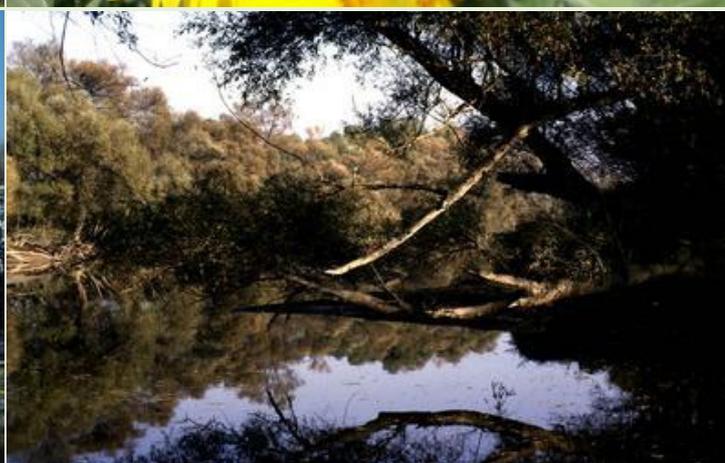


SUSTAINABILITY OF BIOFUELS, BIOLIQUIDS and BIOMASS FUELS

Version 03 - 29.11.2023



www.ama.at



Certified quality management system according to ÖNORM EN ISO 9001 REG. Nr. 01537/0
Certified information security management system according to ÖNORM ISO/IEC 27001 REG Nr. 35/0
Certified environmental management system according to EMAS REG Nr. AT-000680
and ÖNORM EN ISO 14001 REG Nr. 02982/0

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1 GENERAL INFORMATION

The Austrian Agricultural Certification Scheme (AACS) covers the control of agricultural feedstock (cereals, oilseeds and vegetable oils) grown and



harvested on Austrian land and intended for the production of sustainable biofuels, bioliquids and biomass fuels according to Directive (EU) 2018/2001.

Furthermore, the system covers the inclusion of feedstock from other Member States or third countries - which have been certified by other voluntary schemes recognised by the European Commission for the respective scope - in the mass balance.

The principles of Directive (EU) 2018/2001 include the reduction of greenhouse gas emissions in Europe, increased use of biomass for sustainable energy production, especially in the fuel and electricity sectors. The aim is to raise the share of EU energy consumption produced from renewable resources to 32%, and to reach at least a 14% share of renewable resources in the transport sector in all member states by 2030. Sustainable energy production means that, for the production of e.g. fuels or electricity, feedstock (raw materials) are used that are renewable, are not cultivated in areas worthy of protection and in areas with high biodiversity, do not harm humans or nature, and contribute significantly to the reduction of greenhouse gases.

Registration by AMA is required in order to be considered a company in the sense of the provisions of Directive (EU) 2018/2001.

If the company fulfils all requirements, a registration number - starting with AACS - will be assigned. The registered companies are published on the AMA website.

The company must keep records that prove the sustainability of the agricultural feedstock. This requires stock accounting, which contains separate goods accounts for sustainably and non-sustainably produced goods. This has to be done using a mass balance system so that perfect traceability of the flow of goods is assured. All purchases reported as sustainable and respective sales shall be included in the mass balance. The accounting period shall not exceed one annual quarter.

In the case of purchases of agricultural feedstock or vegetable oils, the company must have its deliveries confirmed as sustainable.

AMA inspect the registered companies at least annually within the framework of an on site inspection. For these services within the framework of the implementation of Directive (EU) 2018/2001, a fee is to be paid.

Further detailed information on the individual regulations can be found on the following pages and at www.ama.at / the AMA Information portal / the AMA website for expert information,

or by sending an email to nachhaltigkeit@ama.gv.at

or by calling: +43 50 3151 - 100

2 LEGAL BASIS

- ⇒ **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
- ⇒ **Commission Implementing Regulation (EU) 2022/996 of 14 June 2022** on rules for verification in relation to sustainability criteria and greenhouse gas savings criteria and low risk of indirect land use change criteria
- ⇒ **Commission Implementing Decision (EU) 2022/1656 of 26 September 2022** on the recognition of the Austrian agricultural certification scheme (AACS) for demonstrating compliance with the requirements laid down in Directive (EU) 2018/2001 of the European Parliament and of the Council for biofuels, bioliquids, biomass fuels, liquid or gaseous renewable fuels of non-biogenic origin and recycled carbon fuels
- ⇒ **BGBl. II No. 124/2018:** 124th Directive of the Federal Minister for Sustainability and Tourism on Sustainable Agricultural feedstocks for Biofuels and Bioliquids (as amended)
- ⇒ **BGBl. II No. 403/2022:** 403rd Ordinance of the Federal Minister for Agriculture, Forestry, Regions and Water Management with Rules for the Application of the CAP Strategic Plan (CAP- Strategic Plan - Application Regulation - GSP-AV) as amended.
- ⇒ **DIRECTIVE (EU) 2015/1513 OF THE EUROPEAN PARLIAMENT AND THE COUNCIL** of 9 September 2015 amending Directive 98/70/EC relating to the quality of petrol and diesel fuels and amending Directive 2009/28/EC on the promotion of the use of energy from renewable sources
- ⇒ **Commission Regulation (EU) No. 1106/2012** of 27 November 2012 on the implementation of Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards updating the nomenclature of countries and territories
- ⇒ **Regulation (EC) No 1059/2003** on the establishment of a common classification of territorial units for statistics (NUTS), as amended by Regulation (EU) 2017/2391.
- ⇒ **Regulation (EC) No 1308/2013 of the European Parliament and of the Council of 17 December 2013** on the common organisation of the markets of agricultural products and repealing Regulations (EEC) No. 922/72, (EEC) No. 234/79, (EC) No. 1037/2001 and (EC) No. 1234/2007, as amended by Regulation (EU) 2017/2393.

- ⇒ **Commission Decision of 12 January 2011** on certain types of information on biofuels and bioliquids to be submitted by economic operators to the Member States.
- ⇒ **Commission Regulation (EU) No. 1307/2014 of 08 December 2014** establishing the criteria and geographical ranges for identifying highly biodiverse grasslands for the purposes of Article 7b(3)(c) of Directive 98/70/EC of the European Parliament and of the Council on the quality of petrol and diesel fuels and Article 17(3)(c) of Directive 2009/28/EC of the European Parliament and of the Council on the promotion of the use of energy from renewable sources.
- ⇒ **Commission Decision of 10 June 2010, OJ No. L 151** on guidelines for the calculation of soil carbon stocks for the purposes of Annex V to Directive 2009/28/EC.
- ⇒ **Commission Decision of 12 January 2011** on certain types of information on biofuels and bioliquids to be submitted by operators to the Member States
- ⇒ **Commission Regulation (EU) No 1307/2014 of 08 December 2014** establishing the criteria and geographical ranges for identifying highly biodiverse grassland for the purposes of Article 7b (3) (c) of Directive 98/70/EC of the European Parliament and of the Council relating to the quality of petrol and diesel fuels and Article 17 (3) (c) of Directive 2009/28/EC of the European Parliament and of the Council on the promotion of the use of energy from renewable sources

3 DEFINITIONS

‘actual value’ means the greenhouse gas emissions savings for some or all of the steps of a specific biofuel, bioliquid or biomass fuel production process, calculated in accordance with the methodology laid down in Part C of Annex V or Part B of Annex VI of Directive (EU) 2018/2001;

‘advanced biofuels’ means biofuels that are produced from the feedstock listed in Part A of Annex IX of Directive (EU) 2018/2001;

‘agricultural, aquaculture, fisheries and forestry residues’ means residues that are directly generated by agriculture, aquaculture, fisheries and forestry and that do not include residues from related industries or processing;

‘allocation factor’ means the share of GHG emissions generated in the processing operation that is attributed to the main product or by-product, respectively;

‘biogas’ means gaseous fuels produced from biomass;

‘biofuels’ means liquid fuel for transport produced from biomass;

‘bioliquids’ means liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass;

‘biomass’ means the biodegradable fraction of products, waste and residues from biological origin from agriculture;

‘biomass fuels’ are gaseous and solid fuels produced from biomass;

‘Conversion factor’ means the factor needed to convert the quantity of a feedstock in kg to the unit of energy of a fuel produced from it in megajoules (MJ). The conversion factor indicates the quantity of a feedstock in kg needed for 1 MJ of a fuel;

‘country of origin’ means the country where the land on which the relevant feedstocks were sustainably produced (harvested) is located (country of cultivation);

‘cultivators’ are producers of agricultural feedstock (farmers);

‘dealers’ are companies (economic operators) that buy and resell sustainably produced agricultural feedstock or intermediate products from sustainably produced agricultural feedstock;

‘default value’ means a value derived from a typical value by the application of pre-determined factors and that may, in circumstances specified in this Directive, be used in place of an actual value;

‘disaggregated default value’ means the default value of the greenhouse gas emissions of a feedstock, taking into account the intermediate products produced in the production process and their greenhouse gas emissions, converted to the energy content of the final product produced therefrom;

‘first purchasers’ are companies (economic operators) that purchase and resell sustainably produced agricultural feedstock directly from agricultural holdings;

‘final processors’ means companies (economic operators) that process sustainably produced agricultural feedstock or intermediate products from sustainably produced agricultural feedstock into a biofuel or bioliquid;

‘intermediate processors’ are companies (economic operators) that process sustainably produced agricultural feedstock into intermediate products;

‘intermediate product’ means a product made from sustainably produced agricultural feedstock or from another intermediate product that does not yet qualify as a fuel under the 2012 Fuel Regulation;

‘mass balance’ means a list of records that ensures traceability of the biomass from the processor to the cultivator in terms of quantity on a balance sheet basis;

‘Non-food cellulosic material’ means 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. Where 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;

‘NUTS II cultivation value’ as an alternative to actual values, estimates can be derived for emissions from cultivation from average values calculated for smaller geographical areas than those used in the calculation of the standard values - in Austria at the level of the federal province NUTS2 values (or equivalent in third countries) can only be applied if these have been published in the unit g CO₂eq/dry-ton of feedstock on the Commission website.

‘Reallocation’ means the possibility of exchanging quantities of goods that were recognised in the mass balance but originally purchased as sustainable with other sustainably produced quantities of goods (but not classified in the mass balance). The prerequisite for such a reallocation is, of course, the existence of the confirmation of the cultivator for the sustainably produced quantity then exchanged.

‘residue’ means a 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;

‘typical value’ means an estimate of the greenhouse gas emissions and greenhouse gas emissions savings for a particular biofuel, bioliquid or biomass fuel production pathway, which is representative of the Union consumption;

‘vegetable oils’ are chemically unmodified oils obtained from oilseeds by pressing, extraction or similar processes;

‘Disaggregated default value’ is composed of 3 disaggregated default values) default cultivation value; default processing value; default transport value and distribution value.

4 REGISTRATION

In order to be considered as an economic operator in the chain of sustainability of biofuels and bioliquids from sustainably produced feedstock, registration by AMA is required.

Registration as an operator in the chain of sustainable production of biofuels and bioliquids must be applied for using the AMA form AACS-NH-R1. Form AACS-NH-R1 must be duly completed and sent to AMA in the original. All required enclosures must be enclosed with the application form – see form “AACS-NH-R1” at www.ama.at.

This application asks for certain company data of the applicant. In addition, the application contains a declaration of commitment which must be signed.

Within the framework of this application, AMA checks the data and documents provided by the company. On the basis of a subsequent on-site inspection, these and other requirements the company must meet are checked and subsequently evaluated or updated once a year.

If the company fulfils all requirements, a registration number - starting with AACS - will be assigned.

The validity of the registration shall be announced by a written notification.

This registration is valid for goods from the current harvest and from the date of issue of the notification. Therefore, goods that were already in stock before the registration cannot be traded as sustainable under the AACS.

As the inspections based on the Directive have to be carried out at least annually, the registration is valid until 31/12 of the following calendar year (e.g. Inspection on 16/07/2021 / registration valid until 31/12/2022) after a corresponding positive on-site inspection. The frequency of inspections within a year is determined on the basis of a risk analysis. Thus, there may be several inspections within a single calendar year.

Registration entitles the entrepreneur to act as a seller of goods declared as sustainable within the meaning of Directive (EU) 2018/2001. The registration number issued must always be given in connection with such business activities.

AMA publishes the names of registered companies on its website. The purpose of the publication is to enable companies who purchase sustainable feedstock to verify that the registration number according to form NH-U1 is correct and that the seller has a valid AMA registration. In addition, AMA publishes a summary audit report after annual registration / monitoring inspection from economic operators.

Any changes to the data provided in the application for registration must be reported to AMA without delay.

Applicants shall be excluded from registration for the following reasons:

- Any required information is not enclosed with the application form.
- They or their legal predecessor failed the initial audit under another scheme, unless such initial audit took place more than 3 years before the application or if in the meantime the other scheme ceased its certification activities.
- They or their legal predecessor withdrew from another scheme before the first surveillance audit took place, unless the operator can prove that it had a valid reason for doing so.
- They or their legal predecessor have been suspended or terminated from another voluntary scheme by the withdrawal of its certificate following an audit which confirmed critical non-conformity, and shall be excluded from participation for at least two years following the suspension or termination of participation.

Where an economic operator that was previously found to be in critical or major non-conformity applies for re-certification, the AMA shall bring that fact to the attention of all voluntary schemes in which the economic operator is currently participating, or to which it has applied for recertification.

Termination of registration:

If a company withdraws its registration, written notification (by the head of the company, managing director or persons authorised to represent the company) can be transmitted at any time. The termination of the registration is performed in writing by the AMA.

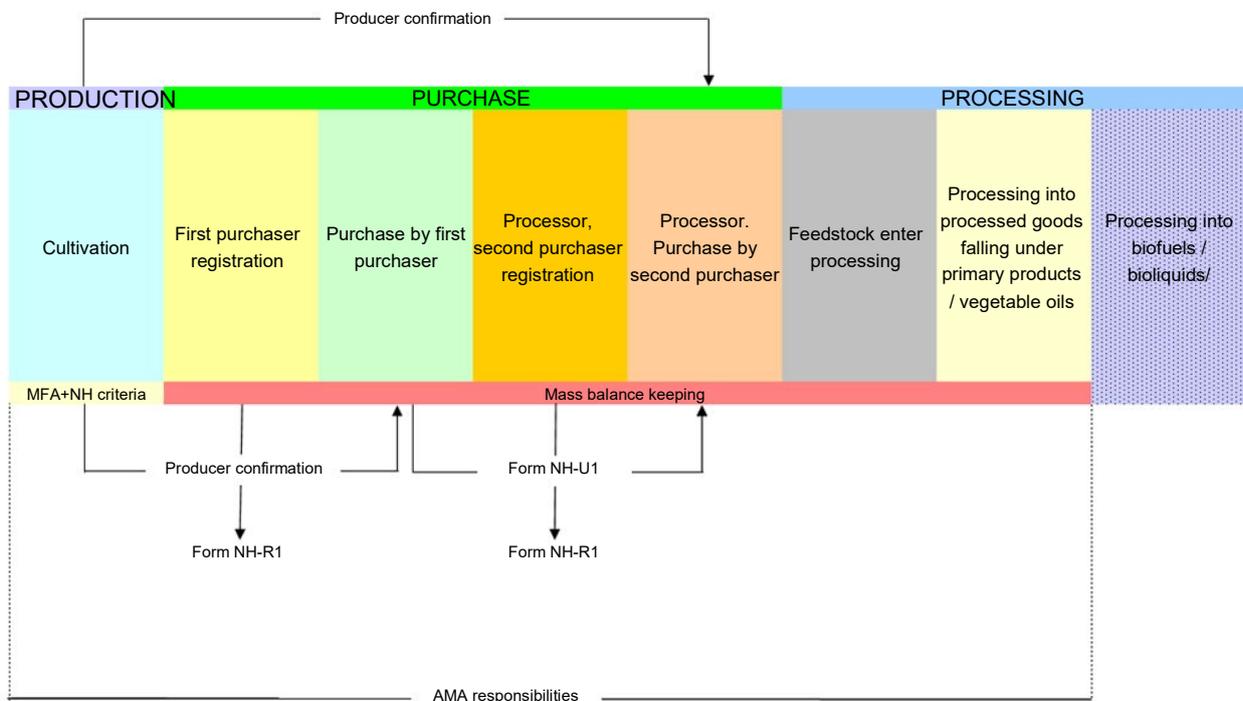
A final on site inspection subject to a fee may be carried out. After termination of registration, no sustainable goods may be sold under the AACS.

If a registered company buys goods declared as sustainable from a company that is not (or no longer) registered, this is considered a breach of the sustainability criteria.

5 REQUIREMENTS

Economic operators (first purchasers, dealers, intermediate processors and final processors) must keep records demonstrating the sustainability of agricultural feedstocks. It must be possible to determine the quantities of sustainable goods entering and leaving the company. It is absolutely necessary to have inventory accounting that contains separate goods accounts for sustainably and non-sustainably produced goods. This has to be done with a mass balance system that allows for a perfect traceability of all incoming and outgoing goods.

Procedure of implementing measures in the course of sustainable production of biofuels, bioliquids and biomass fuels



5.1 MAINTENANCE OF A MASS BALANCE

These records must be kept continuously for sustainable goods from the time of registration and must be submitted within the deadlines set by AMA (see point 6.2).

It is not permissible to obtain / keep or amend this documentation retrospectively. The mass balance system is a system in which sustainable characteristics remain assigned to "deliveries".

Confirmations of the registered cultivator or confirmations of the seller (AACs NH-U1) serve to document these sustainable deliveries.

In the mass balance of a company, all sustainable purchases or sales are to be recorded as individual items in bookkeeping and at least the following points are to be documented:

▪ **Sustainable:**

One must indicate whether this commodity is considered sustainable or not - YES or NO - This field shall be maintained,

- in order to separate the sustainable feedstock from the non-sustainable feedstock,
- as in retrospect a quantity can be classified as non-sustainable by an AMA inspection and must therefore be booked out.

▪ **ID no.:**

An identification number must be given in order to be able to trace the flow of goods back to a cultivator or a company.

In the case of purchase from an Austrian producer (cultivator), this is the AMA company number.

In the case of purchase or sale from or to an Austrian company, this is the AMA registration number.

In case of purchase from a company or cultivator subject to a voluntary scheme, the name of the voluntary scheme including the respective ID number shall be indicated.

▪ **Date of purchase / sale:**

The date of the purchase / sale must be indicated.

▪ **Type of feedstock:**

The name of purchased / sold goods must be indicated. This can be agricultural feedstock (e.g. wheat, maize, rape etc.), agricultural residue, but also vegetable oil (e.g. rapeseed oil, sunflower seed oil etc.).

▪ **Quantity and unit:**

Net quantities and the units of purchase / sale must be indicated. (e.g.: 1,000 to, 1,000 l – when using the unit “litre”, the conversion factor to kilograms must be indicated!)

▪ **Harvest year:**

The harvest year of purchased / sold goods must be indicated. Goods from different harvests (e.g. 2019 and 2020) must be reported separately!

▪ **Country of origin (cultivation):**

The country of cultivation of the feedstock purchased or sold must be indicated (for abbreviations of the countries see Regulation (EC) No 1833/2006). Goods from different countries of origin (e.g. AT, HU) shall be reported separately in the mass balance.

In the case of the use of the default value of the greenhouse gas emissions from a feedstock with cultivation in Austria, "AT" shall be indicated.

If the actually calculated value of greenhouse gas emissions is used or if the NUTS II value of a feedstock cultivated in Austria is used, the respective province shall be indicated.

In other cases, the respective country of cultivation or the (NUTS2) region of cultivation of the Member State concerned shall be indicated (see Regulation (EC) No 1059/2003).

In the case of purchases or sales of processed products (e.g. vegetable oil, molasses), the country of cultivation of the respective primary product must be indicated.

▪ **GHG value:**

The GHG emission value of the purchased / sold goods must be indicated.

In case the default greenhouse gas emission value of a feedstock is used, indicate "default".

In case the NUTS II greenhouse gas emission value of a feedstock is used, indicate "NUTS II value" + the respective federal state.

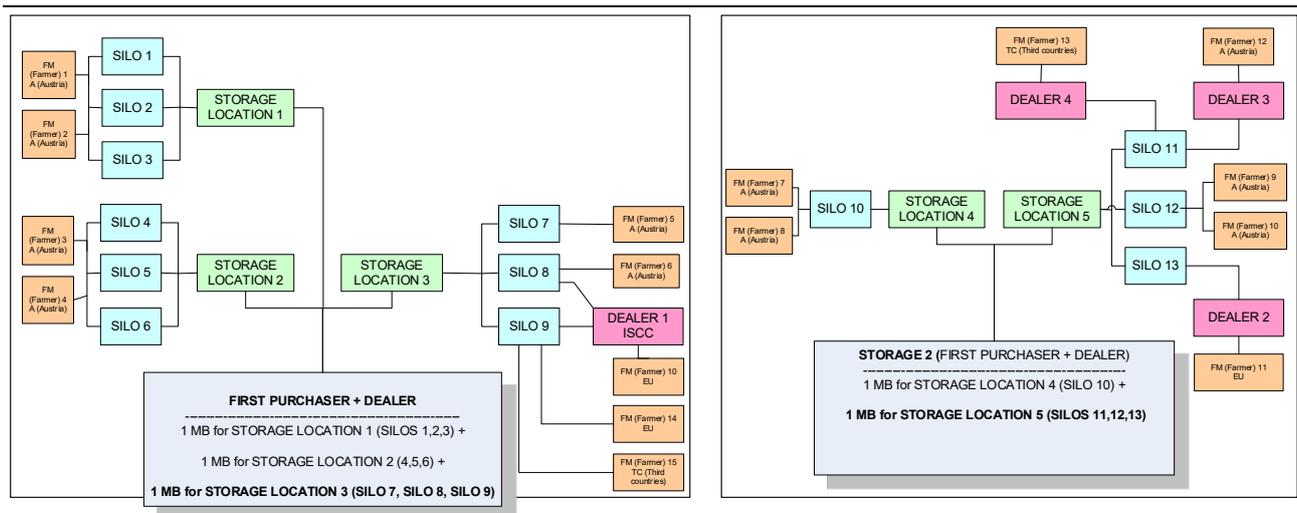
In case actually calculated GHG emission values of a feedstock are used, the value in gCO₂eq/kg dry mass of the feedstock (rounded to 2 decimal places!) shall be indicated.

(e.g.: "35.22 gCO₂eq/kg").

▪ **Location of storage facilities:**

- If the storage facilities in question are located at several sites, the corresponding sites must be indicated.
- A mass balance system must be set up for each site/warehouse location or a separate partial mass balance of a total mass balance must be kept. This does not apply to warehouses that only serve to take over or hand over sustainable goods.
- The accounting systems can either be physically separated on the business premises or each business location can have its own balancing system if each recorded delivery is clearly identified by its location (business location).
- If several companies supply biomass to an external (third-party) storage facility, each of these have to keep a mass balance system for the product they delivered. A third-party storage facility is a storage facility that does not belong to the company, but in which the company's feedstocks that are designated as sustainable are stored. (irrespective of whether these warehouses are located inside or outside Austrian territory).
- If more than one legal entity operates on a site then each legal entity is required to operate its own mass balance.

Example for location of storage and mass balance:



- **Processed products (if applicable):**

If goods are treated or processed, these must be reported separately. (Quantities, feedstock, type of treatment/processing, by-products)

- **Direct use as fuel (if applicable):**

If goods (e.g. Vegetable oil) are directly used as fuel by a company, these must be reported separately in the mass balance.

Accounting period:

Each company has to perform accounting according to the defined accounting period (quarterly or monthly accounting allowed).

If quarterly accounting is chosen, the company must demonstrably carry out independent checks of the accounting periods. This quarterly accounting is to be understood as the respective quarter of the calendar year (Jan. - March / April - June / July - Sept. / Oct. - Dec.). Within the selected period - depending on the respective stock level - no more sustainable goods may be sold than purchased.

Economic operators who are both companies (AACs registration number) and owners of an agricultural company (AMA registration number) may extend their accounting period by up to one year. During this balancing period the balance may be temporarily negative (more sustainable goods sold than received), but for no longer than 3 months.

At the end of the mass balance period, the sustainability data carried forward should be equivalent to the physical stock in the container, processing or logistical facility or site.

The accounts (balance) of a period must contain the following information:

- Type of feedstock (every type of goods must be disclosed separately)
- Quantity and unit
- Harvest year (every harvest year must be disclosed separately)
- County of origin (cultivation)
- GHG value (different GHG values must be disclosed separately)
- Location of storage facility (if applicable, every location must be disclosed separately)
- Processed products (if applicable)
- Direct use as fuel (if applicable)

The following formula must be applied:

$$\begin{array}{l} \text{Stock of sustainable feedstock (= remaining stock from previous period) at the beginning of the} \\ \text{quarter} \\ + \text{ Purchases of sustainable feedstock} \\ - \text{ Sales of sustainable feedstock} \\ - \text{ Sales of non-sustainable feedstock if from sustainable stock} \\ +/- \text{ Miscellaneous entries (e.g. transfer of a sustainable quantity to processing, shrinkage)} \\ \hline = \text{ Final stock at end of quarter} \end{array}$$

If goods are processed, both the quantities that were transferred into the process and the quantities that were taken over after the process shall be reported.

Notice:

The accounting stock of sustainable goods at the end of the accounting period may never be greater than the total stock actually physically in the warehouse.

When accounting for a period, the final stock of sustainable goods may not be less than 0.

The maximum quantity that may be sold as sustainable is the quantity that was also purchased as sustainable net quantity and was actually invoiced.

If sustainably purchased goods are resold as non-sustainable (without NH-U1), this also reduces the actual stock.

Quantity determination:

The goods in question must be weighed at least once upon delivery on a calibrated weighing device. Either when the goods leave the consignor's premises or when they arrive at the consignee's premises. The quantity shall be determined in whole kilograms or litres on a calibrated scale or a calibrated quantity measuring device for liquids (flow meter) within the meaning of BGBl. 152/1950. If the unit "litre" is used in the declaration of sustainable goods, the conversion factor to kilograms shall always be indicated. The quantity can also be determined on the basis of calibrated transport containers filled in oil - especially for liquids. The recalibration period of the measuring instruments is 2 years from the last calibration.

Weight differences:

Within the scope of sustainability the determination of the quantity has to be carried out on the basis of (validly) calibrated weighing devices, transport containers, moisture measuring devices.

For weight differences between book stock and actually found stock or target and actual stock of sustainable feedstocks, which are caused in particular by moisture and temperature fluctuations or impurities, tolerances can be set by AMA in accordance with BGBl. II Nr. 124/2018 § 5 (5) to adjust for plausible differences.

Mixing and allocation¹:

Companies shall use a mass balance system which

- (a) allows mixing of supplies of feedstocks or fuels with different sustainability characteristics and greenhouse gas saving characteristics, e.g. in a container, processing or logistics facility or transmission and distribution infrastructure or site,
- (b) allows supplies of feedstocks with different energy content to be mixed for further processing, provided that the size of the supplies is adjusted according to their energy content,
- (c) requires that the mixture continues to be attributed information on the sustainability characteristics as well as characteristics related to greenhouse gas savings and the respective scope of the supplies referred to in point (a); and
- (d) provides that the sum of all supplies withdrawn from the mixture shall have the same sustainability characteristics in the same quantities as the sum of all supplies added to the mixture and that this balance shall be achieved within a reasonable period of time.

¹ Regarding the treatment of mixtures and allocation of sustainability characteristics, the provisions of Implementing Regulation (EU) 2022/996, Article 19 (a –k) apply within the scope of the AACS system.

- In order to ensure transparency, mixing is only possible if raw material and fuels belong to the same **product group**. Product group means raw materials or fuels with similar physical and chemical characteristics and similar heating values that are subject to the same rules set out in Articles 26 and 27 of Directive (EU) 2018/2001 for determining the contribution of biofuels, bioliquids and biomass fuels towards achieving the targets for renewable energy. A product group can comprise for instance different types of non-food cellulosic material with similar physical and chemical characteristics, heating values and/or conversion factors or the types of ligno-cellulosic material covered under point q of Annex IX Part A to Directive (EU) 2018/2001. Virgin vegetable oils, used for the production of biofuels and bioliquids, may belong to the same product group.
- In the mass balance system sustainability characteristics have to be distinguished in bookkeeping and remain assigned to physical consignments (respective sizes and sustainability characteristics). That means, batches of sustainable material (which may have different sustainability characteristics) and non-sustainable material can be physically mixed within internal company processes within a mass balance period, batches of sustainable material with the same sustainability characteristics - including raw materials, country of origin, GHG emissions - can be summarized or split up within the bookkeeping as long as the sum of all batches that are withdrawn from the mixture have the same sustainability characteristics in the same quantities as were added to the mixture.
- If consignments with identical sustainability characteristics are mixed, only the size of the consignment needs to be adjusted accordingly.

Sustainability characteristics are

- a) AACCS (or voluntary) scheme and certificate number
- b) type of raw material
- c) type of vegetable oil (if applicable)
- d) scope of raw material certification (e.g. if raw material was certified according to the sustainability criteria of the RED II)
- e) country of origin of the raw material
- f) country of vegetable oil production (if applicable)
- g) Information on GHG emissions
- h) evidence showing compliance with the Directive's sustainability criteria, and/or
- i) a statement that the raw materials used were obtained in a way that complies with the Directive's land related sustainability criteria
- j) date on which a oil mill went first into operation (if applicable)

These information shall be documented in the mass balance system records, whereby the sustainability characteristics of a batch are described by input/output data.

In scope of AACCS the following approaches are important:

- For raw and intermediate materials which are kept physically separate, a flexible allocation of sustainability characteristics to outgoing batches/consignments should not be possible

If different raw materials are kept physically separated, for example storage of rapeseed and soybeans on-site in different silos (no physical mixing). The sustainability certificate (SC) is to be issued for the material actually delivered (i.e. delivery of rapeseed. Rapeseed stated as raw material on SC). It is not possible to deliver rapeseed with an SC stating soybean as raw material and vice versa. A separate certificate must be created for each batch.

If different Intermediate products (same product group) are kept physically separated, for example storage of refined rapeseed oil and refined soybean oil on-site, but in different tanks (no physical mixing). The sustainability certificate is issued in the same way as for the raw materials (e.g. delivery of rapeseed oil. Rapeseed stated as raw material on SC). It is not possible to deliver rapeseed oil with a SC stating soy as raw material and vice versa. A separate certificate must be created for each batch.

- For intermediate products which are physically mixed, separate sustainability certificates have to be issued to reflect the share of materials in the mix

If Intermediate products (same product group) are physically mixed, for example storage of refined rapeseed oil and refined soybean oil on-site within the same tank. The sustainability certificate SC refers to the product actually delivered (e.g. delivery of rapeseed oil - rapeseed stated as raw material on SC). It is not possible to deliver rapeseed oil with a SC stating soy as raw material (and vice versa). A separate certificate must be created for each batch.

In the scope of AACCS it may be possible for economic operators to mix different vegetable oils (e. g. rapeseed and soybean).-- >> Storage of different sustainable oils, physically mixed within a tank onsite. For example storage of 70 t refined oil (mix of 35 t rapeseed oil, VS A, country X and 35 t soybean oil, VS B, country Y): Customer 1: one certificate issued for 35 t with rapeseed as raw material, VS A, country X and one certificate issued to customer 2 for 35 t with soybean as raw material, VS B, country Y.

- Consignments with different GHG emissions which are physically mixed have to be kept separate in the quantity bookkeeping

Creating an average of the GHG emissions of different batches is not allowed. Sustainability characteristics are likely to be the same where the same feedstocks are used and use is made of “default values” or “actual regional values” for the GHG calculation.

Note: Only actual GHG emission values need to be recorded and transmitted accordingly along the supply chain. Batches which have identical sustainability characteristics, apart from their GHG emission values they can be combined administratively if the highest GHG emission value out of all batches is applied to all incoming batches.

Low ILUC risk certification:

Palm oil and biofuels and blends thereof are not part of the AACS system and cannot be adopted or credited.

Companies that import such goods and wish to declare them as low ILUC risk products must have them certified by a certification body responsible for such certification under a recognized voluntary system for the certification of low ILUC risk biomass. Such certification must be carried out on the basis of the provisions of Commission Delegated Regulation (EU) 2019/807 of 13 March 2019.

The affected documents of the AACS system have been adapted in accordance with the provisions of the Implementing Regulation (EU) 2022/996 on rules for the verification of sustainability and greenhouse gas emissions criteria and criteria for low indirect land use change risk.

Processing supplies:

When supplies are **processed**, the information regarding the sustainability and greenhouse gas saving characteristics of the supplies shall be adjusted and attributed to the output in accordance with the following rules:

- (a) should the processing of the raw material supply produce only one output that is intended to be used for the production of biofuels, bioliquids, biomass fuels, liquid and gaseous renewable transport fuels of non-biological origin or recycled carbonaceous fuels, the size of the supply and the corresponding values of the characteristics related to sustainability and greenhouse gas savings shall be adjusted by applying a conversion factor expressing the ratio between the mass of the output intended to be used for that production and the mass of the raw material at the start of the process;
- (b) where the processing of the raw material supply results in multiple outputs to be used for the production of biofuels, bioliquids, biomass fuels, liquid and gaseous renewable transport fuels of non-biological origin or recycled carbonaceous fuels, a separate conversion factor shall be applied and a separate mass balance used for each output.
- (c) if materials are processed or losses of material occur due to internal company processes, the appropriate conversion factors shall be used to adjust the size of batches accordingly.

Minimum greenhouse gas emission savings in comparison with fossil fuels:

The greenhouse gas emission reduction achieved through the use of biofuels, bioliquids and biomass fuels compared to shall

- a) be at least 50 % for biofuels, biogas used in transport and bioliquids produced in installations operating on or
- b) before 5 October 2015;
- c) be at least 60 % for biofuels, biogas used for transport and bioliquids produced in installations that have been in operation since 6 October 2015 until 31 December 2020;
- d) be at least 65 % for biofuels, biogas used in the transport sector and bioliquids produced in installations that start operations on or after 1 January 2021;
- e) for electricity, heating and cooling produced from biomass fuels, at least 70 % in installations that start operations between 1 January 2021 and 31 December 2025 and at least 80 % in installations that start operations after 1 January 2026.

An installation shall be considered to be in operation once the physical production of fuel, heat or cooling, or electricity has started (i.e. once the production of fuels including biofuels, biogas or bioliquids, or production of heat, cooling or electricity from biomass fuels has started).

The greenhouse gas emission savings from the use of biofuels, biogas consumed in the transport sector, bioliquids and biomass fuels used in installations producing heating, cooling and electricity shall be calculated in accordance with Article 31(1) of Directive (EU) 2018/2001.

Note: No verifications of greenhouse gas emission savings are carried out under the AACS. These are only subsequently checked - at the level of the liquid or gaseous stage of biofuels, bioliquids and biomass fuels - by voluntary schemes/certification bodies recognised in accordance with Article 30(4) of Directive (EU) 2018/2001, only to the extent of the scope of their scheme/recognition.

Everyone participating in the sustainability chain has the possibility to report their greenhouse gas emissions:

Use of default values:

According to Directive (EU) 2018/2001, each participant in the sustainability chain has the option of using a default value for its greenhouse gas emissions. The default values according to Annex V and VI of the Directive refer to the production path of the respective fuel produced.

The total default value is composed of 3 disaggregated default values: disaggregated default cultivation value; disaggregated default processing value; disaggregated default transport value and distribution value.

If no default value according to Annex V or Annex VI of the Directive is reported for a feedstock, one must use calculation of actual greenhouse gas emissions.

Use of the regional NUTS II values:

As an alternative to disaggregated default cultivation values, it is possible to use the respective NUTS II values if the respective types of biomass correspond with official data submitted in the reports from Member States in accordance with their fulfilment of provisions in Article 31 paragraph 2 of Directive (EU) 2018/2001. NUTS II values (or equivalent in third countries) can only be applied if these have been published in the unit g CO₂eq/dry-ton of feedstock on the Commission website ([Biofuels \(europa.eu\)](https://biofuels.europa.eu)).

Use of actual calculated values:

Auditing of actual values **is not** in the scope of AACS. Such values may only be declared if they have been verified by a system approved by the EU Commission, in other words, if a valid certificate can be presented for this scope. In particular, where actual GHG emissions calculations are used, the provisions of Commission Implementing Regulation (EU) 2022/996 on rules to verify sustainability and greenhouse gas emissions saving criteria and low indirect land-use change–risk criteria (in particular Art. 11 and 14) have to be observed by economic operators.

GHG calculation:

GHG calculations must take into account all greenhouse gas emissions that have occurred up to this point for the feedstock (e.g. cultivation / transport and distribution / processing). Relevant factors for the GHG calculation include the consumption of energy, the amount of waste, the amount of waste water, the emission of residues during production, emissions during internal transport, transport emissions, conversion rates, GHG values due to internal processes, seeds, yield, land use, nitrous oxide emission, fertilisers and pesticides.

The GHG value also includes carbon stock emissions caused by land use change.

GHG values of mixtures:

When mixing feedstocks with different GHG values, the reported value of the mixture must correspond to the corresponding equivalent value of the individual products.

When mixing sustainable and non-sustainable feedstocks, the reported GHG value must correspond to the sustainable feedstock. The sustainable quantity shall also only correspond to the original sustainable feedstock.

5.3 CONFIRMATION OF COMPLIANCE WITH SUSTAINABILITY CRITERIA

The following provisions shall apply when agricultural feedstocks are placed on the market or processed for the production of biofuels, bioliquids and biomass fuels.

Purchases of agricultural feedstocks directly from the cultivator shall be considered as first purchasers. The first purchaser must obtain written confirmation from the cultivator that the agricultural feedstocks have been produced in accordance with the requirements of Directive (EU) 2018/2001 - see the information sheet for registered cultivators.

This confirmation of the registered cultivator must be issued for each harvest year - at the latest at the beginning of the deliveries - and handed over to the company in the original.

See form “**Registered cultivator confirmation**” at www.ama.at.

Processors who buy agricultural feedstocks directly from the cultivator are also considered first purchasers!

In the case of purchases of agricultural feedstocks or vegetable oils from other registered companies (e.g. traders), the company must also have its supplies confirmed as sustainable. This confirmation serves to trace the sustainability chain – see form “**Purchaser confirmation NH-U1**” at www.ama.at.

These confirmations are, among other things, the basis for the feedstocks to be recognised as sustainable and must be kept for 7 years from the end of the year of purchase of sustainably certified feedstocks.

These confirmations are to be presented on request at any time to the control bodies or representatives of the federal government, AMA and the EU.

Note: If an actually calculated value is given in an NH-U1, the "NH-U1 Supplement" form (see form "Company confirmation supplement" at www.ama.at) shall be used in addition.

This supplement shall indicate whether the land use change bonus referred to in Part C of Annex V or Part B of Annex VI to Directive (EU) 2018(2001) has been claimed or whether the referred factor for emission savings due to carbon accumulation in soil as a result of better agricultural management practices has been used in the calculation of greenhouse gas emissions.

An actual value is also present if the disaggregated default cultivation value is used and only the greenhouse gas emission value of the land use is actually calculated.

For sales to non-German speaking countries, AMA has published the form NH-U1 in English on the internet.

Attention: When trading sustainably produced feedstock or vegetable oils, form NH-U1 is only to be used if the goods sold are used for the production of biofuels, bioliquids and biomass fuels.

The following proof must be provided by AACS participants:

Purchase from cultivators in AT: AACS confirmation by the cultivator or confirmation of a certification system recognised by the European Commission.

Purchase from dealer in AT: NH-U1 of AACS or confirmation of a certification system recognised by the European Commission.

Purchase from cultivator / dealer in other member states: Confirmation of a certification system recognised by the European Commission

Purchase from cultivator / dealer in non-member countries: Confirmation of a certification system recognised by the European Commission

Sale to dealer / processor in the EU: NH-U1 of AACS or confirmation of a certification system recognised by the European Commission.

Information on systems recognised by the European Commission can be found on the internet at:
Link: https://energy.ec.europa.eu/topics/renewable-energy/biofuels/voluntary-schemes_en

GHG emission information in form NH-U1

- a) Use of the disaggr. default value cultivation
 - Use of the NUTS II value cultivation
 - Use of the actual calculated value
- b) Use of disaggr. default value transport/distribution
 - Use of the actual calculated value
- c) Use of disaggr. default value processing
 - Use of the actual calculated value

The value to be filled in is equal to the total GHG value at the time of delivery (e.g. Cultivation standard + calculated transport value)

Only one figure can be filled in under A, B and C. If the NUTS II value is chosen, the respective NUTS II region is filled in as the country of origin.

Time of issue of sustainability confirmations

The issuance or the availability of the confirmation of sustainably designated feedstocks, which are used for the production of biofuels, bioliquids and biomass fuels or are placed on the market, for supplies in Austria, must take place at the latest at the time of the corresponding entry in the stock accounts at the respective seller or purchaser.

The confirmation (= NH-U1) must be handed over to the purchaser in the original and a copy must be available at the seller.

As a simplification, it is permitted that the confirmation is issued in the course of a contract for several deliveries.

If a contract exceeds the selected balancing period, an NH-U1 must be issued for each accounting period.

An NH-U1 may not be issued for more than 2 quarters.

However, the quantity may not exceed the quantity of the physical supplies made (In the run-up to the actual supplies, the issuing of an NH-U1 form on the basis of a contract is not possible). The respective contract may only have been concluded for a feedstock within the meaning of Annex to Directive (EU) 2018/2001. The corresponding contract number must be stated in the documents (NH-U1). The allocation of the individual supplies to a contract shall be recorded accordingly.

Attention: If form NH-U1 lists more than one country of origin, the supplied quantities for every country must be reported separately.

The same applies to different harvest years and GHG values.

Insufficient NH-U1 forms:

If an NH-U1 form has been issued incompletely or incorrectly, the seller shall collect the original, make the correction on it in a traceable manner (date, stamp, signature), keep a copy of it and hand the original back to the purchaser.

Corrections of NH-U1 forms may only be made within the accounting period or at the latest one month after the end of the respective quarter.

Loss of an NH-U1 form:

If an NH-U1 form is lost, the seller issues a sworn copy to the purchaser (date, stamp, signature).

6 RECORDING OBLIGATIONS

6.1 THE COMPANY SHALL KEEP PROPER COMMERCIAL BOOKS.

Besides type of goods (type of cereal, type of vegetable oil ...) the stock accounts contain the weighed weight as well as moisture content. Goods need to be weighed on calibrated scales within the meaning of the Federal Act on Measuring and Calibration (Maß- und Eichgesetz – MEG, StF: BGBl. No. 152/1950).

In the case of stock relocation, further processing as well as re-weighing, the latest measured weight must be entered into the stock accounts.

Minimum criteria regarding recording obligations of the purchaser:

- Purchased / received feedstocks / intermediate products incl. imports
- Destroyed quantities incl. reason
- Feedstocks sold or handed over
- Name and address of the downstream purchaser
- Weighing slips
- Delivery notes
- Freight documents
- Storage loss incl. reason
- Stock level
- Storage location
- Purchasing slips / contracts
- Transport shrinkage

- Storage shrinkage
- Laboratory analyses (if available)
- Financial accounting
- Inventory differences
- Receipt and sale documents
- Confirmations regarding sustainability criteria (e.g. Cultivator confirmations, NH-U1)
-

Minimum criteria regarding recording obligations of the processor:

- Feedstocks purchased / received / intermediate products incl. imports for the purpose of processing
- Processed feedstocks
- End products, co-products and byproducts
- Processing losses
- Destroyed quantities incl. reason
- Feedstocks, intermediate / processed products sold or handed over
- Name and address of the downstream processor / purchaser
- Weighing slips
- Delivery notes
- Freight documents
- Stock level
- Storage locations
- Purchasing slips / contracts
- Transport shrinkage
- Storage shrinkage
- Laboratory analyses (if available)
- Processing coefficients
- Processing verification
- Production records
- Financial accounting
- Inventory differences
- Recipe changes
- Receipt and sale documents
- Confirmations regarding sustainability criteria (e.g. Cultivator confirmations, NH-U1)

6.2 KEEPING RECORDS CONCERNING THE PURCHASE AND SALE OF SUSTAINABLE GOODS - DATA TRANSMISSION

Cultivators

The company shall keep records of all sustainable quantities purchased from cultivators (farmers), divided by date of purchase, ID no. (AMA farm number for Austrian cultivators – otherwise, the respective identification number), type of sustainable product, GHG value, harvest year and country of cultivation.

Purchases

The company shall keep records of all sustainable quantities purchased and confirmed with an NH-U1, divided by date of purchase, ID no. (AMA farm number for Austrian cultivators – otherwise, the respective identification number), type of sustainable product, GHG value, harvest year and country of cultivation.

If sustainable goods, certified by other certification systems (other than AACCS) are purchased, the name of the certification system (e.g. ISCC, incl. ID number) must also be reported.

Sales

The company shall keep records of all sustainable quantities sold and confirmed with an NH-U1, divided by date of purchase, ID no. DCU (Data collection unit)(AMA farm number for Austrian cultivators – otherwise, the respective identification number), type of sustainable product, GHG value, harvest year and country of cultivation.

These records are to be used to draw up an overview which can be evaluated separately for purchases of sustainable goods from cultivators, purchases of sustainable goods from companies (e.g. on the basis of NH-U1) and sales on the basis of NH-U1 forms.

At least 4 quarterly balance sheets including the corresponding cultivator / purchase and sales lists per calendar year must be verifiably kept.

These mass balances for every quarter must be submitted to AMA one month after the end of the respective quarter at the latest.

They can be sent via e-mail to (nachhaltigkeit@ama.gv.at) or fax to (01/331 51 - 303)

The documents to be submitted include:

- List of cultivators (see above)
- List of purchases (see above)
- List of sales (see above)
- Balance sheet (see page 10)

If no goods were moved in the quarter concerned, a blank declaration is to be transmitted.

Note: In the event of missing, incomplete or incorrect quarterly reports within the scope of the reporting obligation, an additional on-site inspection may be ordered for which a charge will be payable.

After sending the documents, a correction of the data is possible up to a maximum of one month after the end of the respective quarter!

Note: After the on-site inspection has been carried out, a correction of the balances is no longer possible!

Data to be transmitted through the whole supply chain and transaction data

The transfer of sustainability characteristics along the supply chain must always be accompanied by a physical transfer of material. This also ensures that sustainability characteristics and GHG emissions savings can be assigned to individual physical consignments of material, and that the amount of sustainable materials and products withdrawn at any stage of the supply chain does not exceed the amount of sustainable material added.

1. Data to be transmitted through the whole supply chain

- (a) name of the voluntary or national scheme;
- (b) proof of sustainability number;
- (c) sustainability and GHG emission savings characteristics, including:
 - (i) statement on whether the raw material or fuel complies with the criteria set out in Article 29(2) to (7) of Directive (EU) 2018/2001;
 - (ii) GHG emission data calculated according to the methodology set out in Annexes V and VI to Directive (EU) 2018/2011 or Delegated Regulation (EU) 2019/807;
 - (iii) description of when the installation started operation (for fuels only);
- (d) name of raw material or name of raw material that the fuel is produced from;
- (e) waste or animal by-product permit number (if applicable);
- (f) fuel type (for fuels only);
- (g) country of origin of raw material;
- (h) country of fuel production;
- (i) statement on whether the raw material or fuel complies with the criteria set out for low indirect land-use change-risk biofuels;
- (j) information on whether support has been provided for the production of that consignment, and if so, the type of support scheme.

2. Transaction data

- (a) supplier company name and address;
- (b) buyer company name and address;
- (c) date of (physical) loading;
- (d) place of (physical) loading or biomethane entry point;
- (e) place of (physical) delivery or biomethane exit point;
- (f) volume: For fuels, the energy quantity of the fuel must also be included. For the calculation of the energy quantity, conversion factors in Annex III to Directive (EU) 2018/2001 must be used.

6.3 UNION DATABASE

In order to improve transparency and traceability of sustainable fuels, a Union database has been established by the European Commission. As soon as it is operational, all AACS and economic participants of all voluntary and national schemes - which are approved by the European Commission - have to enter details according to point 6.2 about their transactions into the database. The entry can be done either manually or, in case of larger amounts of data, via a so-called "Access Point". Instructions in this regard will be made available to all AACS operations by the AMA.

7 CONTROL

Registration

In the context of the application, the data and documents of the company provided on the basis of the application form AACS NH-R1 are checked by AMA. On the basis of a subsequent on-site inspection, these and other requirements the company must meet are checked and subsequently evaluated or updated once a year. Here, inspections are made of the requirements or records mentioned under items 4 and 5.

Monitoring

These inspections are conducted at least annually.

Participants in the small quantity scheme are exempt from this - see item 9.

The content of the inspection is the mass balances sent within the framework of data transmission, entries in the Union database, other recording obligations, cultivator confirmations, NH-U1 documents and the comparison by GAEC and nature conservation body of rejected quantities with the quantities actually purchased.

Additional inspections due to ordered measures

These are inspections by AMA exceeding regular inspection duties such as inspections required to determine the magnitude of deficiencies and to check whether resolving measures were taken or to detect/prove infringements.

8 MEASURES AND INFRINGEMENTS

In case of deficiencies identified in the context of the implementation of Directive (EU) 2018/2001, AMA may order measures to be implemented by the company.

1. the implementation of appropriate operational measures
2. the temporary or permanent withdrawal of registration in the case of serious infringements

ad 1. Implementation of appropriate operational measures:

If minor deficiencies are found during execution, AMA may prescribe immediate rectification or improvement activities.

ad 2. temporary or permanent withdrawal of registration in the case of serious infringements

Serious infringements include gross or negligent deficiencies in implementation (e.g. sale of non-sustainable goods above the permitted tolerance) or deliberate misrepresentation (e.g. in the application for registration).

Also significant are violations that result in the invalidity of sustainability certificates (full or partial invalidity) (e.g. falsification of documents, purchase from a company not registered in the AACCS system with an NH-U1).

In such cases, AMA can withdraw the registration of the company temporarily or permanently.

A refusal of an inspection by a registered company also leads to a withdrawal of the registration!

9 SMALL QUANTITY REGULATION

Registered companies

- which will sell or process a total quantity of up to 500 tonnes of sustainably designated products each year between 01/07 and the following 30/06 and
- have only one productive site

can apply for incorporation into the small quantity regulation (see form “AACCS NH-M1” at www.ama.at). The application for small quantity regulation can be made for the respective future 3-year period.

These requirements are intended to ensure that the regulation is not incorrectly applied by, for example, group companies, which can assert claims for their subsidiaries as alleged dealers within the meaning of the small quantity regulation.

The aim of this regulation is to protect companies from undue hardship.

An application for small quantity regulation can be rejected

- if compliance with the upper limit - e.g. due to business management, company structure or technical equipment - does not seem plausible.
- based on AMA's risk analysis, the company's activities represent an extraordinarily high risk
- there are permanent negative reservations within the scope of the available inspection reports.

Companies that have been accepted into the small-quantity regulation after the first on-site audit will subsequently only be accepted after the expiry of 3 business years (01/07 – following 30/06) and must subsequently reimburse the costs.

The regulation includes both registration and monitoring inspections.

Notwithstanding, additional inspections (e.g. follow-up inspections to verify measures ordered) are possible. In justified cases (e.g. illicit economic advantage), the inspection frequency may be increased.

It is mandatory that a new applicant be inspected on-site for the first time.

Proof that the **upper limit of 500 tonnes has been complied with** shall be provided within the framework of the annual reporting obligation, within which proof of the total quantity of products sustainably sold or processed from 01/07 to 30/06 shall be submitted to AMA by the following 31/07. The quarterly reports shall be submitted to AMA **by the following 31/07**.

The quarterly mass balances (incl. cultivator list, list of purchases and sales) shall be submitted.

If no sustainable goods were moved, a blank declaration must be submitted for all 4 quarters.

See also Chapter 6.2 - Keeping records.

After submission of the data, combined with a positively assessed administrative inspection by AMA, the company's registration is extended to 31/12 of the following calendar year.

If the applicant for the small quantity regulation exceeds the upper limit during the period in question, this must be immediately reported to AMA in writing. Subsequently, a corresponding on site inspection shall be arranged and the reimbursement of costs shall be ordered.

If, due to the obligation to report, it turns out that the quantity sold as sustainable in the past period (01/07 - 30/06) is greater than 500 tonnes, a corresponding on site inspection shall also be arranged and the reimbursement of costs shall be ordered.

Note: In the event of missing, incomplete or incorrect proof, an additional on site inspection may be ordered.

Notwithstanding this small quantity regulation, a reimbursement of costs for on-site inspections or initial inspections already carried out shall be paid.

10 COSTS

Registration costs

A flat sum of 300 EUR is to be paid for the first registration inspection and the resulting registration. Every subsequent annual inspection to obtain a registration extension is 100 EUR.

Monitoring costs

For the monitoring activities, a flat sum of

450 EUR is to be paid for cereals and other crops

450 EUR is to be paid for vegetable oils/molasses.

This flat sum includes quantities sold / used for processing up to 10,000 t for cereals and other fruits falling in the field up to 3,500 t for vegetable oils/molasses

If a company sells / processes products falling under “cereals and other fruits falling in the field” and “vegetable oils/molasses”, the second flat sum is reduced by 250 EUR.

If the maximum quantities of the flat sum are exceeded, the following shall be paid in addition for further quantities sold or used for processing

- Cereals and other fruits falling in the field from 10,001 t to 100,000 t: 0.005 EUR/t and from 100,001 t: 0.0025 EUR/t;
- Vegetable oils/molasses from 3,501 t bis 35,000 t: 0.015 EUR/t and from 35.001 t: 0.0075 EUR/t

If a deficiency is found at a company, the costs of any additional inspections must also be reimbursed.

If samples have to be taken for the examination of sustainable goods, the costs shall be borne by the respective company.

11 SAMPLING

Within the framework of the on-site inspection, samples may be taken from a registered enterprise by the AMA inspection body for a more detailed determination of the sustainable goods. These samples are examined by the Technical Research Institute of the Tax Administration (TUA) and classified in the Combined Nomenclature on the basis of their nature. The result of the sampling is communicated to the respective company by AMA.

12 ACCESS AND INSPECTION AUTHORISATIONS

The company shall allow the bodies and representatives of the Federal Ministry of Agriculture, Forestry, Environment and Water Management, AMA and the European Union (hereinafter referred to as inspectors) to enter the business and storage premises during business and operating hours or by agreement.

The inspectors are authorised to inspect the books, records, contracts, vouchers and other business documents that the inspectors deem necessary for the inspection.

The company is obliged to arrange for the presence of a suitable and informed respondent to provide information during the audit. This respondent shall, upon request by the inspectors, present the aforementioned documents for their inspection, provide information and provide any other assistance requested by the inspectors during the audit.

The inspector may request the temporary surrender of records and documents and shall in this case confirm their surrender in writing.

In the case of computer-aided accounting, the company shall, at its own expense, provide the inspectors with printouts containing the required information upon request. Copies of the documents shall be made available free of charge to the extent absolutely necessary at the request of the inspectors.

13 OBLIGATION TO KEEP RECORDS

The entrepreneur shall keep proper records and store the business documents related to the above-mentioned legal provisions in a complete, safe and orderly manner for seven years from the end of the calendar year to which they relate, unless longer storage obligations exist under other regulations. If these documents are archived electronically, care must be taken to ensure that a faithful reproduction, e.g. by means of a printout, is guaranteed for the entire storage period.

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1200 Wien

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Phone: +43 50 3151 - 0

Fax: +43 50 3151 - 303

E-Mail: nachhaltigkeit@ama.gv.at

Authorised to represent:

Mag.a Lena Karasz, member of the board for business division I

Dipl.-Ing. Günter Griesmayr, head of the board and member of the board for business division II

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