

INPUT IN THE PUBLIC CONSULTATION ON ISCC EU SYSTEM DOCUMENT “GUIDANCE ON MASS BALANCE RULES FOR FEEDSTOCKS AND INTERMEDIATES UP TO THE FINAL FUEL”

1 STATEMENT

AIB welcomes the opportunity to contribute to the public consultation and appreciates ISCC's comprehensive approach to traceability and mass balance in the biomethane supply chain. However, in the chapter “Biogas/Biomethane. Mass Balance System Boundaries,” the current text overlooks an important aspect related to energy source traceability, the use of Guarantees of Origin (GOs).

As defined in Article 19 of Directive (EU) 2018/2001 (RED III), GOs are the official instrument to disclose the origin of energy to end consumers and are essential for ensuring the integrity of energy claims across the interconnected gas grid. Excluding reference to GOs in the context of biomethane transported via this grid opens the risk of double-counting, particularly where GOs are issued and used for disclosure alongside separate mass balance certification schemes.

2 PROPOSED WORDING ADDITION

We propose that the following paragraph be added to the section titled “Biogas/Biomethane. Mass Balance System Boundaries”:

“Where issued for the respective consignment of gas, Guarantees of Origin (GOs), as defined under Article 19 of Directive (EU) 2018/2001, should be used to support energy source claims related to the consumption of biomethane. This ensures transparent and consistent disclosure and helps avoid double-counting of renewable attributes between the target accounting system (following mass balance tracking rules) and the energy disclosure system. The traceability of physical flows and the tracking of attributes must be aligned, especially when GOs are used in parallel to mass balance certification. This prevents the same environmental attributes are double counted in a parallel system.”

This input reflects the technical expertise of AIB in managing GO systems. It may not represent all members' views, as some may not have decision-making authority on this topic.

3 JUSTIFICATION

- The RED II delineates GOs as the only instrument for disclosure of the source of the energy supplied to final customers; thus, their omission could lead to regulatory inconsistencies.
- When GOs are issued for biomethane, they represent a claim pathway that should not be separated from the mass balance chain of custody tracking. Ensuring consistent claims for chain of custody tracking across multiple purposes is critical to market integrity.
- GOs may be used in multiple chains of custody tracking mechanisms, including book-and-claim and mass-balancing. They are a unique Transferable Instrument that Entitles for a

Claim, which should be included in the applicable chain of custody tracking method, in this case mass balancing.

- This clarification supports harmonisation with the EU's energy disclosure framework and reduces the risk of double-counting of the same biomethane volume, which should not lead to separate claims via GOs and via mass balance claims.
- This proposed amendment is aligned with the latest AIB position paper on GO System Improvement Pillars (2025), which highlights the importance of integrating the GO framework into broader energy attribute tracking systems.

4 NOTE

Link to the document under consultation: <https://www.iscc-system.org/wp-content/uploads/2025/04/ISCC-EU-Mass-Balance-Guidance-Documents-Version-1.0.pdf>

Link to the ISCC public consultation page: [Public Consultation – ISCC System](#)

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