



CO₂ PERFORMANCE LADDER

Harmonisation Act 4 to Handbook 4.0

Subject:

Sustainability requirements for green gas and import options

Context:

Handbook 4.0 (see p. 47) currently states the following about green gas:

“If the organisation demonstrably purchases green gas, it may use a green gas emission factor for the quantity purchased. This is demonstrable when green gas GoOs for the same quantity, by the organisation or its energy supplier, are entered as settled in the register of the issuing body in the country in which the green gas is used.”

Two points in this passage cause uncertainty:

1. Demand for green gas is growing, particularly in the Netherlands, mainly as a result of the Dutch green gas blending obligation. Supply is growing with it. Within this growing supply, the price difference between green gas with and without certification under a sustainability scheme is widening. The main reason for this is that green gas used to meet statutory obligations must hold such certification (for example under the Dutch green gas blending obligation, ETS2 and the Dutch fuel transition obligation). Handbook 4.0 does not yet set any requirements for the sustainability certification of green gas. This creates a growing risk that non-certified green gas will increasingly be used for the CO₂ Performance Ladder. Sustainability certification is important because it safeguards the quantification of the emission reduction (compared with natural gas), the sustainability of the feedstocks used, and traceability.
2. The growing demand also means that a (large) share of this supply is expected to be met by imports from other countries. The passage from Handbook 4.0 quoted above only states that the GoOs must be entered as settled in the register of the issuing body in the country in which the green gas is used. It does not state whether these GoOs may originate from another country. The reliability of accounting for imports and exports is increasing, partly because a growing number of national issuing bodies are connected to the [AIB Hub](#) (for gas).

Harmonisation Act:

Green gas used for the CO₂ Performance Ladder must meet the European sustainability and greenhouse gas emissions saving criteria. This means that the fuel supplier provides a



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Proof of Sustainability (PoS) and is certified under a voluntary scheme recognised by the European Commission.¹

Where green gas is imported from a country other than the country in which it is used, two conditions apply:

- The GoOs must be entered as settled in the register of the issuing body in the country in which the green gas is used;
- Both the exporting and the importing issuing body must be members of the Association of Issuing Bodies (AiB) for gas.

Date of publication of the Harmonisation Act:

26 October 2026

Transition period:

N/A

¹ At the time of publication of this Harmonisation Act, they are: AACs, Better Biomass, 2BSvs, Bonsucro EU, CertifHy, ISCC EU, KZR INiG system, PEFC, REDcert, Red Tractor, RTRS EU RED, RSB, SQC, SBP, SURE, TASCC, UFAS and SSAP-RED.