List of materials eligible for ISCC CORSIA certification

(July 2025)

About this list

- This list contains all raw materials, intermediate products and final products (i.e., CORSIA eligible SAF) that can be certified under ISCC CORSIA and ISCC CORSIA PLUS.
- This list contains one table for raw materials (Table 1) and another table for intermediate and final products (Table 2).
- It is obligatory to use the wording on this list for ISCC CORSIA and ISCC CORSIA PLUS certificates, on Sustainability Declarations and Proofs of Sustainability as well as on ISCC CORSIA and ISCC CORSIA PLUS self-declarations.
- There shall be no brand names or technical characteristics of the material or the production process (e.g. bleached, deodorized, industrial grade, etc.) on the ISCC CORSIA or ISCC CORSIA PLUS certificate.

Adding new materials to this list

- ISCC CORSIA and ISCC CORSIA PLUS certification can cover all types of raw materials eligible for the production of CORSIA eligible fuels.
- The determination as to which raw materials are eligible for certification under CORSIA is done by ICAO, not by ISCC. Raw materials are eligible for certification under CORSIA if ICAO has defined default values[1] for them or if they are included in ICAO's positive list for waste, residues and by-products[2]. ISCC includes all eligible raw materials from these two sources in the ISCC CORSIA list of materials.
- The inclusion of additional raw materials for certification under CORSIA is also done by ICAO. Applications for new raw materials to be considered for CORSIA certification can be addressed to ICAO. Please contact ISCC for more information.

Specifications for Table 1 (raw materials)

- Please be aware that the eligibility of raw materials for certification under CORSIA may be limited by certain pathway specifications or the availability of default values for a given pathway or region. Next to each raw material included in the list of materials below, it is indicated which conditions and limitiations, if any, must be considered with regard to its eligibility and certification.
- Table 1 features different columns, as follows:
    - **"Declaration of material under ISCC CORSIA/CORSIA PLUS"**: Indicates how a particular raw material is to be declared on ISCC CORSIA/ISCC CORSIA PLUS certificates, sustainability declarations, proofs of sustainability, self-declarations.
    - **"Classification of raw material under CORSIA"**: Indicates how a particular raw material is classified by ICAO under CORSIA.
    - **"Raw material is eligible if cultivated/generated in"**: Indicates the country/region in which a particular raw material must be cultivated/generated to be eligible for certification – based on the

[1] Default values can be found in the ICAO document for default values.

[2] Please find the positive list in the ICAO document for calculating actual values, chapter 4.

availability of default ILUC values. The denomination “global” indicates that there is a global default ILUC value available, meaning there is no limitation with regard to the country/region the raw material is cultivated/generated in. Please note that for some crops, both global default ILUC values as well as region-specific default ILUC values are available. If in doubt please contact ISCC for clarification.

- **“Additional specifications”**: Indicates whether there are any other specifications or limitations to be taken into account concerning the eligibility of the raw material for certification.

- Raw materials marked with either one (*) or two (**) asterisks may be certified as waste, residue or by-product materials under ISCC CORSIA or ISCC CORSIA PLUS, provided the material meets the applicable definition under CORSIA (please see ISCC CORSIA System Document 201-1, chapter 3).
- **Raw material marked with one asterisk (*)**: Raw material classified as agricultural or forestry residue according to ICAO’s positive list. Emissions during the production step (i.e., life cycle step 1) of the raw material’s life cycle are assumed to be zero. Emissions generated during the collection, recovery, extraction, and processing of these residues however must be included (i.e., life cycle step 2). Sustainability criteria according to ISCC CORSIA System Document 202 *‘Sustainability Requirements’* are subject to evaluation (i.e., application of ISCC CORSIA w/r/b process is not possible).
- **Raw material marked with two asterisks (**)**: Material classified as processing residue, waste or by-product according to ICAO’s positive list. Emissions during the production step (i.e., life cycle step 1) of the raw material’s life cycle are assumed to be zero. Emissions generated during the collection, recovery, extraction, and processing of these wastes, residues, and by-products, however, must be included (i.e., life cycle step 2). Certification according to the ISCC CORSIA w/r/b process is possible (i.e., sustainability criteria according to ISCC CORSIA System Document 202 *‘Sustainability Requirements’* are not subject to evaluation).

Specifications for Table 2 (intermediate and final products)

- Intermediate and final products shall be stated with the raw materials of Table 1 from which they are derived.

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Table 1: Raw materials			
Declaration of material under ISCC CORSIA / ISCC CORSIA PLUS	**Classification of raw material under CORSIA**	**Raw material is eligible if cultivated or generated in**	**Additional specifications**
Bagasse*	Agricultural residue	Global	Only eligible for certification if residue removal does not necessitate additional nutrient replacement on the primary crop.
Bark*	Forestry residue	Global	
Beef tallow**	By-product	Global	
Branches*	Forestry residue	Global	
Brassica carinata	Crop	USA, Brazil, Global	Only eligible for certification if grown as a secondary crop that avoids other crops displacement.
Camelina	Crop	Global	Only eligible for certification if grown as a secondary crop that avoids other crops displacement.
Cobs*(or **)	Agricultural residue or Processing residue	Global	Only eligible for certification if residue removal does not necessitate additional nutrient replacement on the primary crop.
Corn grain	Crop	Global	
Crude glycerine**	Processing residue	Global	
Crude tall oil (CTO)**	Processing residue	Global	
Cutter shavings*	Forestry residue	Global	

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Declaration of material under ISCC CORSIA / ISCC CORSIA PLUS	**Classification of raw material under CORSIA**	**Raw material is eligible if cultivated or generated in**	**Additional specifications**
Empty Palm Fruit Bunches (EFB)**	Processing residue	Global	For certification, please also consider the guidance provided in the ISCC Guidance Document “Waste and Residues From Palm Oil Mills”, available on the ISCC website.
Forestry processing residues	Processing residue	Global	
Husks*	Agricultural residue	Global	Only eligible for certification if residue removal does not necessitate additional nutrient replacement on the primary crop.
Jatropha	Crop	India	Only eligible for certification if meal is used as fertilizer, electricity input or animal feed. In other cases please contact ISCC for clarification.
Lard fat**	By-product	Global	
Leaves*	Forestry residue	Global	
Manure*	Agricultural residue	Global	Only eligible for certification if residue removal does not necessitate additional nutrient replacement on the primary crop.
Miscanthus	Crop	USA, EU, Global	
Mixed animal fat**	By-product	Global	
Molasses	Co-product	Brazil, Global	

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Declaration of material under ISCC CORSIA / ISCC CORSIA PLUS	**Classification of raw material under CORSIA**	**Raw material is eligible if cultivated or generated in**	**Additional specifications**
Municipal solid waste (MSW)**	Waste	Global	Only eligible for certification if the non-biogenic content (NBC) is not greater than 50%. Plastics are not included in the list of wastes, residues, or by-products approved by ICAO to produce SAF and claim emissions reductions under CORSIA. Under MSW, plastics will be considered as non-biogenic content.
Needles*	Forestry residue	Global	
Non-Standard Coconuts**	By-product	Global	Please see Annex I
Nut shells (specification of nut)*	Agricultural residue	Global	Only eligible for certification if residue removal does not necessitate additional nutrient replacement on the primary crop.
Palm Fatty Acid Distillate (PFAD)**	By-product	Global	For certification, please also consider the guidance provided in the ISCC Guidance Document “Waste and Residues From Palm Oil Mills”, available on the ISCC website.
Oil Palm Fresh Fruit Bunches (FFBs)	Crop	Malaysia, Indonesia	

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Palm oil mill effluent (POME) oil**	Processing residue	Global	For certification, please also consider the guidance provided in the ISCC Guidance Document “Waste and Residues From Palm Oil Mills”, available on the ISCC website.
Poplar	Crop	USA, Global	
Poultry fat**	By-product	Global	
Pre-commercial thinnings*	Forestry residue	Global	
Rapeseed/Canola	Crop	EU, Global	
Sewage sludge**	Processing residue	Global	
Slash*	Forestry residue	Global	
Soybean	Crop	USA, Brazil, Global	
Stalks*	Agricultural residue	Global	Only eligible for certification if residue removal does not necessitate additional nutrient replacement on the primary crop.
Stover*	Agricultural residue	Global	Only eligible for certification if residue removal does not necessitate additional nutrient replacement on the primary crop.
Straw (specification of crop)*	Agricultural residue	Global	Only eligible for certification if residue removal does not necessitate additional nutrient replacement on the primary crop.

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Declaration of material under ISCC CORSIA / ISCC CORSIA PLUS	**Classification of raw material under CORSIA**	**Raw material is eligible if cultivated or generated in**	**Additional specifications**
Sugarcane	Crop	Brazil, Global	Please note: SAF produced via the ETJ conversion process is currently only eligible for certification if produced via integrated conversion design.[3] Please contact ISCC for further clarification.
Sugar beet	Crop	EU, Global	
Switchgrass	Crop	USA, Global	
Tall oil pitch**	Processing residue	Global	
Technical corn oil**	By-product	Global	Only eligible for certification if derived from the production process of corn ethanol.
Tree tops*	Forestry residue	Global	
Used cooking oil (UCO)**	Waste	Global	
Waste gases**	Waste		Only eligible for certification if waste gases were previously flared without any energy recovered from them. Ethanol must be produced via microbiologic conversion route.
Wheat Starch Slurry**	Processing residue	Global	Please see Annex II

[3] ICAO defines integrated conversion design as in "pathway utilizes a co-located facility where heat is integrated between the systems to produce the fuel and intermediate products (e.g., ethanol/isobuthanol) from the fuel feedstock to minimize energy requirements."

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Table 2: Intermediate and final products	
Note: • Products shall always be stated with a specification of the raw material they were produced from (according to table 1). Example: Crude oil (palm), HEFA-SPK (used cooking oil)	
Declaration of product on ISCC CORSIA certificate	**Additional information**
Biobutane	
Biobutanol	
Biobutene	
Biodiesel	Only as intermediate.
Bioethanol	
Biomethanol	
Bionaphta	**Only as intermediate.**
Biopropane	
Biopropanol	
Co-processed oil to be used for replacement of jet fuel	
Crude oil	
Fatty acids	
HVO	
Isobutanol	
Pulp	
Refined tallow	
Refined glycerine	
Refined oil	
AtJ-SPK (isobutanol)	Alcohol (isobutanol)-to-Jet synthetic paraffinic kerosene
AtJ-SPK (ethanol)	Alcohol (ethanol)-to-Jet synthetic paraffinic kerosene
FT-SPK	Fischer-Tropsch hydroprocessed synthesized paraffinic kerosene
HEFA-SPK	Synthesized paraffinic kerosene from hydroprocessed esters and fatty acids

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Note: • Products shall always be stated with a specification of the raw material they were produced from (according to table 1). Example: Crude oil (palm), HEFA-SPK (used cooking oil)	
Declaration of product on ISCC CORSIA certificate	**Additional information**
SIP	Synthesized iso-paraffins from hydroprocessed fermeted sugars

Annex I – "Non-Standard Coconuts": Criteria for eligibility

"Non-standard coconuts" are inedible coconuts unintentionally obtained in coconut farms, collection centers or edible coconut oil industry, which meet any of the following criteria:

A) Too small. Too small coconuts are produced due to immaturity by nature. They cause inefficiencies for production processes in edible coconut product industries. Small size can be identified by weight or diameter of coconuts.

B) Sprouted. Coconuts sprout due to precocious development, or to exposure to moisture after harvest. They do not have enough nutrients for human consumption. Sprouts can be detected visually.

C) Cracked. Coconuts are cracked when they are damaged during de-husking, delivery, or storing processes, or when they are discarded by edible coconut product industries. Cracked coconuts become rotten and unsuitable for human consumption. Cracks can be detected visually.

D) Rotten. Coconuts deteriorate and rot when they are unharvested, cracked, or precocious, or when they are discarded by edible coconut product industries. They contain harmful substances to human health. Rottenness can be identified visually by the outer shell color (turned in black) and/or the molds.

Annex II – "Wheat starch slurry": Specifications

Wheat starch slurry is the leftover residue from wheat processing. The slurry is the residual product following several washing steps to separate the primary products – food grade wheat starch (A-type starch) and gluten. Processing steps include centrifuging to accurately separate A-type and B-type starches. The end result of processing is a slurry comprised of:

• B-type starch granules that measure up to 10 µm in diameter, and have been subjected to centrifugal separation, such that any remaining food grade A-type starch cannot be practically recovered

• Some other residues from wheat processing such as pentosans, proteins and some remaining A-type starch granules

• Solid matter not exceeding 20%