AIB's Reflection Paper on
"the renewable energy legal framework post-2030"

CONTENT

NOTE ON INTERPRETING THIS REFLECTION PAPER

The Association of Issuing Bodies (AIB) is the international association whose members are exclusively governmentally appointed national Issuing Bodies (IBs) across Europe. AIB is a bottom-up harmonisation initiative of national competent authorities, bringing together 42 issuing bodies for Guarantees of Origin (GOs) in an international nonprofit association. **All AIB members are appointed by their national government to administer a GO system**. They do so in line with Article 19 of Directive (EU) 2018/2001 (as amended by Directive (EU) 2023/2413, "RED").

This document reflects the expert views of AIB as an association, based on its experience in administering the GO system. It does not represent a formal position of individual AIB members. Though members were consulted, not all members were involved in drafting the paper, and not all have competence or decision-making authority on the matters addressed. The views expressed should not be attributed to individual members unless explicitly stated.

KEY MESSAGE

Guarantees of Origin (GOs) are the European Union's only established instrument for proving the origin of energy and verifying renewable attribute ownership throughout the value chain – There should be a sole tracking instrument for renewable energy attributes that should be recognized and assimilated across policy frameworks to avoid creation of parallel instruments that jeopardize the integrity and credibility of the tracking system and policy objectives due to potential risk of multiple consumption claims of the same energy unit.

For over 25 years, government-appointed bodies for GO issuance have been coming together voluntarily as AIB to develop a standard and IT hub to ensure the quality, transparency and reliability of the system and enable secure cross-border GO transfers cost-effectively.

AIB is best placed to support the European Commission and Member States in deploying a harmonised post-2030 framework for energy origin tracking.

Drawing on the day-to-day administration of national registries, AIB offers concrete, implementable solutions focused on stronger enforcement of existing rules to eliminate market fragmentation, empower consumers, and structurally support the energy transition.

Acknowledging that the energy system is changing rapidly, new elements may need to be taken into consideration in the developments of the GO system post-2030. We recommend synchronizing the legal framework for GOs to energy policies related to energy origin tracking, building on the existing roles and responsibilities in the GO system.

1 SECTION 1: ALIGNING ENERGY TRACKING INSTRUMENTS ACROSS EU POLICY FRAMEWORKS

1.1 Current context on tracking instruments across EU legislation

EU legislation on energy tracking is evolving across multiple parallel policies. Siloed, policy-specific energy origin tracking methods however create a risk for inconsistent accounting if not actively aligned, including:

- Electricity and gas supplier disclosure obligations,
- Corporate reporting (CSRD/ESRS),
- Proof for the carbon border adjustment mechanism (CBAM),
- Criteria compliance towards renewable fuels of non-biological origin (RFNBO),
- Renewable fuel consumption target accounting in the Union Database,
- The EU ETS, and
- Product sustainability requirements (Ecodesign/Digital Product Passports).

The Guarantee of Origin (GO) is designed as a certificate to disclose the source of energy that uniquely tracks the ownership of renewable attributes down the value chain, from the producer to the point of consumption. It gets transferred between accounts of economic operators, under the oversight of governmentally designated bodies. By that, the framework maximizes the efficiency of an already functioning infrastructure across both electricity and gas markets.

Allowing the use of location-based approaches in parallel for specific consumption claims or product carbon footprints directly undermines the explicit tracking mandatorily established under Article 19 of the RED. This creates a double-claiming risk that erodes confidence in the GO system and the value of certified renewable investments, where the attributes may have been exported with GOs. There should be a sole tracking instrument for renewable energy to ensure integrity of the system by precluding multiple consumption claims of the same energy unit.

Emerging new or revised regulatory frameworks show a tendency to bypass the GO system in favour of other approaches, such as tracking via electricity supply contracts (PPA) in the RFNBO Delegated Act and CBAM Implementing Regulation, mass-balance chain of custody tracking). Backing by a corresponding GO stays essential to prevent double-claiming the underlying environmental attributes, also where policy sets specific criteria on the tracking method. Advanced and bundled GOs can integrate the features of GOs and other market-based approaches, such as tracking via supply contracts (PPA) and mass-balance tracking, thereby ensuring deliverability of the energy, with double-counting being prevented by means of the established and standardised tracking instrument GOs. Where parallel data registration frameworks operate alongside national GO registries without clear technical and legal demarcation respectively coordination, it creates regulatory ambiguity around attribute ownership, liability, and essential anti-double-counting controls.

1.2 Technical considerations for enhancing the universal instrument for tracking environmental attributes

To maintain structural integrity of the internal energy market, we recommend aligning policy design with the technical realities of energy attribute tracking and avoid introducing parallel tracking systems, to prevent multiple claims of the same renewable energy and prevent excessive overhead in tracking.

In jurisdictions implementing a CEN EN16325-compliant framework, the GO represents the unique, verified proof of attribute ownership. To prevent legal ambiguity, corporate reporting standards should explicitly reference standard-compliant tracking instruments. For example, in CSRD-ESRS E1 (Appendix A, AR 33), methodological consistency can be established by replacing the vague phrasing “market instruments like Guarantee of Origin from renewable sources in Europe or similar instruments” with an unambiguous requirement for “CEN EN16325 -compliant GOs or tracking instruments meeting equivalent standards of reliability to CEN EN16325 that uniquely allocate ownership of environmental attributes”.

This alignment would ensure that all corporate carbon claims strictly respect the market-based accounting logic established under RED Article 19. It would be consistent with the requirement for electricity and gas suppliers to cancel GOs as proof of their supply of renewable energy (IEM Directive and Gas Directive Annex 1 §5).

Because a GO explicitly allocates attribute ownership to the holder, using the average country-mix or grid-mix data for specific green consumption claims creates the risk of accounting conflict. The

Residual Energy Mix, as defined by the RED, remains the only statistically valid fallback for claiming the energy sources and emissions profile of untracked energy. Aligning upcoming frameworks, such as energy consumption-related emission accounting in the Ecodesign Regulation (Digital Product Passports), RFNBO and CBAM, with the market-based logic of RED Article 19 prevents double-claiming risks and empowers actors to leverage the impact of their demand for renewable energy.

Refining the GO rather than skipping it

Acknowledging that the energy system is changing rapidly, new elements may need to be taken into consideration in the developments of the GO system post-2030.

Where policy criteria require more information than conveyed with the current GO, we highlight the potential for further evolving the instrument of the GO.

Using the existing, tried and harmonised infrastructure ensures that granular data remains compatible with standard registry operations.

Where specific policies require strict temporal or geographical or spatial boundaries, these usage limitations are best enforced by reading the metadata that is already embedded within the standard GO template. Using existing certificate fields removes any additional need to construct parallel tracking systems for local networks.

We recommend synchronizing the legal framework for GOs to energy policies related to energy origin tracking, building on the existing roles and responsibilities in the GO system.

GO Usage criteria rather than skipping the GO

Since the GO carries much information that provide transparency on meeting policy criteria, we recommend using the information on GO to confirm compliance (e.g. deliverability or age of production device). Policy specific usage criteria of GOs enable cost-effective compliance verification and prevent double consumption claims of the same renewable energy production.

Chain of custody tracking criteria rather than skipping the GO

Where legislation allows the GO to be used in a book-and-claim context, there is opportunity for stricter chain of custody tracking method if policy criteria should require so. Although the book-and-claim framework in EU prevents double counting due to its clear well-protected market boundaries and the obligation for suppliers to disclose the residual mix for energy supply that is not backed with cancelled GOs, we observe some policies require mass-balancing or bundled sale of energy with the environmental attributes.

To improve market efficiency for renewable and low-carbon gases, we recommend ensuring full technical and legal interoperability between national GO registries and feedstock and emission data registration platforms, like the UDB. Rather than operating as isolated, parallel tracking mechanism that duplicate data entry, we recommend considering integrating these systems to clearly allocate attribute ownership, liability, and anti-double-counting controls along the chain of custody.

Recognition of non-EU GOs rather than skipping them

Where physical imports of renewable electricity or gases from third countries occur, we recommend requiring similar double counting prevention requirements as from EU produced renewable energy. As more non-EU jurisdictions install CEN EN16325 compliant GOs, which implies government assurance of double counting prevention, we recommend recognizing such GOs to accompany the import of the renewable attributes along with physical energy import. This prevents that the renewable attributes would still get sold abroad while double valuing the original renewable attributes in EU. When acknowledging the import of renewable energy, we recommend requiring this to be backed with the cancellation of a tracking instrument that is verified to meet criteria like those in the CEN EN16325 GO standard. RED art. 19.11 provides only a single option as result for mutual recognition of GOs from non-EU countries, which may cause caution at EU side on market access criteria after full import of a non-EU GO. Allowing non-EU GOs that are CEN-EN16325 compliant to be cancelled for consumption of energy that is physically imported into EU could be an alternative to explore. It would enable consistency between RED Art.15.8 that rightfully requires PPA-backing with GOs and CBAM that accepts PPAs as proof of renewable energy import into EU.

2 SECTION 2: MAKING GAS GOS AND THE UNION DATABASE COMPLEMENTARY

2.1 Context on purposes and criteria for energy tracking

Post-2030 legislation should treat Guarantees of Origin (GOs) and Proofs of Sustainability (PoS) as complementary and integrated parts of one energy-tracking framework - not as competing or interchangeable instruments - as they certify attributes of the same energy. Regulating them in isolation risks conflicting legal duties and cross-border processes that cannot be implemented in practice.

The GO serves energy origin disclosure. It is the governmentally supervised, unique record of ownership and lifecycle of an energy vector's origin attributes. One GO exists in one account in one registry at a time, and national Issuing Bodies supervise its issuance, transfer and cancellation in accordance with EN 16325 controls that prevent double counting. As attribute carrier, GOs reliably record and unambiguously allocate every piece of information about the energy.

The PoS serves sustainability compliance and policy-target accounting. It is based on information declared by the producer or economic operator, verified under a recognised voluntary or national scheme, and recorded in the UDB together with the relevant chain-of-custody information. It confirms compliance with EU sustainability and greenhouse-gas-saving criteria; it does not replace the GO's ownership, uniqueness and disclosure function.

These distinct roles must meet, latest at the point of consumption. Where renewable gas consumption is counted towards EU consumption targets, any corresponding GO must be cancelled so that disclosure and target accounting point to the same consumption. Legislation should identify the authoritative system for each data element, align quantities and expiry rules, and define how discrepancies are blocked, corrected and audited.

2.2 Technical consideration for a coherent route for cross-border transfers

The EU framework should select and regulate one complete model for cross-border transfer of renewable attributes for all purposes, and ensure responsibilities and controls are explicit at all points.

It needs consistency and clarity where a live GO legally resides and is transferred, which system is authoritative for each data element, and which authority may correct, block, validate or cancel it. Mixing incompatible elements of the three routes would recreate the uncertainty the framework must solve.

AIB recommends that the Commission develops and tests the chosen route with the national Issuing Bodies before finalising the legal text. This will preserve a liquid cross-border gas market, avoid technically unimplementable inconsistencies between the duties that are currently following from RED Articles 19 and 31a, and remove the false perception of competition between GOs and PoS.

3 SECTION 3: BALANCING MARKET ACCESS WITH REGULATORY OVERSIGHT

3.1 Market access fragmentation and oversight gaps

Market access to GOs remains structurally fragmented across national implementations, specifically regarding the criteria for who is entitled to hold a GO account within a registry and who owns the right to cancel GOs. Registry rules currently differ as to whether non-suppliers (corporates) can hold GO accounts and cancel GOs directly, whether they can make use of services by intermediaries or whether only licenced electricity and gas suppliers can do so. In some countries, market actors seeking to make consumption claims are lacking the technical means to cancel GOs within the national registry where the consumption occurs. There stems from a lack of a harmonised disclosure scheme in Europe and of consistent coordination between disclosure bodies. No legal requirements exist for the verification of disclosure statements.

While Ex-Domain Cancellation (EDC) of GOs is a legitimate mechanism, compliant with the EN16325 GO Standard, that allows GO cancellation for proving renewable consumption in another domain for exceptional cases where cross-registry import of GOs is temporarily not (yet) enabled, this mechanism risks being abused by market parties seeking to back green consumption claims with GOs. The issue requiring regulatory attention is not EDC itself, but that some market participants circumvent the cancellation controls of the domain of consumption, often to avoid registry fees or account restrictions in that Member State.

This is sometimes loosely referred to in the market as "hidden EDC", but it is not in fact a form of EDC: it constitutes non-compliant, unauthorized, – and in many Member States illegal – use of a cancellation statement, where a GO cancelled in one domain is used to support a disclosure claim in a different domain whose authorities have no means to verify that the underlying cancellation actually occurred.

Because these volumes bypass local registry verification, they evade the tracking controls of the destination-market authority, distorting national residual mix calculations and creating double counting risks across the European single market.

3.2 Technical considerations for regulatory development

3.2.1 Harmonising GO system access

Harmonisation of access to the GO system can resolve the operational tension between national registry boundaries and corporate consumption claims.

The recast Renewable Energy Directive already provides a legal basis to support this shift. Article 15(8) requires Member States to remove unjustified barriers to renewable Power Purchase Agreements (PPAs) and explicitly provides that any associated GOs can be transferred to the buyer under the PPA. Building on this existing provision, AIB recommends strengthening it to enable that renewable PPAs are systematically backed with GOs.

In order to enable this, GOs linked to a PPA should be transferable to and cancellable by all types of economic operators taking part in a PPA. This implies providing access to corporates to hold an account in a GO registry.

Shifting toward common EU-wide rules regarding which entities are entitled to hold and cancel GOs provides a structural solution to account circumvention. If policy design ensures that the market actors responsible for final consumption claims are both legally allowed and technically able to cancel certificates directly in the domain of consumption, the commercial incentive for workaround practices disappears. This will secure an even playing field across the internal market.

While corporates have disclosure obligations on the origin of their energy consumption, it is perceived inconsistent to prevent them from participating in the purchase and cancellation of their own GOs. Restricting account access to licensed suppliers that are regulated under energy market regulation, gives a deceiving perception of regulatory control, since unsupervised circumvention by private actors can ultimately reduce transparency for National Regulatory Authorities (NRA). When cancellations occur outside the jurisdiction of consumption, those volumes become statistically invisible to local monitors, undermining the integrity of disclosure data. A more effective regulatory alternative would be a framework that empowers national disclosure and supervisory bodies to monitor corporate accounts and claims directly within the registry system.

3.2.2 Strengthening supervision on corporate claims

Disclosure supervision mandates in Member States would benefit from extension of oversight of suppliers to include corporate claims supervision. Regulators supervise only the actors they are mandated to supervise. Supervision of reliable energy origin claims does not happen by accident: it requires a dedicated allocation of the supervisory mandate to a specific competent authority. EU legislation currently imposes oversight only on the licensed suppliers for reliable origin claims, through Annex 1.5 of the IEMD and the Gas Directive. As corporate cancellations expand, this supervisory perimeter needs to expand with it. Overcoming this lack of supervision authority over other market actors, can support overcoming another factor of hesitation for providing the above sought harmonisation of market access. Extending the supervisory mandate explicitly to cover corporate GO cancellations, whether through national disclosure authorities or a coordinated EU-level framework, is a precondition for the broader harmonisation to function reliably.

3.2.3 Strengthening claim supervisors with international coordination

Further, to support direct corporate participation without compromising regulatory compliance, the operational framework would benefit from a coordinated European initiative among national disclosure authorities. Establishing a standardized supervisory methodology across Member States would make sure that compliance rules can be consistently enforced in the country of consumption. This would remove the structural data blind spots which are created by parallel national frameworks.

4 SECTION 4: AIB AS THE PREFERRED STANDARDS' EXPERT AND COLLABORATION ORGANIZER FOR HARMONIZED TRACKING

AIB is the only European association whose membership consists exclusively of government-appointed Issuing Bodies for Guarantees of Origin and is therefore best placed to support the European Commission and Member States in implementing a harmonised post-2030 tracking framework.

AIB's role is to bring solutions: facilitating the continued evolution of an already widely implemented, standardised system through democratic decision-making among its members on the technical updates needed to meet emerging policy requirements. AIB organizes non-profit co-creation by issuing bodies with a main focus is to ensure reliability and efficiency in the way energy origin tracking is organized.

AIB members make their registry expertise and operational experience directly available to support EU policymaking on energy origin tracking, including through the EECS Rules update process and direct technical cooperation with the Commission and national authorities.

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