



Technical Guidance Annex

RFAS Heat–Power–Marine

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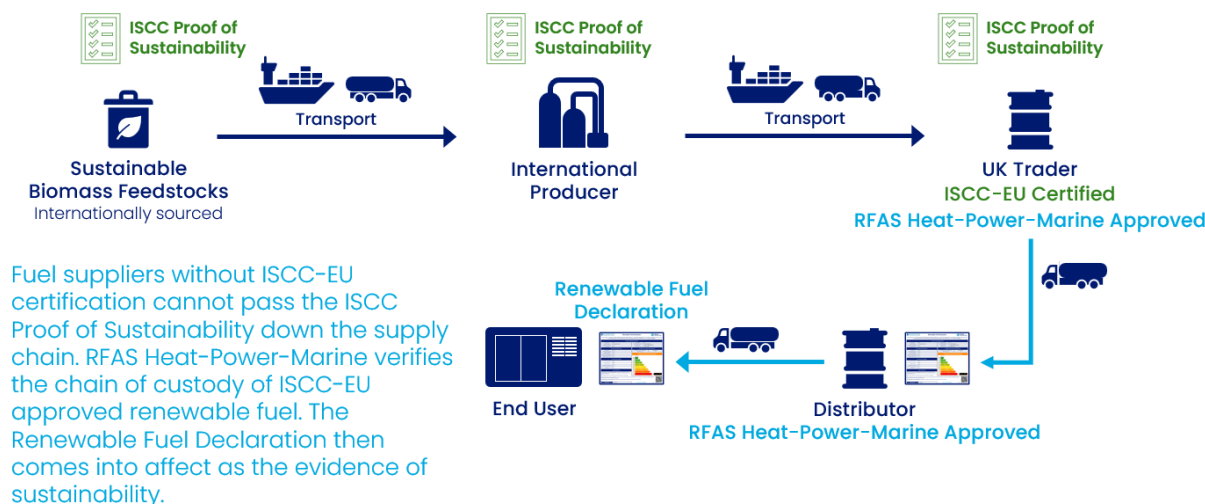
1. Introduction

The original Renewable Fuels Assurance Scheme (RFAS), managed by Zemo Partnership, provides commercial vehicle fleet and non-road mobile machinery (NRMM) operators with independent assurance of the life cycle greenhouse gas emissions and feedstock sustainability performance of renewable fuels. The RFAS works alongside the UK's Renewable Transport Fuel Obligation (RTFO), verifying the chain of custody for renewable fuels after the point of duty.

It is not permitted for RTFO obligated fuel to be sold for other applications, such as stationary generators, heating or marine vessels. Fuel traders supplying these markets can only provide their customers with a Proof of Sustainability (PoS) document if they are certified under an EC RED voluntary scheme, such as ISCC-EU. Where this is not the case, 'RFAS Heat-Power-Marine' (an extension of RFAS) can provide independent verification of the chain of custody of the renewable fuel, and enable approved fuel distributors to provide their customers with Renewable Fuel Declarations containing sustainability information. The Renewable Fuel Declaration template for RFAS Heat-Power-Marine has been approved by the Environment Agency for providing evidence of the use of bioliquid fuels in stationary combustion units, as a route to reducing greenhouse gas (GHG) emissions for regulated industrial facilities, where permitted under the UK Emissions Trading Scheme (ETS)¹.

The audit process starts with a fuel trader certified under an EC RED voluntary scheme, such as ISCC-EU. It can then be rolled out to other distributors in the downstream supply chain. Each supplier in the chain must be approved under RFAS Heat-Power-Marine to provide sustainability information to their customers: the independent audit process ensures that the renewable fuel supply chain is traceable from the feedstock origin to the customer, in terms of GHG emissions and sustainability performance.

Figure 1: example to show traceability throughout the renewable fuel supply chain



¹ Zemo Partnership cannot guarantee the acceptance of Renewable Fuel Declarations by other authorities.

This Annex outlines the additional compliance requirements for RFAS Heat-Power-Marine, in terms of integrating other non-obligated markets² into RFAS while ensuring consistency with the existing framework. **It is important to read this Annex in conjunction with the RFAS Technical Guidance: all requirements of RFAS are applicable unless stated otherwise.** The numbering of the following sections aligns with the RFAS Technical Guidance version 4.1.

1.3 RFAS Heat-Power-Marine Performance Standards

The RFAS performance standards apply equally to RFAS Heat-Power-Marine, thus ensuring consistency in GHG emissions and sustainability requirements. The following additional rule applies specifically to RFAS Heat-Power-Marine:

- Renewable fuel volumes already claimed under the RTFO³ for road transport or NRMM purposes cannot be included under RFAS Heat-Power-Marine.

2.1 RFAS Heat-Power-Marine Application

The latest version of the RFAS application form (July 2025) is applicable for new applicants of RFAS and RFAS Heat-Power-Marine. Companies already approved under RFAS should contact Zemo to discuss extending their approval for renewable fuel sold to other non-obligated markets.

2.2 Compliance Audits and Ongoing Monitoring

Approved Renewable Fuel Suppliers will receive a separate Approval Document for renewable fuel supplied to non-obligated markets.

The RFAS Heat-Power-Marine compliance audits are aligned with RFAS. The timing of the first compliance audit will be determined at the time of approval and may depend on the start date for issuing declarations. Suppliers approved under both schemes will have a single combined compliance audit, with the RFAS Heat-Power-Marine audit forming an extension to the RFAS audit. During the audit, the first supplier in the RFAS Heat-Power-Marine supply chain will need to provide the PoS (Proof of Sustainability) documentation associated with an EC RED voluntary certification scheme (e.g. ISCC-EU), in addition to the other documents set out in the RFAS Technical Guidance.

To ensure compliance with RFAS when supplying renewable fuels to non-obligated markets:

- Audits will verify that market-specific fuel movements are correctly documented and distinguishable from other transactions;
- The mass balance system will be reviewed to confirm that market allocations align with RFAS methodologies;
- GHG emissions performance will be assessed to ensure appropriate methodologies are applied consistently across all markets.

Annual GHG and Sustainability Disclosure reports are not required for volumes of non-obligated renewable fuel sold.

2.3 Renewable Fuel Declarations

There are separate Renewable Fuel Declaration templates for non-obligated renewable fuel: one for 100% renewable fuel and another for blends such as B20 (20% biodiesel, 80% fossil diesel). The headings are in dark blue rather than turquoise, to distinguish them from the RFAS declarations for

² Fuel not subject to national quotas such as the UK RTFO, for example: stationary generators, heating, marine.

³ Or equivalent national quota in other European countries.

fuel supplied to road transport and NRMM. Renewable Fuel Declarations required as evidence of the use of bioliquid fuels in stationary combustion units under the UK ETS, should show the delivery address, rather than the customer's head office. Any deviations from the requirements of Renewable Fuel Declaration issuance, as set out in the RFAS Technical Guidance, must be approved by Zemo in advance.

By default the Renewable Fuel Supplier can only issue declarations for renewable fuel sold after the approval date, as shown in the RFAS approval document. If the Renewable Fuel Supplier had previous mass balance data available and was able to demonstrate full compliance during the application audit, Zemo will permit the Renewable Fuel Supplier to issue Renewable Fuel Declarations from the start of the calendar year in which they are approved. Written evidence of this permission will be required during the first compliance audit.

3.1 Renewable Fuel Supplier Operations

Table 1: RFAS Heat-Power-Marine category type

| Category A | Category B |
|--|--|
| Company is distributing fuel to end users and/or fuel traders and is certified under an EC RED voluntary scheme, such as ISCC-EU. | Company is purchasing sustainable low carbon fuel from an approved RFAS Heat-Power-Marine Renewable Fuel Supplier and distributing fuel to end users and/or fuel traders. |
| Basis of Evidence for Compliance | |
| Evidence of compliance will relate information pertaining to Proof of Sustainability and mass balancing of verified renewable fuel against customer sales. | Evidence of RFAS Heat-Power-Marine approval will be required. Declarations supplied from the existing Renewable Fuel Supplier and declarations issued to customers shall be clearly traceable through record keeping and mass balance. |
| Compliance Audit Frequency | |
| Annual (this may be increased to two audits per year if substantial nonconformities are raised) | |

3.2 System Procedures, Responsibilities and Record Control

Existing RFAS-approved procedures should apply to all markets with minor adaptations as needed. The roles and responsibilities for data reporting and validation should be clearly defined for market-specific transactions.

3.3 Greenhouse Gas Emissions Performance

The RFAS calculation methodology is consistent across all fuel applications and markets.

3.5 Supply Chain Traceability

To maintain alignment with RFAS requirements, companies supplying renewable fuels in non-obligated markets must:

- Ensure that movement reports clearly identify the market of use to support accurate fuel allocation;
- Maintain market-specific records to prevent double counting between markets and ensure accurate sustainability claims.

RFAS Heat-Power-Marine uses PoS documentation associated with EC RED voluntary certification schemes, such as ISCC-EU, to verify the sustainability credentials of the renewable fuel and the

traceability from feedstock origin. Category A suppliers use the sustainability information contained in the PoS to generate Renewable Fuel Declarations (RFDs).

Once a Category A supplier has issued an RFD, linked to specific PoS document(s) in their mass balance, the supply chain traceability will be maintained via RFDs issued by each subsequent fuel trader approved under RFAS Heat-Power-Marine. The unique reference on each RFD, recorded in the fuel trader's mass balance, makes it possible to trace the batch of voluntary scheme approved fuel and ensures full traceability of sustainability and GHG data throughout the supply chain. This mechanism guarantees that all renewable fuel volumes supplied under RFAS Heat-Power-Marine can be robustly traced to their original certified feedstock and production pathway.

3.5.2 Mass balance

For Renewable Fuel Suppliers already approved under RFAS, the existing mass balance system can be extended to include other markets, with the following conditions:

- The mass balance must be recorded per market and aligned with company reporting structures;
- Category A suppliers must reference the PoS documentation in the mass balance;
- Market-specific input and output flows must be tracked separately within the existing system;
- Reconciliation must follow the RFAS quarterly reporting period to maintain compliance and audit consistency;
- Transactions must be linked to the market and sites to allow for clear allocation.

4.7 RFAS Heat-Power-Marine Application and Participation Fees

The fee structure for RFAS Heat-Power-Marine is the same as RFAS. Suppliers approved under both schemes will pay a combined participation fee, with a discount to account for the overlap in administration and auditing costs. If the Renewable Fuel Supplier has been granted permission to issue declarations prior to the approval date, this will be reflected in the participation fee.

Appendix D: Fuel Lifecycle Greenhouse Gas Emissions Calculations

In addition to the fossil fuel carbon intensities listed in Table D2, the following may be required, subject to approval.

Table D2: Fuel Supply Chain Parameters for Calculating Total GHG Emissions (E) in Net CV

| Fossil Fuel | Carbon Intensity (gCO _{2e} /MJ) |
|-------------------------------------|--|
| Kerosene (burning oil) ⁴ | 87.23 |

⁴ DESNZ (2025) UK Government GHG Conversion Factors for Company Reporting (Scope 1 + Scope 3)