
SCOTTISH STATUTORY INSTRUMENTS

2014 No. 94

The Renewables Obligation (Scotland) Amendment Order 2014

Bioliqid sustainability audit report

17.—(1) Article 54A(1) is amended as follows.

(2) In paragraph (3), for sub-paragraphs (b) to (d) substitute—

- “(b) consider whether the systems used to produce the relevant sustainability information are likely to produce information which is reasonably accurate and reliable;
- (ba) consider whether there are controls in place to help protect the relevant sustainability information against material misstatements due to fraud or error;
- (c) consider the frequency and methodology of any sampling carried out for the purpose of obtaining or checking the data on which the operator relied in preparing the relevant sustainability information;
- (d) consider the robustness of the data on which the operator relied in preparing the relevant sustainability information;
- (da) state whether anything has come to the attention of the person preparing the report to indicate that the relevant sustainability information is not accurate;”.

(3) For paragraph (5) substitute—

“(5) A sustainability audit report shall be deemed to have been prepared to an adequate standard if it has been prepared in accordance with the requirements in respect of limited assurance engagements prescribed in ISAE 3000, or an equivalent standard.”.

(4) In paragraph (8), for the definition of “environmental quality assurance scheme” substitute—

““environmental quality assurance scheme” means a voluntary scheme which establishes environmental or social standards in relation to the production of bioliqid or matter from which a bioliqid is derived;”.