



OVERVIEW OF CHANGES FOR ISCC PLUS SYSTEM DOCUMENTS

July 2025

Background

We are happy and excited to share an important strategic update regarding the ISCC PLUS certification scheme.

As announced during our ISCC PLUS stakeholder meeting, we are introducing a standalone set of ISCC PLUS System Documents. The new documents are entirely independent from the ISCC EU System Documents and officially came into effect on 1 July 2025 with an 18-month transition period to support a smooth implementation for all stakeholders.

What is changing?

The content of the ISCC PLUS system requirements remains largely the same. The key update is the removal of references to the ISCC EU certification system. This shift allows ISCC PLUS to operate independently, lead to increased transparency and accessibility

Please note that some traceability and chain of custody requirements have been refined to improve clarity and practical implementation. We made these changes in alignment with the ISCC PLUS Mass Balance Working Group discussions.

Why this structural shift?

ISCC PLUS was developed based on the ISCC EU scheme. Over time, it has experienced successful global growth, as well as increasing stakeholder demand for greater autonomy. As a result, ISCC PLUS is now evolving to better reflect its broader application across a wide range of materials, industries, products and markets, in both the voluntary and regulatory space.

Operating independently will allow us to react more swiftly to market demands, stakeholder feedback, technological advancements, and regulatory developments regarding for example recycling content targets, plastic taxes or EPR systems.

Impact on current certifications

This structural update does not impact the validity of your existing certifications or any planned audits, nor does it disrupt current operations. ISCC PLUS will continue to recognise materials certified under ISCC EU, and combined ISCC EU and PLUS audits remain possible.

ISCC PLUS 102 – Governance (v1.0)

- *(Added)* ISCC PLUS System Documents to be reviewed at minimum every 5 years
- *(Revised)* Collaboration with competent authorities
- *(Clarification)* Further clarification on the subject of minor non-conformities
- *(Added)* New System User activity classified as critical non-conformity
- *(Added)* New examples of Certification Bodies major non-conformities

ISCC PLUS 103 – Requirements for Certification Bodies and Auditors (v1.0)

- *(Removed)* List of ISO Standards for references as principles
- *(Added)* Requirement of contract between Certification Body and System User
- *(Revised)* Obligations for auditors when planning and conducting audits
- *(Added)* Requirements and roles of technical reviewer and certificate issuance decision-making entity

ISCC PLUS 201 – System Basics (v1.0)

- *(Clarification)* Further clarification on the subject of certification
- *(Clarification)* Further explanation on the different ISCC PLUS auditing methods
- *(Added)* Minimum required audit duration
- *(Clarification)* Further clarification and guidance on documents to be submitted by System Users for the audit
- *(Added)* Conditions for recertification as communicated in previous System Updates
- *(Revised)* Certificate Annex III can be used voluntarily for the Final Product Refinement group certification

ISCC PLUS 202-5 – Waste and Residues (v1.0)

- *(Restructure)* Definitions (such as Waste status and Plastic recycling methods) previously included in ISCC PLUS System Document v3.4.2 have been relocated to ISCC PLUS 202-5 Waste and Residues
- *(Added)* Introduction of a chapter for 'Specific waste streams'
- *(Added)* Definition of Post-Industrial Recycled (PIR) and Post-Consumer Recycled (PCR) material
- *(Added)* Introduction and Definition of 'Other recycling activities' that includes Dissolution recycling and Organic recycling
- *(Revised)* Decision tree: Process to determine if a material is a waste or residue

ISCC PLUS 203 – Traceability and Chain of Custody (v1.0)

- *(Revised)* Separate chapters and clarification for the scopes: Storage Facilities, Traders & Final Product Refinement
- *(Clarification)* Further clarification added on tolling agreement
- *(Revised)* Limited Risk Distributors requirements (4 different setups)
- *(Clarification)* Definitions for several terms under Chain of Custody (for e.g. Input, Output, Losses etc.)
- *(Added)* Further clarifications on conversion and consumption factors
- *(Added)* Further guidance on Controlled Blending
- *(Added)* Definition and guidance of mass balance methods: Rolling average percentage method and Credit method, based on ISO 13662
- *(Added)* Mass balance related terms and definitions
- *(Revised)* Clarification on transfer of sustainability characteristics and downgrading of certified materials
- *(Revised)* Overview on different mass balancing options under ISCC PLUS mass balance approach under credit method and definition of each option
- *(Added)* Mass balance approaches under the credit method: Fuel-Use Excluded Attribution Approach and Proportional Attribution approach
- *(Added)* Mass balancing rules: further guardrails added for each mass balance approach under the credit method the correct application of mass balancing options
- *(Revised)* Guidance on biogenic content determination based on the Isotope measurement
- *(Revised)* Requirements for Mass balance audits

ISCC PLUS 204 – Risk Management (v1.0)

- *(Clarification)* Further clarification on the risk assessment conducted by the Certification Bodies
- *(Added)* Risk Assessment description for Traceability and Chain of Custody
- *(Clarification)* Further clarification on risk control measures for System Users and Certification Bodies
- *(Added)* Section Risk Monitoring
- *(Added)* Chapter on audit assurance engagement and its description



ISCC System GmbH
Hohenzollernring 72, 50672 Cologne, Germany

www.iscc-system.org