## 2011 No. 2937

## The Renewable Transport Fuel Obligations (Amendment) Order 2011

## Amendment of article 2 (interpretation)

**3.**—(1) In article 2(1), in the definition of "connected person", for "section 839 of the Income and Corporation Taxes Act 1988" substitute "section 1122 of the Corporation Tax Act 2010(1)".

(2) Insert the following definitions in article 2(1) at the appropriate alphabetical positions—

""the 2011 Order" means the Renewable Transport Fuel Obligations (Amendment) Order 2011(2);"

""additional sustainability information" means the information specified in Article 1 of Commission Decision 2011/13/EU of 12 January 2011 on certain types of information about biofuels and bioliquids to be submitted by economic operators to Member States(3);"

""the cross compliance requirements" means-

- (a) the statutory management requirements—
  - (i) under the heading 'Environment' in point A of Annex II to Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers, amending Regulations (EC) No 1290/2005, (EC) No 247/2006, (EC) No 378/2007 and repealing Regulation (EC) No 1782/2003(4) ("the CAP regulation"); and
  - (ii) in row 9 of the table in that Annex; and
- (b) the minimum requirements for good agricultural and environmental condition defined pursuant to Article 6(1) of the CAP regulation;"

""the directive" means Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC(5), and a reference in this Order to Annex V to the directive is a reference to that Annex as amended from time to time;"

""ISAE 3000" means the International Standard on Assurance Engagements 3000(6) promulgated by the International Federation of Accountants;"

""the Motor Fuel Regulations" means the Motor Fuel (Composition and Content) Regulations 1999(7);"

<sup>(</sup>**1**) 2010 c.4.

<sup>(</sup>**2**) S.I. 2011/2937.

<sup>(3)</sup> OJ No L 9, 13.1.2011, p11.
(4) OJ No L 30, 31.1.2009, p16.

<sup>(4)</sup> OJ No L 30, 31.1.2009, p16.
(5) OJ No L 140, 5.6.2009, p16.

<sup>(6)</sup> The International Standard on Assurance Engagements 3000 is set out from page 292 of Part II of the publication entitled "Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements" (2010 edition) (ISBN 978-1-60815-052-6) published by the International Federation of Accountants. Copies can be obtained from www.ifac.org.

<sup>(7)</sup> S.I. 1999/3107; relevant amending instruments are S.I. 2003/3078 and 2010/3035.

""notional volume" means, in relation to an amount of renewable transport fuel, the notional volume of that amount of renewable transport fuel determined in accordance with article 5(4A)(8);"

""relevant feedstock" means—

- (a) products, wastes or residues of biological origin from-
  - (i) agriculture (including both vegetal and animal substances);
  - (ii) forestry;
  - (iii) related industries including fisheries and aquaculture;

(b) industrial or municipal waste of biological origin;"

""renewable energy obligation" has the same meaning as in the directive(9);"

"sustainability criteria" means the criteria set out in the Schedule(10);"

"sustainable feedstock" means a relevant feedstock which meets the criteria set out in paragraphs 7 to 9 of the Schedule (land criteria);"

""sustainable wastes" means relevant feedstocks which are-

- (a) wastes or residues other than residues from agriculture, aquaculture, fisheries or forestry; or
- (b) wastes, residues, non-food cellulosic material or ligno-cellulosic material which meet the criteria set out in paragraphs 7 to 9 of the Schedule (land criteria);"

"verifier's assurance report" means a report which meets the requirements of article 16A(11);".

(3) In article 2(2)(a), for "activities" substitute "industries including fisheries and aquaculture".

(9) Article 2(1).

<sup>(8)</sup> Article 5 is amended by article 7 of this Order.

<sup>(10)</sup> The Schedule is inserted by article 23 of this Order.

<sup>(11)</sup> Article 16A is inserted by article 14 of this Order.