



Department
for Transport

Sustainable Aviation Fuel Mandate: Compliance Guidance

2025: 01/01/25 to 31/12/25

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1. Introduction

This guidance

- 1.1 The Sustainable Aviation Fuel (SAF) Mandate is expected to be effective from 1 January 2025 and is intended to deliver reductions in greenhouse gas (GHG) emissions from fuel used in the aviation sector by mandating the use of low carbon aviation fuels. The legislative basis for the SAF Mandate will be found in The Renewable Transport Fuel Obligations (Sustainable Aviation Fuel) Order 2024 (“The SAF Mandate”), subject to Parliamentary approval. This has been informed by “Sustainable aviation fuels mandate” (The first SAF Mandate consultation) and “Pathway to net zero aviation: developing the UK sustainable aviation fuel mandate” (“The second SAF Mandate consultation”) and their respective government responses.
- 1.2 This document relates to fuels that pass the duty point (or alternative assessment time, see Paragraph 1.13) between 1 January 2025 and 31 December 2025 i.e. the 2025 obligation period.
- 1.3 This document provides guidance on how to comply with the SAF Mandate as well as practical instruction on how to submit the required information to the Administrator. Specifically, it covers the following topics:
 - Applying for and maintaining an account with the SAF Mandate Administrator (Chapter 2);
 - The obligation that the SAF Mandate puts on fuel suppliers and how it is met (Chapter 3);
 - How and when to submit fuel quantities to the SAF Mandate Administrator (Chapter 4);
 - Categories of SAF Certificates and applying for SAF Certificates (Chapter 5);
 - Civil penalties policy (Chapter 6);
 - The SAF Mandate obligation expressed as a percentage of total fuel (Chapter 7).
- 1.4 This document is provided for use by obligated aviation fuel suppliers, renewable aviation fuel suppliers, verifiers acting on behalf of suppliers, relevant trade associations and other interested parties. It is recommended that interested parties

familiarise themselves with the information contained on the SAF Mandate webpages before reviewing this detailed guidance.

- 1.5 This is a guidance document only and does not constitute legal advice on how the SAF Mandate should be interpreted.
- 1.6 There are several different types of users who may be required or wish to interact with the SAF Mandate and the Administrator. Accordingly, different chapters of this guidance are likely to be relevant to different individual users, for example, Traders may find chapters 1, 2 and 5 most relevant.
- 1.7 This document should be read in conjunction with the other guidance documents of the SAF Mandate.
 - [RTFO and SAF Mandate Technical guidance](#) which includes eligible feedstocks, carbon and sustainability criteria, renewable fuels and their renewability, and mass balance requirements.
 - [RTFO and SAF Mandate Third-party Assurance guidance](#), including regarding the use of voluntary schemes.
 - Specific guidance relevant to [biomethane](#), [renewable fuels of non-biological origin](#) (RFNBOs) and [recycled carbon fuels](#) (RCFs).
 - Information on [recognised voluntary schemes](#).
 - [Standard and default carbon intensity data](#) and templates for use when reporting under the SAF Mandate.
 - Codes to use when [uploading CSV data files](#) to the Renewable Fuels Operating System (ROS).
- 1.8 Queries or comments should be directed to the Department for Transport's (DfT's) Low Carbon Fuels (LCF) Delivery Unit at saf-compliance@dft.gov.uk.

The Mandate and SAF Certificates

- 1.9 Parties supplying relevant aviation fuel totalling 15.9 TJ (equivalent to approximately 468,000 litres of fossil avtur) or more per year must register with the Administrator (see Chapter 2) and are subject to an obligation to supply SAF under the SAF Mandate (see Chapter 3). Obligated suppliers are subject to a single SAF obligation which comprises of two sub-obligations: an obligation to supply SAF – known as the 'Main Obligation' and an obligation to supply low carbon power-to-liquid (PtL) fuels suitable for aviation known as the 'PtL Obligation'.
- 1.10 Obligated suppliers may meet their obligation by redeeming SAF Certificates or by paying a fixed sum for each megajoule (or equivalent – see Paragraphs 3.4 to 3.12) of fuel for which they wish to 'buy-out' of their obligation. The PtL mandate has a separate buy-out price to the main SAF mandate.
- 1.11 SAF Certificates are gained by supplying eligible sustainable aviation fuel (see Chapter 3). SAF produced via certain PtL routes are incentivised by awarding PtL Certificates. Certificates are issued in proportion to the energy content and carbon intensity of eligible SAF supplied. Those wishing to apply for SAF Certificates must

have an account with the Administrator (see Chapter 2). To be eligible for SAF Certificates, eligible fuel must not have been counted, and will not be counted, under a UK renewable energy obligation other than the SAF Mandate or any other support scheme in the UK, or internationally that benefits the end supply of fuel such as feed-in tariffs or premium payments (see Chapter 5).

- 1.12 Data on the sustainability of fuel supplied must be verified by an [approved third-party verifier](#) before certificates will be issued. Third-party verification must be provided for the quantity of all aviation fuels (see Chapter 4) so the Administrator can validate the obligated and rewarded fuel quantities. With regards to fuel quantity verification, the Administrator may require evidence where there are concerns that the fuel is either not being recorded with the correct split of non-SAF and SAF, or that the fuel in question should have counted towards calculating the supplier's obligation under the SAF Mandate.
- 1.13 Any supplier of eligible SAF who owns the fuel at the 'assessment point' (for Avtur and Avgas this is the duty point and for hydrogen it is the point of sale) may apply to receive SAF Certificates, regardless of whether they have an obligation under the SAF Mandate. SAF Certificates may be traded on the open market.
- 1.14 For the purposes of 1.13, "point of sale" in this context refers specifically to the point at which hydrogen is sold to a customer for use in aircraft or for use in the testing of engines for use in aircraft and not for resale in the course of trade or business.
- 1.15 Crop-derived biofuels cannot count towards meeting a supplier's obligation and the contribution of fuels produced from segregated oils and fats is capped for the Main Obligation (referred to as the HEFA cap, see paragraphs 3.16 to 3.22). These fuels cannot contribute to the PtL Obligation.
- 1.16 SAF Certificates from a given year can be carried forward to meet up to 25% of a supplier's obligation in the following year. Certificates cannot change categories when being carried forward, e.g., Main SAF Certificates that are carried forward can only meet up to 25% of a supplier's Main Obligation.
- 1.17 Actions such as reporting fuel quantities, applying for SAF Certificates and redeeming SAF Certificates to meet the obligation are all undertaken through an IT system called the RTF Operating System (ROS).

Relevant fuels

- 1.18 The following types of non-SAF aviation fuel are covered by the SAF Mandate and incur an obligation:
 - Fossil aviation turbine fuel (avtur).
 - the non-SAF portion of any partial-SAF.
 - non-fossil aviation fuels that do not meet the sustainability criteria of the SAF Mandate.

1.19 The following types of SAF are covered by the SAF Mandate and eligible to receive SAF Certificates in the UK:

- Waste and residue-derived biofuels;
- Power-to-liquid (PtL) fuels, including renewable fuels of non-biological origin (RFNBO) and nuclear derived fuels (NDF);
- Recycled carbon fuels (RCF);
- Low carbon hydrogen¹ (direct combustion or fuel cell).
- the SAF portion of any partial-SAF.

1.20 For the purposes of the SAF Mandate, “aviation fuel” covers a transport fuel for use in all aircrafts regardless of end-use, or for use in testing engines for use in such aircrafts. This, however, excludes detergents, cetane improvers, lubricity improvers, viscosity improvers, oxidation inhibitors, gum inhibitors, anti-corrosive preparations and similar substances intended for use as fuel additives.

1.21 A PtL fuel is a type of fuel that derives its energy from input process energy (with no feedstock energy), and all process energy is from renewable or low carbon sources (other than bioenergy), also commonly referred to as a renewable fuel of non-biological origin (RFNBO). For the purposes of this guidance, PtL fuels are considered to be RFNBOs or nuclear derived fuels (NDFs) that are produced wholly from nuclear sources and for which the final fuel type is avtur.

1.22 For the purposes of the application process, all fuel is treated as fossil initially. Fuel is regarded as sustainable only at the point that the Administrator’s checks are completed and SAF Certificates are issued. For the purpose of the SAF Mandate, RCFs and NDFs are considered to be renewable (see RTFO and SAF Guidance for RCFs for more details).

1.23 A partially sustainable fuel is one where part of the energy content of the fuel is from sustainable sources and part is from non-sustainable sources.

1.24 Wholly and partially renewable aviation fuels that do not meet the carbon and sustainability (C&S) criteria of the SAF Mandate are treated in the same way as fossil fuels and therefore become subject to an obligation for those suppliers that exceed the 15.9 TJ reporting threshold. The C&S criteria can be found in Chapter 5 of [RTFO and SAF Mandate Technical Guidance](#).

Civil penalties

1.25 The Administrator has powers to impose civil penalties in certain cases of non-compliance with the requirements of the SAF Mandate including:

- failure to register with the Administrator if obligated;

¹ For the purposes of the SAF Mandate, low carbon hydrogen means hydrogen which meets the SAF Mandate’s sustainability criteria.

- failure to meet the obligation through either the redemption of SAF Certificates or the payment of the buy-out price;
- failure to take reasonable steps to ensure that information provided to the Administrator is accurate.

1.26 The Administrator may also apply interest to overdue civil penalties and buy-out payments.

1.27 The civil penalties policy is set out in full in Chapter 6.

2. SAF Mandate accounts

Chapter summary

This chapter contains details of who should register with the Administrator, how to register, and the penalties for not doing so.

Requirement to register with the Administrator

- 2.1 Under the SAF Mandate, suppliers of aviation fuel must register with the Administrator. The SAF Mandate requires that suppliers must have begun the process of opening an account within 28 days of supplying fuel for use in aircraft.
- 2.2 Parties already registered with the Administrator under the Renewable Transport Fuel Obligation (RTFO) are not required to re-register with the Administrator but should inform the Administrator of their obligation under the SAF Mandate so that the Administrator can modify their account appropriately. This should be done within 28 days of becoming obligated.
- 2.3 Aviation fuel becomes subject to the SAF Mandate at the point where the fuel is deemed liable for duty or not - termed the duty point - or for fuels where there is no suitable duty point (e.g., renewable hydrogen) at the point of sale at which it is first designated as an aviation fuel.
- 2.4 If there is any uncertainty over whether a company is required to register, it is advisable to contact the Administrator.
- 2.5 As SAF Certificates are virtual certificates that exist only within the RTF Operating System (ROS), any companies wishing to act as SAF Certificate 'traders' (i.e. those who wish to own the SAF Certificate for onwards sale), must also open an account with the Administrator to be able to access ROS. Companies that wish to facilitate SAF Certificate trade, but who do not wish to own the SAF Certificate at any point, do not need to open an account.
- 2.6 Aviation fuels that are physically present within the UK but have not yet passed the assessment time are not covered by the SAF Mandate.

Penalties for failure to open an account

- 2.7 Obligated parties failing to begin the process of opening an account within 28 days of becoming obligated are liable for a civil penalty.
- 2.8 This is up to a maximum of £100,000 or 10% of their annual turnover (whichever is the lesser amount). See Chapter 6 for more details.

Applying for an account

- 2.9 Suppliers' accounts are held on the online ROS system. Suppliers use the ROS system to submit information on the fuel they supply and (where relevant) the sustainability of those fuels. ROS is used to calculate a supplier's obligation, to record the issuing of SAF Certificates, to enable account holders to transfer SAF Certificates between themselves and to enable suppliers to redeem SAF Certificates to meet their obligation.
- 2.10 ROS is an online accessible database. Data submitted by suppliers is held within the Department's IT systems and is therefore subject to the same level of security and control as the Department's own data and information.
- 2.11 Those wishing to register for an account should contact the Administrator via saf-compliance@dft.gov.uk. Once the Administrator is satisfied that they have a valid reason for applying for an account, they will be provided with the website address (the URL) required to access ROS. For security reasons, the website URL is not published.
- 2.12 More information on how to open and manage a ROS account is available on request from the Administrator.

Account refusal

- 2.13 The Administrator may refuse to open an account if an applicant is not considered to have a valid reason to hold an account, or if an organisation has refused to accept the conditions of application.
- 2.14 The Administrator will provide, in writing, the reason why the account has been refused.

Changing information concerning an account

- 2.15 Account holders must ensure that the information concerning their account is accurate. Most information can be updated by the lead user on the ROS system.
- 2.16 To change a nominated director, the lead user must provide the Administrator with either:
 - the same information as was required for the original director.

- a statement signed by both the incoming and outgoing directors to hand over the 'nominated director' role. The template to do this is available directly from the Administrator.

2.17 The Administrator, after undertaking the necessary checks, will then alter these details for the account holder.

2.18 Companies House registration numbers may also only be altered by the Administrator. Evidence of this change will be required before an alteration is made. This will include a copy of the new incorporation certificate or other communication with Companies House.

Penalties for failure to maintain correct details

2.19 An account holder must ensure that all information concerning their account is correct and must inform the Administrator within 28 days of any of the information becoming incorrect.

2.20 Failure to maintain correct details may result in the account holder being liable for a civil penalty of up to £100,000 or 10% of turnover (whichever is the lesser amount). See Chapter 6 for more details.

Account closure

2.21 The Administrator must close an account when a non-obligated supplier:

- no longer has good reason to hold an account;
- has withdrawn their consent to allow the Administrator to access premises and records.

2.22 The Administrator may close an account when no certificates have been awarded or traded into the account in the preceding 36 months.

2.23 An account will not be closed where there are still certificates that can be redeemed against an obligation in the account.

2.24 If the Administrator considers that an account should be closed, the nominated director of the account will be notified of the reason in writing and will be given 14 days to object to this decision. If there is no response within 28 days, the account will be closed. If a response is received, any representations will be considered, and a decision will be made and communicated to the recipient within a further 21 days.

2.25 If an account holder wishes to close their account, the nominated director of the company (or owner of a non-limited business) must write to the Administrator as soon as possible stating the reasons for the closure request. These reasons will be considered, and a response will be provided within 21 calendar days. The template to do this is available directly from the Administrator.

2.26 Once an account has been closed, the account will become inactive, and users will be unable to access ROS. Data already recorded will be retained for 10 years and will continue to be reported as official statistics.

Reinstating a closed account

2.27 The Administrator may reinstate a closed account if the circumstances warrant this. Any such applications will be dealt with on a case-by-case basis and the Administrator may require new copies of the evidence required at registration.

Consolidating an account

2.28 Accounts may be consolidated by the Administrator. The Administrator will do so where one transport fuel supplier has been wholly subsumed into another supplier.

2.29 The sale of assets used in the production or supply of transport fuels from one supplier to another will not be grounds for an account merger. If the original supplier continues to exist it will still be an account holder under the SAF Mandate and must discharge its duties accordingly.

2.30 Any supplier that expects to require account consolidation must contact the Administrator who will seek further evidence and provide guidance on a case-by-case basis.

3. The Mandate and how it is met

Chapter summary

This chapter outlines the mechanism through which a fuel supplier's obligation is calculated and how the obligation can be met.

Obligated parties

- 3.1 The SAF Mandate places an obligation on any suppliers of relevant aviation turbine fuel (see Paragraph 1.9) who supplies more than 15.9 TJ of total relevant fuel including both renewable and fossil fuel (see Paragraphs 1.18 & 1.19) for use in the UK, in an obligation period. 15.9 TJ equates to approximately 468,000 litres of fossil avtur.

Obligation periods

- 3.2 The SAF Mandate operates on a calendar year basis. Obligation periods run from 1 January to 31 December each year.
- 3.3 All types of certificate from a given year can be carried forward to meet up to 25% of a supplier's Obligation in the following year. Certificates cannot change categories when being carried forward, e.g., Main SAF Certificates that are carried forward can only meet up to 25% of a suppliers Main Obligation.

Calculation of the obligation

- 3.4 The ROS system automatically calculates a supplier's obligation, which is comprised of the 'main obligation' and the 'power-to-liquid (PtL) obligation'.
- 3.5 Whilst the legislation is set on an energy/mass basis, suppliers are required to report volumes in litres. The department uses a standard value of 34 MJ/l to convert submitted fossil avtur volumes to energy.

- 3.6 If suppliers need to convert consignments of fossil avtur from a mass to volume basis prior to submitting an application, they should use the following standard value outlined in Table 1 to do this. If you have any questions about this, please contact the Administrator.

Description	Value	Units
Fossil Avtur density	1.265	l/kg

Table 1 Standard value for mass to volume conversion of fossil avtur at 15 degrees Celsius.

- 3.7 The main obligation and PtL obligation are calculated based on the following equation:

$$\text{OBL} = V_f \times \text{LHV}_f \times E_{\text{target}}$$

Where:

- OBL is the obligation (main or PtL) incurred by an obligated supplier
 - V_f is the volume, in litres, of obligated fuel (fossil aviation turbine fuel and unsustainable SAF) supplied.
 - LHV_f is the lower heating value of the obligated fuel (i.e. the energy content), in MJ/l (a standard value of 34 MJ/l which is equivalent to 43MJ/kg at a standard density of 1.265 will be used by the Department).
 - E_{target} is the main or PtL obligation as appropriate (see Table 2)
- 3.8 The obligated amount consists of the energy of fossil aviation turbine fuel as well as any SAF that does not meet the sustainability criteria. It can be calculated by subtracting the total energy of sustainable fuel from the total energy of relevant fuel supplied. The remaining amount is then multiplied by the obligation percentage for that period as set out in Table 2 below. See Chapter 5 for information on issuing SAF Certificates and Chapters 5 to 8 of the [RTFO and SAF Mandate Technical Guidance](#) for guidance on demonstrating compliance with the sustainability criteria.
- 3.9 For suppliers whose obligated amount is between 15.9 TJ and 344 TJ², there is no obligation on the first 15.9 TJ supplied and this is therefore subtracted from the obligated amount. The Administrator will use [standard values](#) to convert reported volumes from litres to energy and will round a supplier's obligation to the nearest megajoule as shown in Paragraph 3.7.
- 3.10 The values used to calculate a supplier's obligation are set out in Table 2 and are expressed as a percentage of the obligated amount of energy. Table 2 also includes the obligation as a percentage of total fuel.
- 3.11 A 'running calculator' is provided for suppliers during the year, which shows the amount of obligated fuel that a supplier has submitted and the amount of fuel that

² This equates to approximately 10 million litres of fossil avtur

has been accepted as sustainable by the Administrator. The formal calculation of the obligation will occur after the last potential date for SAF Certificate revocation as this is the point at which the amount of sustainable renewable fuel is known. The calculator will also display the number of certificates that have been awarded for SAF that has been approved by the Administrator.

- 3.12 The below two examples are intended to illustrate how two different hypothetical consignments of fuel could impact a supplier's obligation.

Example One

Impact on supplier's obligation from a hypothetical consignment of fuel

In this example a consignment of **10,000 l** of fossil kerosene is supplied in the 2025 compliance year by an obligated supplier

This consignment will attract a main obligation of 2.041%

Obligation attracted by this consignment

$$Obl = 10,000 \times 34 \times 0.02041 = 6,939 MJ$$

Example Two

Impact on supplier's obligation by hypothetical consignment of fuel

In this example a consignment of **7,850,000 l** of fossil kerosene is supplied in the 2025 compliance year by an obligated supplier

This consignment will attract a main obligation of 2.041%

Obligation attracted by this consignment

$$Obl = 7,850,000 \times 34 \times 0.02041 = 5,447,429 MJ$$

PtL fuel obligation

- 3.13 The SAF Mandate includes a 'power-to-liquid' (PtL) obligation. This obligation considers the fuel type, production pathway and feedstock, to incentivise those fuel pathways which need greater support and fit the UK's long-term strategic needs (see Chapters 5 to 8 of the [RTFO and SAF Mandate Technical guidance](#) for guidance on demonstrating compliance with the sustainability criteria).

- 3.14 Suppliers are required to meet the 'PtL fuel' obligation with PtL fuel SAF Certificates that are issued to qualifying PtL fuels (see [RTFO and SAF Mandate Technical Guidance](#)). As with Main Obligation Certificates, PtL Obligation Certificates from a given year can be carried forward to meet up to 25% of a supplier's PtL Obligation in the following year.
- 3.15 The PtL obligation level each year is set out in Table 2 below. This obligation, together with the main obligation, comprise the specified amount in Table 2.

Obligation period (1 Jan – 31 Dec)	Main obligation (% obligated fuel)	PtL fuel Obligation (% obligated fuel)	Total obligation (% obligated fuel)
2025	2.041%	-	2.041%
2026	3.734%	-	3.734%
2027	5.485%	-	5.485%
2028	7.082%	0.215%	7.296%
2029	8.952%	0.218%	9.170%
2030	10.556%	0.556%	11.111%
2031	11.485%	0.560%	12.045%
2032	12.465%	0.850%	13.314%
2033	13.467%	1.146%	14.613%
2034	14.493%	1.449%	15.942%
2035	15.882%	1.765%	17.647%
2036	17.344%	2.273%	19.617%
2037	18.856%	2.798%	21.655%
2038	20.421%	3.342%	23.762%
2039	22.040%	3.904%	25.945%
2040 onwards	23.718%	4.487%	28.205%

Table 2 The obligation trajectory. These percentages are converted to quantities by multiplying them by the obligated amount.

The HEFA feedstock cap

- 3.16 The SAF Mandate sets an upper limit, by energy content, on the contribution that fuels derived from segregated oils and fats, can make towards discharging a supplier's obligation (referred to as the 'HEFA cap'). The level decreases as a proportion of total SAF by energy year-on-year as set out in Table 3.
- 3.17 The Administrator considers that a 'segregated oil and fat' refers to a material that is capable of being used as a transport fuel directly, after extraction, or after conversion by transesterification, irrespective of any blend wall limits on use.
- 3.18 Examples of feedstocks capped under the HEFA cap therefore include:

- Waste vegetable oils

- fish oils and animal fats (tallow and greases)
- mono, di and tri glycerides however mixed and extracted.
- Segregated or mixes of free fatty acid, fatty acid esters and any derivative thereof.

3.19 The HEFA cap exclusion does not apply to waste or residue-derived materials that require upgrading via thermochemical or catalytic cracking to produce fuels.

3.20 The feedstock information entered in ROS is used to automatically determine whether the fuel is subject to the HEFA cap. Suppliers should contact the Administrator when a feedstock type is not listed in ROS. The Administrator will then decide the appropriate classification on a case-by-case basis, based on the definition set out in the [RTFO list of feedstocks including wastes and residues](#).

3.21 SAF Certificates for fuels derived from HEFA feedstocks are labelled as 'relevant HEFA' SAF Certificates. The maximum number of 'relevant HEFA' SAF Certificates that can be redeemed by each supplier is calculated alongside their obligation. It is calculated by multiplying the total energy of fuel supplied (including renewable fuel) by the relevant value in middle column in Table 3. Once this level has been reached, no further 'relevant feedstock' SAF Certificates can be redeemed by that supplier in that obligation year.

3.22 The rules for carryover under the SAF Mandate apply to all SAF Certificates. Relevant HEFA SAF Certificates that are carried over count towards the following year's HEFA feedstock cap. Up to 25% of 'relevant feedstock' SAF Certificates permitted under the HEFA feedstock cap can be from the previous obligation period.

Obligation period (1 Jan – 31 Dec)	HEFA cap as % of main obligation
2025	100%
2026	100%
2027	92.31%
2028	87.88%
2029	80.49%
2030	74.74%
2031	73.17%
2032	69.09%
2033	65.53%
2034	61.60%
2035	57.78%
2036	53.79%
2037	50.32%
2038	47.27%
2039	44.57%
2040 onwards	42.16%

Table 3 The HEFA cap. These percentages are converted into quantities by multiplying by the total quantity of fuel supplied.

Meeting the obligation

- 3.23 A supplier is required to discharge their obligation by either redeeming SAF Certificates (with each certificate discharging 34MJ of obligation), or by paying the 'buy-out' price (see paragraph 3.29), or via a combination of the two. From 2028, suppliers also have an obligation to supply a percentage of PtL fuels. The PtL fuel obligation is required to be discharged by either redeeming PtL SAF Certificates, or by paying the PtL fuel 'buy-out' price.
- 3.24 Suppliers will be notified of their obligation for an obligation period shortly after the last issuing date for SAF Certificates, relating to the last possible submission period. In practice, this will be around 15 August following the obligation period in question.
- 3.25 Suppliers are required to redeem SAF Certificates by 15 September immediately after the obligation period in question.
- 3.26 The redemption facility on ROS is available for four weeks before that time and can be accessed via the SAF Mandate section of ROS for that period's SAF Certificates.
- 3.27 HEFA SAF Certificates can only be redeemed up to the level of the HEFA cap. PtL SAF Certificates can be redeemed against the PtL Obligation or the Main Obligation.
- 3.28 The Administrator will calculate any buy-out as soon as is practicable after 16 September and inform the relevant suppliers by email.
- 3.29 Each SAF Certificate, discharges 34MJ of an obligation, where a supplier fails to redeem sufficient SAF Certificates to meet their obligation they must pay a buy-out price of:
- £0.137 per MJ required to meet the Main Obligation
 - £0.145 per MJ required to meet the PtL Obligation
- 3.30 This sum must be paid to DfT by 26 October following the end of the obligation period.
- 3.31 Where a supplier fails to make the buy-out payment by 26 October, interest will be payable on that sum at 5% per annum above the Bank of England base rate on 27 October. This interest will be applied daily.

4. Submitting fuel quantity information

Chapter summary

This chapter contains details of how suppliers must submit data on the quantity of fuel that they supply and how this will be assessed by the Administrator.

What to submit

- 4.1 Obligated suppliers are required to submit information on the quantity of all fossil, renewable or partially renewable fuels that are covered by the SAF Mandate (see paragraphs 1.9 to 1.24).
- 4.2 If a non-obligated supplier wishes to apply for SAF Certificates they must submit information on the quantity of fuels they have supplied that are covered by the SAF Mandate. They are under no requirement to do so if they do not wish to apply for SAF Certificates.
- 4.3 The SAF Mandate applies to fuels that a supplier owns at the assessment time (see paragraph 1.13) that are supplied at, or for delivery to, places in the UK for use in aircraft including for use in testing aircraft engines. Where that fuel is subsequently supplied outside the UK, or for purposes other than for use in aircraft, that fuel is out of scope of the SAF Mandate.
- 4.4 All suppliers must provide information on the quantity, by fuel type for the fuels that are within scope of the SAF Mandate (see Paragraphs 1.18 and 1.19). The format for reporting fuel quantities should be as follows:
 - Fuel quantities should be reported in litres at 15 degrees Celsius or in kilograms for gaseous fuels as appropriate and the reporting system (ROS) will use a standard conversion factor to convert reported quantities into the equivalent energy content (in MJ) (see paragraph 4.23);
 - Fuel quantities should be reported using the fuel types provided on ROS. Fuel types are allocated based on the HMRC duty code associated with the fuel.

Some HMRC duty codes cover different fuels, and, in some cases, this can cover both fossil fuels and renewable fuels. For example, the HMRC duty code for aviation fuel covers both fossil and renewable kerosene for jet fuels. In these instances, there will be a separate code in ROS for the different fuel types and suppliers should report their fuel quantities accordingly.

- Fuel quantities should be reported following HMRC's HO10 reporting dates (15th of the month to the 14th of the following month). This will ensure easier reporting for suppliers working with both aviation and non-aviation fuels. Suppliers that don't work to this reporting schedule should contact the Administrator to agree an accurate reporting timeframe.

- 4.5 For the SAF Mandate, the Administrator will require fuel suppliers to validate their fuel quantities to a reasonable level of assurance by using a third-party verifier in the first instance. See the [RTFO & SAF Mandate Third Party Assurance Guidance](#) for more details on appointing a Verifier and the Standard they should work to. Further details on the information verifiers should look for to provide reasonable assurance of fuel quantities is also provided in the [RTFO and SAF Mandate Third-Party Assurance Guidance](#). The Administrator will also have access to fuel quantity data via HMRC and will use this data where further checks on reported quantities are deemed necessary. The supplier must provide, on request by the Administrator, any further information or evidence which the Administrator considers is necessary to evidence the fuel quantities reported. Examples of evidence that may be requested can be found in paragraph 5.9 and Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#). SAF Certificates will not be issued to a supplier that fails to provide further information or evidence requested by the Administrator.
- 4.6 Quantities should be reported as accurately as possible at the point the supplier is confident the fuel is going to the UK market. However, if a supplier subsequently removes fuel from the UK aviation fuel market after reporting it to the Administrator (e.g., for heating use), this should be confirmed by a third-party verifier to update ROS. The Administrator will not normally require any further evidence from that supplier. However, The Administrator may require additional evidence to verify the sustainability of fuels, for example in instances where there are concerns that the fuel is either not being recorded with the correct split of non-SAF and SAF, or that the fuel in question should have counted towards calculating the supplier's obligation under the SAF Mandate. Evidence may include, but is not limited to invoices, delivery documentation, export or other tax documentation. More detail on examples of evidence can be found in Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#).
- 4.7 Where the fuel is originally supplied for UK use in one obligation period and then subsequently supplied for non-UK use in another obligation period, the supplier should inform the Administrator of the fuel types and quantities concerned. The Administrator will determine, on a case-by-case basis, how this fuel should be recorded in the obligation periods concerned.
- 4.8 Where this subsequent supply for non-UK use across obligation periods is part of a regular series of fuel movements and the overall effect on an obligation period would

be balanced at either end of the period, the Administrator will not normally require this fuel to be recorded across different obligation periods.

- 4.9 If a supplier, obligated or non-obligated, does not supply any aviation fuel in a reporting period, the administrator does not require a 'zero' return to be submitted.

Partial-SAFs

- 4.10 Some sustainable fuel production processes involve both sustainable and non-sustainable feedstocks as inputs, resulting in a partial-SAF.
- 4.11 The reported quantities of partial-SAFs should be split into the SAF portion and non-SAF portion as outlined in the [RTFO and SAF Mandate Technical Guidance](#). The Administrator will create 'SAF portion of partial-SAF' and 'non-SAF portion of partial-SAF' fuel types on ROS for the purpose of reporting the split quantities of such fuels, e.g., 'SAF portion of avtur' and 'non-SAF portion of avtur'.
- 4.12 For partial-SAFs, the proportion that is eligible under the SAF Mandate must be reported each time a supplier applies for SAF Certificates.
- 4.13 Suppliers should submit information on the quantity of fuel eligible under the SAF Mandate and the percentage renewability of the process upon each application for SAF Certificates. Suppliers must provide this information to the Administrator in sufficient time for the Administrator to make an assessment. The length of time this assessment takes will depend upon the complexity of the production pathway.
- 4.14 When reporting quantities of fuel to the Administrator, calculations to determine the quantity of SAF and non-SAF from a partial-SAF fuel production process should be rounded to the nearest litre.
- 4.15 If a supplier of a partial-SAF wishes to report just the SAF portion to the Administrator, for example, due to selling the non-SAF portion(s) of that fuel into different market sectors, they will need to inform the Administrator and may be required to provide evidence of non-obligated end use. Examples of evidence can be found in paragraph 5.9 and Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#).
- 4.16 The non-SAF portion of a partial-SAF should be entered on ROS using the relevant fuel type and duty code as per HMRC's description of the fuel or as specified by the Administrator. If a duty code covers both SAF and non-SAF portions of a fuel, e.g. duty code 601 covers all aviation kerosene for jet fuel, a different duty code will be provided on ROS to accurately report the SAF and non-SAF portions of the finished fuel.
- 4.17 Where a supplier wishes to confirm their approach, they can contact the Administrator at saf-compliance@dft.gov.uk.

How the Administrator validates supplier submissions

- 4.18 In operating the SAF Mandate it is essential to be able to check that data reported by fuel suppliers is accurate, particularly in relation to the quantity of obligated fuel and the number of SAF Certificates to be issued. The Administrator's process to check that fuel quantity data is correct will be termed 'validation' to distinguish it from the verification of information such as C&S information and fuel quantity (see the [RTFO and SAF Technical Guidance](#) for details) by independent verifiers.
- 4.19 The principal method that the Administrator uses to validate fuel quantities for the SAF Mandate will be to use third party verifiers. It is the responsibility of the fuel supplier to select a verifier from the Administrator's approved list and to regularly check that their verifier remains on the [Administrator's approved list](#). Verifiers must provide reasonable assurance and provide a volume verification statement to confirm that they have seen sufficient evidence to validate the fuel quantities entered on ROS. Suppliers will be able to see the verification status of their applications on ROS and any issues can be discussed with the Administrator using the comment functions on ROS or via email (saf-compliance@dft.gov.uk). More details on the verifiers' role can be found in the [RTFO & SAF Mandate Third Party Assurance Guidance](#).
- 4.20 The Administrator will also receive data from HMRC detailing fuel duty returns and import data and will be able to use this information as well as request evidence from the supplier if further checks are deemed necessary.
- 4.21 In some cases, the Administrator may choose to validate data despite discrepancies if those discrepancies are deemed to be trivial or can be justified.

Additives

- 4.22 The SAF Mandate covers aviation fuel, meaning a transport fuel for use in aircraft, or for use in testing engines for use in aircraft, but excludes detergents, cetane improvers, lubricity improvers, viscosity improvers, oxidation inhibitors, gum inhibitors, anti-corrosive preparations and similar substances intended for use as fuel additives.

Energy content

- 4.23 The SAF mandate applies on an energy basis. Standard values will be used to automatically convert the fuel quantity reported in litres or kilograms on ROS to energy content (MJ) as required by the legislation, unless:
- the fuel is not listed in the [RTFO and SAF Mandate standard data](#) (see the [RTFO & SAF Mandate Technical Guidance](#) for details)
 - the supplier is aware that the energy content of their fuel is significantly different to that in [RTFO and SAF Mandate standard data](#) (see the [RTFO & SAF Mandate Technical Guidance](#) for details) and can provide evidence to support this.

4.24 If a supplier is aware of this, they must inform the Administrator in writing to: saf-compliance@dft.gov.uk.

Reporting timetable

4.25 This section relates to submitting fuel quantity information. See Chapter 5 for timelines for submitting of C&S data to receive SAF certificates.

4.26 Suppliers that report to HMRC using HO10s, should submit fuel quantity information to the Administrator on a monthly basis for a period beginning on the 15th of one month to the 14th of the next. This is to mirror the process within the RTFO and align with the reporting process where suppliers are using HMRC's HO10 form to report non-aviation fuels for the RTFO, but also fall under the SAF Mandate.

4.27 The submission to the Administrator for this period must be made by the end of the 14th of the month after the one in which the fuel passed the assessment point. For example, for fuel supplied from 15 September to 14 October, this should be submitted to the Administrator by 14 November. When the 14th falls on a weekend or bank holiday, submissions must be made by the previous working day.

4.28 Suppliers that do not report to HMRC using HO10s, should submit fuel quantity information to the Administrator on a calendar month basis. The submission to the Administrator must be made by the end of the 14th day of the month (or previous working day) approximately six weeks after the calendar month ends. For example, for fuel supplied in the month ending 30 September, a submission should be made to the Administrator by 14 November.

4.29 Table 4 below shows an example of when different companies should report.

Mid-month to mid-month reporting			Calendar month reporting		
	Period end	Reporting deadline		Period end	Reporting deadline
1	14/01/aa ²	14/02/aa			
2	14/02/aa	14/03/aa	1	31/01/aa	14/03/aa
3	14/03/aa	14/04/aa	2	28/02/aa	14/04/aa
4	14/04/aa	14/05/aa	3	31/03/aa	14/05/aa
5	14/05/aa	14/06/aa	4	30/04/aa	14/06/aa
6	14/06/aa	14/07/aa	5	31/05/aa	14/07/aa
7	14/07/aa	14/08/aa	6	30/06/aa	14/08/aa
8	14/08/aa	14/09/aa	7	31/07/aa	14/09/aa
9	14/09/aa	14/10/aa	8	31/08/aa	14/10/aa
10	14/10/aa	14/11/aa	9	30/09/aa	14/11/aa
11	14/11/aa	14/12/aa	10	31/10/aa	14/12/aa
12	14/12/aa	14/01/bb	11	30/11/aa	14/01/bb
13	31/12/aa ²	14/02/bb	12	31/12/aa	14/02/bb

Table 4 Reporting dates for obligation periods running 1 January to 31 December in year 'aa'.

- 4.30 The SAF Mandate obligation year runs from 1 January to 31 December. This aligns with the RTFO. To enable suppliers to report on a mid-month to mid-month basis there is an additional 'month 13' for suppliers to report fuel quantities supplied between 15 and 31 December. Applications for both the period 15 December to 31 December and 1 January to 14 January the following year should be made by 14 February.
- 4.31 Where suppliers are splitting fuel at the beginning and end of a calendar year where the SAF Mandate reporting period crosses the obligation year, suppliers may split their fuel quantities proportionally (e.g. a 50/50 split) or by actual split. Suppliers will be able to show their quantity splits using the 'split reporting month' adjustment function on ROS. The Administrator will validate the total fuel quantities over the full reporting period (15 December to 14 January) and may require additional evidence regarding any non-proportionate split of the fuel quantity across the two reporting periods.

5. SAF Certificates

Chapter summary

This chapter contains details on:

- how SAF Certificates should be applied for;
- how they will be issued;
- how carry-over of SAF Certificates to subsequent obligation periods works; and
- when SAF Certificates will be revoked.

The [RTFO & SAF Mandate Third Party Assurance Guidance](#) should be referred to alongside this chapter.

Which fuels are eligible for SAF Certificates

- 5.1 The total amount of aviation fuel derived from relevant feedstocks or energy sources is eligible (see Chapter 2 of the [RTFO & SAF Mandate Technical Guidance](#) for details) for SAF Certificates, provided it has been proven, to the Administrator's satisfaction, that the fuel has met the requirements set out in Paragraph 5.2.

Requirements before an application for SAF Certificates can be made

- 5.2 To apply for SAF Certificates, a supplier must:
- have submitted, or intend to submit sufficient fuel quantity data, which the Administrator must have validated (See Chapter 4)
 - submit C&S information that demonstrates that the fuel has met the sustainability criteria and submit a verifier's assurance report attesting to this (see the [RTFO & SAF Mandate Technical Guidance](#) for details on the C&S requirements and

[RTFO & SAF Mandate Third Party Assurance Guidance](#) for details on the verifier's assurance report)

- meet other stipulations under the SAF Mandate, as outlined in Chapters 1, 2 & 4. These include having an account with the Administrator; being the owner of the fuel at the duty point (or at the point of sale at which hydrogen is first designated as a transport fuel); having supplied the fuel at, or for delivery to, places in the UK for use in aviation (see the [RTFO & SAF Mandate Technical Guidance](#) for details).

Multiple incentives

5.3 To be eligible for SAF Certificates, the eligible fuel or any chemical precursor to that fuel must not, at the time of application or at any time in the future, be:

- counted under a UK renewable energy obligation other than the SAF Mandate
- counted under any other support scheme of the UK, or internationally that benefits the end supply of fuel such as feed-in tariffs or premium payments.

5.4 For the purpose of the SAF Mandate, and specifically paragraph 5.3, “support scheme” means any instrument, scheme or mechanism applied by the UK or internationally that promotes the use of energy from low carbon sources by at least one of the following:

- reducing the cost of that energy
- increasing the price at which that energy can be sold
- increasing, by means of a renewable energy obligation or otherwise, the quantity of such energy purchased

and for this purpose, “instrument, scheme or mechanism” includes renewable fuel obligations, and direct price schemes including feed-in tariffs and sliding or fixed premium payments, and excludes investment aid, tax exemptions or reductions, and tax refunds.

5.5 For the purpose of the SAF Mandate, and specifically paragraphs 5.3 and 5.4, “renewable energy obligation” means a scheme requiring at least one of the following:

- energy producers to include a given share of energy from renewable sources in their production
- energy suppliers to include a given share of energy from renewable sources in their supply
- energy consumers to include a given share of energy from renewable sources in their consumption

5.6 However, paragraph 5.3 does not apply to either of the following situations:

- investment aid benefitting the production plant in which the eligible transport fuel was produced, such as financial support to develop fuels and technologies (e.g.

laboratory-scale testing) or support for the construction of demonstration-scale production, whether situated in the United Kingdom or elsewhere

- the reduction in any duty payable in the United Kingdom under the Hydrocarbon Oil Duties Act 1979

- 5.7 Suppliers are required to declare that the fuel upon which they are claiming SAF Certificates, or any chemical precursor from which that fuel was produced, meets the requirements of paragraph 5.3. This means, for example, that a supplier must not apply for SAF Certificates if an application has been made or will be made e.g. under the Renewable Heat Incentive, Renewables Obligation or the Hydrogen Production Business Model in relation to that fuel or a chemical precursor to that fuel. This list of schemes is not exhaustive.
- 5.8 Airlines are permitted to submit an emissions reduction claim as part of the UK Emissions Trading Scheme (ETS) for a quantity of SAF that has received certificates under the SAF Mandate.

Use of Voluntary Schemes to demonstrate compliance

- 5.9 A reporting party can provide supporting evidence of compliance with one or all of the SAF Mandate criteria by using one or more voluntary schemes. The scope and version of the voluntary scheme being used must be recognised by the Administrator and appear on the Administrator's list of recognised voluntary schemes. Detail on the process for recognising a voluntary scheme can be found in the [RTFO and SAF Mandate Third Party Assurance Guidance](#) and this is the link to the [list of recognised voluntary schemes](#).
- 5.10 Using a voluntary scheme provides valuable evidence to support applications for certificates but does not guarantee issuance of certificates. If a reporting party is using a voluntary scheme to support their applications, they should be aware that additional information or evidence from all stages of the supply chain must be provided to verify that fuel meets the requirements of the SAF Mandate if requested from the Administrator. This can include requesting information or evidence for the entire supply chain and each link in the chain of custody to demonstrate that the feedstock and production processes comply with the SAF Mandate sustainability requirements. Reporting parties must therefore ensure that such information or evidence is available on request. More detail on additional checks can be found in Annex A.
- 5.11 Failure to provide the requested evidence will result in the Administrator refusing to issue certificates for the application in question and the fuel will be treated as fossil for the purposes of calculating the obligation. Therefore, the supplier must ensure that further evidence from each link in the supply chain back to the feedstock, is available if requested by the Administrator. In circumstances where links in the supply chain are unwilling to share evidence with the end supplier, the Administrator can receive evidence directly to overcome commercial sensitivity limitations, however it still remains the end supplier's responsibility to facilitate the sharing of information along the supply chain.

5.12 Examples of evidence that may be requested include but are not limited to:

- Proof of sustainability documentations for each stage of the supply chain,
- Audit reports,
- Invoices,
- Evidence the fuel has been supplied to the UK transport sector,
- Waste transfer notes,
- Weighbridge tickets
- Bills of lading
- Commercial contracts which demonstrate transactions between the supplier and producers / traders / shippers,
- Supporting documentation to suppliers / traders / shippers by the producer
- Additional transactional agreements between the supplier and producers / traders / shippers,
- Documentation demonstrating the sustainable characteristics of the fuel,
- Screenshots from online systems which demonstrate the volumes being claimed.

5.13 More detail on the examples of evidence that may be requested can be found in Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#).

Timeline for applications

5.14 Once the above requirements have been met, including that the Administrator is satisfied with the accuracy of the information demonstrating compliance with sustainability criteria, suppliers will be able to claim SAF Certificates on ROS at any time. See the [RTFO and SAF Mandate Technical Guidance](#) for more information about demonstrating compliance with the sustainability criteria.

5.15 Suppliers may apply for SAF Certificates at any time but must apply by the cut-off date of 14 May (or a later date if specified by the Administrator), after the end of an obligation period.

The flow of information before and during the application process

5.16 The flow of information between the supplier, verifier and Administrator is facilitated on ROS. ROS performs logic checks to flag any data that suggests a renewable fuel has not met the sustainability criteria. The details of how ROS works are contained on the ROS help screens.

5.17 The submission for SAF Certificates occurs at the level of bundles of applications. An 'application' is a quantity of fuel that has homogeneous sustainability characteristics, as set out in the [RTFO & SAF Mandate Technical Guidance](#). A bundle is one or more applications for which a supplier has sought a verifier's assurance report (see the [RTFO & SAF Mandate Third Party Assurance Guidance](#) for further information on verification of the C&S and fuel quantity data). The assessment of eligibility for SAF Certificates will occur at the application level.

5.18 A bundle may contain applications from more than one reporting period within an obligation period. However, it may not contain applications from multiple obligation periods. Bundles must relate to either the RTFO or the SAF mandate and may not combine SAF Certificate and Renewable Transport Fuel Certificate applications.

How an application is assessed

5.19 The Administrator will not issue SAF Certificates under certain scenarios, including but not limited to:

- there are outstanding issues concerning that application;
- fossil or SAF quantities for any of the months covered by the application have not been validated or the application is for a larger quantity of SAF than has been validated;
- there are any significant account management issues. For example, the Administrator is no longer satisfied that the account holder is the owner of the fuel at the duty point due to changes in a corporate group's structure;
- a recognised voluntary scheme has been used, but the supplier has been unable to provide further information or evidence requested by the Administrator.

5.20 The Administrator will undertake other work as proportionate and necessary to validate the supplier's declaration that all the renewable fuel covered by the application has met the sustainability criteria.

5.21 The Administrator may require a supplier to provide further information or evidence in support of an application. Examples of evidence that may be required can be found in Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#).

5.22 If the Administrator isn't provided with sufficient evidence to prove the fuel meets the sustainability criteria, has cause to believe that any portion of the application does not meet the sustainability criteria or any of the other requirements before SAF Certificates can be issued (see paragraph 5.2), that application will not be approved. It is the Administrator's decision as to whether the information or evidence provided is sufficient.

5.23 The Administrator will inform the supplier as to why an application has not been approved within 30 days of making a decision.

5.24 In the event of a verifier being notified of a change in the evidence supporting an application for SAF Certificates, the verifier must assess that change, taking into account the opinion of any relevant parties. The verifier will also provide a statement as to the materiality of that change and how it bears on the assurance statement issued for the relevant bundle, stating, where relevant, that the opinion of any relevant certification body on that change has been taken into account.

5.25 If the amendment of evidence supporting an application does not result in a new assurance statement, the verifier will provide a statement that the change is not material to the original assurance, see the [RTFO & SAF Mandate Third Party Assurance Guidance](#) for more details.

How SAF Certificates are issued

5.26 SAF Certificates are issued in return for supplying eligible fuel. SAF Certificates are credited to the supplier's electronic account on ROS. All transactions involving the trading of SAF Certificates occur on ROS.

5.27 SAF Certificates are issued in proportion to the energy content of the fuel supplied, multiplied by a “carbon intensity (CI)” scaling factor, and are normalised in line with the LHV (34 MJ/l) of fossil avtur. Each certificate when redeemed will discharge 34 MJ of the supplier’s obligation.

5.28 Certificates are calculated using the following equation:

$$\text{Certificates} = \frac{V_{SAF} \times LHV_{SAF} \times CI_{factor}}{LHV_{avtur}}$$

Where:

- Certificates is the number of SAF, HEFA cap or PtL Certificates which will be issued on ROS.
- V_{SAF} is the quantity of eligible SAF, in litres
- LHV_{SAF} is the lower heating value of the eligible fuel (i.e. energy density), in MJ/l see paragraph 4.23.
- CI_{factor} is the carbon intensity factor, calculated in paragraph 5.28.
- LHV_{avtur} is the lower heating value of aviation turbine fuel. This is set at 34 MJ/l

5.29 The normalisation of certificates means that in practice, the baseline is that one certificate will be issued for each 34MJ of energy supplied (and will discharge approximately 1L of obligation based on fossil kerosene).

The CI factor then modifies the number of SAF Certificates that will be awarded based on the reported CI of the fuel, calculated following the appropriate GHG emissions methodology (Refer to Annexes C, D or E of the [RTFO and SAF Mandate Technical Guidance](#) depending on fuel type).

For example, SAF with a CI of 26.7 gCO₂e/MJ (representing a 70% GHG emissions saving relative to fossil kerosene) has a CI factor of 1 and so receives approximately 0.03 SAF certificates per MJ of fuel supplied, this equates to approximately 1 SAF certificate per litre of SAF supplied, assuming the SAF has a LHV (MJ/L) of 34.

The CI factor is calculated as follows:

$$CI_{factor} = \frac{CI_f - CI_{SAF}}{CI_f - CI_b}$$

Where:

- CI_{factor} is the carbon intensity factor to be used in the calculation of certificates issued (Paragraph 5.27)
- CI_f is the lifecycle carbon intensity of fossil kerosene, in gCO₂e/MJ (this is fixed at 89 gCO₂e/MJ)
- CI_{SAF} is the lifecycle carbon intensity of the supplied SAF consignment, calculated in line with the relevant GHG emissions methodology outlined in the [RTFO and SAF Mandate Technical Guidance](#), in gCO₂e/MJ
- CI_b is the baseline life cycle carbon intensity of a SAF which is assumed to achieve the average GHG savings, in gCO₂e/MJ (this is set at 26.7 gCO₂/MJ, which is equal to 70% GHG savings relative to fossil kerosene)

5.30 Two worked examples are shown below:

Example One

This is a consignment of eligible SAF which has a volume of **10,000l** a lower heating value of **34 MJ/l** and a carbon intensity of **26.7 gCO₂eq/MJ**. Application values shown in bold

Step 1 Carbon intensity factor

$$\text{Carbon intensity factor } (CI_{factor}) = \frac{89 - \mathbf{26.7}}{89 - 26.7} = 1.00$$

Step 2 Certificate number

$$\text{Certificates} = \frac{\mathbf{10,000} \times \mathbf{34} \times 1.00}{34} = 10,000$$

Step 3 Redemption

1190 certificates redeemed each certificate discharges 34MJ of obligation

$$10,000 \times 34 = 340,000 \text{ MJ discharged}$$

Example Two

This is a consignment of eligible SAF which has a volume of **1500l** a lower heating value of **33 MJ/l** and a carbon intensity of **22.0 gCO₂eq/MJ**. Application values shown in bold

Step 1 Carbon intensity factor

$$\text{Carbon intensity factor } (CI_{factor}) = \frac{89 - \mathbf{22.0}}{89 - 26.7} = 1.08$$

Step 2 Certificate number

$$\text{Certificates} = \frac{\mathbf{1500} \times \mathbf{33} \times 1.08}{34} = 1572$$

Step 3 Redemption

1190 certificates redeemed each certificate discharges 34MJ of obligation

$$1572 \times 34 = 53,448 \text{ MJ discharged}$$

SAF Certificate categories

- 5.31 Three categories of SAF Certificates are issued: 'Relevant HEFA SAF Certificates', 'PtL SAF Certificates' and 'Main Obligation SAF Certificates'.
- 5.32 Renewable fuels made from feedstocks that fall under the definition of segregated oils and fats are counted towards the HEFA cap and are awarded 'Relevant HEFA Certificates'. Relevant HEFA Certificates cannot be counted towards the PtL fuel Obligation - for more information see Chapter 3.
- 5.33 A PtL fuel is a fuel where all the energy of the fuel comes from the input process energy (with no feedstock energy), and all of this process energy is from low carbon sources other than bioenergy (RFNBO) or nuclear energy (NDF). Further information is included in paragraphs 1.21-1.22. PtL fuels are awarded 'PtL Certificates' which can count towards meeting either the main or PtL obligation.
- 5.34 SAF Certificates issued to all other fuels that are not PtL or HEFA are labelled as 'Main SAF certificates'.
- 5.35 These SAF Certificate categories are summarised in Table 5.

Type of feedstock and / or fuel	Subject to HEFA cap?	Can be used for PtL fuel obligation?	SAF certificate category
Fuel made from a relevant HEFA feedstock	Yes	No	Relevant HEFA SAF Certificate
All other SAF including biofuels from wastes and residues and RCFs	No	No	Main SAF Certificate
PtL fuel including RFNBOs and NDF	No	Yes	PtL SAF Certificate

Table 5 Summary of SAF Certificate categories.

Identification of SAF Certificates and 'carryover' into subsequent obligation periods

- 5.36 SAF Certificates are marked with the obligation period relating to the supply of fuel for which they were issued.
- 5.37 Each obligation period of a supplier's SAF account on ROS is divided into the three categories of SAF Certificates and a supplier can choose which category of SAF Certificates they wish to redeem or transfer from their account. When transferred, SAF Certificates are credited to the appropriate category in the receiver's account.
- 5.38 The SAF Mandate allows 25% of the main obligation and PtL obligation to be met with SAF Certificates issued in the preceding period - termed 'carryover'. ROS will not accept redemption transactions that attempt to meet more than 25% of the main obligation or PtL Obligation with SAF Certificates from the previous obligation period.
- 5.39 SAF Certificates carried over from previous obligation years will keep their 'Relevant HEFA, 'main' or 'PtL' label and will count towards meeting the respective cap or obligation of the new obligation year. Chapter 3 explains further how SAF certificates are to be treated when carried over.

Transferring SAF Certificates from one account to another

- 5.40 The SAF Mandate allows suppliers to transfer SAF Certificates from one account to another.
- 5.41 Transferred SAF Certificates keep their 'Relevant HEFA, 'Main' or 'PtL' label and will count towards meeting the respective cap or obligation of the recipient.
- 5.42 SAF Certificates are traded via the ROS system where a supplier can select how many SAF Certificates they wish to transfer and the account to which they wish to transfer them.

- 5.43 A supplier may select which year's SAF Certificates and which SAF Certificate category to transfer.
- 5.44 For a SAF Certificate to be eligible for redeeming, it must be present in the account of the supplier that wishes to redeem it on the day of the redemption deadline.
- 5.45 Any commercial matters related to a transfer are matters for the two parties involved in the transfer.
- 5.46 The Administrator will correct any IT system errors that occur in a transaction. However, the Administrator can only reverse a transfer where only one party is disputing that transaction if ordered to do so by a court, as the Administrator does not have the powers to judge which party is correct in the event of a dispute.
- 5.47 The Administrator will apply a 'first in-first out' principle to tracing SAF Certificates from the original supplier to a transferee, unless the original supplier or any subsequent transferor notifies the Administrator of a different arrangement for the relevant SAF Certificates. An example of such a notification would be that a third-party trading entity would be able to state which supplier they had traded the certificates on to.

Revocation of SAF Certificates

Circumstances in which SAF Certificates may be revoked

- 5.48 The Administrator may revoke SAF Certificates where they are satisfied that:
- the declaration that accompanied the application for SAF Certificates was false;
 - SAF Certificates were issued as a result of fraudulent behaviour, statement or undertaking on the part of the supplier, any connected person within or outside the supply chain, or the verifier;
 - the information provided on fuel quantities or sustainability information was materially inaccurate or the Administrator decides that any evidence presented to support this information was insufficient to substantiate it; or
 - the verifier's declaration on fuel quantities or the verifier's assurance report on the sustainability information was materially inaccurate.

Which SAF Certificates will be revoked

- 5.49 Whilst the SAF Mandate applies revocation to individual SAF Certificates, in practice the Administrator will revoke all the necessary SAF Certificates together where one or more of the criteria at 5.47 applies.
- 5.50 Where the reasons for revocation relate to the verifier's assurance report on a bundle, it is likely that all SAF Certificates relating to that bundle will be revoked, unless the Administrator deems the reason for revocation to only impact part of the bundle.

- 5.51 Where the reasons for the revocation relate to the sustainability information within an application, the revocation will relate to that specific application.
- 5.52 Where the reasons for revocation relate to the verifier's declaration on a fuel quantity submission, it is likely that all SAF Certificates associated with those fuel quantities will be revoked, unless the Administrator deems the reason for revocation to only impact part of that fuel quantity submission.
- 5.53 Where the reasons for revocation relate to the quantity of fuel supplied and the fuel quantity in question does not match the quantity in one or more applications, the Administrator will decide on a case-by-case basis whether the revocation(s) occur at application or bundle level.
- 5.54 Where possible, the Administrator will revoke SAF Certificates of the correct obligation period and category from the original supplier.
- 5.55 Where the supplier does not have sufficient SAF Certificates for the Administrator to revoke from the correct obligation period and category, SAF Certificates of that same category and obligation period will be revoked from a transferee.
- 5.56 The Administrator will apply a 'first in-first out' principle to tracing SAF Certificates from the original supplier to a transferee, unless the original supplier or any subsequent transferor notifies the Administrator of a different arrangement for the relevant SAF Certificates.
- 5.57 If, upon the notice of revocation being served, the original supplier or a subsequent transferor wishes to submit evidence that the assignment of the SAF Certificates in question to a particular transfer should not be applied on a 'first in-first out' principle or any notification made to the supplier at the point of the transfer, this will be taken into account by the Administrator in determining which SAF Certificates to revoke.
- 5.58 For example, SAF Certificates are issued to supplier A for two applications with the same SAF Certificate category. Supplier A then transfers half of these SAF Certificates to supplier B, half to supplier C. The Administrator then determines that SAF Certificates should not have been issued and the SAF Certificates should be revoked. As supplier A no longer has any SAF Certificates of the correct obligation period or category, they must be revoked from the suppliers to whom they have been transferred. If the transferor has not provided any evidence as to which SAF Certificates they purchased, the Administrator will apply the 'first in-first out' principle. This means that SAF Certificates will first be revoked from supplier B and then from supplier C.
- 5.59 When a revocation of SAF Certificates occurs, relevant C&S data will be removed from ROS.
- 5.60 Where the SAF Certificates related to a particular amount of SAF are revoked, that amount will no longer be subtracted from the obligation and the quantity of fuel covered by the certificates will be treated as fossil for the purposes of calculating the obligation.

Process for revoking SAF Certificates

- 5.61 The Administrator will issue a 'notice of proposal to revoke' to inform a supplier of its intent to revoke a SAF Certificate and inform the supplier as to the grounds for revoking that SAF Certificate.
- 5.62 The Administrator must give the supplier 28 days to make representations before the revocation can occur. This timeline can be shortened in the circumstance where the supplier agrees to the revocation.
- 5.63 The Administrator may not serve a 'notice of proposal to revoke' after 16 June immediately after the obligation period to which the SAF Certificate in question belongs.

Making representations against a revocation proposal or decision

- 5.64 Revocation of a SAF Certificate occurs in two stages. First the Administrator issues 'notice of proposal to revoke' which both the original owner and any subsequent owner(s) may make representations against. Should the Administrator decide to proceed, a notice of revocation' is then served, against which the original owner and any subsequent owner(s) may appeal.
- 5.65 Any representations against the 'notice of proposal to revoke' or the 'notice of revocation' must be made within 28 days of the notice being received.
- 5.66 The last date the Administrator may issue a 'notice of proposal to revoke' is 16 June after the end of the obligation period. Any representations against this 'notice of proposal' must be considered by 16 July after the end of the obligation period.
- 5.67 The last date the Administrator may issue a 'notice of revocation' is 16 July after the end of the obligation period. Any appeal against this notice must be considered by 15 August after the end of the obligation period.
- 5.68 The Administrator will inform the parties involved of the outcome of its consideration of either a representation against a 'notice of proposal to revoke' or an appeal against a 'notice of revocation' by issuing a 'letter giving decision', which will lay out the decision and justifications for that decision.
- 5.69 If the Administrator determines that the revocation should not occur at either stage, the relevant parties will be informed, and no further action will be taken.
- 5.70 The Administrator may allow an oral hearing when considering a representation against a 'notice of proposal to revoke' and/or an appeal against a 'notice of revocation'.

- 5.71 If the Administrator fails to make a determination by 15 August, the SAF Certificates will remain available for the supplier to utilise on ROS and cannot be revoked at a later date.
- 5.72 If the Administrator confirms that a revocation should occur, the Administrator will revoke the exact number of SAF Certificates as indicated on the 'notice of revocation' and according to the principles outlined previously (see paragraph 5.48 onwards).
- 5.73 The Administrator will also action any necessary deletion of applications or bundles relevant to revoked SAF Certificates, and depending on the grounds of revocation, request the supplier to amend any appropriate fuel quantities to reflect the change in fuel renewability (see paragraph 5.75).

Applying for SAF Certificates for fuel that has had SAF Certificates revoked

- 5.74 Where SAF Certificates have been revoked for the fuel in question, suppliers may apply again for SAF Certificates. However, unless there is new information or evidence to support the application, the Administrator is unlikely to issue SAF Certificates and that fuel will be treated as fossil with regards to calculating the obligation.

Links from SAF Certificate revocation to civil penalties

- 5.75 The gaining or attempt to gain SAF Certificates through the provision of inaccurate information, or the continued ownership of an SAF Certificate where a supplier is aware that the information used to gain that SAF Certificate is inaccurate, but has failed to inform the Administrator, is subject to a civil penalty as set out in Chapter 6.

Obligation status of renewable fuel for which SAF Certificates have been revoked

- 5.76 Where SAF Certificates have been revoked, the fuel in question will no longer be regarded as sustainable and will therefore not count towards meeting a supplier's obligation and will instead be treated the same as fossil aviation fuel and incur an obligation.

6. Civil penalties policy

- 6.1 The SAF Mandate empowers the Administrator to issue civil penalty notices, including, for example, on the following grounds:
- If a supplier does not apply for a SAF Mandate account from the Administrator within 28 days of the supplier becoming obligated (see Chapter 1).
 - If a supplier does not wholly discharge either of its obligations by either the redemption of SAF Mandate Certificates or making a buy-out payment;
 - If a supplier or other person provides information, or evidence to support information, where they have not taken reasonable steps to ensure it is accurate;
 - Where a supplier or other person has taken reasonable steps to ensure that information or evidence (to support that information) is accurate, but the supplier has subsequently become aware (either through their own or another person's actions) that it is inaccurate and has failed to inform the Administrator, within 20 days of becoming aware.
- 6.2 For information, or evidence supporting information, that relates to the establishment of an account, a supplier or other person is not liable for a civil penalty if they inform the Administrator within 20 days of becoming aware (either through their own actions or another party's actions) that the information is no longer accurate. If the Administrator becomes aware that such information or evidence is inaccurate, a supplier is not liable for a civil penalty if the supplier investigates and, if necessary, remedies the inaccuracy within a time period set by the Administrator.
- 6.3 For information, or evidence supporting information, that relates to fuel quantity an application for a SAF Certificates, or the revocation of SAF Certificates, a supplier or other person is not liable for a civil penalty if they inform the Administrator within 20 days of becoming aware that the information is no longer accurate, so long as the Administrator is informed before or on the 16 August immediately after the obligation period to which that quantity or SAF Certificate relates. This applies whether this is due to the supplier's own actions or another party's actions. If the Administrator becomes aware that such information or evidence is inaccurate, a supplier is not liable for a civil penalty if they either:

- are not informed of this by the Administrator before, or on, 16 August immediately after the obligation period to which that quantity or SAF Certificate relates;
- investigate, and if necessary, remedy, the inaccuracy within a time period set by the Administrator.

6.4 A supplier, or other person, may also appeal to the court the outcome of the Administrator's decision.

Communicating civil penalty notices

6.5 A civil penalty notice will be given, by written notice, from the Administrator to the defaulter, detailing the amount, the reason for the penalty and informing the supplier or other person of their rights to appeal.

Amount of civil penalties

6.6 Except in cases where the Administrator is satisfied that an account holder has gained or attempted to gain SAF Certificates in contravention of the SAF Mandate, a civil penalty amount may be up to the lesser of:

- £100,000; or
- 10% of turnover derived by the obligated supplier from fuels covered by the SAF Mandate.

6.7 Where the Administrator is satisfied that an account holder has gained, or attempted to, one or more SAF Certificates in contravention of the SAF Mandate, a different rule applies to the calculation of civil penalties. In such cases a civil penalty amount may be up to the lesser of:

- 10% of turnover derived by the account holder from fuels covered by the SAF Mandate; or
- the amount equivalent to twice the maximum value (based on the buy-out price) of the SAF Certificates which the account holder gained or attempted to gain (see Chapter 2).

6.8 For SAF Certificates which count against the Main Obligation (including Relevant HEFA SAF), the applicable buyout price is £4.66

6.9 For SAF Certificates which count against the PtL Obligation, the applicable buyout price is £4.93

Objections to civil penalties

6.10 A supplier or other person who wishes to object to a civil penalty must do so in writing within 28 days of being issued with the civil penalty notice. The supplier must state the grounds for the objection.

- 6.11 The Administrator will consider the objection and will inform the supplier or other person in writing of the outcome of that consideration.
- 6.12 The objection will be considered by officials in DfT who are not working in the LCF Delivery Unit or involved in the decision to issue the civil penalty notice.
- 6.13 An appeal can be made under section 131 of the Energy Act 2004 on either or both of the following grounds: that the recipient considers that they are not liable to pay the penalty and/or that the amount of the penalty is too high. Appeals may be made to the High Court in England and Wales or Northern Ireland, or to the Court of Session in Scotland.

Unpaid civil penalties

- 6.14 Where a civil penalty is not paid by the date specified in the civil penalty notice:
- Interest may be applied at 5% above the Bank of England base rate (calculated on a daily basis) as of the day after the civil penalty is due; and
 - The total sum will be a debt recoverable by the Administrator.
- 6.15 Where a supplier objects to, or appeals against, a civil penalty, interest shall accrue while the objection or appeal is being considered, and the supplier shall be liable to pay that interest where an objection or appeal is dismissed.

7. The SAF Mandate obligation expressed as a percentage of total fuel

- 7.1 Chapter 3 of this guidance document outlines how the obligation is calculated by multiplying the obligated amount by the percentage given in Table 2.
- 7.2 Paragraph 3.4 onwards explain that while the values in Table 2 are expressed as a percentage of the obligated amount (the quantity of fossil and unsustainable renewable fuel), the obligation is also included as a percentage of total fuel. Both sets of values are provided in Table 6 to show how they relate to each other.

Obligation period (1 Jan – 31 Dec)	Main obligation (% total fuel*)	Main obligation (% obligated fuel)	PtL obligation (% total fuel)	PtL obligation (% obligated fuel)	Total obligation (% total fuel)	Total obligation (% obligated fuel)
2025	2.00%	2.041%	-	-	2.00%	2.041%
2026	3.60%	3.734%	-	-	3.60%	3.734%
2027	5.20%	5.485%	-	-	5.20%	5.485%
2028	6.60%	7.082%	0.20%	0.215%	6.80%	7.296%
2029	8.20%	8.952%	0.20%	0.218%	8.40%	9.170%
2030	9.50%	10.556%	0.50%	0.556%	10.00%	11.111%
2031	10.25%	11.485%	0.50%	0.560%	10.75%	12.045%
2032	11.00%	12.465%	0.75%	0.850%	11.75%	13.314%
2033	11.75%	13.467%	1.00%	1.146%	12.75%	14.613%
2034	12.50%	14.493%	1.25%	1.449%	13.75%	15.942%
2035	13.50%	15.882%	1.50%	1.765%	15.00%	17.647%
2036	14.50%	17.344%	1.90%	2.273%	16.40%	19.617%
2037	15.50%	18.856%	2.30%	2.798%	17.80%	21.655%
2038	16.50%	20.421%	2.70%	3.342%	19.20%	23.762%
2039	17.50%	22.040%	3.10%	3.904%	20.60%	25.945%
2040 Onwards	18.50%	23.718%	3.50%	4.487%	22.00%	28.205%

Table 6 The obligation trajectory expressed as a percentage of total fuel and as a percentage of the obligated amount.

Glossary

Term	Definition
Account holder	An organisation holding an account with the Administrator.
Application	An administrative batch of fuel submitted on ROS. Any amount of SAF that has a consistent set of sustainability characteristics.
Biofuel	Fuel made from recently-living biological material.
Bundle	A group of individual applications submitted on ROS for the same reporting period. Any amount of SAF and can be a combination of different sustainability characteristics.
Carbon intensity	The rate at which carbon is emitted in relation to the amount of energy produced.
C&S	Carbon and sustainability
Certificates	Synonymous with SAF Certificates in this guidance document
CO₂	Carbon dioxide
CO₂e	Carbon dioxide equivalent
DfT	Department for Transport
Feedstock	Raw material used to produce renewable fuels
gCO₂e/MJ	Unit of measurement of carbon intensity
GHG	Greenhouse gas
HMRC	His Majesty's Revenue and Customs
NDF	Nuclear derived fuel
Obligated supplier	A transport fuel supplier upon whom the SAF Mandate is imposed.
PtL	Power-to-liquid
RCF	Recycled carbon fuel
Renewable fuel	A fuel from a source that is either inexhaustible or can be indefinitely replenished at the rate at which it is used. For the purposes of this document, it refers to biofuels and RFNBOs.
Reporting party	A fuel supplier reporting to the Administrator.
RFNBO	Renewable fuel of non-biological origin. A renewable transport fuel that does not have any biological content - rather the renewable energy content comes from renewable energy sources other than biomass. For example,

Term	Definition
	renewable methanol produced from waste CO2 and hydrogen where the process is powered by geothermal electricity.
ROS	Renewable Fuels Operating System. The online reporting platform used for the SAF Mandate.
SAF	Sustainable aviation fuel
SAF CERTIFICATE	Sustainable aviation fuel certificate
SAF Mandate	The Renewable Transport Fuel Obligations (Sustainable Aviation Fuel) Order 2024
Standard value	Data which is not dependent on the renewable production chain being considered. For example, lower heating values, emissions factors for materials or global warming potentials.
Supplier	Any company or organisation supplying fuel or its precursors e.g. for biofuel this would include the crop and the virgin oil.
Trader	A company or organisation that trades SAF certificates.
Verifier	The person who undertakes the assurance of renewable fuel sustainability data and fuel quantities on behalf of reporting parties. They must be independent of the reporting party whose data they are verifying.
Voluntary scheme	Schemes run by independent organisations that offer a route to providing assurance that renewable fuels meet certain sustainability criteria.

Annex A Sustainability Compliance Policy

Introduction

- A.1 This annex sets out how the Administrator will undertake checks on the accuracy of information relevant to the sustainability criteria provided by suppliers and therefore determine whether the sustainability criteria have been met.
- A.2 When applying for SAF Certificates, a supplier must provide a declaration that the information submitted in the application is accurate. Suppliers are also required to seek independent assurance (verification) of their information relating to compliance with the sustainability criteria and submit the assurance report to the Administrator (See [RTFO and SAF Mandate Third Party Assurance Guidance](#)). The supplier must have processes and procedures in place to ensure that it provides accurate information and can therefore make such a declaration of accuracy. The obligated supplier must also be able to access information and evidence for each link in the supply chain and provide that information and evidence to the Administrator on request. Where an obligated supplier fails to provide sufficient information or evidence to substantiate claims if requested, SAF certificates will not be issued, and the fuel will be treated as fossil for the purposes of calculating the supplier's obligation. It is the Administrator's decision as to whether the information or evidence provided is sufficient.
- A.3 The Administrator has had regard to the [Regulators Compliance](#) in developing this policy.

Assessing applications for SAF Certificates

- A.4 Before issuing SAF Certificates, the Administrator, amongst other things, must be satisfied, so far as is reasonably practicable, that information related to compliance with the sustainability criteria (C&S data) provided by the supplier is accurate. To reach this level of satisfaction, the Administrator carries out checks on the sustainability information provided by the supplier in an

application for SAF Certificates. These may include the following four categories of checks:

1. A check that the verifier has signed the reasonable assurance declaration associated with the reported eligible fuel volume figures (see the [RTFO & SAF Mandate Third Party Assurance Guidance](#) for details).
2. A check that the C&S data is consistent with the requirements in the [RTFO & SAF Mandate Technical Guidance](#) for demonstrating compliance with the sustainability criteria.
3. A check that the verifier's assurance report provides the required assurance that the C&S data has been prepared in accordance with this guidance (see the [RTFO & SAF Mandate Third Party Assurance Guidance](#) for details).
4. A check on the accuracy of the reported C&S data relating to specific consignments of fuel in a SAF Certificate application. Accuracy may be checked through, for example, requesting further information and/or evidence from the supplier (see Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#)). Specific applications are selected for further checks as detailed in A.9.

- A.5 This annex focuses on the accuracy checks carried out on selected applications (check four) and sets out the process used to select these individual applications.
- A.6 Failure to provide sufficient evidence to substantiate claims will result in the Administrator refusing to issue certificates for the application in question and the fuel will be treated as fossil for the purposes of calculating the obligation. Therefore, the supplier must ensure that further evidence from each link in the supply chain back to the feedstock, is available if requested by the Administrator.
- A.7 Regarding check four, the Administrator uses the following process to check the accuracy of the information on the sustainability criteria for the selected applications. Each stage is described in more detail in the sections that follow.
1. The Administrator requests further information and/or evidence from the supplier(s) concerned
 2. Supplier(s) respond
 3. The Administrator assesses the response and determines whether SAF Certificates should be awarded or not and whether any further action should be taken

4. The Administrator communicates any lessons learned to fuel suppliers, verifiers and the wider stakeholder group, as appropriate, and updates its guidance if necessary

Process of selecting applications for further checks

- A.8 When selecting applications for further checks, the Administrator selects some applications at random. Other applications are selected by assessing the likelihood that the sustainability information provided by the supplier for individual applications is inaccurate, together with the impact if the information was not accurate.
- A.9 Identification of factors that influence the likelihood of information in applications for SAF Certificates being inaccurate ('risk factors') is a dynamic process based on information gathering. This information may come from various sources including publicly available sources, other renewable fuel regulators, other UK public bodies, specific information from within the industry or the analysis of C&S information and evidence provided. The following paragraphs set out some of the types of risk factor which may be considered.
- A.10 The Administrator also considers information related directly to applications which have been submitted. For example, SAF Certificate applications containing inconsistent or unusual C&S data, or limitations or exclusions in the verifier's statement, may increase the likelihood that information on the sustainability criteria is inaccurate.
- A.11 The Administrator will communicate information on risk factors to suppliers, verifiers and other stakeholders as it considers appropriate.
- A.12 In determining the likelihood of information being inaccurate, the Administrator will consider if any risk factors are relevant to the application and if so will carry out an assessment that may include looking at:
- whether the supplier has used an [approved voluntary scheme](#)
 - the severity of any issue with the C&S information
 - the nature of any external information relating to the C&S information reported
 - the credibility of the source of the information
 - the past record of the supplier in complying with the sustainability criteria in the RTFO, SAF Mandate and any similar legislation, e.g. the Renewable Heat Incentive
 - any knowledge the Administrator may have about the supply chain used and its record of compliance
 - the nature of the sustainability information reported and the likelihood that it may not be accurate
- A.13 In assessing the impact, the Administrator may take several factors into account including:

- the cumulative volume of fuel reported by the supplier with the same C&S characteristic(s)
- the number of SAF Certificates per litre which have been applied for
- the nature of the sustainability information reported, and the impact of any risks associated with that information (for example, whether or not SAF Certificates would have been issued if accurate information had been provided in the SAF Certificate application)

Process for further checks

The administrator sets out what it requires from the supplier

- A.14 Where an application has been selected for further checks, the Administrator will review the information already provided through ROS and, if necessary, request further information be provided.
- A.15 Under the SAF Mandate, applications for SAF Certificates may be made at any time up to 14 May following the end of an obligation period.
- A.16 The obligated supplier must be able to provide information and evidence for each link in the supply chain and that information and evidence should be made available to the Administrator on request. Where an obligated supplier fails to provide such information or evidence, SAF Certificates will not be issued and the fuel in question will be treated as fossil for the purposes of calculating the obligation.
- A.17 Where an approved voluntary scheme is used, only the relevant scheme certificate for the application of fuel in question is normally required, however there may be some exceptions to this, such as, but not limited to:
- the scheme does not include a certified chain of custody
 - there is a gap in the chain of custody between the certificate issue and point of UK supply
 - the scheme certificate does not include the required data (e.g. the feedstock type)
 - the Administrator has concerns over information within the documentation provided
 - the Administrator has intelligence to warrant a more thorough documentation review
 - the Administrator determines that more information is required to ensure that the sustainability requirements of the SAF Mandate have been met (see Chapter 8 of the [RTFO & SAF Mandate Technical Guidance](#) for examples of potential documents to be requested)
 - The Administrator randomly samples an application for further checks.
- A.18 The Administrator may require that documentation is provided that demonstrates the entire chain of custody.

- A.19 When requiring information and/or evidence behind an application, the Administrator may give the supplier an option to provide details of the chain of custody and a list of the evidence which is available for each step before they are asked to provide the evidence in question. This may be part of the evidence pack that was prepared for the verifier in advance of the verification process. The Administrator will review this list to determine whether it is appropriate to select a sample of evidence for review rather than requiring evidence for the entire chain of custody. Whilst it is not a requirement that the supplier holds such a list, the provision of a list is likely to contribute to a quicker outcome.
- A.20 The Administrator recognises that supply chains may be complex and involve many different entities, especially close to the origin of the feedstock. Where further information is warranted, it is likely that the Administrator will request all of the evidence demonstrating the chain of custody for all stages of the supply chain. By providing the Administrator with information and/or evidence involved in a chain of custody, the supplier will facilitate the sharing of evidence for review by the Administrator. Examples of evidence that may be requested by the Administrator can be found in Chapter 5 of this guidance and in more detail in Chapter 8 of the [RTFO and SAF Mandate Technical Guidance](#).

Suppliers respond

- A.21 If the supplier is unwilling or unable to respond to the request, they may withdraw their application; however, the Administrator will require the supplier to inform them if they subsequently seek to apply for SAF Certificates on the fuel in question. If no further application is submitted, the fuel will be treated as fossil for the purposes of calculating the supplier's obligation.

The administrator reviews the response

- A.22 The Administrator will review the supplier's response, and any information and/or evidence provided. If the Administrator is satisfied that the information relating to compliance with the sustainability criteria is accurate for the selected application(s), the application for SAF Certificates will be approved (subject to all other conditions being met).
- A.23 If the Administrator is not satisfied that the information provided is accurate or if the supplier is unable to provide the information required by the Administrator and therefore cannot prove that the sustainability criteria have been met, SAF Certificates will not be issued, and the application will not be accepted. The reasons for not accepting the application will be communicated to the supplier as appropriate. The supplier will be required to inform the Administrator if they subsequently seek to apply for SAF Certificates for the fuel in question.
- A.24 If SAF Certificates are not issued, the Administrator will consider whether further enforcement action is also necessary such as the imposition of a civil penalty (see Chapter 6). If the Administrator is considering additional enforcement action, this may also be communicated in the notification of the

non-issue of certificates. Whilst there may be a link between the non-acceptance of an application for SAF Certificates and the imposition of civil penalties, the Administrator may only consider imposing a civil penalty where a supplier has not taken reasonable steps to ensure that the information or evidence is accurate.

- A.25 The circumstances in which certain enforcement actions may be taken and the processes involved, including those for appeal, are set out in earlier sections of this guidance.
- A.26 If the Administrator informs the supplier that the evidence provided is insufficient to substantiate the information, the application(s) can be re-submitted at any time up to the final deadline for submission for that obligation period (subject to the requirement to notify the Administrator of this as set out above). Upon re-submission, the Administrator will expect to see additional evidence or further explanation to that already provided and will assess this as set out above.
- A.27 If an application for SAF Certificates has not been accepted, the associated volume will be treated as fossil for the purposes of calculating the obligation. Therefore, volumes reported in that obligation year should not be edited or deleted in an attempt to remove this volume from the supplier's obligation. The Administrator will check that this is the case. If a supplier has made a genuine error in submitting volumes, they should discuss this with the Administrator before making any changes to their volumes on ROS.
- A.28 The Administrator will consider whether the outcome of any checks on SAF Certificate applications has changed the risk profile such that other checks on SAF Certificate applications either from the supplier in question, or other suppliers, should be initiated. For example, if an issue with a specific supply chain party was discovered, the Administrator may require that all suppliers declare whether their chain(s) of custody included this party.
- A.29 Where a SAF Certificate application has not been accepted, the Administrator may, where requested by the supplier, comment on the likely outcome of any future application for the same or similar fuel.

Communicating lessons learnt

- A.30 Lessons learnt about a specific application for SAF Certificates will be communicated directly with the supplier involved. The Administrator is available for discussions with the supplier and the verifier involved.
- A.31 The Administrator will not discuss the specifics of a case directly with a verifier without specific written permission from the supplier concerned. However, the Administrator is available for general discussions with individual verifiers.

A.32 The Administrator will use existing communication channels to keep suppliers, verifiers, and the other stakeholders informed of any developments as appropriate.

Reviewing SAF Certificates already issued

A.33 Where the Administrator identifies an issue with applications of eligible fuel supplied for which SAF Certificates have already been issued, the Administrator may need to review evidence in respect of that fuel. For example, if it became apparent that some consignments of fuel from a particular supply chain did not meet the mandatory sustainability requirements, the Administrator might need to review the evidence for fuels reported through that supply chain.

A.34 In such a case the Administrator will inform suppliers and request evidence as considered appropriate.

A.35 If, as a result of the investigation, it becomes apparent that SAF Certificates may have been awarded incorrectly, the Administrator will consider the appropriate actions to take, which may include revocation of the SAF Certificates if in line with timelines and the guidance set out in this document.

A.36 There is a process that allows for representations against the revocation of SAF Certificates and a reconsideration of the decision to revoke as set out in Chapter 5.