



Plenary sitting

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*****I**
REPORT

on the proposal for a regulation of the European Parliament and of the Council establishing a Union certification framework for carbon removals (COM(2022)0672 – C9-0399/2022 – 2022/0394(COD))

Committee on the Environment, Public Health and Food Safety

Rapporteur: Lídia Pereira

Rapporteur for the opinions of associated committees pursuant to Rule 57 of the Rules of Procedure:

Martin Hlaváček, Committee on Agriculture and Rural Development

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the **■** symbol or ~~strikeout~~. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

on the proposal for a regulation of the European Parliament and of the Council establishing a Union certification framework for carbon removals (COM(2022)0672 – C9-0399/2022 – 2022/0394(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2022)0672),
 - having regard to Article 294(2) and Article 192(1) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0399/2022),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to the opinion of the European Economic and Social Committee of 22 March 2023¹,
 - having regard to the opinion of the Committee of the Regions of 8 February 2023²,
 - having regard to Rule 59 of its Rules of Procedure,
 - having regard to the opinion of the Committee on Agriculture and Rural Development,
 - having regard to the letter from the Committee on Industry, Research and Energy,
 - having regard to the report of the Committee on the Environment, Public Health and Food Safety (A9-0329/2023),
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
 3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

¹ OJ C 184, 25.5.2023, p. 83.

² OJ C 157, 3.5.2023, p. 58.

Amendment 1

Proposal for a regulation Title

Text proposed by the Commission

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a Union certification framework for carbon removals

Amendment

Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a Union certification framework for carbon removals, ***carbon farming and carbon storage in products***

Amendment 2

Proposal for a regulation Recital 1

Text proposed by the Commission

(1) Under the Paris Agreement adopted under the United Nations Framework Convention on Climate Change²² (the Paris Agreement'), the international community has agreed to hold the increase in the global average temperature well below 2° C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5° C above pre-industrial levels. The Union and its Member States are Parties to the Paris Agreement and are strongly committed to its implementation by reduction of greenhouse gas emissions and increase in carbon removals.

Amendment

(1) Under the Paris Agreement adopted under the United Nations Framework Convention on Climate Change²² (the Paris Agreement'), the international community has agreed to hold the increase in the global average temperature well below 2° C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5° C above pre-industrial levels. ***That commitment has been reinforced with the adoption, under the UNFCCC, of the Glasgow Climate Pact on 13 November 2021, in which the Conference of the Parties to the UNFCCC, serving as the meeting of the Parties to the Paris Agreement, recognises that the impacts of climate change will be much lower at a temperature increase of 1,5 °C, compared with 2 °C, and resolves to pursue efforts to limit the temperature increase to 1,5 °C.*** The Union and its Member States are Parties to the Paris Agreement and are strongly committed to its implementation by reduction of greenhouse gas emissions and increase in

carbon removals *and carbon farming*.

²² Approved by Council Decision (EU) 2016/1841 of 5 October 2016 on the conclusion, on behalf of the European Union, of the Paris Agreement adopted under the United Framework Convention on Climate Change (OJ L 282, 19.10.2016, p. 1).

²² Approved by Council Decision (EU) 2016/1841 of 5 October 2016 on the conclusion, on behalf of the European Union, of the Paris Agreement adopted under the United Framework Convention on Climate Change (OJ L 282, 19.10.2016, p. 1).

Amendment 3

Proposal for a regulation

Recital 2

Text proposed by the Commission

(2) At a global scale, the latest report²³ by the International Panel on Climate Change (IPCC) points towards a decreasing likelihood of limiting global warming to 1.5 °C unless rapid and deep cuts in global greenhouse gas (GHG) emissions occur throughout the forthcoming decades. The IPCC report also clearly states that ‘the deployment of carbon dioxide removal to counterbalance hard-to-abate residual emissions is unavoidable if net-zero carbon dioxide (CO₂) or GHG emissions are to be achieved’. This will require the large-scale deployment of sustainable activities for capturing CO₂ from the atmosphere and durably storing it in geological reservoirs, terrestrial and marine ecosystems, or products. Today and with current policies, the Union is not on track to deliver the required carbon removals: carbon removals in terrestrial ecosystems have been decreasing in recent years, and no significant industrial carbon removals are currently taking place in the Union.

Amendment

2) At a global scale, the latest report²³ by the International Panel on Climate Change (IPCC) points towards a decreasing likelihood of limiting global warming to 1.5 °C unless rapid and deep cuts in global greenhouse gas (GHG) emissions occur throughout the *ongoing and* forthcoming decades. The IPCC report also clearly states that ‘*while reaching net zero carbon dioxide (CO₂) or net zero GHG emissions requires deep and rapid reductions in gross emissions*, the deployment of carbon dioxide removal to counterbalance hard-to-abate residual emissions is unavoidable if net-zero carbon dioxide (CO₂) or GHG emissions are to be achieved’ *and that ‘carbon dioxide removal (CDR) will be necessary to achieve net negative CO₂ emissions’*. This will require the large-scale deployment of *safe and* sustainable activities for capturing CO₂ from the atmosphere and durably storing it in geological reservoirs, terrestrial and marine ecosystems, or products. Today and with current policies, the Union is not on track to deliver the required carbon removals: carbon removals in terrestrial ecosystems have been decreasing in recent years, and no significant industrial carbon removals are

currently taking place in the Union.

²³ *IPCC Working Group III (2022). Technical Summary. In: Climate Change 2022: Mitigation of Climate Change. Sixth Assessment Report (link)*

²³ *IPCC (2023). Sixth Assessment Report (AR 6 Synthesis Report).*

Amendment 4

Proposal for a regulation Recital 3

Text proposed by the Commission

(3) The aim of this Regulation is to develop a voluntary Union certification framework for carbon removals, with the view to incentivise the uptake of high-quality carbon removals, in full respect of the biodiversity and the zero-pollution objectives. It is a tool to support the achievement of the Union objectives under the Paris Agreement, notably the goal of collective climate neutrality by 2050 laid down in Regulation (EU) 2021/1119 of the European Parliament and of the Council²⁴. The Union also committed to generate negative emissions after 2050. An important instrument to enhance carbon removals in terrestrial ecosystems is Regulation (EU) 2018/841 of the European Parliament and of the Council²⁵, which *is currently under review. The objective of the review is to set out a Union net removals target of 310 Mt CO₂ eq by 2030, and to allocate respective targets to each Member State.*

²⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and

Amendment

(3) The aim of this Regulation is to develop a voluntary Union certification framework for carbon removals, ***carbon farming and carbon storage in products***, with the view to incentivise the uptake of ***safe, sustainable and*** high-quality carbon removals, ***carbon farming activities and carbon storage in products***, in full respect of the biodiversity and the zero-pollution objectives. It is a tool to support the achievement of the Union objectives under the Paris Agreement, notably the goal of collective climate neutrality by 2050 laid down in Regulation (EU) 2021/1119 of the European Parliament and of the Council²⁴, ***as a complement to the irreversible and gradual reduction of anthropogenic greenhouse gas emissions across all sectors to meet the objectives and targets laid down in that Regulation and the goals of the Paris Agreement.*** The Union also committed to generate negative emissions after 2050. An important instrument to enhance carbon removals in terrestrial ecosystems is Regulation (EU) 2018/841 of the European Parliament and of the Council²⁵.

²⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and

amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

²⁵ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

²⁵ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

Amendment 5

Proposal for a regulation

Recital 4

Text proposed by the Commission

(4) The Union certification framework will support the development of carbon removal **activities in the Union** that result in an unambiguous net **carbon removal** benefit, while avoiding greenwashing. In the case of carbon farming, such certification framework should also encourage the uptake of **carbon removal** activities that generate co-benefits for biodiversity, therefore achieving the nature restoration targets set out in Union law on nature restoration. The Union certification framework will be instrumental in meeting the Union climate change mitigation objectives set in international agreements and in the Union legislation.

Amendment 6

Proposal for a regulation

Recital 4 a (new)

Text proposed by the Commission

Amendment

(4) The Union certification framework will support the development of **activities in the Union regarding carbon removal, carbon farming and carbon storage in products** that result in an unambiguous net benefit, while avoiding greenwashing. In the case of carbon farming, such certification framework should also encourage the uptake of activities that generate co-benefits for biodiversity, therefore achieving the nature restoration targets set out in Union law on nature restoration. The Union certification framework will be instrumental in meeting the Union climate change mitigation objectives set in international agreements and in the Union legislation.

(4a) Several Members of the European

Economic Area (EEA) and other third countries bordering the Union, such as Norway or Iceland, have significant potential for geological storage of CO₂. Therefore, where a legally binding agreement has been concluded between the Union and a Member of the EEA or another third country bordering the Union and that country applies the same legal requirements as those set out in Directive 2009/31/EC, the Union certification framework should also apply to atmospheric or biogenic carbon captured in the Union but geologically stored in that Member of the EEA, or in that country bordering the Union.

Amendment 7

Proposal for a regulation Recital 4 b (new)

Text proposed by the Commission

Amendment

(4b) The Union certification framework should also encourage research and innovation, whilst emphasising the role of Horizon Europe missions, as well as other programmes in the field of technologies with carbon removal capacity, taking into account the existing processes and possible developments with the aim of facilitating access to the market for new technologies.

Amendment 8

Proposal for a regulation Recital 4 c (new)

Text proposed by the Commission

Amendment

(4c) In this regard, the Commission and the Member States should engage in cross-disciplinary cooperation, involving national and regional research

institutions, scientists, farmers and small and medium-sized enterprises.

Amendment 9

Proposal for a regulation Recital 5

Text proposed by the Commission

(5) In order to support operators willing to make additional efforts to increase carbon removals in a sustainable way, the Union certification framework should **take into account** the different types of **carbon removal** activities, their specificities and related environmental impacts. Therefore, this Regulation should provide clear definitions of **carbon removal, carbon removal activities, and other elements of** the Union certification framework.

Amendment

(5) **Activities regarding carbon removal, carbon farming and carbon storage in products have different characteristics as regards the storage process, the storage medium and the expected duration of the storage, which can vary from decades to centuries for certain carbon farming activities or storage in certain products, to permanent storage in geological formations if the site for geological storage of CO₂ is appropriately selected and managed.** In order to **ensure the integrity of the framework while** supporting operators willing to make additional efforts to increase carbon **sequestration or biogenic emission reductions** in a sustainable way, the Union certification framework should **clearly distinguish** the different types of activities, their specificities and related environmental impacts. Therefore, this Regulation should **clearly separate the definitions, the quality criteria and the rules on the use related to activities regarding carbon removals, carbon farming and carbon storage in products** in the Union certification framework

Amendment 10

Proposal for a regulation Recital 5 a (new)

Text proposed by the Commission

Amendment

(5a) Under the Union certification framework, activities that, under normal

circumstances and using appropriate management practices, ensure the permanent storage of atmospheric or biogenic carbon for several centuries through geological storage of CO₂, such as bioenergy with carbon capture and storage and direct air carbon capture and storage, or through permanently bound carbon mineralisation, should be considered permanent carbon removals. Activities related to land management in the subcategories of the land use, land use change and forestry sector covered by Article 2(1) of Regulation (EU) 2018/841 or related to coastal management, that result in carbon sequestration, or activities that result in biogenic emission reductions, such as methane reductions from feed changes or manure management, or nitrous oxide reductions from fertiliser reductions or manure management, for a minimum period of at least five years, are considered carbon farming activities. Certain carbon farming activities, in particular peatland rewetting, can result in carbon sequestration once the peatland is fully restored, while reducing carbon emissions through well-managed restoration and rewetting in an initial phase. Certain other activities, such as those based on the use of biochar, can be categorised under different types of activities depending on the specific conditions under which the activities take place. In light of the uncertainties in the measuring and monitoring methodologies related to many potential applications of carbon storage in products in early development stages, the certification of carbon storage in products should initially be limited to harvested wood products or materials for construction storing atmospheric and biogenic carbon stored for at least five decades and should be based on the report to be presented by the Commission in accordance with Article 17(3) of Regulation (EU) 2018/841, while the possible benefits and trade-offs of the

inclusion of other long-lived carbon storage products should be assessed by the Commission as part of the review of this Regulation.

Amendment 11

Proposal for a regulation Recital 5 b (new)

Text proposed by the Commission

Amendment

(5b) The carbon removal certification framework should also provide the necessary flexibility to cater for regional, technical, structural and geophysical specificities, taking into account the variety of conditions in terms of production systems in the Member States and their regions.

Amendment 12

Proposal for a regulation Recital 6

Text proposed by the Commission

Amendment

(6) This Regulation should set out the requirements under which carbon removals should be eligible for certification under the Union certification framework. To this end, carbon removals should be quantified in an accurate and robust way; and they should be generated only by **carbon removal** activities that generate a net **carbon removal** benefit, are additional, **aim to** ensure long-term storage of carbon, and have a neutral impact or co-benefit on sustainability objectives. Furthermore, **carbon removals** should be subject to independent third-party auditing in order to ensure the credibility and reliability of the certification process. Mandatory Union carbon pricing rules established through Directive 2003/87/EC of the European

(6) This Regulation should set out the requirements under which carbon removals, **carbon farming or carbon storage in products** should be eligible for certification under the Union certification framework. To this end, **carbon removals, carbon farming sequestration, carbon farming emission reductions and carbon storage in products** should **comply with the criteria on issuance and use**; be quantified in an accurate and robust way; and they should be generated only by activities that generate a net benefit, are additional, ensure **permanent or long-term carbon farming sequestration and/or the reduction of greenhouse gas emissions, and comply with the monitoring and liability requirements**, and have **at least a**

Parliament and of the Council²⁶ are in place which regulate the treatment of emissions from activities covered by that Directive. This Regulation should be without prejudice to Directive 2003/87/EC, except in relation to the certification of removals of emissions from sustainable biomass which are zero-rated in accordance with Annex IV thereto.

neutral impact or co-benefit on sustainability objectives ***in accordance with the requirements set out in this Regulation***. Furthermore, ***activities*** should be subject to independent third-party auditing in order to ensure the credibility and reliability of the certification process, ***and the information relating to the certificates and certification process should be publicly available through a Union registry***. Mandatory Union carbon pricing rules established through Directive 2003/87/EC of the European Parliament and of the Council²⁶ are in place which regulate the treatment of emissions from activities covered by that Directive. This Regulation should be without prejudice to Directive 2003/87/EC, except in relation to the certification of removals of emissions from sustainable biomass which are zero-rated in accordance with Annex IV thereto.

²⁶ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

²⁶ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

Amendment 13

Proposal for a regulation Recital 7

Text proposed by the Commission

(7) ***A carbon removal*** activity should result in a net ***carbon removal*** benefit showing that it delivers a positive climate impact. The net ***carbon removal*** benefit should be computed following two steps. First, operators should quantify the amount of additional carbon removals that ***a carbon removal*** activity has generated in comparison to a baseline. A standardised baseline reflecting the standard

Amendment

(7) ***An*** activity should result in a net benefit showing that it delivers a positive climate impact. The ***calculation of the*** net benefit ***should be differentiated for permanent carbon removals, carbon farming sequestration, carbon farming, carbon, nitrogen or methane emission reductions and carbon storage in products, in order to take into account their fundamentally different***

performance of comparable activities in similar social, economic, environmental and technological circumstances and geographical locations should be preferred because it ensures objectivity, minimises compliance and other administrative costs, and positively recognises the action of first movers who have already engaged in carbon removal activities. In the context of carbon farming, the use of available digital technologies, including electronic databases and geographic information systems, remote sensing, artificial intelligence and machine learning, and of electronic maps should be promoted to decrease the costs of establishing baselines and of monitoring *carbon removal* activities. However, where it is not possible to set such a standardised baseline, a project-specific baseline based on the operator's individual performance may be used. In order to reflect the social, economic, environmental and technological developments and to encourage ambition over time in line with the Paris Agreement, baselines should be *periodically* updated.

characteristics, and should be computed following two steps. First, operators should quantify, *as applicable*, the amount of additional carbon removals, *in the case of carbon removal activities, the amount of additional carbon sequestration, in the case of carbon farming sequestration activities or carbon storage in product activities, or the amount of additional biogenic emission reductions, in the case of carbon farming emission reductions*, that *an* activity has generated in comparison to a baseline. A standardised baseline *should be representative of the performance of common current practices of* comparable activities in similar social, economic, environmental and technological circumstances and geographical locations should be preferred because it ensures objectivity, minimises compliance and other administrative costs, and positively recognises the action of first movers who have already engaged in carbon removal activities. *In order to ensure the climate integrity of the framework, in the case of permanent carbon removals the standardised baseline should be representative of the state-of-the-art of comparable activities, and in the case of carbon farming activities, the calculation of a standardised baseline should exclude existing activities which have been identified as, in the case of carbon farming sequestration, not representing genuine sequestrations and instead resulting in net greenhouse gas emissions, and, in the case of carbon farming emission reductions, not representing genuine reductions and instead resulting in more rather than fewer emissions.* In the context of carbon farming, the use of available digital technologies, including electronic databases and geographic information systems, remote sensing, *novel in-field carbon quantification systems*, artificial intelligence and machine learning, and of electronic maps should be promoted to decrease the costs of establishing

baselines and of monitoring activities. However, where it is not possible to set such a standardised baseline, a project-specific baseline based on the operator's individual performance may be used. In order to reflect the social, economic, environmental and technological developments and to encourage ambition over time in line with the Paris Agreement, baselines should be ***regularly reviewed by the Commission and updated at least every five years. However, in order to ensure a stable operational and investment environment for operators, once an activity has started, the baseline should remain constant for the operator for that activity throughout the monitoring period, and should be reviewed and updated only upon re-certification.***

Amendment 14

Proposal for a regulation Recital 8

Text proposed by the Commission

(8) The second step for quantifying the net ***carbon removal*** benefit should consist of subtracting any increase in greenhouse gas emissions related to the implementation of the carbon removal activity. Relevant greenhouse gas emissions that should be taken into consideration include direct emissions, such as those resulting from the use of more fertilisers, fuel or energy, or indirect emissions, such as those resulting from land use change, with consequent risks for food security due to displacement of agricultural production. ***A reduction in greenhouse gas emissions resulting from the implementation of the carbon removal activity should not be taken into account to quantify the net carbon removal benefit, but should be considered as a co-benefit towards the sustainability objective of climate change mitigation; by being***

Amendment

(8) The second step for quantifying the net benefit should consist of subtracting any increase in greenhouse gas emissions related to the ***entire life cycle of the*** implementation of the activity. Relevant greenhouse gas emissions that should be taken into consideration include direct emissions, such as those resulting from the use of more fertilisers, ***chemicals***, fuel or energy, or indirect emissions, such as those resulting from ***transportation, material inputs, displacement effects due to competing demand for energy or waste heat, or direct and indirect*** land use change with consequent risks for food security due to displacement of agricultural production, ***and should cover both the impacts within and outside the Union.***

reported on the certificates, decreases in greenhouse gas emissions (like the other sustainability co-benefits) can increase the value of the certified carbon removals.

Amendment 15

Proposal for a regulation

Recital 9

Text proposed by the Commission

(9) *A carbon removal* activity delivers a net **carbon removal** benefit when the carbon removals above the baseline outweigh any increase in greenhouse gas emissions due to the implementation of the **carbon removal** activity. For instance, in the case of activities that deliver permanent carbon storage by injecting carbon underground, the amount of permanently stored carbon should outweigh the energy-related greenhouse gas emissions from the industrial process. In the case of carbon farming, the carbon captured by an afforestation activity or the carbon kept in the ground by a peatland re-wetting activity should outweigh the emissions from the machinery used to carry out the **carbon removal** activity or the indirect land use change emissions that can be caused by carbon leakage.

Amendment

(9) *An* activity delivers a net benefit when, **respectively**, the carbon removals, **the carbon sequestration or the emission reductions** above the baseline outweigh any increase in greenhouse gas emissions due to the implementation of the activity. For instance, in the case of activities that deliver permanent carbon storage by injecting carbon underground, the amount of permanently stored carbon should outweigh the energy-related greenhouse gas emissions from the industrial process **during capture, transport and storage as well as the displacement effects due to competing demand for energy or waste heat**. In the case of carbon farming **sequestration**, the carbon captured **and sequestered** by an afforestation activity or the carbon kept in the ground by a peatland re-wetting activity should outweigh the emissions from the machinery used to carry out the activity or the indirect land use change emissions that can be caused by carbon leakage. **In the case of carbon farming emission reductions, the carbon emissions reduced by a peatland re-wetting activity should outweigh the emissions from the machinery used to carry out the activity or the indirect land use change emissions that can be caused by carbon leakage.**

Amendment 16

Proposal for a regulation

Recital 10

Text proposed by the Commission

(10) **Carbon removals** should be quantified in a relevant, accurate, complete, consistent and comparable manner. Uncertainties in the quantification should be duly reported and accounted in order to limit the risk of overestimating the quantity of carbon dioxide removed from the atmosphere. Carbon **removals** generated by carbon farming should be quantified with a high level of accuracy to assure the highest quality and minimise uncertainties. Moreover, in order to incentivise synergies between Union climate and biodiversity objectives, enhanced monitoring of land needs to be required, thereby helping to protect and enhance the resilience of nature-based **carbon removals** throughout the Union. The satellite and on-site monitoring and reporting of emissions and removals need to closely reflect those approaches, and make the best use of advanced technologies available under Union programmes, such as Copernicus, making full use of already existing tools, and ensure consistency with the national greenhouse gas inventories.

Amendment

(10) **Activities** should be quantified in a relevant, accurate, complete, consistent, comparable **and transparent** manner. Uncertainties in the quantification should be duly reported and accounted **as part of the certification methodologies, in a manner that is conservative, proportionate to the level of uncertainty, and in accordance with recognised statistical approaches and with the latest available scientific evidence**, in order to limit the risk of overestimating the quantity of carbon dioxide removed from the atmosphere. Carbon **sequestration and emission reductions** generated by carbon farming should be quantified with a high level of accuracy to assure the highest quality and minimise uncertainties, **based on the use of Tier 3 methodologies in accordance with the 2006 IPCC guidelines for National Greenhouse Gas inventories**. Moreover, in order to incentivise synergies between Union climate and biodiversity objectives, enhanced monitoring of land needs to be required, thereby helping to protect and enhance the resilience of nature-based **sinks** throughout the Union. The satellite and on-site monitoring and reporting of emissions and removals need to closely reflect those approaches, and make the best use of advanced technologies available under Union programmes, such as Copernicus, making full use of already existing tools, and ensure consistency with the national greenhouse gas inventories.

Amendment 17

Proposal for a regulation

Recital 11

Text proposed by the Commission

(11) In order to ensure that the Union certification framework channels incentives toward **carbon removals** that go beyond the standard practice, **carbon removal** activities should be additional. Therefore, these activities should go beyond statutory requirements, that is, operators should carry out activities that are not already imposed upon them by the applicable law. Moreover, **carbon removal** activities should take place due to the incentive effect provided by the certification. Such effect is present when the incentive created by the potential revenues, resulting from the certification, changes the behaviour of operators in such a way that they engage in the additional carbon removal activity to achieve additional **carbon removals**.

Amendment

(11) In order to ensure that the Union certification framework channels incentives toward **activities** that go beyond the standard practice, activities should be additional. Therefore, these activities should go beyond statutory requirements **at the level of the individual operator**, that is, operators should carry out activities that are not already imposed upon them by the applicable law. **In the case of carbon farming, such statutory requirements include relevant statutory management requirements and good agricultural and environmental conditions standards established under Title III, Chapter I, Section 2 of Regulation (EU) 2021/2115 and relevant minimum requirements for the use of fertiliser and plant protection products, animal welfare, as well as other relevant statutory requirements established by Union and national law, applicable at the level of the operator.** Moreover, activities should take place due to the incentive effect provided by the certification **making the activity financially attractive**. Such effect is present when the incentive created by the potential revenues, resulting from the certification, changes the behaviour of operators in such a way that they engage in the additional activity to achieve additional **net benefits**.

Amendment 18

Proposal for a regulation

Recital 12

Text proposed by the Commission

(12) A standardised baseline should reflect the statutory and market conditions in which the **carbon removal** activity takes place. If **a carbon removal** activity is

Amendment

(12) A standardised baseline should reflect the statutory and market conditions in which the activity takes place. If **an** activity is imposed upon operators by the

imposed upon operators by the applicable law, **or it does not need any incentives to take place**, its performance will be reflected in the baseline. For this reason, a **carbon removal** activity that generates **carbon removals** in excess of such a baseline should be presumed to be additional. Hence, the use of a standardised baseline should simplify the demonstration of additionality for operators. Therefore, it should reduce the administrative burden of the certification process, which is particularly important in the case of small-scale land managers.

Amendment 19

Proposal for a regulation Recital 13

Text proposed by the Commission

(13) Atmospheric and biogenic carbon that is captured and stored through **a carbon removal** activity risks being released back into the atmosphere (e.g. reversal) due to natural or anthropogenic causes. Therefore, operators should take all relevant preventive measures to mitigate those risks and duly monitor that carbon continues to be stored over the monitoring period laid down for the **relevant carbon removal** activity. The validity of the **certified carbon removals** should depend on the expected duration of the storage and the different risks of reversal associated with the given **carbon removal** activity. Activities that store carbon in geological formations provide enough certainties on the very long-term duration of several centuries for the stored carbon and can be considered as providing permanent storage of carbon. Carbon farming or carbon storage in products are more exposed to the risk of voluntary or involuntary release of carbon into the atmosphere. To account for this risk, **the validity of the certified carbon removals generated by carbon**

applicable law, its performance will be reflected in the baseline. For this reason, **an** activity that generates **net benefits** in excess of such a baseline should be presumed to be additional **to statutory requirements**. Hence, the use of a standardised baseline should simplify the demonstration of **regulatory** additionality for operators. Therefore, it should reduce the administrative burden of the certification process, which is particularly important in the case of small-scale land managers.

Amendment

(13) Atmospheric and biogenic carbon that is captured and stored through **an** activity risks being released back into the atmosphere (e.g. reversal) due to natural **causes, including extreme weather and force majeure events**, or anthropogenic causes. Therefore, operators should take all relevant preventive measures to mitigate those risks and duly monitor that carbon continues to be stored over the monitoring period laid down for the relevant activity. The validity of the **certificate** should depend on the expected duration of the storage **or biogenic emission reduction** and the different risks of reversal associated with the given activity. Activities that store carbon in geological formations provide enough certainties on the very long-term duration of several centuries for the stored carbon and can be considered as providing permanent storage of carbon. **Therefore, the monitoring period and requirements of the certified storage generated by permanent carbon removals should be consistent with the provisions set out in Articles 13, 17 and 18**

farming and carbon storage in products should be subject to an expiry date matching with the end of the relevant monitoring period. Thereafter, the carbon should be assumed to be released into the atmosphere, unless the economic operator proves the maintenance of the carbon storage through uninterrupted monitoring activities.

*of Directive 2009/31/EC. Carbon farming or carbon storage in products are more exposed to the risk of voluntary or involuntary release of carbon into the atmosphere. To account for this risk, the **monitoring period** of the certified **sequestration or emission reduction** generated by carbon farming should **cover at least the entire period during which the results of the activity are projected to be sustained as set out in the applicable certification methodology, and the monitoring period of the certified sequestration generated by carbon storage in products should cover the entire lifetime of the product until and including the end of life of the product.** However, in the case of carbon farming, in order to avoid an undue administrative burden on individual operators, the operator or group of operators should be able to opt to designate a legal person or relevant authority, such as the paying agency within the meaning of Article 9 of Regulation (EU) 2021/2116 of the European Parliament and of the Council^{1a} in the case of carbon farming activities registered in the identification system for agricultural parcels, to be responsible for the monitoring, subject to all requirements under this Regulation being met.*

^{1a} Regulation (EU) 2021/2116 of the European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187).

Amendment 20

Proposal for a regulation

Recital 14

Text proposed by the Commission

(14) In addition to measures taken to minimise the risk of carbon release into the atmosphere during the monitoring period, appropriate liability mechanisms should be introduced **to address** cases of reversal. Such mechanisms *could* include e.g. discounting of carbon removal units, collective buffers or accounts of carbon removal units, and up-front insurance mechanisms. ***Since liability mechanisms in respect of geological storage and CO₂ leakage, and relevant corrective measures have already been laid down by Directive 2003/87/EC and Directive 2009/31/EC of the European Parliament and of the Council²⁷, those liability mechanisms and corrective measures should apply to avoid double regulation.***

²⁷ Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006 (OJ L 140, 5.6.2009, p. 114).

Amendment

(14) In addition to measures taken to minimise the risk of carbon release into the atmosphere during the monitoring period, appropriate liability mechanisms should be introduced ***and a liable natural or legal person should be designated to be responsible for addressing*** cases of reversal. ***To avoid double regulation for permanent carbon removal activities, the liability mechanism should be consistent with the liability mechanism set out in Directive 2009/31/EC, while for carbon farming activities, the liability mechanism should be set out and approved as part of the applicable certification methodology and ensure that equivalent carbon sequestration is generated as compensation for the reversal.*** Such mechanisms *could* include e.g. discounting of carbon removal units, collective buffers or accounts of carbon removal units, ***a percentage of credits to be put in a pool managed by the certification scheme in the case of carbon farming activities,*** and up-front insurance mechanisms. ***In order to ensure that liability mechanisms continue to be fit for purpose, certification schemes should continuously monitor and ensure the availability and readiness of the liability mechanisms throughout the monitoring period of an activity.***

²⁷ Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006 (OJ L 140, 5.6.2009, p. 114).

Amendment 21

Proposal for a regulation Recital 14 a (new)

Text proposed by the Commission

Amendment

(14a) To account for the risk of reversal and ensure the climate integrity of the framework, the certified units should be suspended in the registry until the reversal has been addressed through the liability mechanism. Where a reversal has not been addressed through the liability mechanism within a reasonable timeframe, the validity of the certificate should expire and the corresponding units should be cancelled from the registry and the operator or group of operators should be subject to a corrective penalty reflecting the carbon cost of the amount of carbon released to the atmosphere. For carbon farming activities and carbon storage in products, the validity of the certified units should be subject to an expiry date that corresponds to the end of the relevant monitoring period. Thereafter, or in the event that the monitoring is discontinued before the end of the monitoring period, the net benefit generated by the activity should be assumed to be released to the atmosphere and the corresponding units should be cancelled in the registry, unless the economic operator proves the maintenance of the carbon storage through uninterrupted monitoring activities.

Amendment 22

Proposal for a regulation Recital 15

Text proposed by the Commission

Amendment

(15) Carbon removal activities have a strong potential to deliver win-win

(15) Carbon removal, ***carbon farming and carbon storage in product*** activities

solutions for sustainability, even if trade-offs cannot be excluded. Therefore, it is appropriate to establish minimum sustainability requirements to ensure that carbon removal activities have a neutral impact or generate co-benefits for the sustainability objectives of climate change mitigation and adaptation, the protection and restoration of biodiversity and ecosystems, the sustainable use and protection of water and marine resources, the transition to a circular economy, and pollution prevention and control. Those sustainability requirements should, as appropriate, **and taking into consideration** local conditions, **build on** the technical screening criteria for **Do Not Significant Harm** concerning forestry activities and underground permanent geological storage of CO₂, laid down in Commission Delegated Regulation (EU) 2021/2139²⁸, and on the sustainability criteria for forest and agriculture biomass raw material laid down in Article 29 of Directive (EU) 2018/2001 of the European Parliament and of the Council²⁹. Practices, such as forest monocultures, that produce harmful effects for biodiversity should not be eligible for certification.

have a strong potential to deliver win-win solutions for sustainability, even if trade-offs cannot be excluded. Therefore, it is appropriate to establish minimum sustainability requirements to ensure that carbon removal activities have **at least** a neutral impact or generate co-benefits for the sustainability objectives of climate change mitigation and adaptation, the protection and restoration of biodiversity and ecosystems, the sustainable use and protection of water and marine resources, the transition to a circular economy, and pollution prevention and control, **to ensure that carbon farming activities generate co-benefits for at least the sustainability objective of protection and restoration of biodiversity and ecosystems and have at least a neutral impact on the sustainability objectives of climate change mitigation and adaptation, the sustainable use and protection or improvement of water quality and marine resources, the transition to a circular economy, pollution prevention and control and prevention of soil degradation, soil restoration, improvement of soil fertility and of nutrient management and soil biota, and to ensure that carbon storage in products activities generate co-benefits for at least one, and have at least a neutral impact on the rest, of the sustainability objectives of climate change mitigation and adaptation, the protection and restoration of biodiversity and ecosystems, the sustainable use and protection or improvement of water quality and marine resources, the transition to a circular economy, pollution prevention and control and prevention of soil degradation, soil restoration, improvement of soil fertility and of nutrient management and soil biota.** Those sustainability requirements should, as appropriate, **take into account the impacts both within and outside the Union as well as** local conditions, **and be consistent with** the technical screening criteria **for the ‘do no significant harm’**

principle concerning forestry activities and underground permanent geological storage of CO₂, laid down in Commission Delegated Regulation (EU) 2021/2139²⁸, and ***should promote*** the sustainability criteria for forest and agriculture biomass raw material ***in accordance with the sustainability and greenhouse gas saving criteria for biomass*** laid down in Article 29 of Directive (EU) 2018/2001 of the European Parliament and of the Council²⁹. Practices, such as forest monocultures, that produce harmful effects for biodiversity should not be eligible for certification.

²⁸ Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1).

²⁹ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

²⁸ Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1).

²⁹ Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

Amendment 23

Proposal for a regulation Recital 15 a (new)

Text proposed by the Commission

Amendment

(15a) Furthermore, carbon farming activities should not negatively affect the Union's food security and should not lead to land grabbing or land speculation. Such activities should respect the rights of

local communities and indigenous people that they affect, both within and outside the Union, as well as the balance between the environmental, economic and social impact on local communities and small-scale land managers.

Amendment 24

Proposal for a regulation

Recital 16

Text proposed by the Commission

(16) Farming practices that remove CO₂ from the atmosphere contribute to the climate neutrality objective and should be rewarded, either via the Common Agricultural Policy (CAP) or other public or private initiatives. ***Specifically, this Regulation should take into account farming practices as referenced in the Communication on Sustainable Carbon Cycles³⁰.***

Amendment

(16) Farming practices that remove CO₂ from the atmosphere contribute to the climate neutrality objective and should be rewarded, either via the Common Agricultural Policy (CAP) or other public or private initiatives. ***The Commission should, after consulting the Platform and within 6 months of the entry into force of this Regulation, publish guidance to inform potential carbon farming operators or groups of operators about those carbon farming activities that are to be prioritised in the preparation of the certification methodologies.***

³⁰ *Communication from the Commission, Sustainable Carbon Cycles, COM (2021) 800.*

Amendment 25

Proposal for a regulation

Recital 17

Text proposed by the Commission

(17) Operators or groups of operators may report co-benefits that contribute to the sustainability objectives beyond the minimum sustainability requirements. To this end, their reporting should comply with the certification methodologies

Amendment

(17) Operators or groups of operators may report co-benefits that contribute to the sustainability objectives beyond the minimum sustainability requirements ***and certificates should clearly indicate the positive co-benefits generated by an***

tailored to the different **carbon removal** activities, developed by the Commission. Certification methodologies should, as much as possible, incentivise the generation of co-benefits for biodiversity going beyond the minimum sustainability requirements. These additional co-benefits will give more economic value to the certified carbon removals and will result in higher revenues for the operators. In the light of these considerations, **it is appropriate for the Commission to prioritise the development of tailored certification methodologies on carbon farming activities that provide significant co-benefits for biodiversity.**

activity, where applicable. To this end, their reporting should comply with the certification methodologies tailored to the different activities, developed by the Commission. Certification methodologies should, as much as possible, incentivise the generation of co-benefits for biodiversity going beyond the minimum sustainability requirements **and, in the case of carbon farming activities, provide for the possibility of generating a carbon farming premium for such co-benefits.** These additional co-benefits will give more economic value to the certified **activities** and will result in higher revenues for the operators. In the light of these considerations, the Commission **should** prioritise the development of tailored certification methodologies on **those types of activities that are the most mature, have the potential for generating the largest net benefits and the potential to provide the largest co-benefits. In the case of carbon farming activities, such prioritisation should in addition take into account whether the activities contribute to sustainable management of agricultural land and forests.**

Amendment 26

Proposal for a regulation Recital 18

Text proposed by the Commission

(18) It is appropriate to develop detailed certification methodologies for the different **carbon removal** activities in order to apply, in a standardised, verifiable and comparable way, the quality criteria laid down in this Regulation. Those methodologies should ensure the robust and transparent certification of the net **carbon removal** benefit generated by the **carbon removal** activity, **while avoiding** disproportionate administrative burden for operators or group of operators, in

Amendment

(18) It is appropriate to develop detailed certification methodologies for the different activities in order to apply, in a standardised, verifiable and comparable way, the quality criteria laid down in this Regulation. Those methodologies should ensure the robust and transparent certification of the net benefit generated by the activity, **be easy to use and developed in a manner that facilitates the verification of their compliance, and avoid creating a** disproportionate

particular for small farmers and forest holders. To this end, the Commission should be empowered to supplement this Regulation by adopting delegated acts establishing detailed certification methodologies for the different **carbon removal** activities. Those methodologies should be developed in close consultation with the **Expert Group** on Carbon Removals and all other interested actors. They need to be based on the best available scientific evidence, build upon existing public and private schemes and methodologies for **carbon removal** certification, and take into account any relevant standard and rules adopted at national **and** Union level.

administrative **and financial** burden for operators or group of operators, in particular for small farmers and forest holders **and for small and medium enterprises, without compromising the quality of the carbon removals or co-benefits**. To this end, the Commission should be empowered to supplement this Regulation by adopting delegated acts establishing detailed certification methodologies for the different **carbon removal** activities. Those methodologies should be developed in close consultation with the **Platform** on Carbon Removals , **Carbon Farming and Carbon Storage in Product Activities** and all other interested actors. They need to be based on **a thorough impact assessment based on** the best available scientific evidence **and a minimum four-week public consultation period, and** build upon existing public and private schemes and methodologies for certification **where those comply with the requirements and criteria set out in this Regulation**, and take into account any relevant standard and rules adopted at national, Union **and international** level.

Amendment 27

Proposal for a regulation

Recital 19

Text proposed by the Commission

(19) In order to ensure a credible and reliable certification process, **carbon removal** activities should be subject to independent third-party auditing. In particular, **carbon removal** activities should be subject to an initial certification audit before their implementation, verifying their compliance with the quality criteria set out in this Regulation, including the correct quantification of the expected net carbon removal benefit. **Carbon removal** activities should also be subject to periodic re-certification audits to verify the

Amendment

(19) In order to ensure a credible and reliable certification process, activities should be subject to independent third-party auditing. In particular, **all** activities should be subject to an initial certification audit before their implementation, verifying their compliance with the quality criteria set out in this Regulation, including the correct quantification of the expected net benefit. **All** activities should also be subject to periodic re-certification audits **at least every five years for carbon farming activities, and at least every 10 years for**

compliance of the generated carbon removals. To this end, the Commission should be empowered to adopt implementing acts to set out the structure, technical details, and the minimum information to be contained in the description of the **carbon removal** activity, and in the certification and re-certification audit reports.

other activities, following a risk-based approach, to verify the compliance of the generated carbon removals, carbon farming sequestration, carbon farming emission reductions or carbon storage in products. To this end, the Commission should be empowered to adopt implementing acts to set out the structure, technical details, and the minimum information to be contained in the description of the activity, and in the certification and re-certification audit reports.

Amendment 28

Proposal for a regulation Recital 20

Text proposed by the Commission

(20) Providing land managers with improved knowledge, tools and methods for a better assessment and optimisation of **the carbon removals** is key for cost-efficient implementation of mitigation actions and for securing their engagement in carbon farming. This is particularly relevant for Union small farmers or forest holders that often lack the know-how and the expertise required to implement carbon **removal** activities and to comply with the required quality criteria and related certification methodologies. Therefore, it is appropriate to require that producer organisations facilitate the provision of relevant advisory services through technical advice to their members. The Common Agricultural Policy and national State aid can support financially the provision of advisory services, knowledge exchange, training, information actions or interactive innovation projects with farmers and foresters.

Amendment

(20) Providing land managers with improved knowledge, tools and methods for a better assessment and optimisation of carbon **farming** is key for cost-efficient implementation of mitigation actions and for securing their engagement in carbon farming. This is particularly relevant for Union small farmers or forest holders that often lack the know-how and the expertise required to implement carbon **farming** activities and to comply with the required quality criteria and related certification methodologies. Therefore, it is appropriate to require that producer organisations facilitate the provision of relevant advisory services through technical advice to their members **and, where relevant, support them with guidance and resources**. The Common Agricultural Policy and national State aid, **as well as other financial instruments**, can support financially the provision of advisory services, knowledge exchange, training, information actions or interactive innovation projects with farmers and foresters. **In cases of tenancy, the scheme should provide appropriate financial benefits or rewards for the**

manager of the land doing the work.

Amendment 29

Proposal for a regulation

Recital 20 a (new)

Text proposed by the Commission

Amendment

(20a) All removals, sequestration and biogenic emission reductions generated under this Regulation should contribute to achieving the Union’s nationally determined contributions (NDCs) or climate targets and objectives. However, in order to avoid double counting, a certified unit should not be used or claimed by more than one natural or legal person, such as undertakings or public authorities other than a Member State, like city councils or other municipalities, at any point in time, and should not be counted towards more than one Member State’s greenhouse gas inventories at any point in time.

Amendment 30

Proposal for a regulation

Recital 20 b (new)

Text proposed by the Commission

Amendment

(20b) The existing advisory services in agriculture and forestry, such as the Agricultural Knowledge and Innovation System (AKIS), should also contribute to broader knowledge and information to support sustainable practices that enhance carbon sequestration while promoting biodiversity and nature restoration, and to ensure easy access to this information including the use of digital solutions where relevant. AKIS should also set up a knowledge-sharing digital platform, providing technical

advice to land managers and providing feedback to Member States.

Amendment 31

Proposal for a regulation Recital 20 c (new)

Text proposed by the Commission

Amendment

(20c) The Commission should also support capacity building in Member States through adequate investments in training and educational programmes, including to potential public and private stakeholders and their workforce. Such support should also take into account the diverging realities of Member States and regions, including by identifying the best suited activities with regard to the different specificities.

Amendment 32

Proposal for a regulation Recital 21

Text proposed by the Commission

Amendment

(21) ***It is appropriate that carbon removal certificates underpin*** different end-uses, such as the compilation of national and corporate greenhouse gas inventories, including with regard to Regulation (EU) 2018/841 of the European Parliament and of the Council³¹, the proof of climate-related and other environmental corporate claims (including on biodiversity), or the exchange of verified ***carbon removal*** units through voluntary ***carbon offsetting*** markets. To this end, the certificate should contain accurate and transparent information on the ***carbon removal*** activity, including the total removals and net ***carbon removal*** benefit that comply with the quality criteria set out

(21) ***The*** different end-uses ***of certified units***, such as the compilation of national and corporate greenhouse gas inventories, including with regard to Regulation (EU) 2018/841 of the European Parliament and of the Council³¹, the proof of climate-related and other environmental corporate claims (including on biodiversity), or the exchange of verified units through voluntary markets, ***should be regulated through this Regulation. The use of units certified under this Regulation by an undertaking for voluntary compensation, offset or reduction claims in its corporate greenhouse gas inventory reporting should be the same as that set in Directive (EU).../... of the European Parliament and***

in this Regulation. The Commission should be also empowered to adopt delegated acts to further specify or amend Annex II which lists the minimum information to be contained in the certificates.

of the Council [Empowering Consumers for the Green Transition], which prohibits the use of certified units for claiming that, based on greenhouse gas emissions offsetting, a product or a company has a neutral, reduced or positive impact on the environment in terms of greenhouse gas emissions. In addition, for the possible future use of certified units towards the compliance with the Union and national climate framework, the Commission should by...[12 months from the date of entry into force of this Regulation] assess and, where appropriate, present a legislative proposal on the establishment of Union targets for permanent carbon removals and for land-based sequestration, and should, in accordance with Directive 2003/87/EC, by 31 July 2026 assess how permanent carbon storage could be accounted for and how those negative emissions could be covered by emissions trading, and, where appropriate, present a legislative proposal in that regard. To this end, carbon removal units, carbon farming sequestration units, carbon farming emission reduction units and carbon storage in product units should remain distinct from each other and the certificate should contain accurate and transparent information on the activity, including the type of activity, the storage medium and expected duration of the results, the total removals, sequestration or biogenic emission reductions, as appropriate, the net benefit, the detailed liability mechanism and liable legal or natural person, evidence that the activity meets the sustainability objectives and the quantity of units certified that comply with the quality criteria set out in this Regulation. The Commission should be also empowered to adopt delegated acts to further specify or amend Annex II which lists the minimum information to be contained in the certificates.

³¹ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

³¹ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

^{31a} Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (OJ L 322, 16.12.2022, p. 15).

^{31b} Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).

Amendment 33

Proposal for a regulation

Recital 22

Text proposed by the Commission

(22) To ensure an accurate, robust and transparent verification, certification bodies responsible for performing the certification of **carbon removal** activities should have the required competences and skills and should be accredited by national accreditation authorities pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council³². To avoid possible conflicts of interest, the certification bodies should also be completely independent from the operator carrying out the **carbon removal** activity

Amendment

(22) To ensure an accurate, robust and transparent verification, certification bodies responsible for performing the certification of activities should have the required competences and skills and should be accredited by national accreditation authorities pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council³². To avoid possible conflicts of interest, the certification bodies should also be completely **legally and financially** independent from the operator carrying out the activity that is subject to

that is subject to the certification. In addition, Member States should contribute towards ensuring the correct implementation of the certification process by supervising the operation of certification bodies that are accredited by national accreditation authorities, and by informing the certification schemes about relevant non-conformity findings.

³² Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

Amendment 34

Proposal for a regulation Recital 23

Text proposed by the Commission

(23) Certification schemes should be used by operators to demonstrate compliance with this Regulation. Therefore, certification schemes should operate on the basis of reliable and transparent rules and procedures and should ensure accuracy, reliability, integrity and non-repudiation of origin, and protection against fraud of information and of data submitted by operators. They should also ensure the correct accounting of the verified carbon removal units, notably by avoiding double counting. To this end, the Commission should be empowered to adopt implementing acts, including adequate standards of reliability, transparency, accounting and of independent auditing to be applied by certification schemes, so as to ensure the necessary legal certainty as regards the rules applicable to operators and to

the certification. In addition, Member States *and, where applicable, regional authorities*, should contribute towards ensuring the correct implementation of the certification process by supervising the operation of certification bodies that are accredited by national accreditation authorities, and by informing the certification schemes about relevant non-conformity findings.

³² Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

Amendment

(23) Certification schemes should be used by operators to demonstrate compliance with this Regulation. Therefore, certification schemes should operate on the basis of reliable and transparent rules and procedures and should ensure accuracy, reliability, integrity and non-repudiation of origin, and protection against fraud of information and of data submitted by operators. They should also ensure the correct accounting of the verified units *generated by a certified activity*, notably by avoiding double counting. To this end, the Commission should be empowered to adopt implementing acts, including adequate standards of reliability, transparency, accounting and of independent auditing to be applied by certification schemes, so as to ensure the necessary legal certainty as regards the

certification schemes. To ensure a cost-effective certification process, those technical harmonised rules on certification should also have the objective of reducing unnecessary administrative burden for operators, or group of operators, in particular for Small and Medium Enterprises (SMEs), including small farmers and foresters.

rules applicable to operators and to certification schemes. To ensure a cost-effective certification process, those technical harmonised rules on certification should also have the objective of reducing unnecessary administrative burden for operators, or group of operators, in particular for Small and Medium Enterprises (SMEs), including small farmers and foresters.

Amendment 35

Proposal for a regulation

Recital 24

Text proposed by the Commission

(24) In order to ensure a reliable and harmonised control of certification, the Commission should be able to adopt decisions recognising certification schemes that meet the requirements set out in this Regulation, including with respect to technical competence, reliability, transparency and independent auditing. Such recognition decisions should be limited in time. To this end, the Commission should be empowered to adopt implementing acts on the content and processes of Union recognition of certification schemes.

Amendment

(24) In order to ensure a reliable and harmonised control of certification, the Commission should be able to adopt decisions recognising certification schemes that meet the requirements set out in this Regulation, including with respect to technical competence, reliability, transparency and independent auditing. Such recognition decisions should be limited in time ***and should be made publicly available***. To this end, the Commission should be empowered to adopt implementing acts on the content and processes of Union recognition of certification schemes.

Amendment 36

Proposal for a regulation

Recital 26

Text proposed by the Commission

(26) ***Certification schemes*** should establish and maintain ***interoperable public registries*** in order to ensure transparency and full traceability of carbon removal certificates, and to avoid the risk of fraud

Amendment

(26) ***The Commission*** should establish and maintain ***an interoperable and public Union registry*** in order to ensure transparency, ***trustworthiness*** and full traceability of certificates, and to avoid the

and double counting. Fraud may occur if more than one certificate is issued for the same **carbon removal** activity because the activity has been registered under two different certification schemes or has been registered twice under the same scheme. Fraud may also occur when the same certificate is used several times to make the same claim based on a carbon removal activity or a carbon **removal unit**. **The registries** should **store** the documents resulting from the certification process **of carbon removals**, including summaries of certification audits and re-certification audit reports, the certificates and updated certificates, and make them publicly available in electronic form. **The registries should also record the certified carbon removal units that meet the Union quality criteria**. In order to ensure a level playing field within the single market, the Commission should be empowered to adopt implementing rules setting out **standards and technical rules on the functioning and the inter-operability of those registries**.

risk of fraud and double counting. Fraud may occur if more than one certificate is issued for the same activity because the activity has been registered under two different certification schemes or has been registered twice under the same scheme. Fraud may also occur when the same certificate is used several times to make the same claim based on an activity or unit. **All information in the Union registry should be easy to navigate and search. Certification schemes should provide to the Commission all information required to be stored and made publicly available in electronic form in the Union registry. Such information should include the documents resulting from the certification process, including certification audits and re-certification audit reports, the certificates and updated certificates and the information included therein, the current status of a certified unit, for example whether active, retired/in use, or expired, the log of transactions and, if applicable, the current holder and purpose for which the certificate is held and the price paid to the operator. Prior to the establishment of the Union public registry, certification schemes recognised by the Commission should maintain and store all the information required to be stored and made publicly available later on the Union registry.** In order to ensure a level playing field within the single market, the Commission should be empowered to adopt implementing rules **on the structure, format and technical details of the Union registry and the rules and procedures for certification schemes to provide the information to the Union registry**.

Amendment 37

Proposal for a regulation

Recital 27

Text proposed by the Commission

(27) Certification schemes play an important role in providing evidence of compliance with the quality criteria for carbon removals. It is therefore appropriate for the Commission to require certification schemes to report regularly on their activity. Such reports should be made public, in full or where appropriate in an aggregated format, in order to increase transparency and to improve supervision by the Commission. Furthermore, such reporting would provide the necessary information for the Commission to report on the operation of the certification schemes with a view to identifying best practices and submitting, if appropriate, a proposal to further promote such best practices. In order to ensure comparable and consistent reporting, the Commission should be empowered to adopt implementing acts setting out the technical details on the content and format of the reports drawn up by the certification schemes.

Amendment

(27) Certification schemes play an important role in providing evidence of compliance with the quality criteria for carbon removals. It is therefore appropriate for the Commission to require certification schemes to report regularly on their activity. Such reports should be made public, in full or, where **necessary to preserve the confidentiality of commercially sensitive information in conformity with the relevant Union and national law, excluding that commercially sensitive information**, in order to increase **public** transparency, **trust, traceability and scrutiny**, and to improve supervision by the Commission. Furthermore, such reporting would provide the necessary information for the Commission to report on the operation of the certification schemes with a view to identifying best practices and submitting, if appropriate, a proposal to further promote such best practices. In order to ensure comparable and consistent reporting, the Commission should be empowered to adopt implementing acts setting out the technical details on the content and format of the reports drawn up by the certification schemes.

Amendment 38

Proposal for a regulation

Recital 28

Text proposed by the Commission

(28) To enable operators to apply the quality criteria set out in this Regulation in a standardised and cost-effective way, while taking into account the specific characteristics of different **carbon removal** activities, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union

Amendment

(28) To enable operators to apply the quality criteria set out in this Regulation in a standardised and cost-effective way, while taking into account the specific characteristics of different activities, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should

should be delegated to the Commission to supplement this Regulation by establishing detailed certification methodologies for different types of carbon removal activities. The Commission should also be able to amend Annex II listing the minimum information to be contained in the certificates. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making³⁴. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

be delegated to the Commission to supplement this Regulation by establishing detailed certification methodologies for different types of activities. The Commission should also be able to amend Annex II listing the minimum information to be contained in the certificates. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level ***and through public consultations for all draft delegated acts for a period of at least four weeks***, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making³⁴. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

Amendment 39

Proposal for a regulation

Recital 30

Text proposed by the Commission

(30) The Commission should review the implementation of this Regulation 3 years following the entry into force of this Regulation, and subsequently not later than six months after the global stocktake agreed under Article 14 of the Paris Agreement. Those reviews should take into account the relevant developments concerning the Union legislation, technological and scientific progress, market developments in the field of carbon removals and food security including food availability and affordability, and should be informed by the results of the global

Amendment

(30) The Commission should review the implementation of this Regulation 3 years following the entry into force of this Regulation, and subsequently not later than six months after the global stocktake agreed under Article 14 of the Paris Agreement. Those reviews should take into account the relevant developments concerning the Union legislation, technological and scientific progress, market developments in the field of carbon removals, ***carbon farming and carbon storage in products***, and food security including food availability and affordability, and should be informed by

stocktake of the Paris Agreement.

the results of the global stocktake of the Paris Agreement.

Amendment 40

Proposal for a regulation

Recital 31

Text proposed by the Commission

(31) The objectives of this Regulation, namely to promote the deployment of high quality carbon removals while minimising the risk of greenwashing, cannot be sufficiently achieved by the Member States alone, and by reason of the scale and effects of the proposed action, those objectives can be better achieved at Union level. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve those objectives,

Amendment

(31) The objectives of this Regulation, namely to promote the deployment of high quality carbon removals ***and carbon farming*** while minimising the risk of greenwashing, cannot be sufficiently achieved by the Member States alone, and by reason of the scale and effects of the proposed action, those objectives can be better achieved at Union level. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve those objectives,

Amendment 41

Proposal for a regulation

Article 1 – paragraph 1 – introductory part

Text proposed by the Commission

1. The objective of this Regulation is to facilitate the deployment of carbon removals by operators or groups of operators. To that end, this Regulation establishes a voluntary Union framework for the certification of carbon removals by laying down:

Amendment

1. The objective of this Regulation is to facilitate ***and encourage*** the deployment ***and enhancement*** of carbon removals, ***carbon farming and carbon storage in products*** by operators or groups of operators ***as a complement to the irreversible and gradual reduction of anthropogenic greenhouse gas emissions across all sectors to meet the objectives and targets laid down in Regulation (EU) 2021/1119 and the goals of the Paris***

Agreement. To that end, this Regulation establishes a voluntary Union framework for the certification of carbon removals, **carbon farming and carbon storage in products** by laying down:

Amendment 42

Proposal for a regulation

Article 1 – paragraph 1 – point a

Text proposed by the Commission

(a) quality criteria for **carbon removal** activities that take place in the Union;

Amendment

(a) quality criteria for activities that take place in the Union;

Amendment 43

Proposal for a regulation

Article 1 – paragraph 1 – point b

Text proposed by the Commission

(b) rules for the verification and certification of **carbon removals**;

Amendment

(b) rules for the verification and certification of **activities**;

Amendment 44

Proposal for a regulation

Article 1 – paragraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(ca) rules on the issuance and use of certified units;

Amendment 45

Proposal for a regulation

Article 1 – paragraph 2

Text proposed by the Commission

2. This voluntary Union framework

Amendment

2. This voluntary Union framework

for the certification of carbon removals does not apply to emissions falling within the scope of Directive 2003/87/EC, with the exception of the storage of carbon dioxide emissions from sustainable biomass that are zero-rated in accordance with Annex IV thereto.

for the certification of carbon removals, ***carbon farming and carbon storage in products*** does not apply to emissions falling within the scope of Directive 2003/87/EC, with the exception of the storage of carbon dioxide emissions from sustainable biomass that ***meet the sustainability criteria and greenhouse gas emission saving criteria established under Directive (EU) 2018/2001*** and are zero-rated in accordance with Annex IV of ***Directive 2003/87/EC***.

Amendment 46

Proposal for a regulation

Article 1 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Where a legally binding agreement has been concluded between the Union and a third country concerning atmospheric or biogenic carbon captured in the Union but geologically stored in a Member of the EEA, or in a third country bordering the Union, and that Member of the EEA or that country applies the same legal requirements as those set out in Directive 2009/31/EC, this Regulation shall apply to those captured emissions.

Amendment 47

Proposal for a regulation

Article 2 – paragraph 1 – point a

Text proposed by the Commission

Amendment

(a) ‘carbon removal’ means ***either*** the storage of atmospheric or biogenic carbon ***within geological carbon pools, biogenic carbon pools, long-lasting products and materials, and the marine environment, or the reduction of carbon release from a biogenic carbon pool to the atmosphere;***

(a) ‘carbon removal’ means the ***permanent*** storage of atmospheric or biogenic carbon ***for several centuries, which is not combined with Enhanced Hydrocarbon Recovery***

Amendment 48

Proposal for a regulation

Article 2 – paragraph 1 – point a a (new)

Text proposed by the Commission

Amendment

(aa) ‘carbon farming emission reduction’ means an activity consisting of one or more carbon farming practices or processes carried out by an operator that results in the reduction of carbon release from a biogenic carbon pool, the reduction of nitrous oxide release from agriculture soils or manure management, or the reduction of methane release from enteric fermentation or manure management to the atmosphere through a carbon farming activity;

Amendment 49

Proposal for a regulation

Article 2 – paragraph 1 – point b

Text proposed by the Commission

Amendment

(b) ‘carbon removal activity’ means one or more practices or processes carried out by an operator resulting in permanent carbon storage, enhancing carbon capture in a biogenic carbon pool, reducing the release of carbon from a biogenic carbon pool to the atmosphere, or storing atmospheric or biogenic carbon in long-lasting products or materials;

deleted

Amendment 50

Proposal for a regulation

Article 2 – paragraph 1 – point c

Text proposed by the Commission

Amendment

(c) ‘biogenic carbon pool’ means

(c) ‘biogenic carbon pool’ means

above-ground biomass, below-ground biomass, litter, dead wood and soil organic carbon as set out in points (a) to (e) of Part B of Annex I to Regulation 2018/841;

living biomass, litter, dead wood, dead organic matter, mineral soils and organic soils as set out in points (a) to (f) of Part B of Annex I to Regulation 2018/841;

Amendment 51

Proposal for a regulation

Article 2 – paragraph 1 – point d

Text proposed by the Commission

(d) ‘operator’ means any legal or physical person who operates or controls a carbon removal activity, or to whom decisive economic power over the technical functioning of the activity has been delegated;

Amendment

(d) ‘operator’ means any legal or **natural** person who operates or controls a **an** activity, **including public entities and public authorities**, or to whom decisive economic power over the technical functioning of the activity has been delegated; **in the case of a carbon farming activity, an operator is a farmer as defined in Article 3(1) of Regulation (EU) 2021/2115 or a forest owner or manager as defined by national law, or a public entity or public authority;**

Amendment 52

Proposal for a regulation

Article 2 – paragraph 1 – point e

Text proposed by the Commission

(e) ‘group of operators’ means a legal entity that represents more than one operator and is responsible for ensuring that those operators comply with this Regulation;

Amendment

(e) ‘group of operators’ means a legal entity that represents more than one operator and is responsible for ensuring that those operators comply with this Regulation; **in the case of a carbon farming activity, ‘group of operators’ means a cooperative or a legal entity that represents more than one farmer, forest owner or manager, or public entities or public authorities, or producer organisations or producer groups;**

Amendment 53

Proposal for a regulation

Article 2 – paragraph 1 – point f

Text proposed by the Commission

(f) ‘monitoring period’ means a period, the duration of which is determined *in accordance to the* type of *carbon removal* activity, over which the storage of carbon is monitored by the operator;

Amendment

(f) ‘monitoring period’ means a period, the duration of which is determined *for each* type of activity in accordance *with Article 6*, over which the storage of carbon is monitored by the operator *or group of operators and during which the operator remains liable*;

Amendment 54

Proposal for a regulation

Article 2 – paragraph 1 – point g

Text proposed by the Commission

(g) ‘permanent carbon storage’ means a *carbon removal* activity that, under normal circumstances and using appropriate management practices, stores atmospheric or biogenic carbon for several centuries, including bioenergy with carbon capture and storage and direct air carbon capture and storage;

Amendment

(g) ‘permanent carbon storage’ means *an* activity *consisting of one or more practices or processes carried out by an operator* that, under normal circumstances and using appropriate management practices, stores atmospheric or biogenic carbon for several centuries *through geological storage of CO₂ or permanently bound carbon mineralisation*;

Amendment 55

Proposal for a regulation

Article 2 – paragraph 1 – point h

Text proposed by the Commission

(h) ‘carbon farming’ means a carbon *removal* activity related to land management *that results in the increase of carbon storage in living biomass, dead organic matter and soils by enhancing carbon capture and/or reducing the release of carbon to the atmosphere*;

Amendment

(h) ‘carbon farming’ means *an* activity related to land management, *coastal* management *or animal husbandry*, that results in carbon *farming sequestration or carbon farming emission reductions for a period of at least five years*;

Amendment 56

Proposal for a regulation Article 2 – paragraph 1 – point h a (new)

Text proposed by the Commission

Amendment

(ha) ‘carbon farming sequestration’ means an activity related to land management in the subcategories of the land use, land use change and forestry sector covered by Article 2(1) of Regulation (EU) 2018/841, as amended by Regulation (EU) 2023/839, or related to coastal management, consisting of one or more carbon farming practices or processes carried out by an operator that results in the increase of atmospheric or biogenic carbon stored in biogenic carbon pools by enhancing carbon capture, as defined per activity in the certification methodology;

Amendment 57

Proposal for a regulation Article 2 – paragraph 1 – point i

Text proposed by the Commission

Amendment

(i) ‘carbon storage in products’ means ***a carbon removal*** activity that ***stores*** atmospheric and biogenic carbon in long-lasting products or materials;

(i) ‘carbon storage in products’ means ***an activity consisting of one or more practices or processes carried out by an operator which ensures long-term storage of atmospheric and biogenic carbon in long-lasting harvested wood products or materials for construction for at least five decades in a manner consistent with other Union environmental objectives, as well as Regulation (EU) 2018/841 and IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement;***

Amendment 58

Proposal for a regulation

Article 2 – paragraph 1 – point i a (new)

Text proposed by the Commission

Amendment

(ia) ‘*geological storage of CO₂*’ means *geological storage of CO₂ as defined in Article 3(1) of Directive 2009/31/EC*;

Amendment 59

Proposal for a regulation

Article 2 – paragraph 1 – point n

Text proposed by the Commission

Amendment

(n) ‘certificate’ means a conformity statement issued by the certification body certifying that the **carbon removal** activity complies with this Regulation;

(n) ‘certificate’ means a conformity statement issued by the certification body certifying that the activity complies with this Regulation;

Amendment 60

Proposal for a regulation

Article 2 – paragraph 1 – point o

Text proposed by the Commission

Amendment

(o) ‘carbon removal unit’ means one tonne of certified net carbon removal benefit generated by a carbon removal **activity** and registered by a certification scheme.

(o) ‘carbon removal unit’ means one tonne of certified net carbon removal benefit generated by carbon removals and registered by a certification scheme.

Amendment 61

Proposal for a regulation

Article 2 – paragraph 1 – point o a (new)

Text proposed by the Commission

Amendment

(oa) ‘*reversal*’ means *the voluntary or involuntary release of carbon back into*

the atmosphere; in the case of geological storage of CO₂, ‘reversal’ has the same meaning as leakage as defined in Article 3(5) of Directive 2009/31/EC or during CO₂ transportation;

Amendment 62

Proposal for a regulation

Article 2 – paragraph 1 – point o b (new)

Text proposed by the Commission

Amendment

(ob) ‘carbon farming sequestration unit’ means one tonne of certified net carbon farming sequestration benefit generated by carbon farming sequestration;

Amendment 63

Proposal for a regulation

Article 2 – paragraph 1 – point o c (new)

Text proposed by the Commission

Amendment

(oc) ‘carbon storage product unit’ means one tonne of certified net carbon product sequestration benefit generated by carbon storage in products and registered by a certification scheme;

Amendment 64

Proposal for a regulation

Article 2 – paragraph 1 – point o d (new)

Text proposed by the Commission

Amendment

(od) ‘carbon farming emission reduction unit’ means one tonne of certified net carbon farming carbon reduction, net carbon farming nitrogen reduction or net carbon farming methane reduction benefit generated by carbon farming emission reduction and

registered by a certification scheme, and separated and identified either as a ‘carbon farming emission reduction unit - carbon’, ‘carbon farming emission reduction unit - nitrogen’, or ‘carbon farming emission reduction unit - methane’;

Amendment 65

Proposal for a regulation

Article 3 – paragraph 1 – introductory part

Text proposed by the Commission

Carbon removals shall be eligible for certification under this Regulation where they meet both of the following conditions:

Amendment

Carbon removals, ***carbon farming or carbon storage in products*** shall be eligible for certification under this Regulation where they meet both of the following conditions:

Amendment 66

Proposal for a regulation

Article 3 – paragraph 1 – point a

Text proposed by the Commission

(a) they ***are generated from a carbon removal activity that complies*** with the quality criteria set out in Articles 4 to 7;

Amendment

(a) they ***comply*** with the quality criteria set out in Articles 4 to 7;

Amendment 67

Proposal for a regulation

Article 3 – paragraph 1 – point a a (new)

Text proposed by the Commission

Amendment

(aa) they comply with the rules on use of units set out in Article 3a;

Amendment 68

Proposal for a regulation Article 3 a (new)

Text proposed by the Commission

Amendment

Article 3a

Rules on the issuance and use of units

- 1. Carbon farming sequestration and emission reduction units shall be issued by 31 December each year, provided that an annual monitoring check does not show any non-compliance with the requirements set out in this Regulation and does not show a reversal. The certification body shall be responsible for the annual monitoring check based on reliable real-world data, which may be provided by a legal person or relevant authority, such as the paying agency, with the aid of the identification system for agricultural parcels provided for in Article 68 of Regulation (EU) 2021/2116. The annual monitoring check shall be performed by 15 October each year. The certification body shall transmit data on any non-compliance or reversal to the certification scheme within one month of the monitoring check.***
- 2. Any use of units shall ensure the highest integrity of climate mitigation and shall lead to an overall lower concentration of greenhouse gas emissions in the atmosphere. All removals, sequestration and emission reductions generated under this Regulation shall contribute to achieving the Union's nationally determined contributions (NDCs) and climate targets and objectives as set out in Regulation (EU) 2021/1119 and shall not contribute to a third country's NDC.***
- 3. A certified unit shall not be used or claimed by more than one legal or natural person at any point in time, and shall not be counted towards more than***

one Member State's greenhouse gas inventory at any point in time;

4. Carbon removal units, carbon farming sequestration units, carbon farming emission reduction units and carbon storage in product units shall remain distinct from each other.

5. The use by an undertaking of units certified under this Regulation for voluntary compensation, offset or reduction claims in its corporate greenhouse gas inventory reporting shall be subject to the same conditions as those laid down for the use of units for corporate business-to-consumer commercial practices in Directive 2005/29/EC as amended by Directive (EU) .../... of the European Parliament and of the Council [Empowering Consumers for the Green Transition]. The Commission is empowered to adopt delegated acts in accordance with Article 16 to supplement this Regulation by establishing the details of this paragraph.

6. In accordance with the review clause set out in Article 30(5) of Directive 2003/87/EC, by 31 July 2026, the Commission shall report to the European Parliament and to the Council, accompanied, where appropriate, by a legislative proposal and impact assessment, on how negative emissions resulting from greenhouse gases that are removed from the atmosphere and safely and permanently stored could be accounted for and how those negative emissions could be covered by emissions trading, if appropriate, including a clear scope and strict criteria for such coverage, and safeguards to ensure that such removals do not offset necessary emission reductions in accordance with Union climate targets laid down in Regulation (EU) 2021/1119;

Amendment 69

Proposal for a regulation

Article 4 – paragraph 1 – subparagraph 1

Text proposed by the Commission

Net carbon removal benefit = $CR_{\text{baseline}} - CR_{\text{total}} - \mathbf{GHG_{\text{increase}}} > 0$

Amendment

Net carbon removal benefit = $CR_{\text{baseline}} - CR_{\text{total}} - \mathbf{GHG_{\text{associated}}} > 0$

Amendment 70

Proposal for a regulation

Article 4 – paragraph 1 – subparagraph 2 – point c

Text proposed by the Commission

(c) GHG_{increase} is the increase in direct and indirect greenhouse gas emissions, ***other than those from biogenic carbon pools in the case of carbon farming***, which are due to the implementation of the carbon removal activity.

Amendment

(c) $GHG_{\text{associated}}$ is the increase in direct and indirect greenhouse gas emissions, ***over the entire life cycle of the activity*** which are due to the implementation of the carbon removal activity, ***calculated in accordance with protocols set forth in the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. This includes, among others, emissions due to energy use, transportation, material inputs, displacement effects due to competing demand for energy or waste heat, and direct and indirect land use change, and covers both impacts within and outside the Union. The certification of a carbon removal activity based on the storage of CO₂ from sustainable biomass shall not lead to an increase of the capacity of the plant beyond what is necessary for the carbon capture and storage.***

Amendment 71

Proposal for a regulation

Article 4 – paragraph 2

Text proposed by the Commission

2. ***In the case of*** carbon farming,

Amendment

2. ***A*** carbon farming ***activity shall***

$CR_{baseline}$ and CR_{total} shall be understood as net greenhouse gas removals or emissions in accordance with the accounting rules laid down in Regulation (EU) 2018/841.

provide net benefits, which shall be quantified using the following formulas:

Net carbon farming sequestration benefit = $(CS_{baseline} - CS_{total}) - GHG_{associated} > 0$, where:

(a) $CS_{baseline}$ is the carbon sequestration under the baseline,

(b) CS_{total} is the total carbon sequestration of the carbon farming activity,

(c) $GHG_{associated}$ is the direct and indirect greenhouse gas emissions over the entire life cycle of the activity, which are due to the implementation of the carbon farming activity. This includes, among others, emissions due to energy use, transportation, material inputs, and direct and indirect land use change, and covers both impacts within and outside the Union.

Net carbon farming carbon reduction benefit = $(RC_{baseline} - RC_{total} - GHG_{associated}) > 0$

Net carbon farming nitrogen reduction benefit = $(N2O_{baseline} - N2O_{total} - GHG_{associated}) > 0$

Net carbon farming methane reduction benefit = $(CH4_{baseline} - CH4_{total} - GHG_{associated}) > 0$

where:

(a) $RC_{baseline}$ is the carbon emissions under the baseline;

(b) RC_{total} is the total reduction in carbon emissions achieved through the implementation of the carbon farming activity,

(c) $GHG_{associated}$ is the direct and indirect greenhouse gas emissions over the entire life cycle of the activity, which are due to the implementation of the carbon farming activity. This includes,

among others, emissions due to energy use, transportation, material inputs, and direct and indirect land use change, and covers both impacts within and outside the Union;

(d) $N2O_{baseline}$ is the $N2O$ emissions under the baseline due to the use of fertiliser or manure;

(e) $N2O_{total}$ is the total reduction in $N2O$ emissions due to the use of fertiliser or manure management that is directly attributable to the activity;

(f) $CH4_{baseline}$ is the $CH4$ emissions under the baseline due to enteric fermentation or manure management;

(g) $CH4_{total}$ is the total reduction in $CH4$ emissions due to enteric fermentation or manure management that is directly attributable to the activity;

Where the activity generates both carbon farming sequestration and carbon farming emission reductions, the registry referred to in Article 12 shall ensure that a distinction is made between the corresponding carbon farming sequestration units and carbon farming emission reduction units.

In the case of carbon farming, the scope of the quantities referred to in $CS_{baseline}$ and CS_{total} corresponds to the net greenhouse gas removals included in the scope of Regulation (EU) 2018/841, and the scope of the quantities referred to in $RC_{baseline}$ and RC_{total} corresponds to the net greenhouse gas emissions from biogenic carbon pools as set out in points (e) to (f) of Section B of Annex I to Regulation (EU) 2018/841.

The scope of the quantities referred to in $N2O_{baseline}$ and $N2O_{total}$ corresponds to the greenhouse gas emissions from the IPCC source category 4B 10 – 12 (manure management) and 4D (agricultural soils).

The scope of the quantities referred to in $CH4_{baseline}$ and $CH4_{total}$ corresponds to the

greenhouse gas emissions from the IPCC source categories 4A (enteric fermentation) and 4B 1 - 9 (manure management).

Amendment 72

Proposal for a regulation Article 4 – paragraph 2a

Text proposed by the Commission

Amendment

2a. *A carbon storage in products activity shall provide a net carbon storage in products benefit, which shall be quantified using the formula:*

Net carbon product sequestration benefit
 $= CPS_{baseline} - CPS_{total} - GHG_{associated} > 0$

(a) *$CPS_{baseline}$ is the carbon sequestered in a product under the baseline;*

(b) *CPS_{total} is the total carbon sequestered in the product of the activity;*

(c) *$GHG_{associated}$ is the increase in direct and indirect greenhouse gas emissions, over the entire life cycle of the activity which are due to the implementation of the carbon removal activity. This includes, among others, emissions due to energy use, transportation, material inputs, displacement effects due to competing demand for energy or waste heat, and direct and indirect land use change, and covers both impacts within and outside the Union.*

Amendment 73

Proposal for a regulation

Article 4 – paragraph 3

Text proposed by the Commission

3. Quantities referred to in paragraph 1, points (a), (b) and (c), shall be designated with a negative sign (-) if they are net greenhouse gas removals and with a positive sign (+) if they are net greenhouse gas emissions ; they shall be expressed in tonnes of carbon dioxide equivalent.

Amendment

3. Quantities referred to in paragraph 1 points (a), (b) and (c), **in paragraph 2, points (a), (b), (c), (d), (e), (f) and (g), and in paragraph 2a, points (a), (b) and (c)**, shall be designated with a negative sign (-) if they are net greenhouse gas removals **or, in the case of carbon farming emission reductions, net greenhouse gas reductions**, and with a positive sign (+) if they are net greenhouse gas emissions, they shall be expressed in tonnes of carbon dioxide equivalent.

Amendment 74

Proposal for a regulation Article 4 – paragraph 4

Text proposed by the Commission

4. Carbon removals shall be quantified in a relevant, accurate, complete, consistent, comparable and transparent manner.

Amendment

4. Carbon removals, **carbon farming and carbon storage in products** shall be quantified in a relevant, accurate, complete, consistent, comparable and transparent manner. ***Uncertainties in the quantification of carbon removals shall be duly reported and accounted as part of the certification methodologies, in a manner that is conservative, proportionate to the level of uncertainty, and in accordance with recognised statistical approaches and the latest available scientific evidence.***

Amendment 75

Proposal for a regulation Article 4 – paragraph 5

Text proposed by the Commission

5. The baseline shall **correspond to the standard carbon removal** performance of comparable activities in similar social,

Amendment

5. ***In the case of carbon removals or carbon storage in products***, the **standardised** baseline shall **be**

economic, environmental and technological circumstances and take into account the geographical context.

representative of the state-of-the-art performance of common current practices of comparable activities in similar social, economic, environmental and technological circumstances and take into account the geographical context.

Amendment 76

Proposal for a regulation Article 4 – paragraph 5 a

Text proposed by the Commission

Amendment

5a. In the case of carbon farming, the standardised baseline shall be representative of the performance of common current practices of comparable activities in similar social, economic, environmental and technological circumstances and take into account the geographical context. In the case of carbon farming sequestration, the calculation of the standardised baseline shall not take into account those common current practices of comparable carbon farming sequestration activities that result in net greenhouse gas emissions. In the case of carbon farming emission reduction, the calculation of the standardised baseline shall not take into account those common current practices of comparable carbon farming emission reduction activities that result in increased net greenhouse gas emissions. The respective methodologies shall differentiate between static or dynamic baselines where necessary.

Amendment 77

Proposal for a regulation Article 4 – paragraph 6

Text proposed by the Commission

Amendment

6. By way of derogation from

6. By way of derogation from

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paragraph 5, where duly justified, the baseline may be based on the individual **carbon removal** performance of that activity.

paragraph 5, where duly justified ***in the applicable certification methodology by the absence of sufficient comparable activities to be able to set a representative baseline***, the baseline may be based on the individual performance of that activity ***at the start of that activity***.

Amendment 78

Proposal for a regulation

Article 4 – paragraph 7

Text proposed by the Commission

7. The baseline shall be ***periodically*** updated.

Amendment

7. The baseline shall be ***regularly reviewed and updated by the Commission at least every five years. The baseline shall remain constant for the operator throughout the monitoring period once an activity has started, but shall be reviewed and updated upon re-certification.***

Amendment 79

Proposal for a regulation

Article 4 – paragraph 8

Text proposed by the Commission

8. ***The quantification of the carbon removals shall account for uncertainties in accordance with recognised statistical approaches.***

Amendment

deleted

Amendment 80

Proposal for a regulation

Article 4 – paragraph 9

Text proposed by the Commission

9. To support the quantification of ***carbon removals generated by*** carbon farming, the operator or group of operators shall gather data on carbon ***removals*** and

Amendment

9. To support the quantification of carbon farming, the operator or group of operators shall gather data on carbon ***sequestration*** and greenhouse gas

greenhouse gas emissions in a manner compatible with national greenhouse gas inventories under Regulation (EU) 2018/841 and Part 3 of Annex V to Regulation (EU) 2018/1999.

emissions ***based on the use of Tier 3 methodologies in accordance with the 2006 IPCC guidelines for National Greenhouse Gas inventories, and*** in a manner compatible with national greenhouse gas inventories under Regulation (EU) 2018/841 and Part 3 of Annex V to Regulation (EU) 2018/1999, ***taking into account the objective of minimising the administrative burden for small-scale operators in accordance with Article 8(3) of this Regulation.***

Amendment 81

Proposal for a regulation

Article 5 – paragraph 1 – introductory part

Text proposed by the Commission

1. ***A carbon removal*** activity shall be additional. To that end, the ***carbon removal*** activity shall meet both of the following criteria:

Amendment

1. ***Each*** activity shall be additional. To that end, the activity shall meet both of the following criteria:

Amendment 82

Proposal for a regulation

Article 5 – paragraph 1 – point a

Text proposed by the Commission

(a) it goes beyond Union and national statutory requirements;

Amendment

(a) it goes beyond Union and national statutory requirements ***at the level of the individual operator;***

Amendment 83

Proposal for a regulation

Article 5 – paragraph 1 – point b

Text proposed by the Commission

(b) ***it takes place due to*** the incentive effect of the certification.

Amendment

(b) the incentive effect of the certification ***is needed for the activity to***

become financially attractive.

Amendment 84

Proposal for a regulation

Article 5 – paragraph 2

Text proposed by the Commission

(2) Where the baseline is established pursuant to Article 4(5), additionality as referred to in paragraph 1 is considered to be complied with. Where the baseline is established pursuant to Article 4(6), additionality as referred to in paragraph 1, points (a) and (b), shall be demonstrated through specific tests.

Amendment

(2) Where the baseline is established pursuant to Article 4(5) **or (5a)**, additionality as referred to in paragraph 1, point **(a)** is considered to be complied with. Where the baseline is established pursuant to Article 4(6), additionality as referred to in paragraph 1, points (a) and (b), shall be demonstrated through specific tests **set out as part of the certification methodologies referred to in Article 8.**

Amendment 85

Proposal for a regulation

Article 6 – title

Text proposed by the Commission

Long-term storage

Amendment

Storage **duration, monitoring and liability requirements**

Amendment 86

Proposal for a regulation

Article 6 – paragraph 1

Text proposed by the Commission

1. An operator or group of operators shall demonstrate that a carbon removal activity aims at ensuring the **long-term** storage of carbon.

Amendment

1. An operator or group of operators shall **ensure and** demonstrate that a carbon removal activity **results in the permanent** storage of carbon.

Amendment 87

Proposal for a regulation

Article 6 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. *An operator or group of operators shall ensure and demonstrate that a carbon farming activity results in the long-term sequestration of carbon, the reduction of greenhouse gas emissions, or both.*

Amendment 88

Proposal for a regulation

Article 6 – paragraph 1 b (new)

Text proposed by the Commission

Amendment

1b. *An operator or group of operators shall ensure and demonstrate that a carbon storage in products activity results in the long-term storage of carbon.*

Amendment 89

Proposal for a regulation

Article 6 – paragraph 2

Text proposed by the Commission

Amendment

2. For the purposes of **paragraph 1**, an operator or group of operators shall comply with **both of** the following criteria:

(a) *they shall monitor and mitigate any risk of release of the stored carbon occurring during the monitoring period;*

(b) *they shall be subject to appropriate liability mechanisms in order to address any release of the stored carbon occurring during the monitoring period.*

2. For the purposes of **paragraphs 1, 1a and 1b**, an operator or group of operators shall comply with the following criteria **set out in paragraphs 2a to 2e**.

Amendment 90

Proposal for a regulation

Article 6 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. *An operator or group of operators shall monitor and mitigate any risk of a release of the stored carbon occurring during the monitoring period, which shall be set as follows:*

(a) *for carbon removal activities, the monitoring period and requirements shall be consistent with Articles 13, 17 and 18 of Directive 2009/31/EC;*

(b) *for carbon farming activities, the monitoring period and requirements shall cover at least the entire period during which the results of the activity are projected to be sustained as set out in the applicable certification methodology;*

(c) *for carbon storage in products activities, the monitoring period shall cover the entire lifetime of the product until and including the end of life of the product.*

Amendment 91

Proposal for a regulation

Article 6 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. *A carbon farming operator or group of operators may designate a legal person or relevant authority, such as the paying agency within the meaning of Article 9 of Regulation (EU) 2021/2116 in the case of carbon farming activities registered in the identification system for agricultural parcels, to be responsible for the monitoring, subject to all requirements under this Regulation being met.*

Amendment 92

Proposal for a regulation Article 6 – paragraph 2 c (new)

Text proposed by the Commission

Amendment

2c. An operator or group of operators shall be subject to appropriate liability mechanisms, and designate a liable natural or legal person to be responsible for addressing any reversal, including due to force majeure, at any point in time during the activity:

(a) for carbon removal activities, the liability mechanism shall be consistent with the liability mechanism set out in Directive 2009/31/EC;

(b) for carbon farming activities, the liability mechanism shall be set out and approved as part of the applicable certification methodology and ensure that equivalent carbon sequestration is generated as compensation for the reversal;

(c) for carbon storage in products activities, the liability mechanism shall be set out and approved as part of the applicable certification methodology and ensure that equivalent carbon storage is generated as compensation for the reversal.

The certification scheme shall continuously monitor and ensure the availability and readiness of the liability mechanism throughout the monitoring period of an activity.

Amendment 93

Proposal for a regulation

Article 6 – paragraph 2 d (new)

Text proposed by the Commission

Amendment

2d. In case of a reversal, the corresponding units shall be suspended in the certification registry where they are registered until the reversal has been addressed by the liability mechanism in accordance with paragraph 2c.

Where a reversal is not addressed within a reasonable timeframe through the liability mechanism in accordance with paragraph 2c, the validity of a certificate shall expire and the corresponding units shall be cancelled in the certification registry where they are registered.

Amendment 94

Proposal for a regulation

Article 6 – paragraph 2 e (new)

Text proposed by the Commission

Amendment

2e. Where the validity of a certificate has expired in accordance with paragraph 2a, point (c), the operator or group of operators shall pay a corrective penalty reflecting the carbon cost of the amount of carbon released to the atmosphere. The Commission is empowered to adopt delegated acts in accordance with Article 16 to supplement this Regulation by establishing the formula for the calculation of the penalties and the arrangements for the payment of the penalties.

Amendment 95

Proposal for a regulation

Article 6 – paragraph 3

Text proposed by the Commission

3. For carbon farming and carbon storage in products, ***the carbon stored by a carbon removal*** activity shall be considered released to the atmosphere at the end of the monitoring period.

Amendment

3. For carbon farming and carbon storage in products, ***the net benefit generated by the activity during the entire lifetime of the activity*** shall be considered released to the atmosphere at the end of the monitoring period ***or, in the event that the monitoring has been discontinued, before the end of the monitoring period, and the corresponding units shall be cancelled in the certification registry where they are registered, unless the operator or the group of operators carry out a re-certification of the activity and demonstrate the continuation of the activity and monitoring period. However, a carbon farming activity shall not lead to a decreased carbon sink, as defined in Regulation (EU) 2018/841, compared to the baseline beyond the monitoring period.***

Amendment 96

Proposal for a regulation Article 7 – paragraph 1

Text proposed by the Commission

1. A carbon removal activity shall ***have a*** neutral impact on or generate co-benefits for ***all*** the following sustainability objectives:

- (a) climate change mitigation beyond the net ***carbon removal*** benefit referred to in Article 4(1);
- (b) climate change adaptation;
- (c) sustainable use and protection of water and marine resources;
- (d) transition to a circular economy;

Amendment

1. A carbon removal activity shall ***at least have a*** neutral impact ***on each of, and may generate co-benefits for one or more of, the following sustainability objectives:***

- (a) climate change mitigation beyond the net benefit referred to in Article 4(1);
- (aa) the avoidance of the risk of carbon leakage in third countries;***
- (b) climate change adaptation;
- (c) sustainable use and protection of water and marine resources;
- (d) transition to a circular economy, ***including the efficient use of sustainably***

- (e) pollution prevention and control;
- (f) protection and restoration of biodiversity and ecosystems.

sourced bio-based materials;

- (e) pollution prevention and control;
- (f) protection and restoration of biodiversity and ecosystems.

Amendment 97

Proposal for a regulation Article 7 – paragraph 1a (new)

Text proposed by the Commission

Amendment

1a. A carbon farming activity shall at least generate co-benefits for the sustainability objective referred to in point (f) of this paragraph, and shall at least have a neutral impact on each of the sustainability objectives listed in points (a) to (ea) or may generate co-benefits for one or more of the sustainability objectives listed in points (a) to (ea) as follows:

(a) climate change mitigation beyond the net carbon farming benefit referred to in Article 4(1a);

(b) climate change adaptation;

(c) sustainable use and protection or improvement of water quality and marine resources;

(d) transition to a circular economy, including the efficient use of sustainably sourced bio-based materials;

(e) pollution prevention and control;

(ea) prevention of soil degradation, soil restoration, improvement of soil fertility and of nutrient management and soil biota;

(f) protection and restoration of biodiversity and ecosystems.

Amendment 98

Proposal for a regulation

Article 7 – paragraph 1b (new)

Text proposed by the Commission

Amendment

1b. A carbon storage in product activity shall at least have a neutral impact on each of, and shall generate co-benefits for at least one of, the following sustainability objectives:

(a) climate change mitigation beyond the net carbon farming benefit referred to in Article 4(1a);

(b) climate change adaptation;

(c) sustainable use and protection or improvement of water quality and marine resources;

(d) transition to a circular economy, including the efficient use of sustainably sourced bio-based materials;

(e) pollution prevention and control;

(ea) prevention of soil degradation, soil restoration, improvement of soil fertility and of nutrient management and soil biota;

(f) protection and restoration of biodiversity and ecosystems.

Amendment 99

Proposal for a regulation

Article 7 – paragraph 1 c (new)

Text proposed by the Commission

Amendment

1c. Carbon farming activities shall not negatively affect the Union's food security and shall not lead to land grabbing or land speculation. They shall respect the rights of local communities and indigenous people affected by those activities, both within and outside the Union, as well as the balance between the environmental, economic and social impact on local communities and small-

scale land managers.

An activity under the scope of this Regulation shall not negatively affect other activities under the scope of this Regulation.

Amendment 100

Proposal for a regulation Article 7 – paragraph 2

Text proposed by the Commission

2. For the purposes of *paragraph 1, a carbon removal activity* shall *comply with* minimum sustainability requirements *laid down in the certification methodologies, set out in* the delegated acts adopted pursuant to Article 8.

Amendment

2. For the purposes of *paragraphs 1, 1a, 1b and 1c, the Commission* shall *set out the* minimum sustainability requirements *for each type of activity in the relevant certification methodology, as part of* the delegated acts adopted pursuant to Article 8. *The minimum sustainability requirements shall take into account the impacts both within and outside the Union and local conditions. Those minimum sustainability requirements shall, where appropriate, be consistent with the technical screening criteria for the ‘do no significant harm’ principle concerning forestry activities and underground permanent geological storage of CO₂ laid down in Delegated Regulation (EU) 2021/2139, and shall promote the sustainability of forest and agriculture biomass raw material in accordance with the sustainability and GHG saving criteria for biomass laid down in Article 29 of Directive (EU) 2018/2001.*

Amendment 101

Proposal for a regulation Article 7 – paragraph 3

Text proposed by the Commission

3. Where an operator or group of

Amendment

3. Where an operator or group of

operators report co-benefits that contribute to the sustainability objectives referred to in paragraph 1 beyond the minimum sustainability requirements referred to in paragraph 2, they shall comply with the certification methodologies set out in delegated acts referred to in Article 8. The certification methodologies shall incentivise ***as much as possible*** the generation of co-benefits going beyond the minimum sustainability requirements, in particular for the objective referred to in paragraph 1, point (f).

operators report co-benefits that contribute to the sustainability objectives referred to in paragraph 1, ***1a or 1b*** beyond the minimum sustainability requirements referred to in paragraph 2, they shall comply with the certification methodologies set out in delegated acts referred to in Article 8. The certification methodologies shall incentivise the generation of co-benefits going beyond the minimum sustainability requirements for the objectives referred to in paragraph 1 ***a and shall provide for the possibility of generating a carbon farming premium for such co-benefits, for which the Commission shall set out the methodology by delegated acts by ... [please insert the date one year from the entry into force of this Regulation]. Certificates shall indicate whether an activity has a neutral impact or generates co-benefits for the sustainability objectives.***

Amendment 102

Proposal for a regulation Article 8 – paragraph 2

Text proposed by the Commission

2. The Commission ***is empowered to*** adopt delegated acts in accordance with Article 16 to establish the technical certification methodologies referred to in paragraph 1 for ***activities related to permanent carbon storage, carbon farming and carbon storage in products.*** Those certification methodologies shall include at least the elements set out in Annex I.

Amendment

2. The Commission ***shall*** adopt delegated acts in accordance with Article 16 to establish the technical certification methodologies referred to in paragraph 1 for ***each type of activity. Each certification methodology for each type of activity shall be subject to a separate delegated act.*** Those certification methodologies shall include at least the elements set out in Annex I. ***The first such delegated act shall be adopted by ... [please enter the date 12 months from the entry into force of this regulation].***

The Commission shall prioritise the development of certification methodologies for those types of activities

that are the most mature, have the potential for generating the largest net benefits and the potential to provide the largest co-benefits. In the case of carbon farming activities, the Commission shall as a part of its prioritisation take into account in addition whether the activities contribute to sustainable management of agricultural land and forests.

The delegated acts referred to in the first subparagraph shall be reviewed periodically to include new or innovative activities, prepared in accordance with criteria listed in paragraphs 2a and 3.

The technical certification methodologies for activities related to carbon storage in products shall only be developed following and on the basis of the report to be presented by the Commission in accordance with Article 17(3) of Regulation (EU) 2018/841.

Amendment 103

Proposal for a regulation Article 8 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Prior to adopting the delegated act referred to in paragraph 2 of this Article, the Commission shall consult the Platform referred to in Article 8a regarding the technical certification methodologies referred to in paragraph 2 of this Article.

Amendment 104

Proposal for a regulation Article 8 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. For each draft delegated act, the Commission shall carry out a thorough

impact assessment, which shall be based on conclusive scientific evidence and a public consultation for a period of at least four weeks, and its final results shall be made public at the time of adoption of the related delegated act.

Within 6 months of ... [please insert the date of the entry into force of this Regulation], the Commission shall, in accordance with paragraph 2 and after consulting the Platform, publish guidance for potential carbon farming operators or groups of operators on the list of carbon farming activities that are to be prioritised in the preparation of the methodologies. That list may be periodically reviewed and extended.

Amendment 105

Proposal for a regulation

Article 8 – paragraph 3 – point a

Text proposed by the Commission

(a) the objectives of ensuring the robustness of **carbon removals** and recognising the protection and restoration of ecosystems;

Amendment

(a) the objectives of ensuring the robustness of **the activities** and recognising the protection and restoration of ecosystems;

Amendment 106

Proposal for a regulation

Article 8 – paragraph 3 – point a a (new)

Text proposed by the Commission

Amendment

(aa) the certification methodologies shall be based on the best available scientific evidence and the precautionary principle enshrined in Article 191 of the Treaty on the Functioning of the European Union;

Amendment 107

Proposal for a regulation Article 8 – paragraph 3 – point a b (new)

Text proposed by the Commission

Amendment

(ab) the outcome of the public consultation and the advice of the Platform;

Amendment 108

Proposal for a regulation Article 8 – paragraph 3 – point a c (new)

Text proposed by the Commission

Amendment

(ac) existing standards and best practices in the certification methodologies, where they comply with the requirements and criteria set out in this Regulation;

Amendment 109

Proposal for a regulation Article 8 – paragraph 3 – point b

Text proposed by the Commission

Amendment

(b) the objective of minimising administrative burden for operators, particularly for small-scale ***carbon farming*** operators;

(b) the objective of minimising administrative ***and financial*** burden ***and keeping the certification procedure as simple as possible*** for operators, particularly for small-scale carbon farming operators ***and for small- and medium-sized enterprises, without compromising the quality of the carbon removals or co-benefits;***

Amendment 110

Proposal for a regulation

Article 8 – paragraph 3 – point b a (new)

Text proposed by the Commission

Amendment

(ba) *the certification methodologies shall be easy to use and established in a manner that facilitates the verification of their compliance;*

Amendment 111

Proposal for a regulation

Article 8 – paragraph 3 a (new)

Text proposed by the Commission

Amendment

3a. *The Commission shall make the certification methodologies publicly available.*

Amendment 112

Proposal for a regulation

Article 8 a (new)

Text proposed by the Commission

Amendment

Article 8a

Platform on Carbon Removal, Carbon Farming and Carbon Storage in Product Activities

1. *The Commission shall establish a Platform on Carbon removal and Carbon farming Activities (the ‘Platform’). It shall be composed in a balanced manner of the following groups:*

(a) *representatives of:*

(i) *the European Environment Agency;*

(ii) *the European Scientific Advisory Board on Climate Change established under Article 10a of Regulation (EC) No 401/2009 of the European Parliament and of the Council^{1a};*

(b) experts representing relevant private stakeholders, including farmers and forest owners or managers, and business sectors, representing relevant industries, involved in the areas covered by this Regulation;

(ba) representatives of certification schemes;

(c) experts representing civil society with expertise in the areas covered by this Regulation;

(d) experts appointed in a personal capacity who have proven knowledge and experience in the areas covered by this Regulation;

(e) experts representing academia, including universities, research institutes and other scientific organisations.

The members of the Expert Group on carbon removals shall be integrated into the groups of representatives and experts referred to in points (a) to (e) in a way that guarantees that groups in points (a) to (e) are represented in a balanced manner.

2. The Platform shall:

(a) advise the Commission on the technical certification methodologies referred to in Article 8, including on the minimum sustainability requirements referred to in Article 7, as well as on the possible need to update those certification methodologies;

(b) analyse the impact of the technical certification methodologies in terms of the potential costs and benefits of their application;

(c) assist the Commission in analysing requests from stakeholders to develop or revise technical certification methodologies for a given activity;

(d) monitor and regularly report to the Commission on trends at Union and Member State level regarding carbon

removal and carbon farming;

(e) advise the Commission on the possible need to develop further measures to improve data availability and quality.

(f) advise the Commission on the usability of the technical certification methodologies, taking into account the need to avoid an undue administrative burden;

(g) advise the Commission on the possible need to amend this Regulation;

(h) advise the Commission on the minimum information included in the certificates referred to in Article 9, as well as on the rules and procedures related to audits and certification schemes, and on the possible need to update those rules and procedures;

3. The Platform shall take into account the views of a wide range of stakeholders. The selection of the members shall seek to ensure varied disciplinary and sectoral expertise, as well as gender and geographical balance.

4. The Platform shall be chaired by a member of the Platform elected by the Platform and constituted in accordance with the horizontal rules on the creation and operation of Commission expert groups. In that context, the Commission may invite experts with specific expertise on an ad hoc basis.

5. The Platform shall carry out its tasks in accordance with the principle of transparency. The Commission shall publish the minutes of the meetings of the Platform and other relevant documents on the Commission website.

6. Where operators or groups of operators consider that an activity which does not comply with the technical certification methodologies established pursuant to this Regulation, or for which such technical certification methodologies have not yet been established, should be

eligible for certification under this Regulation, they may inform the Platform thereof.

^{1a} Regulation (EC) No 401/2009 of the European Parliament and of the Council of 23 April 2009 on the European Environment Agency and the European Environment Information and Observation Network (OJ L 126, 21.5.2009, p. 13).

Amendment 113

Proposal for a regulation Article 9 – paragraph 1

Text proposed by the Commission

1. To apply for a certification of compliance with this Regulation, an operator or a group of operators shall submit an application to a certification scheme. Upon acceptance of that application, the operator or a group of operators shall submit to a certification body a comprehensive description of the **carbon removal** activity, including the certification methodology applied to assess compliance with Articles 4 to 7, the expected total **carbon removals and net carbon removal** benefit. Groups of operators shall also specify how advisory services on **carbon removal** activities are provided, in particular to small-scale carbon farming operators.

Amendment

1. To apply for a certification of compliance with this Regulation, an operator or a group of operators shall submit an application to a certification scheme. Upon acceptance of that application, the operator or a group of operators shall submit to a certification body a comprehensive description of the activity, including the certification methodology applied to assess compliance with Articles 3a to 7, and the expected total net benefit. Groups of operators shall also specify how advisory services on activities are provided, **in particular to small-scale operators, and what measures are taken to limit the administrative burden for land managers. For operators or groups of operators involved in cross-border or multi-country projects, a single certification body may be appointed for all cross-border and multi-country projects.**

For carbon farming activities, Member States may provide advice to farmers in the framework of the advisory services referred to in Article 15 of Regulation (EU) 2021/2115.

For carbon farming, agricultural parcels registered in the Land Parcel Identification System (LPIS) set out in Article 68 of Regulation (EU) 2021/2116 on which a carbon farming activity certified by a certification scheme is taking place cannot be certified for the same activity by a different certification scheme.

In order to ensure consistency with Annex I (ba), for carbon farming, the following information shall be registered in the Identification system for agricultural parcels, provided for in Article 68 of Regulation (EU) 2021/2116, where applicable: management practices related to the carbon farming activity, start date and end date of the carbon removal activity, name of the certification scheme and unique certificate number or code for a particular agricultural parcel.

Amendment 114

Proposal for a regulation Article 9 – paragraph 2

Text proposed by the Commission

2. The certification body shall conduct a certification audit to verify the information submitted in accordance with paragraph 1 and to confirm compliance of the **carbon removal** activity with Articles 4 to 7. As a result of that certification audit, the certification body shall issue a certification audit report, that includes a summary, and a certificate containing, as a minimum, the information set out in Annex II. The certification scheme shall control the certification audit report and the certificate, and make the **summary of the** certification audit report and the certificate publicly available in **a** registry referred to in Article 12.

Amendment

2. The **certification scheme shall appoint a** certification body **which** shall conduct a certification audit to verify **that** the information submitted in accordance with paragraph 1 **is accurate and reliable, and** confirm compliance of the activity with Articles 3a to 7. **When multiple different carbon farming activities take place at farm level, the certification audits may be conducted on a single occasion. When** as a result of that certification audit **the compliance of the information submitted in accordance with paragraph 1 has been verified**, the certification body shall issue a certification audit report, that includes a summary, and a certificate containing, as a minimum, the information set out in Annex II. The certification

scheme shall control the certification audit report and the certificate, and make the certification audit report and the certificate publicly available in *full or, where necessary to preserve the confidentiality of commercially sensitive information in conformity with the relevant Union and national law, excluding that commercially sensitive information, in the Union* registry referred to in Article 12.

Amendment 115

Proposal for a regulation Article 9 – paragraph 3

Text proposed by the Commission

3. The certification body shall carry out periodic re-certification audits to reconfirm compliance of the **carbon removal** activity with Articles 4 to 7 and verify the generated **carbon** benefit. As a result of that re-certification audit, the certification body shall issue a re-certification audit report, that includes a summary, and an updated certificate. The certification scheme shall control the re-certification audit report and the updated certificate, and make the **summary of the** re-certification audit report, the updated certificate and the certified carbon removal units publicly available in **a** registry referred to in Article 12.

Amendment

3. The certification body shall carry out periodic re-certification audits to reconfirm compliance of the activity with Articles **3a** to 7 and verify the generated **net** benefit. **Re-certification audits shall take place at least every 5 years for carbon farming activities, and at least every 10 years for other activities, following a risk-based approach.** As a result of that re-certification audit, the certification body shall issue a re-certification audit report, that includes a summary, and an updated certificate. The certification scheme shall control the re-certification audit report and the updated certificate, and make the re-certification audit report, the updated certificate and the certified carbon removal units publicly available in **full or, where necessary to preserve the confidentiality of commercially sensitive information in conformity with the relevant Union and national law, excluding that commercially sensitive information, in the Union** registry referred to in Article 12.

Amendment 116

Proposal for a regulation Article 9 – paragraph 4

Text proposed by the Commission

4. The operator or a group of operators shall support the certification body during certification and re-certification audits, notably by giving access to the activity premises and providing **relevant** data and documentation.

Amendment

4. The operator or a group of operators shall support the certification body during certification and re-certification audits, notably by giving access to the activity premises and providing **any** data and documentation **required**.

Amendment 117

Proposal for a regulation Article 9 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4a. Certification bodies shall be remunerated by the certification scheme in order to ensure the independence of the certification or re-certification audits.

Amendment 118

Proposal for a regulation Article 9 – paragraph 5

Text proposed by the Commission

5. The Commission **may** adopt implementing acts to set out the structure, format, technical details of the comprehensive description of the **carbon removal** activity referred to in paragraph 1, and of the certification and re-certification audit reports referred to in paragraphs 2 and 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment

5. The Commission **shall no later than ... [please insert the date 12 months from the entry into force of this Regulation]** adopt implementing acts to set out the structure, format, technical details of the comprehensive description of the activity referred to in paragraph 1, and of the certification and re-certification audit reports referred to in paragraphs 2 and 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment 119

Proposal for a regulation Article 10 – paragraph 1

Text proposed by the Commission

1. Certification bodies appointed by certification schemes shall be accredited by a national accreditation authority pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council³⁷.

³⁷ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

Amendment

1. Certification bodies appointed by certification schemes shall be accredited by a national accreditation authority pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council³⁷.
The list of accredited certification bodies shall be made publicly available in the Union registry referred to in Article 12.

³⁷ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

Amendment 120

Proposal for a regulation Article 10 – paragraph 2 – point b

Text proposed by the Commission

(b) independent from the operators or from a group of operators, and carry out the activities required under this Regulation in the public interest.

Amendment

(b) ***legally and financially*** independent from the operators or from a group of operators, and carry out the activities required under this Regulation in the public interest.

Amendment 121

Proposal for a regulation

Article 10 – paragraph 4

Text proposed by the Commission

4. Member States shall supervise the operation of certification bodies. Certification bodies shall submit, upon request by the national competent authorities, all relevant information necessary to supervise their operation, including date, time and location of the audits referred to in Article 9. Where Member States find issues of non-conformity, they shall inform the certification body and the relevant certification scheme thereof without delay.

Amendment

4. Member States ***and, where applicable, regional authorities*** shall supervise the operation of certification bodies. Certification bodies shall submit, upon request by the national ***and, where applicable, regional*** competent authorities, all relevant information necessary to supervise their operation, including date, time and location of the audits referred to in Article 9. Where Member States, ***and when applicable, regional authorities***, find issues of non-conformity, they shall inform the certification body and the relevant certification scheme thereof without delay ***and publish that notice in the Union registry referred to in Article 12.***

Amendment 122

Proposal for a regulation

Article 11 – paragraph 2

Text proposed by the Commission

2. Certification schemes shall operate on the basis of reliable and transparent rules and procedures, in particular with regard to internal management and monitoring, handling of complaints and appeals, stakeholder consultation, transparency and publication of information, appointment and training of certification bodies, addressing non-conformity issues, development ***and management of registries.***

Amendment

2. Certification schemes shall operate on the basis of reliable and transparent rules and procedures, in particular with regard to internal management and monitoring, handling of complaints and appeals, stakeholder consultation, transparency and publication of information, appointment and training of certification bodies ***and*** addressing non-conformity issues. ***For the purpose of handling complaints and appeals, certification schemes shall put in place easily accessible complaint and appeal procedures. Those procedures shall be made publicly available in the Union registry referred to in Article 12.***

Amendment 123

Proposal for a regulation Article 11 – paragraph 3

Text proposed by the Commission

3. Certification schemes shall verify if the information and data submitted by the operator or a group of operators for the certification of compliance pursuant to Article 9 were subject to independent auditing and if the certification of compliance *was* carried out in an accurate, reliable, and cost-effective manner.

Amendment

3. Certification schemes shall verify if the information and data submitted by the operator or a group of operators for the certification of compliance pursuant to Article 9 were subject to independent auditing and if the certification of compliance ***and the re-certification audit reports were*** carried out in an accurate, reliable, and cost-effective manner.

Amendment 124

Proposal for a regulation Article 11 – paragraph 4

Text proposed by the Commission

4. Certification schemes shall publish, at least annually, a list of the appointed certification bodies, stating for each certification body by which entity or national public authority it was recognised and which entity or national public authority is monitoring it.

Amendment

4. Certification schemes shall publish, at least annually, a list of the appointed certification bodies ***in the Union registry referred to in Article 12***, stating for each certification body by which entity or national ***or, where applicable, regional*** public authority it was recognised and which entity or national ***or, where applicable, regional*** public authority is monitoring it.

Amendment 125

Proposal for a regulation Article 11 – paragraph 5

Text proposed by the Commission

5. The Commission shall adopt implementing acts setting out the structure, format, technical details and process referred to in paragraphs 2, 3 and 4, which shall apply to all certification schemes.

Amendment

5. The Commission shall ***no later than ... [please insert the date 12 months from the date of entry into force of this Regulation]*** adopt implementing acts setting out the structure, format, technical

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

details and process referred to in paragraphs 2, 3 and 4, which shall apply to all certification schemes. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment 126

Proposal for a regulation Article 12 – title

Text proposed by the Commission

Amendment

Registries

Union registry

Amendment 127

Proposal for a regulation Article 12 – paragraph 1

Text proposed by the Commission

Amendment

1. *A certification scheme* shall establish and duly maintain a public registry to make publicly *accessible* the information related to the certification process, *including the certificates and updated certificates, and the quantity of carbon removal units certified in accordance with Article 9. Those registries* shall use automated systems, including electronic templates, *and shall be interoperable.*

1. *The Commission* shall establish and duly maintain a public registry (*'Union registry'*) to make publicly *available* the information related to the certification process *in an accessible way, containing, as a minimum, the information set out in Annex IIa. The Union registry* shall use automated systems, including electronic templates.

A certification scheme shall submit all relevant data and reporting that are required to be included in the Union registry in accordance with Annex IIa and that are necessary to verify compliance with the requirements laid down in this Regulation.

Amendment 128

Proposal for a regulation

Article 12 – paragraph 2

Text proposed by the Commission

2. The Commission *may* adopt implementing acts setting out the structure, format, and technical details of *the public registries, and of the recording, holding or use of carbon removal units*, as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment

2. The Commission *shall by...[12 months from the date of entry into force of this Regulation]* adopt implementing acts setting out the structure, format, and technical details of the *Union registry and the rules and procedures for providing all the information* as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment 129

Proposal for a regulation

Article 12 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. The Commission shall ensure that certification schemes report the average share of the revenues related to the sale of certified units for each activity which it passed on to the operator. The Commission shall assess the submitted reports and annually report its findings to the European Parliament and to the Council.

Amendment 130

Proposal for a regulation

Article 13 – paragraph 1

Text proposed by the Commission

1. Only a certification scheme recognised by the Commission by means of a decision may be used by operators or group of operators to demonstrate compliance with this Regulation. Such decision shall be valid for a period of no

Amendment

1. Only a certification scheme recognised by the Commission by means of a decision may be used by operators or group of operators to demonstrate compliance with this Regulation. Such decision shall be valid for a period of no more than 5 years **and shall be made**

more than 5 years.

public in the Union registry referred to in Article 12. The Commission shall inform the certification scheme about its decision for recognition no later than one month after the notification was provided.

Amendment 131

Proposal for a regulation Article 13 – paragraph 2

Text proposed by the Commission

2. A Member State shall notify to the Commission the application for recognition of the public certification scheme. The legal representative of a private certification scheme shall notify to the Commission the application for recognition of the private certification scheme.

Amendment

2. A Member State, ***or where relevant, the regional authorities,*** shall notify to the Commission the application for recognition of the public certification scheme. The legal representative of a private certification scheme shall notify to the Commission the application for recognition of the private certification scheme.

Amendment 132

Proposal for a regulation Article 13 – paragraph 3

Text proposed by the Commission

3. The Commission may repeal a decision recognising a certification scheme pursuant to paragraph 1 where the certification scheme fails to implement the standards and rules set out in the implementing acts referred to in Article 11(5). Where a Member State raises concerns that a certification scheme does not operate in accordance with the standards and rules set out in the implementing acts referred to in Article 11(5) that constitute the basis for decisions under paragraph 1, the Commission shall investigate the matter and take appropriate action, including repealing the relevant decision.

Amendment

3. The Commission may, ***after appropriate consultation with the certification scheme,*** repeal a decision recognising a certification scheme pursuant to paragraph 1 where the certification scheme fails to implement the standards and rules set out in the implementing acts referred to in Article 11(5). Where a Member State ***or, where applicable, a regional authority*** raises concerns, ***or where a legal person, operator or group of operators raises duly substantiated concerns,*** that a certification scheme does not operate in accordance with the standards and rules set out in the implementing acts referred to in Article 11(5) that constitute the basis for decisions

under paragraph 1, the Commission shall investigate the matter and take appropriate action, including repealing the relevant decision.

Amendment 133

Proposal for a regulation Article 13 – paragraph 4

Text proposed by the Commission

4. The Commission *may* adopt implementing acts setting out the structure, format, and technical details of the notification and recognition processes referred to in paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment

4. The Commission ***shall by...[12 months from the date of entry into force of this Regulation]*** adopt implementing acts setting out the structure, format, and technical details of the notification and recognition processes referred to in paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment 134

Proposal for a regulation Article 14 – paragraph 2

Text proposed by the Commission

2. The Commission shall make those reports publicly available, in full or, where necessary to preserve the confidentiality of commercially sensitive information, in an aggregated form.

Amendment

2. The Commission shall make those reports publicly available ***in the Union registry referred to in Article 12***, in full or, where necessary to preserve the confidentiality of commercially sensitive information ***in conformity with the relevant Union and national law, excluding this commercially sensitive information.***

Amendment 135

Proposal for a regulation

Article 14 – paragraph 3

Text proposed by the Commission

3. The Commission *may* adopt implementing acts setting out the structure, format, and technical details of the reports referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment

3. The Commission ***shall by...[12 months from the date of entry into force of this Regulation]*** adopt implementing acts setting out the structure, format, and technical details of the reports referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment 136

Proposal for a regulation Article 14 a (new)

Text proposed by the Commission

Amendment

Article 14a

The Commission shall provide technical guidance to the Member States on the implementation of Article 9(4) and Article 13 (2) and (3).

Amendment 137

Proposal for a regulation Article 15 – paragraph 1

Text proposed by the Commission

The Commission is empowered to adopt delegated acts in accordance with Article 16 to amend Annex II in order to adapt the list of minimum information included in the certificates referred to in Article 9.

Amendment

The Commission, ***after consulting the Platform referred to in Article 8a***, is empowered to adopt delegated acts in accordance with Article 16 to amend Annex II in order to adapt the list of minimum information included in the certificates referred to in Article 9.

Amendment 138

Proposal for a regulation

Article 16 – paragraph 2

Text proposed by the Commission

2. The power to adopt delegated acts referred to in Articles 8 and 15 shall be conferred on the Commission for an indeterminate period of time from [PO: please insert the date = the date of entry into force of this Regulation].

Amendment

2. The power to adopt delegated acts referred to in Articles **3a**, 8 and 15 shall be conferred on the Commission for an indeterminate period of time from [PO: please insert the date = the date of entry into force of this Regulation].

Amendment 139

Proposal for a regulation Article 16 – paragraph 3

Text proposed by the Commission

3. The delegation of power referred to in Articles 8 and 15 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Amendment

3. The delegation of power referred to in Articles **3a**, 8 and 15 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Amendment 140

Proposal for a regulation Article 16 – paragraph 4

Text proposed by the Commission

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making.

Amendment

4. Before adopting a delegated act, the Commission shall **conduct a four-week public consultation and shall** consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making.

Amendment 141

Proposal for a regulation Article 16 – paragraph 5

Text proposed by the Commission

5. Delegated acts adopted pursuant to Articles 8 and 15 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of 2 months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by 2 months at the initiative of the European Parliament or of the Council.

Amendment

5. Delegated acts adopted pursuant to Articles **3a**, 8 and 15 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of 2 months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by 2 months at the initiative of the European Parliament or of the Council.

Amendment 142

Proposal for a regulation Article 18 – paragraph 2 – subparagraph 1 a (new)

Text proposed by the Commission

Amendment

As part of the report in paragraph 2, the Commission shall assess the possible benefits and trade-offs of the inclusion of other long-lived carbon storage products based on the latest scientific evidence and may, where appropriate, present a legislative proposal to the Parliament and to the Council.

Amendment 143

Proposal for a regulation Article 18 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. By ... [12 months from the date of entry into force of this Regulation], the Commission shall report to the European

Parliament and to the Council, accompanied, where appropriate, by a legislative proposal and impact assessment, on the establishment of Union targets for permanent carbon removals and for land-based sequestration as an integral part of the post-2030 Union climate framework.

Amendment 144

Proposal for a regulation Article 18 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. *The Commission shall examine options to increase emission reductions within the food supply chain, including options related to the use of carbon farming units, and shall, where appropriate, by ... [12 months from the date of entry into force of this Regulation] present a legislative proposal accompanied by an impact assessment to that end.*

Amendment 145

Proposal for a regulation Annex I

Text proposed by the Commission

Amendment

Elements of the certification methodologies referred to in Article 8

Elements of the certification methodologies referred to in Article 8

When adopting delegated acts pursuant to Article 8, the certification methodologies shall include at least the following elements:

When adopting delegated acts pursuant to Article 8, the certification methodologies shall include at least the following elements:

(-a) *description of the type of activity covered (carbon removal, carbon farming sequestration, carbon farming carbon, nitrogen or methane emission reduction, or carbon storage in products);*

- (a) description of the **carbon removal** activity covered, including its monitoring period;
- (b) rules for identifying all carbon removal sinks and GHG emission sources referred to in Article 4(1);
- (c) rules for calculating the carbon removals under the baseline referred to in Article 4(1), point (a);
- (d) rules for calculating the total carbon removals referred to in Article 4(1), point (b);
- (e) rules for calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(1), point (c);

- (a) **detailed** description of the activity covered, including **the projected durability of its results and** its monitoring period;
- (b) **for carbon removal activities:**
 - (i) rules for identifying all carbon removal sinks and GHG emission sources referred to in Article 4(1);
 - (ii) rules for calculating the carbon removals under the baseline referred to in Article 4(1), point (a);
 - (iii) rules for calculating the total carbon removals referred to in Article 4(1), point (b);
 - (iv) rules for calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(1), point (c);
- (c) **for carbon farming activities:**
 - (i) **rules for identifying all carbon sequestration sinks and reductions and greenhouse gas emission reductions and sources referred to in Article 4(2);**
 - (ii) **for carbon farming sequestration, rules for calculating the carbon sequestration under the baseline referred to in Article 4(2), first subparagraph, point (a);**
 - (iii) **for carbon farming sequestration, rules for calculating the total carbon sequestration referred to in Article 4(2), first subparagraph, point (b);**
 - (iv) **for carbon farming sequestration, rules for calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(2) first subparagraph, point (c);**
 - (v) **for carbon farming emission reductions, rules for calculating the carbon emissions under the baseline referred to in Article 4(2) second subparagraph, point (a);**
 - (vi) **for carbon farming reductions, rules for calculating the total carbon**

reduction referred to in Article 4(2) second subparagraph), point (b);

(vii) for carbon farming emission reductions, rules for calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(2) second subparagraph, point (c);

(viii) for carbon farming emission reductions, rules for calculating the N₂O emissions under the baseline referred to in Article 4(2) second subparagraph, point (d);

(ix) for carbon farming emission reductions, rules for calculating the total N₂O emission reductions referred to in Article 4(2) second subparagraph, point (e);

(x) for carbon farming emission reductions, rules for calculating the CH₄ emissions under the baseline referred to in Article 4(2) second subparagraph, point (f);

(xi) for carbon farming emission reductions, rules for calculating the total CH₄ emissions referred to in Article 4(2) second subparagraph, point (g);

(d) for carbon storage in product activities:

(i) rules for identifying all carbon sequestration sinks and GHG emission sources referred to in Article 4(2a);

(ii) rules for calculating the carbon sequestration under the baseline referred to in Article 4(2a), point (a);

(iii) rules for calculating the total carbon sequestration referred to in Article 4(2a), point (b);

(iv) rules for calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(2a), point (c);

(f) rules to address uncertainties in the quantification of carbon removals referred

(e) rules to address uncertainties in the quantification of carbon removals referred

to in Article 4(8);

(g) rules to carry out the specific additionality tests referred to in Article 5(2);

(h) rules on monitoring and mitigation of any risk of release of the stored carbon referred to in Article 6(2), *point (a)*;

(i) rules on appropriate liability mechanisms referred to in Article 6(2), *point (b)*;

(j) rules on the minimum sustainability requirements referred to in Article 7(2);

(k) rules on the monitoring and reporting of co-benefits referred to in Article 7(3).

Amendment 146

Proposal for a regulation Annex II

Text proposed by the Commission

Minimum information included in the certificate referred to in Article 9

The certificate shall include the following minimum information:

(a) name and type of the **carbon removal** activity, including the name and contact details of the operator or group of operators;

(b) the location of the **carbon removal** activity, including geographically explicit

to in Article 4(4);

(f) the baseline referred to in Article 4(5), 4(5a) or 4(6), including the rules and justification for the established baseline;

(g) rules to carry out the specific additionality tests referred to in Article 5(2);

(h) rules on monitoring and mitigation of any risk of release of the stored carbon referred to in Article 6(2a);

(i) rules on appropriate liability mechanisms referred to in Article 6(2c);

(ia) rules on the validity and penalties referred to in Article 6(2d) and 6(2e);

(j) **specification of** the minimum sustainability requirements referred to in Article 7(2);

(k) rules on the monitoring and reporting of co-benefits referred to in Article 7(3).

Amendment

Minimum information included in the certificate referred to in Article 9

The certificate shall include the following minimum information:

(a) name and type of the activity, **including whether the activity constitutes a carbon removal, carbon farming sequestration, carbon farming carbon, nitrogen or methane emission reduction, or carbon storage in products activity**, including the name and contact details of the operator or group of operators;

(b) the location of the activity, including geographically explicit location

location of the activity boundaries, respecting 1:5000 mapping scale requirements for the Member State;

- (c) start date and end date of the **carbon removal** activity;
- (d) name of the certification scheme;
- (e) name and address of the certification body and logo;
- (f) (unique) certificate number or code;
- (g) place and date of issuance of the certificate;
- (h) reference to the applicable certification methodology referred to in Article 8;
- (i) net carbon removal benefit referred to in Article 4(1);
- (j) carbon removals under the baseline referred to in Article 4(1), point (a);
- (k) total carbon removals referred to in Article 4(1), point (b);

(l) increase in direct and indirect greenhouse gas emissions referred to in

of the activity boundaries, respecting 1:5000 mapping scale requirements for the Member State;

(ba) for carbon farming activities, where applicable, a unique identification of the agricultural parcel as registered in the identification system for agricultural parcels provided for in Article 68 of Regulation (EU) 2021/2116 on which carbon farming activity is taking place;

- (c) start date and **expected** end date of the activity;
- (d) name of the certification scheme;
- (e) name and address of the certification body and logo;
- (f) (unique) certificate number or code;
- (g) place and date of issuance of the certificate;
- (h) reference to the applicable certification methodology referred to in Article 8;
- (i) **for carbon removal activities:**
 - (i) net carbon removal benefit referred to in Article 4(1);
 - (ii) carbon removals under the baseline referred to in Article 4(1), point (a);
 - (iii) total carbon removals referred to in Article 4(1), point (b);

(ia) for carbon farming activities:

(i) for carbon farming sequestration, net carbon farming sequestration benefit referred to in Article 4(2);

(ii) for carbon farming sequestration, carbon sequestration under the baseline referred to in Article 4(2) first subparagraph, point (a);

(iii) for carbon farming sequestration, total carbon sequestration referred to in Article 4(2) first subparagraph, point (b);

(iv) for carbon farming sequestration, increase in direct and indirect greenhouse gas emissions referred to in Article 4(2)

Article 4(1), point (c);

first subparagraph , point (c);

(v) *for carbon farming emission reductions, net carbon farming emission reduction benefit referred to in Article 4(2) second subparagraph ;*

(vi) *for carbon farming emission reductions, carbon emissions under the baseline referred to in Article 4(2) second subparagraph , point (a);*

(vii) *for carbon farming emission reductions, total carbon reduction referred to in Article 4(2) second subparagraph , point (b);*

(viii) *for carbon farming emission reductions, increase in direct and indirect greenhouse gas emissions referred to in Article 4(2) second subparagraph , point (c);*

(ix) *for carbon farming emission reductions, N₂O emissions under the baseline referred to in Article 4(2) second subparagraph , point (d);*

(x) *for carbon farming emission reductions, total N₂O emission reductions referred to in Article 4(2) second subparagraph , point (e);*

(xi) *for carbon farming emission reductions, CH₄ emissions under the baseline referred to in Article 4(2) second subparagraph , point (f);*

(xii) *for carbon farming emission reductions, total CH₄ emissions referred to in Article 4(2) second subparagraph , point (g);*

(ib) *for carbon storage in product activities:*

(i) *net carbon product sequestration benefit referred to in Article 4(2a);*

(ii) *carbon sequestration under the baseline referred to in Article 4(2a), point (a);*

(iii) *total carbon sequestration referred to in Article 4(2a), point (b);*

- (m) breakdown by gases, sources, carbon sinks and stocks with regard to the information referred to in points (j), (k) and (l) of this Annex;
- (n) duration of the monitoring period of the *carbon removal* activity;
- (o) *any* sustainability *co-benefits* referred to in Article 7(3);
- (p) reference to any other carbon removal certification.
- (iv) increase in direct and indirect greenhouse gas emissions referred to in Article 4(2a), point (c);*
- (m) breakdown by gases, sources, carbon sinks and stocks with regard to the information referred to in points (i), (ia) and (ib) of this Annex;
- (n) *storage medium, expected* duration of the *results and duration of* the monitoring period of the activity *in accordance with Article 6(2a);*
- (na) detailed liability mechanism and liable legal or natural person in accordance with Article 6(2b);*
- (nb) in case of reversal, the amount of total carbon released in the atmosphere from geological or biogenic carbon pools;*
- (o) *for a carbon removal activity, evidence that the activity meets the sustainability objectives referred to in Article 7(1) or that the activity generates co-benefits;*
- (oa) for a carbon farming activity, evidence that the activity meets the sustainability objectives referred to in Article 7(1a) and that the activity also generates positive co-benefits in relation to the objective in point (f);*
- (ob) for a carbon storage in product activity, evidence that the activity meets the sustainability objectives referred to in Article 7(1b) and that the activity also generates positive co-benefits in relation to at least one of those objectives;*
- (oc) quantity of units certified by the certificate in accordance with Article 9;*
- (p) reference to any other carbon removal *or carbon farming or carbon storage in product* certification.

Amendment 147

Proposal for a regulation

Annex II a (new)

Text proposed by the Commission

Amendment

ANNEX IIa

Minimum information to be included in the Union registry referred to in Article 12

For each certified activity, the Union registry referred to in Article 12 shall include at least the following minimum information:

- (a) name and type of the activity, including whether the activity constitutes a carbon removal activity, a carbon farming sequestration activity, a carbon farming emissions reduction activity for carbon, nitrogen or methane, or a carbon storage in products activity, the name and contact details of the operator or group of operators;***
- (b) effective start date and expected end date of the activity;***
- (c) name of the certification scheme;***
- (d) the Member State where the activity takes place;***
- (e) the certification methodology for each activity, in accordance with Article 8;***
- (f) the expected net benefit;***
- (g) the current status of the certificate (active, withdrawn, expired);***
- (h) where applicable, the natural or legal holder of a certified unit, the purpose for which that certified unit is held and the price paid to the operator;***
- (i) for each activity, a link to the certification audit report and, where applicable, updated audit report, in accordance with Article 9;***

The Union registry referred to in Article 12 shall also include a list of all recognised certification schemes, their rules and procedures in accordance with Article 11(2), their annual activity reports

in accordance with Article 14, the list of their appointed certification bodies, stating for each certification body by which entity or national public authority it was recognised and which entity or national public authority is monitoring it, in accordance with Article 11(4).

EXPLANATORY STATEMENT

"The deployment of carbon dioxide removal (CDR) to counterbalance hard-to-abate residual emissions is unavoidable if net zero CO₂ or GHG emissions are to be achieved."

IPCC, Sixth Assessment Report

Climate Change has become a hot topic and at the core of the European Parliament. This report underscores the importance of carbon removals in achieving global net zero goals and highlights the need for robust certification frameworks to ensure that carbon removals are deployed effectively and responsibly.

First of all, the **definition of carbon removal in the Carbon Removal Certification Framework shall be consistent with international and scientific standards** to ensure compatibility, particularly with the IPCC definition.

The challenge of climate change is one that requires a multifaceted approach. **While reducing emissions remains our top priority**, it is clear, and internationally recognized, that **we will also need to employ other strategies such as carbon removal to achieve net zero emissions**. Carbon removal can be effective in capturing and storing carbon dioxide from the atmosphere, helping to mitigate the impact of hard-to-abate residual emissions.

However, it is crucial that we approach the deployment of carbon removals seriously and addressing its risks. **The European Parliament needs to adequately regulate carbon removal certifications to prevent low-quality removals and greenwashing**, which could ultimately undermine our efforts to combat climate change. This is why the establishment of a robust carbon removal certification framework is so important and the steps taken in this report regarding **monitoring, validity, liability, transparency and the information to be made public** are so important. The Parliament must go further than the Commission **regarding the introduction of appropriate monitoring, expiration and liability mechanisms** to address cases of reversal and there should be a liable party at any moment of time.

The framework should be designed to support high quality, long-term carbon removals that are able to achieve meaningful emissions removals from the atmosphere. At the same time, **it should encourage innovation in carbon removal technologies and practices, and investment from the private sector, including in carbon farming**. This is why it is important, to also include activities that reduce carbon release and thereby lead to carbon removals, such as in rewetting of peatlands. In addition, to incentivise long-term storage, we shall **be open to permanent carbon storage outside of the Union** if the carbon is captured in the Union and storage under similar rules to the EU. For instance, geological storage possibilities are recognized in countries such as Norway and Iceland. Therefore, carbon removed in the Union, but geologically stored in a third country under the same legal requirements should also be certifiable.

One of the critical aspects of a successful carbon removal certification framework is the ability to differentiate between high-quality and low-quality removals. This is essential to ensure that carbon removals actually contribute to emissions reductions and do not simply provide a way

for companies to claim carbon neutrality without actually reducing emissions. Therefore, it is important that the framework include **rigorous standards for carbon removal projects, including verification of carbon removals, and monitoring of project activities over the long-term**. Both permanent and temporary carbon removals can contribute to meeting climate goals, but under different conditions, which should be much more strict for temporary carbon removals, in terms of monitoring, expiry and liability requirements, in order to ensure public trust and climate integrity.

To avoid creating unnecessary bureaucracy, the framework shall also operate efficiently and effectively. This could involve streamlining the certification process, reducing the administrative burden on project developers and ensuring easily comparable and transparent information, **including a single Union registry**. At the same time, the framework should be designed to encourage innovation and allow for the development of new and more effective carbon removal technologies and practices. It provides a high-quality monitoring, verification and reporting framework, and should not pre-empt decisions on the use of carbon removals, which will be regulated under the appropriate legal frameworks. This approach ensures consistency, avoids regulatory duplication, and most importantly allows in-depth, dedicated assessments on the use of carbon removals in different contexts before taking the regulatory decisions on the use, notably through the upcoming reviews in the context of the EU ETS and LULUCF agreed in the recent reviews of those acts, in the Green Claims proposal recently presented, or in the upcoming 2040 climate target proposals.

A successful carbon removal certification framework would also need to be interesting for the private sector. This could involve creating incentives for companies to invest in carbon removal projects.

In conclusion, the establishment of a robust carbon removal certification framework is essential to achieving our net zero emissions goals and shall not substitute the needed GHG emission reductions. Such a framework must prioritize emissions reductions, support high quality, long-term carbon removals, foster innovation, and attract investment from the private sector. By doing so, we can create a transparent and reliable marketplace for carbon removals that supports our efforts to combat climate change while creating new opportunities for investment and innovation.

**ANNEX: LIST OF ENTITIES OR PERSONS
FROM WHOM THE RAPPOREUR HAS RECEIVED INPUT**

The following list is drawn up on a purely voluntary basis under the exclusive responsibility of the rapporteur. The rapporteur has received input from the following entities in the preparation of the draft report:

Entity and/or person
Associação Zero
ATIC
Barilla
Bellona
BioEnergy Europe
CAN Europe
Carboculture
Carbon Gap
Carbon Market Watch
Cembureau
CEPI
CEPS
Clean Air Task Force
Concito
Copa-cogeca
Corporate Europe Observatory
Drax Group
E3G
ECOS
Ecostandard
European Biochar Industry Consortium
European Confederation of Woodworking Industries
European Environmental Bureau
European Forest Owners
Fern
FoodDrink Europe
Gevo
Hydro
I4CE
ILO
Indigo
Negative Emmissions Platform
Paebbl
Permanent Representation of the Kingdom of the Netherlands to the European Union
PlasticsRecyclers Europe
Potsdam Institute
Stockholm Exergi
Swedenergy

SWP
The European Lime Association - EuLA
The Swedish Forest Industries Federation
UNDRR

31.8.2023

OPINION OF THE COMMITTEE ON AGRICULTURE AND RURAL DEVELOPMENT

for the Committee on the Environment, Public Health and Food Safety

on the proposal for a regulation of the European Parliament and of the Council establishing a Union certification framework for carbon removals
(COM(2022)672 – C9-0399/2022 – 2022/0394(COD))

Rapporteur for opinion: Martin Hlaváček

SHORT JUSTIFICATION

Carbon farming activities adopted at larger scale via appropriate land management practices represent great potential in contributing to and reaching EU climate objectives. Through carbon farming actions, farmers, forest owners and managers should be able to bring added value and combined effects not only to the environment, but also to ecosystem services and biodiversity while at the same time maintaining EU food security. For this, development of robust, voluntary, credible and accessible schemes at EU level that legally recognize farmers for their actions is needed, in particular as many farmers today are attracted to participate in multiple private schemes with different levels of credibility.

To this end, the draft proposes the establishment of a consistent, attractive and credible voluntary framework for carbon farming certification that should ensure farmers interest, provide guarantees of our key agriculture and environmental policy principles, limit additional administrative burden and cost. It should also ensure transition from existing certification schemes into future EU framework in case they meet the required quality standards.

This is why this report proposes to decouple the activities of carbon removals and carbon farming. This is due to the specific character and legal base of farming and to the different permanence of the storage. By distinguishing these two aspects, carbon farming solutions will be tailored more to the agriculture and forestry reality.

In farming, it is difficult to speak exclusively about carbon removals without addressing GHG emissions reduction, especially for methane and nitrous oxide. Focusing exclusively on carbon removals would significantly impact farmers interest in reducing overall farm GHG emissions. Considering non-CO2 emissions reductions as co-benefits only does not provide enough to encouragement to farmers to make a greater effort on this matter. As a result, it would impair our ambitions for agriculture sector in its totality to transform faster towards environmental sustainability.

The permanence of the carbon storage in farming needs to be objectively addressed. To assess the risk of reversibility, the Commission should establish for each carbon farming activity approximation of the storage permanence and based on this, establish discount rates for each

activity. This would allow the farmers to enter their carbon farming activity with the upfront knowledge on permanence and the risks associated with their decisions and would also take away the burden and cost of prolonged monitoring and verification.

For the certification methodology, the Commission should learn from the front-runners in order not to reinvent the wheel while at the same time to set clear and legislatively sound framework. Experts and farmers involved in the existing carbon farming schemes currently in place should also be involved in drafting the methodologies to ensure the exchange of best practices and adoption rates.

We should also set a price standard for carbon offsets and audits. If there is no guidance on price standards and cost of audits there is a risk of poor uptake by farmers.

To significantly reduce administrative and transaction costs for carbon farming schemes adoption the report proposes to make use of existing EU structures for administration. To this end, it is a better fit for Member States' paying agencies to take over the role of national accreditation authority as well as to use the existing Land Parcel Identification System (LPIS) database for registration of carbon farming commitments and highest level of transparency.

Development of voluntary, solid, credible and legally sound EU carbon farming certification framework would logically pave a way towards recognition of both emissions reductions and carbon removals in existing EU ETS and LULUCF frameworks. This would further increase motivation of all players in the value chain. Furthermore, in order not to limit the marketability of carbon removals and reductions farmers should not be limited only to Scope 3 emissions reductions.

AMENDMENT

The Committee on Agriculture and Rural Development calls on the Committee *on the Environment, Public Health and Food Safety*, as the committee responsible, to take the following into account:

Amendment 1

Proposal for a regulation

Title 1

Text proposed by the Commission

Proposal for a
REGULATION OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL
establishing a Union certification
framework for carbon removals

Amendment

Proposal for a
REGULATION OF THE EUROPEAN
PARLIAMENT AND OF THE COUNCIL
establishing a Union certification
framework for carbon removals *and
carbon farming*

Amendment 2

Proposal for a regulation

Citation 1

Text proposed by the Commission

Having regard to the Treaty on the
Functioning of the European Union, and in
particular *Article* 192(1) thereof,

Amendment

Having regard to the Treaty on the
Functioning of the European Union, and in
particular *Articles 43(2) and* 192(1)
thereof,

Amendment 3

Proposal for a regulation

Recital 3

Text proposed by the Commission

(3) The aim of this Regulation is to
develop a voluntary Union certification
framework for carbon removals, with the
view to incentivise the uptake of high-
quality carbon removals, in full respect of
the biodiversity and the zero-pollution
objectives. It is a tool to support the
achievement of the Union objectives under

Amendment

(3) The aim of this Regulation is to
develop a voluntary Union certification
framework for carbon removals *and
carbon farming*, with the view to
incentivise the uptake of high-quality
carbon removals *and, in the case of
carbon farming, GHG emissions
reduction*, in full respect of the

the Paris Agreement, notably the goal of collective climate neutrality by 2050 laid down in Regulation (EU) 2021/1119 of the European Parliament and of the Council²⁴. The Union also committed to generate negative emissions after 2050. An important instrument to enhance carbon removals in terrestrial ecosystems is Regulation (EU) 2018/841 of the European Parliament and of the Council²⁵, **which is currently under review**. The objective of the review is to set out a Union net removals target of 310 Mt CO₂ eq by 2030, and to allocate respective targets to each Member State.

biodiversity and the zero-pollution objectives. It is a tool to support the achievement of the Union objectives under the Paris Agreement, notably the goal of collective climate neutrality by 2050 laid down in Regulation (EU) 2021/1119 of the European Parliament and of the Council²⁴. The Union also committed to generate negative emissions after 2050. ***In accordance with Regulation (EU) 2021/1119, priority should be given to reductions in fossil emissions, which will have to be complemented by increased carbon removals in order to achieve climate neutrality. Regulation (EU) 2021/119 recognises that carbon sinks include natural and technological solutions.*** An important instrument to enhance carbon removals in terrestrial ecosystems is Regulation (EU) 2018/841 of the European Parliament and of the Council, ***as amended by Regulation (EU) 2023/839²⁵***. The objective of the review is to set out a Union net removals target of 310 Mt CO₂ eq by 2030, and to allocate respective targets to each Member State. ***The scope of carbon farming land-based activities under this Regulation should be consistent with the scope of Regulation (EU) 2018/841, as amended by Regulation (EU) 2023/839, and of the reporting under that Regulation in the national greenhouse gas inventories and also with reporting under Part 3 of Annex V to Regulation (EU) 2018/1999. In this regard, the planned revision of the Regulation (EU) 2023/839 should also look how to incorporate the carbon removals achieved through carbon farming in the EU and national targets. Furthermore, in the case of GHG emissions reduction, the Commission may consider how to include those in the Emissions trading system (ETS). Until the entry into force of EU-wide rules on green claims, the use of certified units is limited to climate claims at the level of companies. This is further limited in a way that it neither impedes nor reduces***

the achievement of the company's GHG emission reduction targets.

²⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

²⁵ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

²⁴ Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

²⁵ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

Amendment 4

Proposal for a regulation

Recital 4

Text proposed by the Commission

(4) The Union certification framework will support the development of carbon removal activities in the Union that result in an unambiguous net carbon removal benefit, while avoiding greenwashing. In the case of carbon farming, such certification framework should also encourage ***the uptake of carbon removal activities that generate co-benefits for biodiversity, therefore achieving the nature restoration targets set out in Union law on nature restoration.*** The Union certification framework will be instrumental in meeting the Union climate change mitigation objectives set in international agreements and in the Union legislation.

Amendment

(4) The Union certification framework will support the development of carbon removal activities in the Union that result in an unambiguous net carbon removal benefit, while avoiding greenwashing. In the case of carbon farming, such certification framework should also encourage achieving ***GHG emissions reduction together with carbon removals, as these two are intrinsically linked in their natural cycles. GHG emissions reduction will require their own methodology for accounting and certification, alongside carbon removals.*** The Union certification framework will be instrumental in meeting the Union climate change mitigation objectives set in international agreements and in the Union legislation. ***The Union voluntary certification framework builds on and***

contributes to the ongoing public and private work regarding the certification of carbon removals.

Amendment 5
Proposal for a regulation
Recital 5

Text proposed by the Commission

(5) In order to support operators willing to make additional efforts to increase carbon removals in a sustainable way, the Union certification framework should take into account the different types of carbon removal activities, their specificities and related environmental impacts. Therefore, this Regulation should provide clear definitions of carbon removal, carbon removal activities, and other elements of the Union certification framework.

Amendment

(5) In order to support operators willing to make additional efforts to increase carbon removals in a sustainable way, the Union certification framework should take into account the different types of carbon removal **and carbon farming** activities, their specificities and related environmental impacts. Therefore, this Regulation should provide clear definitions of carbon removal, carbon **farming, carbon farming storage, GHG emissions reductions, carbon removal and carbon farming** activities, and other elements of the Union certification framework **and specify broad range of financing possibilities, either private or public.**

Amendment 6
Proposal for a regulation
Recital 5 a (new)

Text proposed by the Commission

Amendment

(5 a) With specific regard to carbon farming activities, the regulation should value the carbon removals and greenhouse gas emission reductions generated by mitigation projects, as long as the latter are not subject to the application of a binding polluter-pays principle at the European level. The aim is to ensure broad support for the certification framework among land managers, while seeking to meet the ambitious greenhouse gas emission reduction targets for 2030, which remain

a priority.

Amendment 7
Proposal for a regulation
Recital 6

Text proposed by the Commission

(6) This Regulation should set out the requirements under which carbon removals should be eligible for certification under the Union certification framework. To this end, carbon removals should be quantified in an accurate and robust way; and they should be generated only by carbon removal activities that generate a net carbon removal benefit, are additional, aim to ensure long-term storage of carbon, and have a neutral impact or co-benefit on sustainability objectives. Furthermore, carbon removals should be subject to independent third-party auditing in order to ensure the credibility and reliability of the certification process. Mandatory Union carbon pricing rules established through Directive 2003/87/EC of the European Parliament and of the Council²⁶ are in place which regulate the treatment of emissions from activities covered by that Directive. This Regulation should be without prejudice to Directive 2003/87/EC, except in relation to the certification of removals of emissions from sustainable biomass which are zero-rated in accordance with Annex IV thereto.

Amendment

(6) This Regulation should set out the requirements under which carbon removals ***and GHG emission reduction within the scope of carbon farming*** should be eligible for certification under the Union certification framework. To this end, carbon removals ***and GHG emissions under carbon farming*** should be quantified in an accurate and robust way ***taking into account their level of uncertainty in order to limit the risk of overestimating the quantity of CO₂ removed from the atmosphere***; and they should be generated only by carbon removal activities that generate a net carbon removal benefit, are additional, aim to ensure long-term storage of carbon, ***or, in the case of carbon farming, temporary one***, and have a neutral impact or co-benefit on sustainability objectives. ***For the carbon removals and GHG emissions reductions achieved through carbon farming, these should also be quantified in an accurate and robust way, with information provided through the Land Parcel Identification System (LPIS) database; they should also be additional and create co-benefits.*** Furthermore, carbon removals ***and carbon farming activities*** should be subject to independent third-party auditing in order to ensure the credibility and reliability of the certification process. Mandatory Union carbon pricing rules established through Directive 2003/87/EC of the European Parliament and of the Council²⁶ are in place which regulate the treatment of emissions from activities covered by that Directive. This Regulation should be without prejudice to Directive 2003/87/EC,

except in relation to the certification of removals of emissions from sustainable biomass which are zero-rated in accordance with Annex IV thereto.

²⁶ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

²⁶ Directive 2003/87/EC of the European Parliament and of the Council of 13 October 2003 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC (OJ L 275, 25.10.2003, p. 32).

Amendment 8

Proposal for a regulation Recital 6 a (new)

Text proposed by the Commission

Amendment

(6a) Biochar production should adhere to strict sustainability criteria, such as the ones set out by the European Biochar Certificate and have to include a life-cycle and input sourcing impact assessment provided by a third party. For application in soils, thresholds to guarantee safe usage and storage are set in the EU fertilizer product regulation. Thresholds for other applications e.g. the usage in materials are set within the European Biochar Certificate.

Amendment 9

Proposal for a regulation Recital 7

Text proposed by the Commission

Amendment

(7) A carbon removal activity should result in a net carbon removal benefit showing that it delivers a positive climate impact. The net carbon removal benefit should be computed following two steps. First, operators should quantify the amount

(7) A ***certified*** carbon removal ***and carbon farming*** activity should result in a net carbon removal benefit showing that it delivers a positive climate impact. The net carbon removal benefit should be computed following two steps. First,

of additional carbon removals that a carbon removal activity has generated in comparison to a baseline. A standardised baseline reflecting the standard performance of comparable activities in similar social, economic, environmental and technological circumstances and geographical locations should be preferred because it ensures objectivity, minimises compliance and other administrative costs, and positively recognises the action of first movers who have already engaged in carbon removal activities. In the context of carbon farming, the use of available digital technologies, including electronic databases and geographic information systems, remote sensing, artificial intelligence and machine learning, and of electronic maps should be promoted to decrease the costs of establishing baselines and of monitoring carbon removal activities. However, where it is not possible to set such a standardised baseline, a project-specific baseline based on the operator's individual performance may be used. In order to reflect the social, economic, environmental and technological developments and to encourage ambition over time in line with the Paris Agreement, baselines should be periodically updated.

operators should quantify the amount of additional carbon removals that a carbon removal activity has generated in comparison to a **baseline**. ***In the case of carbon farming, furthermore, operators should also quantify the GHG emissions reductions set against the*** baseline. A standardised baseline reflecting the standard performance of comparable activities in similar social, economic, environmental and technological circumstances and geographical locations should be preferred because it ensures objectivity, minimises compliance and other administrative costs, and positively recognises the action of first movers who have already engaged in carbon removal activities. In the context of carbon farming, the use of available digital technologies, including electronic databases and geographic information systems, remote sensing, ***novel in-field carbon quantification systems*** artificial intelligence and machine learning, and of electronic maps should be promoted to decrease the costs of establishing baselines and of monitoring carbon removal activities. However, where it is not possible to set such a standardised baseline, a project-specific baseline based on the operator's individual performance may be used. ***Data protection demands should be high, since much of the data collected may be personal data.*** In order to reflect the social, economic, environmental and technological developments and to encourage ambition over time in line with the Paris Agreement, baselines should be periodically updated ***while keeping the administrative burden manageable, in particular for individual operators.***

Amendment 10
Proposal for a regulation
Recital 8

Text proposed by the Commission

Amendment

(8) The second step for quantifying the net carbon removal benefit should consist of subtracting any increase in greenhouse gas emissions related to the implementation of the carbon removal activity. Relevant greenhouse gas emissions that should be taken into consideration include direct emissions, such as those resulting from the use of more fertilisers, fuel or energy, or indirect emissions, such as those resulting from land use change, with consequent risks for food security due to displacement of agricultural production. *A reduction in greenhouse gas emissions resulting from the implementation of the carbon removal activity should not be taken into account to quantify the net carbon removal benefit, but should be considered as a co-benefit towards the sustainability objective of climate change mitigation; by being reported on the certificates, decreases in greenhouse gas emissions (like the other sustainability co-benefits) can increase the value of the certified carbon removals.*

Amendment 11
Proposal for a regulation
Recital 9

Text proposed by the Commission

(9) A carbon removal activity delivers a net carbon removal benefit when the carbon removals above the baseline outweigh any increase in greenhouse gas emissions due to the implementation of the carbon removal activity. For instance, in the case of activities that deliver permanent carbon storage by injecting carbon underground, the amount of permanently stored carbon should outweigh the energy-related greenhouse gas emissions from the industrial process. In the case of carbon farming, the carbon captured by an afforestation activity or the carbon kept in the ground by a peatland re-wetting activity should outweigh the emissions

(8) The second step for quantifying the net carbon removal benefit should consist of subtracting any increase in greenhouse gas emissions related to the implementation of the carbon removal activity. Relevant greenhouse gas emissions that should be taken into consideration include direct emissions, such as those resulting from the use of more fertilisers, fuel or energy, or indirect emissions, such as those resulting from land use change, with consequent risks for food security due to displacement of agricultural production. *Reporting co-benefits on certificates can increase the value of the carbon farming premium. For carbon farming activities, the reduction of GHG emissions shall be taken into account for the net carbon farming benefit of the activity.*

Amendment

(9) A carbon removal activity delivers a net carbon removal benefit when the carbon removals above the baseline outweigh any increase in greenhouse gas emissions due to the implementation of the carbon removal activity. For instance, in the case of activities that deliver permanent carbon storage by injecting carbon underground, the amount of permanently stored carbon should outweigh the energy-related greenhouse gas emissions from the industrial process. In the case of carbon farming, the *net carbon farming removal benefit of the* carbon captured by an afforestation activity or the carbon kept in the ground by a peatland re-wetting

from the machinery used to carry out the carbon removal activity or the indirect land use change emissions that can be caused by carbon leakage.

activity ***should be positive and*** should outweigh the emissions from the machinery used to carry out the carbon removal activity or the indirect land use change emissions that can be caused by carbon leakage. ***Farmers, forest owners and managers should strive to achieve GHG emission reductions, which shall be quantified and accounted for as part of the net carbon farming benefit.***

Amendment 12
Proposal for a regulation
Recital 10

Text proposed by the Commission

(10) Carbon removals should be quantified in a relevant, accurate, complete, consistent and comparable manner. Uncertainties in the quantification should be duly reported and accounted in order to limit the risk of overestimating the quantity of carbon dioxide removed from the atmosphere. Carbon removals generated by carbon farming should be quantified with a high level of accuracy to assure the highest quality and minimise uncertainties. Moreover, in order to incentivise synergies between Union climate and biodiversity objectives, enhanced monitoring of land ***needs to be required***, thereby helping to protect and enhance the resilience of nature-based carbon removals throughout the Union. The satellite and on-site monitoring and reporting of emissions and removals need to closely reflect those approaches, and make the best use of advanced technologies available under Union programmes, such as Copernicus, making full use of already existing tools, and ensure consistency with the national greenhouse gas inventories.

Amendment

(10) Carbon removals should be quantified in a relevant, accurate, complete, consistent and comparable ***and well-defined*** manner. Uncertainties in the quantification should be duly reported and accounted in order to limit the risk of overestimating the quantity of carbon dioxide removed from the atmosphere. Carbon removals ***and GHG emissions reductions*** generated by carbon farming should be quantified with a high level of accuracy ***and transparency, in line with validated and consistent criteria*** to assure the highest quality and minimise uncertainties. Moreover, in order to incentivise synergies between Union climate and biodiversity objectives, enhanced monitoring of land ***is needed***, thereby helping to protect and enhance the resilience of nature-based carbon removals throughout the Union. The satellite and on-site monitoring and reporting of emissions and removals need to closely reflect those approaches, and make the best use of advanced technologies available under Union programmes, such as Copernicus, making full use of already existing tools, and ensure consistency with the national greenhouse gas inventories.

Amendment 13
Proposal for a regulation
Recital 11

Text proposed by the Commission

(11) In order to ensure that the Union certification framework channels incentives toward carbon removals that go beyond the standard practice, carbon removal activities should be additional. Therefore, these activities should go beyond statutory requirements, that is, operators should carry out activities that are not already imposed upon them by the applicable law. Moreover, carbon removal activities should take place due to the incentive effect provided by the certification. Such effect is present when the incentive created by the potential revenues, resulting from the certification, changes the behaviour of operators in such a way that they engage in the additional carbon removal activity to achieve additional carbon removals.

Amendment 14
Proposal for a regulation
Recital 12

Text proposed by the Commission

(12) A standardised baseline should reflect the statutory and market conditions in which the carbon removal activity takes place. If a carbon removal activity is imposed upon operators by the applicable law, or it does not need any incentives to take place, its performance will be reflected in the baseline. For this reason, a carbon removal activity that generates carbon removals in excess of such a baseline should be presumed to be additional. Hence, the use of a standardised

Amendment

(11) In order to ensure that the Union certification framework channels incentives toward carbon removals **and GHG emissions reductions** that go beyond the standard practice, carbon removal **and carbon farming** activities should be additional. Therefore, these activities should go beyond statutory requirements, that is, operators should carry out activities that are not already imposed upon them by the applicable law. Moreover, carbon removal **and carbon farming** activities should take place due to the incentive effect provided by the certification **and should allow operators to adopt practices to generate additional revenues on a voluntary basis**. Such effect is present when the incentive created by the potential revenues, resulting from the certification, changes the behaviour of operators in such a way that they engage in the additional carbon removal activity to achieve additional carbon removals.

Amendment

(12) A standardised baseline should reflect the statutory and market conditions in which the carbon removal **or carbon farming** activity takes place. If a carbon removal activity is imposed upon operators by the applicable law, or it does not need any incentives to take place, its performance will be reflected in the baseline. **In the case of carbon farming in arable mineral soils, the standardised baseline can be considered as fixed, given that the current carbon removal rates in**

baseline should simplify the demonstration of additionality for operators. Therefore, it should reduce the administrative burden of the certification process, which is particularly important in the case of small-scale land managers.

mineral soils in the EU are on average close to zero. For this reason, a carbon removal activity that generates carbon removals in excess of such a baseline should be presumed to be additional. Hence, the use of a standardised baseline should simplify the demonstration of additionality for operators. Therefore, it should reduce the administrative burden of the certification process, which is particularly important in the case of small-scale land managers.

Amendment 15
Proposal for a regulation
Recital 13

Text proposed by the Commission

(13) Atmospheric and biogenic carbon that is captured and stored through a carbon removal activity risks being released back into the atmosphere (e.g. reversal) due to natural or anthropogenic causes. ***Therefore***, operators should take all relevant preventive measures to mitigate those risks and duly monitor that carbon continues to be stored over the monitoring period laid down for the relevant carbon removal activity. The validity of the certified carbon removals should depend on the expected duration of the storage and the different risks of reversal associated with the given carbon removal activity. Activities that store carbon in geological formations provide enough certainties on the very long-term duration of several centuries for the stored carbon and can be considered as providing permanent storage of carbon. Carbon farming or carbon storage in products are more exposed to the risk of voluntary or involuntary release of carbon into the atmosphere. To account for this risk, the validity of the certified carbon removals generated by carbon farming and carbon storage in products should be subject to an expiry date ***matching with the end of the relevant monitoring period.***

Amendment

(13) Atmospheric and biogenic carbon that is captured and stored through a carbon removal activity risks being released back into the atmosphere (e.g. reversal) due to natural or anthropogenic causes. ***The different types of carbon removal activities vary in terms of the removal process, the storage medium and the timescales of the storage, which can vary from decades to centuries for carbon farming or storage in certain products, to permanent storage. For this reason, different rules should be set out for these kind of activities. Both permanent and temporary carbon removals can contribute to meeting climate goals, but under different conditions.*** Operators should ***be encouraged to*** take all relevant preventive measures to mitigate those risks and duly monitor that carbon continues to be stored over the monitoring period laid down for the relevant carbon removal activity. The validity of the certified carbon removals should depend on the expected duration of the storage and the different risks of reversal associated with the given carbon removal activity. ***Among other possibilities***, activities that store carbon in geological formations provide enough

Thereafter, the carbon should be assumed to be released into the atmosphere, unless the economic operator proves the maintenance of the carbon storage through uninterrupted monitoring activities.

certainties on the very long-term duration of several centuries for the stored carbon and can be considered as providing permanent storage of carbon. Carbon farming or carbon storage in products are more exposed to the risk of voluntary or involuntary release of carbon into the atmosphere. To account for this risk, the validity of the certified carbon removals generated by carbon farming and carbon storage in products should *not* be subject to an expiry date *but* should be *further defined per carbon farming activity in the certification methodology. The risk of reversibility of carbon storage should be accounted for in the percent rate of units to be put in a pool managed by the certification scheme, as set out per carbon farming activity in the delegated act. Carbon removal portfolio managers could also have the option of a proportioned liability mechanism that monitors portfolio-wide longevity performance for instance through a combination of remote-sensing and in-situ sampling technologies. Farmers should not be discouraged to take up carbon farming activities that store carbon on temporary basis, as these activities can sequester significant amounts of carbon in the short term. The reversibility risk of this temporary carbon storage can be addressed through tools such as mutual funds, insurance or rebate systems.*

Amendment 16
Proposal for a regulation
Recital 14

Text proposed by the Commission

(14) In addition to measures taken to minimise the risk of carbon release into the atmosphere during the monitoring period, appropriate liability mechanisms should be introduced to address cases of reversal. Such mechanisms could include e.g. discounting of carbon removal units,

Amendment

(14) In addition to measures taken to minimise the risk of carbon release into the atmosphere during the monitoring period, appropriate liability mechanisms should be introduced to address cases of reversal, ***taking into account extreme weather and force majeure events that might affect***

collective buffers or accounts of carbon removal units, and up-front insurance mechanisms. Since liability mechanisms in respect of geological storage and CO₂ leakage, and relevant corrective measures have already been laid down by Directive 2003/87/EC and Directive 2009/31/EC of the European Parliament and of the Council²⁷, those liability mechanisms and corrective measures should apply to avoid double regulation.

land-based carbon storage. Such mechanisms could include e.g. discounting of carbon removal units **or carbon farming removal units, mutual funds**, collective buffers or accounts of carbon **removal units or carbon farming** removal units, and up-front insurance mechanisms. Since liability mechanisms in respect of geological storage and CO₂ leakage, and relevant corrective measures have already been laid down by Directive 2003/87/EC and Directive 2009/31/EC of the European Parliament and of the Council²⁷, those liability mechanisms and corrective measures should apply to avoid double regulation.

²⁷ Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006 (OJ L 140, 5.6.2009, p. 114).

²⁷ Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/2006 (OJ L 140, 5.6.2009, p. 114).

Amendment 17

Proposal for a regulation

Recital 15

Text proposed by the Commission

(15) Carbon removal activities have a strong potential to deliver win-win solutions for sustainability, even if trade-offs cannot be excluded. Therefore, it is appropriate to establish minimum sustainability requirements to ensure that carbon removal activities have a neutral impact or generate co-benefits for the sustainability objectives of climate change mitigation and adaptation, the protection and restoration of biodiversity and ecosystems, the sustainable use and protection of water and marine resources, the transition to a circular economy, and

Amendment

(15) Carbon removal **and carbon farming** activities have a strong potential to deliver win-win solutions for sustainability, even if trade-offs cannot be excluded. Therefore, it is appropriate to establish minimum **environmental, economic and social** sustainability requirements to ensure that carbon removal activities have a neutral impact or generate co-benefits for the sustainability objectives of climate change mitigation and adaptation, the protection and restoration of biodiversity and ecosystems, the sustainable use and protection of water and

pollution prevention and control. Those sustainability requirements should, as appropriate, and taking into consideration local conditions, **build on** the technical screening criteria for Do Not Significant Harm concerning **forestry activities and** underground permanent geological storage of CO₂, laid down in Commission Delegated Regulation (EU) 2021/2139²⁸, **and on the sustainability criteria for forest and agriculture biomass raw material laid down in Article 29 of Directive (EU) 2018/2001 of the European Parliament and of the Council**²⁹. Practices, such as **forest monocultures, that produce harmful effects for biodiversity should not be eligible for certification.**

marine resources, **protection of soil quality and prevention of erosion, agricultural productivity, product quality, the fair remuneration of operators**, the transition to a circular **biobased** economy, and pollution prevention and control. **The implementation of this Regulation must not endanger the productive capacity of agricultural and forestry holdings but at the same time provide new economic opportunities for farmers. Therefore, carbon farming should have a neutral impact on food security, food production, availability and food supply in the Union or in the third countries.** Those sustainability requirements should, as appropriate, and taking into consideration local conditions, **be consistent with** the technical screening criteria for Do Not Significant Harm concerning underground permanent geological storage of CO₂, laid down in Commission Delegated Regulation (EU) 2021/2139²⁸. **Carbon farming activities should generate positive co-benefits to at least one additional practice set out, such as prevention and improvement of water quality, protection of soil quality and prevention of erosion, agricultural productivity, product quality, the fair remuneration of operators, protection of biodiversity and others.**

²⁸ Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1).

²⁹ **Directive (EU) 2018/2001 of the European Parliament and of the Council**

²⁸ Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1).

of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

Amendment 18

Proposal for a regulation

Recital 16

Text proposed by the Commission

(16) Farming practices that remove CO₂ from the atmosphere contribute to the climate neutrality objective and should be rewarded, *either via the Common Agricultural Policy (CAP) or other* public or private initiatives. *Specifically, this Regulation should take into account farming practices as referenced in the Communication on Sustainable Carbon Cycles³⁰.*

Amendment

(16) Farming practices that remove CO₂ from the atmosphere *or reduce the GHG emissions released* contribute to the climate neutrality objective and *provide positive co-benefits for ecosystems, biodiversity and climate change adaptation and* should be rewarded, *through* public or private initiatives, *such as* sustainable *private finance, voluntary carbon markets and product claims or be marketed in the emission allowance system. In order to ensure that carbon farming credits provide an additional income stream for farmers, the value of the credits should be funded from outside the Common Agriculture Policy (CAP), while CAP can cover setting-up of the carbon farming activity.*

³⁰ *Communication from the Commission, Sustainable Carbon Cycles, COM (2022) 800.*

Amendment 19

Proposal for a regulation

Recital 17

Text proposed by the Commission

(17) Operators or groups of operators may report co-benefits that contribute to the sustainability objectives beyond the minimum sustainability requirements. To this end, their reporting should comply with the certification methodologies tailored to the different carbon removal

Amendment

(17) Operators or groups of operators may report *social, environmental and economic* co-benefits that contribute to the sustainability objectives beyond the minimum sustainability requirements. To this end, their reporting should comply with the certification methodologies

activities, developed by the Commission. Certification methodologies should, as much as possible, incentivise the generation of co-benefits for biodiversity going beyond the minimum sustainability requirements. These additional co-benefits will give more economic value to the certified carbon removals and will result in higher revenues for the operators. ***In the light of these considerations, it is appropriate for the Commission to prioritise the development of tailored certification methodologies on carbon farming activities that provide significant co-benefits for biodiversity.***

Amendment 20
Proposal for a regulation
Recital 18

Text proposed by the Commission

(18) It is appropriate to develop detailed certification methodologies for the different carbon removal activities in order to apply, in a standardised, verifiable and comparable way, the quality criteria laid down in this Regulation. Those methodologies should ensure the robust and transparent certification of the net carbon removal benefit generated by the carbon removal activity, while avoiding disproportionate administrative burden for operators or group of operators, in particular for small farmers and forest holders. To this end, the Commission should be empowered to supplement this Regulation by adopting delegated acts establishing detailed certification methodologies for the different carbon removal activities. Those methodologies should be developed in close consultation with the Expert Group on Carbon Removals and all other interested actors. They need to be based on the best available scientific evidence, build upon existing public and private schemes and methodologies for carbon removal

tailored to the different carbon removal activities, developed by the Commission. Certification methodologies should, as much as possible, incentivise the generation of co-benefits for biodiversity going beyond the minimum sustainability requirements. These additional co-benefits will give more economic value to the certified carbon removals and will result in higher revenues for the operators.

Amendment

(18) It is appropriate to develop detailed certification methodologies for the different carbon removal ***and carbon farming*** activities in order to apply, in a standardised, verifiable and comparable way, the quality criteria laid down in this Regulation. Those methodologies should ensure the robust and transparent certification of the net carbon removal ***or farming*** benefit generated by the carbon removal ***or farming*** activity, ***in line with validated and consistent criteria in the EU*** while avoiding disproportionate administrative ***and financial*** burden for operators or group of operators, in particular for small farmers and forest holders. To this end, the Commission should be empowered to supplement this Regulation by adopting delegated acts establishing detailed certification methodologies for the different carbon removal activities. Those methodologies should be developed in close consultation with the Expert Group on Carbon Removals and all other interested actors. They need to be based on the best available

certification, and take into account any relevant standard and rules adopted at national and Union level.

and most recent scientific evidence, ***and on the situation on the ground*** build upon existing public and private schemes and methodologies for carbon removal certification, and take into account any relevant standard and rules adopted at national and Union level. ***The development of these methodologies should include a call for evidence supporting the drafting of the methodologies and a call for feedback on the draft methodologies, providing all interested stakeholders the possibility to contribute.***

Amendment 21
Proposal for a regulation
Recital 19

Text proposed by the Commission

(19) In order to ensure a credible and reliable certification process, carbon removal activities should be subject to independent third-party auditing. In particular, carbon removal activities should be subject to an initial certification audit before their implementation, verifying their compliance with the quality criteria set out in this Regulation, including the correct quantification of the expected net carbon removal benefit. Carbon removal activities should also be subject to periodic re-certification audits to verify the compliance of the generated carbon removals. To this end, the Commission should be empowered to adopt implementing acts to set out the structure, technical details, and the minimum information to be contained in the description of the carbon removal activity, and in the certification and re-certification audit reports.

Amendment

(19) In order to ensure a credible and reliable certification process, carbon removal ***and carbon farming*** activities should be subject to independent third-party auditing. In particular, carbon removal ***and carbon farming*** activities should be subject to an initial certification audit before their implementation, verifying their compliance with the quality criteria set out in this Regulation, including the correct quantification of the expected net carbon removal benefit. Carbon removal ***and carbon farming*** activities should also be subject to periodic re-certification audits to verify the compliance of the generated carbon removals. To this end, the Commission should be empowered to adopt implementing acts to set out the structure, technical details, ***maximum price for certification audit,*** and the minimum information to be contained in the description of the carbon removal ***or carbon farming*** activity, and in the certification and re-certification audit reports.

Amendment 22
Proposal for a regulation
Recital 20

Text proposed by the Commission

(20) Providing land managers with improved knowledge, tools and methods for a better assessment and optimisation of the carbon removals is key for cost-efficient implementation of mitigation actions and for securing their engagement in carbon farming. This is particularly relevant for Union small farmers or forest holders that often lack the know-how and the expertise required to implement carbon removal activities and to comply with the required quality criteria and related certification methodologies. Therefore, it is **appropriate to require that** producer organisations facilitate the provision of relevant advisory services through technical advice to their members. The Common Agricultural Policy and national State aid can support financially the provision of advisory services, knowledge exchange, training, information actions or interactive innovation projects with farmers and foresters.

Amendment 23
Proposal for a regulation
Recital 21

Text proposed by the Commission

(21) It is appropriate that carbon removal certificates underpin different end-uses, such as the compilation of national and corporate greenhouse gas inventories, including with regard to Regulation (EU) 2018/841 of the European Parliament and of the Council³¹, the proof of climate-related and other environmental corporate

Amendment

(20) Providing land managers with improved knowledge, tools and methods for a better assessment and optimisation of the carbon removals **and carbon farming activities** is key for cost-efficient implementation of mitigation actions and for securing their engagement in carbon farming. This is particularly relevant for Union small farmers or forest holders that often lack the **financial resources**, know-how and the expertise required to implement carbon removal **or carbon farming** activities and to comply with the required quality criteria and related certification methodologies. Therefore, it is **important to provide the necessary guidelines and financial incentives to enable** producer organisations **and cooperatives to** facilitate the provision of relevant advisory services through technical advice to their members. The Common Agricultural Policy, and national State aid can support financially the provision of advisory services, knowledge exchange, training, information actions or interactive innovation projects with farmers and foresters.

Amendment

(21) It is appropriate that carbon removal **and carbon farming** certificates underpin different end-uses, such as the compilation of national and corporate greenhouse gas inventories, including with regard to Regulation (EU) 2018/841 of the European Parliament and of the Council³¹, the proof of climate-related and other

claims (including on biodiversity), or the exchange of verified carbon removal units through voluntary carbon offsetting markets. To this end, the certificate should contain accurate and transparent information on the carbon removal activity, including the total removals and net carbon removal benefit that comply with the quality criteria set out in this Regulation. The Commission should be also empowered to adopt delegated acts to further specify or amend Annex II which lists the minimum information to be contained in the certificates.

environmental corporate claims (including on biodiversity), or the exchange of verified carbon removal units through voluntary carbon offsetting markets. To this end, the certificate should contain accurate and transparent information on the carbon removal activity, including the total removals and net carbon removal benefit **and, in the case of carbon farming, GHG emission reduction**, that comply with the quality criteria set out in this Regulation. The Commission should be also empowered to adopt delegated acts to further specify or amend Annex II which lists the minimum information to be contained in the certificates.

³¹ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

³¹ Regulation (EU) 2018/841 of the European Parliament and of the Council of 30 May 2018 on the inclusion of greenhouse gas emissions and removals from land use, land use change and forestry in the 2030 climate and energy framework, and amending Regulation (EU) No 525/2013 and Decision No 529/2013/EU (OJ L 156, 19.6.2018, p. 1).

Amendment 24

Proposal for a regulation

Recital 22

Text proposed by the Commission

(22) To ensure an accurate, robust and transparent verification, certification bodies responsible for performing the certification of carbon removal activities should have the required competences and skills and should be accredited by national accreditation authorities pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council³². To avoid possible conflicts of interest, the certification bodies should also be completely independent from the operator carrying out the carbon removal activity that is subject to the certification. In

Amendment

(22) To ensure an accurate, robust and transparent verification, certification bodies responsible for performing the certification of carbon removal **and carbon farming** activities should have the required competences and skills and should be accredited by national accreditation authorities pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council³². **For the purposes of the carbon farming, these national accreditation authorities should be national paying agencies.** To avoid possible conflicts of interest, the

addition, Member States should contribute towards ensuring the correct implementation of the certification process by supervising the operation of certification bodies that are accredited by national accreditation authorities, and by informing the certification schemes about relevant non-conformity findings.

certification bodies should also be completely independent from the operator carrying out the carbon removal activity *or carbon farming* that is subject to the certification. In addition, Member States should contribute towards ensuring the correct implementation of the certification process by supervising the operation of certification bodies that are accredited by national accreditation authorities, and by informing the certification schemes about relevant non-conformity findings.

³² Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

³² Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

Amendment 25

Proposal for a regulation

Recital 23

Text proposed by the Commission

(23) Certification schemes should be used by operators to demonstrate compliance with this Regulation. Therefore, certification schemes should operate on the basis of reliable and transparent rules and procedures and should ensure accuracy, reliability, integrity and non-repudiation of origin, and protection against fraud of information and of data submitted by operators. They should also ensure the correct accounting of the verified carbon removal units, notably by avoiding double counting. To this end, the Commission should be empowered to adopt implementing acts, including adequate standards of reliability, transparency, accounting and of independent auditing to be applied by certification schemes, so as to ensure the necessary legal certainty as regards the

Amendment

(23) Certification schemes should be used by operators to demonstrate compliance with this Regulation. Therefore, certification schemes should operate on the basis of reliable and transparent rules and procedures and should ensure accuracy, reliability, integrity and non-repudiation of origin, and protection against fraud of information and of data submitted by operators. They should also ensure the correct accounting of the verified carbon removal, ***carbon farming removal, or GHG reduction*** units, ***generated by a certified activity*** notably by avoiding double counting. ***While a carbon removal unit and a carbon farming removal unit are equal in terms of the number of tonnes of carbon removed and in quality criteria, as set out in the certification methodology, they differ in***

rules applicable to operators and to certification schemes. To ensure a cost-effective certification process, those technical harmonised rules on certification should also have the objective of reducing unnecessary administrative burden for operators, or group of operators, in particular for Small and Medium Enterprises (SMEs), including small farmers and foresters.

terms of the length of validity of the unit, owing to the difference in permanence of the carbon stored. To this end, the Commission should be empowered to adopt implementing acts, including adequate standards of reliability, transparency, accounting and of independent auditing to be applied by certification schemes, so as to ensure the necessary legal certainty as regards the rules applicable to operators and to certification schemes. ***When it comes to carbon farming, for the purposes of preventing double counting, all necessary information on the carbon farming certificates should be available in the Land Parcel Identification System (LPIS) system, linked to the specific parcels benefitting from the scheme.*** To ensure a cost-effective certification process, those technical harmonised rules on certification should also have the objective of reducing unnecessary administrative ***and financial*** burden for operators, or group of operators, in particular for Small and Medium Enterprises (SMEs), including small farmers and foresters

Amendment 26
Proposal for a regulation
Recital 26

Text proposed by the Commission

(26) Certification schemes should establish and maintain interoperable public registries in order to ensure transparency and full traceability of carbon removal certificates, and to avoid the risk of fraud and double counting. Fraud may occur if more than one certificate is issued for the same carbon removal activity because the activity has been registered under two different certification schemes or has been registered twice under the same scheme. Fraud may also occur when the same certificate is used several times to make the same claim based on a carbon removal

Amendment

(26) Certification schemes should establish and maintain interoperable public registries in order to ensure transparency and full traceability of carbon removal ***and carbon farming*** certificates, and to avoid the risk of fraud and double counting. Fraud may occur if more than one certificate is issued for the same carbon removal activity because the activity has been registered under two different certification schemes or has been registered twice under the same scheme. ***The Commission should also set up a centralised Union registry that contains in***

activity or a carbon removal unit. The registries should store the documents resulting from the certification process of carbon removals, including summaries of certification audits and re-certification audit reports, the certificates and updated certificates, and make them publicly available in electronic form. The registries should also record the certified carbon removal units that meet the Union quality criteria. In order to ensure a level playing field within the single market, the Commission should be empowered to adopt implementing rules setting out standards and technical rules on the functioning and the inter-operability of those registries.

a fully publicly accessible manner all the relevant information. All information in this central registry shall be easy to navigate and search. Certification schemes should provide to the Commission all information required to be stored and made publicly available in electronic form in the Union registry. For the purposes of preventing fraud when it comes to carbon farming, parcels in the Land Parcel Identification System (LPIS) system already linked to an existing carbon farming scheme not compliant with this Regulation should not be deemed eligible for certification under this Regulation. Fraud may also occur when the same certificate is used several times to make the same claim based on a carbon removal activity or a carbon removal unit. The registries should store the documents resulting from the certification process of carbon removals, including summaries of certification audits and re-certification audit reports, the certificates and updated certificates, and make them publicly available in electronic form. The registries should also record the certified carbon removal units that meet the Union quality criteria. In order to ensure a level playing field within the single market, the Commission should be empowered to adopt implementing rules setting out standards and technical rules on the functioning and the inter-operability of those registries.

Amendment 27
Proposal for a regulation
Recital 28

Text proposed by the Commission

(28) To enable operators to apply the quality criteria set out in this Regulation in a standardised and cost-effective way, while taking into account the specific characteristics of different carbon removal activities, the power to adopt acts in

Amendment

(28) To enable operators to apply the quality criteria set out in this Regulation in a standardised and cost-effective way, while taking into account the specific characteristics of different carbon removal activities, the power to adopt acts in

accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission to supplement this Regulation by establishing detailed certification methodologies for different types of carbon removal activities. The Commission should also be able to amend Annex II listing the minimum information to be contained in the certificates. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making³⁴. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

³⁴ OJ L 123, 12.5.2016, p. 1

Amendment 28
Proposal for a regulation
Article 1 – paragraph 1 – introductory part

Text proposed by the Commission

1. The objective of this Regulation is to facilitate the deployment of carbon removals by operators or groups of operators. To that end, this Regulation establishes a voluntary Union framework for the certification of carbon removals by laying down:

accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission to supplement this Regulation by establishing detailed certification methodologies for different types of carbon removal activities. The Commission should also be able to amend Annex II listing the minimum information to be contained in the certificates. It is of particular importance that the Commission carry out appropriate **public** consultations during its preparatory work, including at expert level, **and including a call for evidence and feedback**, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making³⁴. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to **and at least a consultative role in**, meetings of Commission expert groups dealing with the preparation of delegated acts.

³⁴ OJ L 123, 12.5.2016, p. 1

Amendment

1. The objective of this Regulation is to facilitate **and support** the deployment of carbon removals **and carbon farming** by operators or groups of operators **while ensuring the commitment to greenhouse gas emissions reductions required pursuant to Article 4(1) of Regulation (EU) 2021/1119**. To that end, this Regulation establishes a voluntary Union framework for the certification of carbon

removals **and carbon farming** by laying down:

Amendment 29

Proposal for a regulation

Article 1 – paragraph 1 – point a

Text proposed by the Commission

(a) quality criteria for carbon removal activities that take place in the Union;

Amendment

(a) quality criteria for carbon removal **and carbon farming** activities that take place in the Union;

Amendment 30

Proposal for a regulation

Article 1 – paragraph 1 – point b

Text proposed by the Commission

(b) rules for **the** verification and certification of carbon removals;

Amendment

(b) rules for **monitoring, liability,** verification and certification of carbon removals **and carbon farming**;

Amendment 31

Proposal for a regulation

Article 1 – paragraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(ca) transition rules for the end use of certified units

Amendment 32

Proposal for a regulation

Article 1 – paragraph 2

Text proposed by the Commission

Amendment

2. This voluntary Union framework for the certification of carbon removals does not apply to emissions falling within the scope of Directive 2003/87/EC, with the exception of the storage of carbon dioxide emissions from sustainable biomass that are zero-rated in accordance

2. This voluntary Union framework for the certification of carbon removals **and carbon farming** does not apply to emissions falling within the scope of Directive 2003/87/EC, with the exception of the storage of carbon dioxide emissions from sustainable biomass that are zero-

with Annex IV thereto.

rated in accordance with Annex IV thereto.

Amendment 33
Proposal for a regulation
Article 1 a (new)

Text proposed by the Commission

Amendment

Article 1a

Transition rules for the end use of certified units

Until the entry into force of EU-wide rules on green claims, an undertaking, as defined in article 1 (a) of Directive 2013/34/EU, may use the units certified under this Regulation for voluntary climate claims only if this neither impedes nor reduces the achievement of its GHG emission reduction targets, in compliance with the EU sustainability reporting standards adopted pursuant to Article 29b of Directive 2013/34/EU.

Amendment 34
Proposal for a regulation
Article 2 – paragraph 1 – point a

Text proposed by the Commission

Amendment

(a) ‘carbon removal’ means either the storage of atmospheric or biogenic carbon within ***geological*** carbon pools, biogenic carbon pools, long-lasting products and materials, and the marine environment, ***or the reduction of carbon release from a biogenic carbon pool to the atmosphere;***

(a) ‘carbon removal’ means either the storage of atmospheric or biogenic carbon within ***litospheric*** carbon pools, biogenic carbon pools, long-lasting products and materials, and the marine environment;

Amendment 35
Proposal for a regulation
Article 2 – paragraph 1 – point b

Text proposed by the Commission

Amendment

(b) ‘carbon removal activity’ means one or more practices or processes carried

(b) ‘carbon removal activity’ means one or more practices or processes carried

out by an operator resulting in permanent carbon storage, enhancing carbon capture in a biogenic carbon pool, ***reducing the release of carbon from a biogenic carbon pool to the atmosphere***, or storing atmospheric or biogenic carbon in long-lasting products or materials;

out by an operator resulting in permanent carbon storage, enhancing carbon capture in a biogenic carbon pool, or storing atmospheric or biogenic carbon in long-lasting products or materials;

Amendment 36
Proposal for a regulation
Article 2 – paragraph 1 – point c a (new)

Text proposed by the Commission

Amendment

(ca) ‘GHG emission reduction’ means the reduction of GHG emissions release from a biogenic carbon pool to the atmosphere and the reduction linked to land or coastal management, forest management, farming practices and animal husbandry practices’;

Amendment 37
Proposal for a regulation
Article 2 – paragraph 1 – point d

Text proposed by the Commission

Amendment

(d) ‘operator’ means any legal or physical person who operates or controls a carbon removal activity, or to whom decisive economic power over the technical functioning of the activity has been delegated;

(d) ‘operator’ means any legal or physical person who operates or controls a carbon removal ***or carbon farming*** activity, or to whom decisive economic power over the technical functioning of the activity has been delegated; ***for the purposes of carbon farming activity an operator is a farmer as defined in Article 3(1) of Regulation 22215/2021 or a forest owner or manager as defined by national legislation who can demonstrate long term control of the land. In cases of tenancy, the manager of the land doing the work shall receive the financial benefits or reward arising from the scheme, not the land owner;***

Amendment 38
Proposal for a regulation
Article 2 – paragraph 1 – point e

Text proposed by the Commission

(e) ‘group of operators’ means a legal entity that represents more than one operator and is responsible for ensuring that those operators comply with this Regulation;

Amendment

(e) ‘group of operators’ means a legal entity that represents more than one operator and is responsible for ensuring that those operators comply with this Regulation. ***For carbon farming, group of operators means a legal entity that represents more than one farmer, forest owner or manager or collectivities or cooperatives;***

Amendment 39
Proposal for a regulation
Article 2 – paragraph 1 – point f

Text proposed by the Commission

(f) ‘monitoring period’ means a period, the duration of which is determined in accordance to the type of carbon removal activity, over which the storage of carbon is monitored by the operator;

Amendment

(f) ‘monitoring period’ means a period, the duration of which is determined in accordance to the type of carbon removal ***or carbon farming*** activity, over which the storage of carbon is monitored by the operator, ***or group of operators;***

Amendment 40
Proposal for a regulation
Article 2 – paragraph 1 – point g

Text proposed by the Commission

(g) ‘permanent carbon storage’ means a carbon removal activity that, under normal circumstances and using appropriate management practices, stores atmospheric or biogenic carbon for ***several centuries***, including bioenergy with carbon capture and storage and direct air carbon capture and storage;

Amendment

(g) ‘permanent carbon storage’ means a carbon removal activity that, under normal circumstances and using appropriate management practices, stores atmospheric or biogenic carbon for ***a significant period of time***, including bioenergy with carbon capture and storage, ***biochar*** and direct air carbon capture and storage;

Amendment 41

Proposal for a regulation
Article 2 – paragraph 1 – point h

Text proposed by the Commission

(h) ‘carbon farming’ means a carbon removal activity related to **land** management that results in the increase of carbon storage in living biomass, dead organic matter and soils by enhancing carbon capture and/or reducing the release of carbon to the atmosphere;

Amendment

(h) ‘carbon farming’ means a carbon removal **and GHG emission reduction** activity related to **farm practices, coastal or land management, agriculture, animal husbandry or forestry** management that results in the increase of carbon storage in living biomass, dead organic matter and soils by enhancing carbon capture and/or reducing the release of carbon **and other GHG emissions** to the atmosphere **through improved land, coastal, forestry, animal husbandry management and farm practices**;

Amendment 42
Proposal for a regulation
Article 2 – paragraph 1 – point h a (new)

Text proposed by the Commission

Amendment

(ha) ‘carbon farming storage’ means a carbon farming activity that stores atmospheric and biogenic carbon in living biomass, biochar, soils and dead organic matter as defined per carbon farming activity in the certification methodology;

Amendment 43
Proposal for a regulation
Article 2 – paragraph 1 – point i

Text proposed by the Commission

Amendment

(i) ‘carbon storage in products’ means a carbon removal activity that stores atmospheric and biogenic carbon in long-lasting products or materials;

(i) ‘carbon storage in products’ means a carbon removal **or carbon farming** activity that stores atmospheric and biogenic carbon in long-lasting products or materials;

Amendment 44
Proposal for a regulation

Article 2 – paragraph 1 – point k

Text proposed by the Commission

(k) ‘certification scheme’ means **a scheme** managed by a private or public organisation that oversees the certification of compliance of operators or group of operators with this Regulation;

Amendment

(k) ‘certification scheme’ means **an initiative, composed of set of commitments**, managed by a private or public organisation that oversees the certification of compliance of operators or group of operators with this Regulation;

Amendment 45

Proposal for a regulation

Article 2 – paragraph 1 – point o a (new)

Text proposed by the Commission

Amendment

(oa) ‘carbon farming removal unit’ means one tonne of certified net carbon removal benefit generated by a carbon farming activity and registered by a certification scheme.

Amendment 46

Proposal for a regulation

Article 2 – paragraph 1 – point o a (new)

Text proposed by the Commission

Amendment

(oa) ‘reversal’ means any release of removed, stored and certified carbon that occurs during the monitoring period.

Amendment 47

Proposal for a regulation

Article 2 – paragraph 1 – point o b (new)

Text proposed by the Commission

Amendment

(ob) ‘GHG emission reduction unit’ means one tonne of CO₂ or CO₂ equivalent certified net GHG emission reduction benefit generated by carbon farming activity and registered by a

certification scheme.

Amendment 48
Proposal for a regulation
Article 2 – paragraph 1 – point o c (new)

Text proposed by the Commission

Amendment

(oc) ‘biochar’ means a stable, porous, carbonaceous material produced through the pyrolytic treatment of organic feedstocks.

Amendment 49

Proposal for a regulation
Article 3 – paragraph 1 – introductory part

Text proposed by the Commission

Amendment

Carbon removals shall be eligible for certification under this Regulation where they meet both of the following conditions:

Carbon removals **and carbon farming** shall be eligible for certification under this Regulation where they meet both of the following conditions:

Amendment 50

Proposal for a regulation
Article 3 – paragraph 1 – point a

Text proposed by the Commission

Amendment

(a) they are generated from a carbon removal activity that complies with the quality criteria set out in Articles 4 to 7;

(a) they are generated from a carbon removal **or carbon farming** activity that complies with the quality criteria set out in Articles 4 to 7;

Amendment 51
Proposal for a regulation
Article 4 – paragraph 1 – subparagraph 2 – point c

Text proposed by the Commission

Amendment

(c) $GHG_{increase}$ is the increase in direct and indirect greenhouse gas emissions, ***other than those from biogenic carbon pools in the case of carbon farming***, which are due to the implementation of the carbon removal activity.

(c) $GHG_{increase}$ is the increase in direct and indirect greenhouse gas emissions, which are due to the implementation of the carbon removal activity.

Amendment 52
Proposal for a regulation
Article 4 – paragraph 2

Text proposed by the Commission

2. In the case of carbon farming, $CR_{baseline}$ and CR_{total} shall be understood as net ***greenhouse gas removals or emissions in accordance with the accounting rules laid down in Regulation (EU) 2018/841.***

Amendment

2. In the case of carbon farming, ***the net carbon farming benefit*** shall be understood as net ***carbon removal benefit plus a net GHG reduction benefit and shall be quantified by the following formula:***

Amendment 53
Proposal for a regulation
Article 4 – paragraph 2 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

Net carbon farming benefit = $[(CR_{baseline} - CR_{total} - GHG_{increase}) > 0] + [(GHG_{baseline} - GHG_{reduction}) > 0]$ where:

Amendment 54
Proposal for a regulation
Article 4 – paragraph 2 – point a (new)

Text proposed by the Commission

Amendment

(a) $CR_{baseline}$ is the carbon removals under the baseline;

Amendment 55
Proposal for a regulation
Article 4 – paragraph 2 – point b (new)

Text proposed by the Commission

Amendment

(b) CR_{total} is the total carbon removals of the carbon farming activity;

Amendment 56
Proposal for a regulation
Article 4 – paragraph 2 – point c (new)

Text proposed by the Commission

Amendment

(c) $GHG_{increase}$ is the increase in direct and indirect greenhouse gas emissions, other than those from biogenic carbon pools in the case of carbon farming, which are due to the implementation of the carbon farming activity.

Amendment 57
Proposal for a regulation
Article 4 – paragraph 2 – point d (new)

Text proposed by the Commission

Amendment

(d) GHG_{total} is the release of direct and indirect GHG emissions accounted for in CO_2 or CO_2 equivalent, achieved through the implementation of the carbon farming activity.

Amendment 58
Proposal for a regulation
Article 4 – paragraph 2 – point e (new)

Text proposed by the Commission

Amendment

(e) $GHG_{baseline}$ is the release of direct and indirect GHG emissions of the activity site.

Amendment 59
Proposal for a regulation
Article 4 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. *In this case, $CR_{baseline}$ and CR_{total} shall be understood as net greenhouse gas removals or emissions in accordance with the accounting rules laid down in Regulation (EU) 2018/841.*

Amendment 60
Proposal for a regulation
Article 4 – paragraph 3

Text proposed by the Commission

3. Quantities referred to in paragraph 1, points (a), (b) and (c), shall be designated with a negative sign (-) if they are net greenhouse gas removals and with a positive sign (+) if they are net greenhouse gas emissions ; they shall be expressed in tonnes of carbon dioxide equivalent.

Amendment

3. Quantities referred to in paragraph 1, points (a), (b) and (c), **and paragraph 2, points (a), (b), (c) and (d) (e)** shall be designated with a negative sign (-) if they are net greenhouse gas removals **or, in the case of carbon farming, reductions** and with a positive sign (+) if they are net greenhouse gas emissions ; they shall be expressed in tonnes of carbon dioxide equivalent.

Amendment 61
Proposal for a regulation
Article 4 – paragraph 4

Text proposed by the Commission

4. Carbon removals shall be quantified in a relevant, accurate, **complete**, consistent, comparable and transparent manner.

Amendment

4. Carbon removals shall be quantified in a relevant, accurate, **evidence-based, robust**, consistent, comparable and transparent manner, **based on valid criteria and on uniform level across EU**.

Amendment 62
Proposal for a regulation
Article 4 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4 a. *All verified carbon farming certification schemes should be advanced in a timely manner, with no priority given*

to any particular methodology or sector.

Amendment 63
Proposal for a regulation
Article 4 – paragraph 5

Text proposed by the Commission

5. The baseline shall correspond to *the standard* carbon removal performance of comparable activities in similar social, economic, environmental and technological circumstances and take into account the geographical context.

Amendment

5. The baseline shall correspond to carbon removal *or, in the case of carbon farming, GHG emissions* performance of *common current practices* of comparable activities in similar social, economic, environmental and technological circumstances and take into account the geographical context.

Amendment 64
Proposal for a regulation
Article 4 – paragraph 5 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

For carbon farming in arable mineral soils, the standardised baseline is fixed, which is equivalent to zero removal.

Amendment 65
Proposal for a regulation
Article 4 – paragraph 6

Text proposed by the Commission

6. *By way of derogation from paragraph 5, where duly justified*, the baseline may be based on the individual *carbon removal* performance of that activity.

Amendment

6. The baseline may be based on the individual performance of that activity *or, in the case of carbon farming GHG reduction activity, on individual assessment of direct and indirect emissions linked to the activity site, or on the verification of actual individual carbon stocks by an independent body.*

Amendment 66
Proposal for a regulation

Article 4 – paragraph 6 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

Enhanced carbon farming premium can be achieved by further actions that show improvement in other environmental indicators, such as improved biodiversity or measures that reduce the use of fossil fuels, to be verified by an independent body.

Amendment 67

Proposal for a regulation

Article 4 – paragraph 7

Text proposed by the Commission

Amendment

7. The baseline shall be periodically updated.

7. The baseline shall be periodically updated ***but should stay constant for the operator throughout the monitoring period once a carbon removal or carbon farming activity has started.***

Amendment 68

Proposal for a regulation

Article 4 – paragraph 9

Text proposed by the Commission

Amendment

9. To support the quantification of carbon removals generated by carbon farming, the operator or group of operators shall gather data on carbon removals and greenhouse gas emissions in a manner compatible with national greenhouse gas inventories under Regulation (EU) 2018/841 and Part 3 of Annex V to Regulation (EU) 2018/1999.

9. To support the quantification of carbon removals ***and GHG emission reduction*** generated by carbon farming, the operator or group of operators shall gather data on carbon removals and greenhouse gas emissions in a manner compatible with national greenhouse gas inventories under Regulation (EU) 2018/841 and Part 3 of Annex V to Regulation (EU) 2018/1999 ***with simplified methods for small scale operators, as provided for in Article 8.3.***

Amendment 69

Proposal for a regulation

Article 5 – paragraph 1 – point b

Text proposed by the Commission

(b) it takes place due to the incentive effect of the certification.

Amendment

(b) it takes place due to the incentive effect of the certification, ***creation of carbon removal units and its monetisation.***

Amendment 70

Proposal for a regulation

Article 5 – paragraph 1 a (new)

Text proposed by the Commission

(b) it takes place due to the incentive effect of the certification.

Amendment

1a. Carbon farming activity shall be additional. To that end, the carbon farming activity shall meet all of the following criteria:

(a) it goes beyond Union and national statutory requirements, in particular, relevant statutory management requirements and GAEC standards established under Chapter I, Section 2 of Regulation (EU) 2021/2115 and relevant minimum requirements for the use of fertiliser and plant protection products, animal welfare, as well as other relevant statutory requirements established by national and Union law;

(b) it takes place due to the incentive effect of the certification and creation of carbon farming removal or [GHG emission reduction] unit and its monetisation.

Amendment 71

Proposal for a regulation

Article 5 – paragraph 2

Text proposed by the Commission

2. Where the baseline is established pursuant to Article 4(5), additionality as referred to in paragraph 1 is considered to be complied with. Where the baseline is established pursuant to Article 4(6), additionality as referred to in paragraph 1,

Amendment

2. Where the baseline is established pursuant to Article 4(5), additionality as referred to in paragraph 1 ***and 1(a)*** is considered to be complied with. Where the baseline is established pursuant to Article 4(6), additionality as referred to in

points (a) and (b), shall be demonstrated through specific tests.

paragraph 1, points (a) and (b), shall be demonstrated through specific tests.

Amendment 72
Proposal for a regulation
Article 6 – paragraph 1

Text proposed by the Commission

1. An operator or group of operators shall demonstrate that a carbon removal activity aims at ensuring the long-term storage of carbon.

Amendment

1. An operator or group of operators shall ***undertake to*** demonstrate that a carbon removal ***or carbon farming*** activity aims at ensuring the long-term ***and, in the case of carbon farming, temporary*** storage of carbon.

Amendment 73
Proposal for a regulation
Article 6 – paragraph 2 – point a

Text proposed by the Commission

(a) they shall monitor and mitigate any risk of release of the stored carbon occurring during the monitoring period;

Amendment

(a) they shall monitor and mitigate any risk of release of the stored carbon occurring during the monitoring period. ***For biochar carbon removal, they shall provide sound scientific evidence, that a reversal of a solid form (e.g. carbonates or biochar) of carbon to CO₂ is prevented;***

Amendment 74
Proposal for a regulation
Article 6 – paragraph 2 – point b

Text proposed by the Commission

(b) they shall be subject to appropriate liability mechanisms in order to address any release of the stored carbon occurring during the monitoring period.

Amendment

(b) they shall be subject to appropriate liability mechanisms, ***such as, for carbon farming, a percentage of credits to be put in a pool managed by the certification scheme, to be further defined in a delegated act,*** in order to address any release of the stored carbon occurring during the monitoring period ***with the exception of where force majeure applies. Such circumstances may be protected***

through a mutual fund or insurance mechanism.

Amendment 75
Proposal for a regulation
Article 6 – paragraph 3

Text proposed by the Commission

3. For ***carbon farming and*** carbon storage in products, the carbon stored by a carbon removal activity shall be considered released to the atmosphere at the end of the monitoring period.

Amendment

3. For carbon storage in products, the carbon stored by a carbon removal activity shall be considered released to the atmosphere at the end of the monitoring period.

Amendment 76
Proposal for a regulation
Article 6 – paragraph 3 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

For biochar use, this provision does not apply if the carbon is bound permanently in a mineral matrix (concrete) or in soil from which it cannot be separated or released.

For carbon farming, the carbon stored shall be considered released to the atmosphere at the end of the permanence assessment period included in the certification methodology, provided the minimum monitoring period is respected, unless the operator or the group of operators renew the period by proving the continued and uninterrupted maintenance of carbon farming activity and monitoring or a carbon removal portfolio manager takes over liability and ensures, as part of portfolio-wide monitoring, uninterrupted continuation of the monitoring after the end of the monitoring period.

Where public policy, in the public interest, mandates farmers to conduct an activity that reduces their carbon stocks, the farmer will not be held liable for the impact on carbon stocks of such required

activities.

Preventive reinforcement activities that avoid natural carbon leakage should be encouraged.

Amendment 77
Proposal for a regulation
Article 7 – paragraph 1 – introductory part

Text proposed by the Commission

1. A carbon removal activity shall have a neutral impact **on** or generate co-benefits for all the following sustainability objectives:

Amendment

1. A **permanent** carbon removal activity shall have a neutral impact or generate co-benefits for all the following sustainability objectives:

Amendment 78
Proposal for a regulation
Article 7 – paragraph 1 – point d

Text proposed by the Commission

(d) transition to a circular economy;

Amendment

(d) transition to a circular **biobased** economy **and access to renewable raw materials**;

Amendment 79
Proposal for a regulation
Article 7 – paragraph 1 – point f a (new)

Text proposed by the Commission

Amendment

(fa) agricultural productivity including security of agricultural production;

Amendment 80
Proposal for a regulation
Article 7 – paragraph 1 – point f b (new)

Text proposed by the Commission

Amendment

(fb) quality of agricultural produce;

Amendment 81
Proposal for a regulation
Article 7 – paragraph 1 – point f c (new)

Text proposed by the Commission

Amendment

(fc) farmers income or the economic result of the farm operation;

Amendment 82
Proposal for a regulation
Article 7 – paragraph 1 – point f d (new)

Text proposed by the Commission

Amendment

(fd) food security and availability.

Amendment 83
Proposal for a regulation
Article 7 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. Carbon farming activities shall have a neutral impact on all the following sustainability objectives and shall generate positive co-benefits for at least one of the following sustainability objectives:

(a) climate change mitigation, including reduction of greenhouse gas emissions from agricultural practices, as well as maintenance of existing carbon stores and enhancement of carbon sequestration;

(b) climate change adaptation, including actions to improve resilience of food production systems and animal and plant diversity for stronger resistance to diseases and climate change;

(c) protection or improvement of water quality and reduction of pressure on water resources;

(d) transition to biobased circular economy;

(e) prevention of soil degradation and soil erosion, soil restoration, improvement of soil fertility and of nutrient management and soil biota;

(f) protection of biodiversity, conservation or restoration of habitats or species, including maintenance and creation of landscape features or non-productive areas;

(g) actions for a sustainable and reduced use of pesticides and synthetic fertilizers, in particular those that present a risk for human health or environment;

(h) agricultural productivity including security of agricultural production;

(i) quality of agricultural produce;

(j) farmers income or the economic result of the farm operation;

(k) food security and availability.

Carbon farming activity shall also have a neutral impact or generate co-benefits in terms of social and economic sustainability.

A carbon removal or carbon farming activity shall not lead to land grabbing and land speculation.

Amendment 84
Proposal for a regulation
Article 7 – paragraph 2

Text proposed by the Commission

2. For the purposes of paragraph 1, a carbon removal activity shall comply with minimum sustainability requirements laid down in the certification methodologies, set out in the delegated acts adopted pursuant to Article 8.

Amendment

2. For the purposes of paragraph 1 **and 2**, a carbon removal **and carbon farming** activity shall comply with minimum sustainability requirements laid down in the certification methodologies, set out in the delegated acts adopted pursuant to Article 8 **in compliance with national and Union legislation on sustainability requirements, or where relevant and available to those laid down in the sectoral sustainability**

corresponding regulation, such as the Common Agriculture Policy (CAP) for agriculture carbon farming removal activities.

Amendment 85
Proposal for a regulation
Article 7 – paragraph 3

Text proposed by the Commission

3. Where an operator or group of operators report co-benefits that contribute to the sustainability objectives referred to in paragraph 1 beyond the minimum sustainability requirements referred to in paragraph 2, **they** shall comply with the certification methodologies set out in delegated acts referred to in Article 8. The certification methodologies shall **incentivise as much as possible the generation** of co-benefits going beyond the minimum sustainability requirements, **in particular for the objective referred to in paragraph 1, point (f).**

Amendment 86
Proposal for a regulation
Article 8 – paragraph 2

Text proposed by the Commission

2. The Commission is empowered to adopt delegated acts in accordance with Article 16 to establish the technical certification methodologies referred to in paragraph 1 for activities related to permanent carbon storage, carbon farming and carbon storage in products. Those certification methodologies shall include at least the elements set out in Annex I.

Amendment

3. Where an operator or group of operators report co-benefits that contribute to the sustainability objectives referred to in paragraph 1 **and 1a** beyond the minimum sustainability requirements referred to in paragraph 2, **the way they are reported under this regulation** shall comply with the certification methodologies set out in delegated acts referred to in Article 8. The certification methodologies shall **include a description** of co-benefits going beyond the minimum sustainability requirements, **and provide additional reward for such co-benefits.**

Amendment

2. The Commission is empowered to adopt, **within the period of 6 months after the entry into force of this Regulation,** delegated acts in accordance with Article 16 to establish the technical certification methodologies referred to in paragraph 1 for activities related to permanent carbon storage, carbon farming and carbon storage in products. Those certification methodologies shall include at least the elements set out in Annex I. **They may be based on, or consist of methodologies used in existing carbon farming projects, which have been submitted to the Commission by the relevant experts in the**

course of the consultation referred to in the second subparagraph.

Amendment 87

Proposal for a regulation

Article 8 – paragraph 2 – subparagraph 1 (new)

Text proposed by the Commission

Amendment

Before adopting those delegated acts, the Commission shall carry out a thorough public consultation, also including experts involved in the carbon farming projects currently in place, Member States and farmers representatives and the Expert Group on Carbon Removals.

For carbon farming, the methodologies shall take into account the diversity of the soil, climate, temperature and other relevant contexts of the different Member States.

Furthermore for carbon farming, any activity that sequesters carbon and achieves GHG emission reduction on farm level can be certified. When multiple different carbon farming activities take place on farm level, a single farm certification may be done. In the delegated act, the Commission shall present carbon farming certification methodologies for at least the activities listed in Annex III. This Annex and delegated act shall be reviewed periodically to include new or innovative carbon farming activities, prepared in accordance with criteria listed in paragraph 3 and after consulting experts involved in the carbon farming projects currently in place, Member States and farmers representatives, including small farmers, and the Expert Group on Carbon Removals.

Amendment 88

Proposal for a regulation

Article 8 – paragraph 3 – point a

Text proposed by the Commission

(a) the objectives of ensuring the robustness of carbon removals and recognising the protection and restoration of ecosystems;

Amendment

(a) the objectives of ensuring the robustness of carbon removals and **GHG reductions and** recognising the protection and restoration of ecosystems;

Amendment 89

Proposal for a regulation

Article 8 – paragraph 3 – point b

Text proposed by the Commission

(b) the objective of minimising administrative burden for operators, particularly for small-scale carbon farming operators;

Amendment

(b) the objective of minimising administrative **and financial** burden for operators, particularly for small-scale carbon farming operators **especially for Article 4 paragraph 9**;

Amendment 90

Proposal for a regulation

Article 8 – paragraph 3 – point d a (new)

Text proposed by the Commission

Amendment

(da) existing standards and best practices in the certification methodologies;

Amendment 91

Proposal for a regulation

Article 8 – paragraph 3 – point d b (new)

Text proposed by the Commission

Amendment

(db) the outcomes of the deliberations of an expert group consisting of experts of member states and other experts;

Amendment 92

Proposal for a regulation

Article 8 – paragraph 3 – point d c (new)

Text proposed by the Commission

Amendment

(dc) the outcomes of a public consultation as laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making;

Amendment 93
Proposal for a regulation
Article 8 – paragraph 3 – point d d (new)

Text proposed by the Commission

Amendment

(dd) the outcomes of a call for evidence specific to the respective acts;

Amendment 94
Proposal for a regulation
Article 8 – paragraph 3 – point d e (new)

Text proposed by the Commission

Amendment

(de) the outcome of a call for feedback on a draft of the respective acts.

Amendment 95
Proposal for a regulation
Article 9 – paragraph 1

Text proposed by the Commission

Amendment

1. To apply for a certification of compliance with this Regulation, an operator or a group of operators shall submit an application to a certification scheme. Upon acceptance of that application, the operator or a group of operators shall submit to a certification body a comprehensive description of the carbon removal activity, including the certification methodology applied to assess compliance with Articles 4 to 7, the expected total carbon removals and net carbon removal benefit. Groups of operators shall also specify how advisory services on carbon removal activities are

1. To apply for a certification of compliance with this Regulation, an operator or a group of operators shall submit an application to a certification scheme. Upon acceptance of that application, the operator or a group of operators shall submit to a certification body a comprehensive description of the carbon removal activity, including the certification methodology applied to assess compliance with Articles 4 to 7, the expected total carbon removals and net carbon removal benefit, **or carbon farming benefit**. Groups of operators shall also specify how advisory services on carbon

provided, in particular to small-scale carbon *farming* operators.

removal activities are provided ***and shall specify how they propose to minimise the administrative burden for land managers***, in particular to small-scale carbon operators. ***For carbon farming activities, Member States may provide advice to farmers in the framework of the advisory services referred to in Article 15 or Regulation (EU) 2021/2115. For operators or groups of operators involved in cross-border and/or multi-country carbon farming projects, the certification scheme may appoint a single certification body for all cross-border and multi-country carbon farming projects.***

Amendment 96
Proposal for a regulation
Article 9 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. For carbon farming, agricultural parcel registered in the Land Parcel Identification System (LPIS) set out in article 68 of Regulation (EU) 2116/2021 that is already certified in a different carbon removal or carbon farming scheme not compliant with this Regulation shall not be eligible to apply for the certification.

Amendment 97
Proposal for a regulation
Article 9 – paragraph 2

Text proposed by the Commission

Amendment

2. The certification body shall conduct a certification audit to verify the information submitted in accordance with paragraph 1 and to confirm compliance of the carbon removal activity with Articles 4 to 7. As a result of that certification audit, the certification body shall issue a certification audit report, that includes a summary, and a certificate containing, as a

2. The certification body shall conduct a certification audit to verify the information submitted in accordance with paragraph 1 and to confirm compliance of the carbon removal activity with Articles 4 to 7. As a result of that certification audit, the certification body shall issue a certification audit report, that includes a summary, and, ***when all the information***

minimum, the information set out in Annex II. The certification scheme shall control the certification audit report and the certificate, and make the summary of the certification audit report and the certificate publicly available in a registry referred to in Article 12.

provided by the operator or group of operators comply with the provisions set out in Articles 4 to 7 a certificate containing, as a minimum, the information set out in Annex II. The certification scheme shall control the certification audit report and the certificate, and make the summary of the certification audit report and the certificate publicly available in a registry referred to in Article 12.

Amendment 98
Proposal for a regulation
Article 9 – paragraph 4

Text proposed by the Commission

4. The operator or a group of operators shall support the certification body during certification and re-certification audits, notably by giving access to the activity premises and providing relevant data and documentation.

Amendment

4. The operator or a group of operators shall support the certification body during certification and re-certification audits, notably by giving access to the activity premises and providing relevant data and documentation, ***ensuring compliance with national and European rules on the protection of personal data, know-how and trade secrets;***

Amendment 99
Proposal for a regulation
Article 9 – paragraph 5

Text proposed by the Commission

5. The Commission ***may*** adopt implementing acts to set out the structure, format, technical details of the comprehensive description of the carbon removal activity referred to in paragraph 1, and of the certification and re-certification audit reports referred to in paragraphs 2 and 3. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment

5. The Commission ***shall*** adopt implementing acts to set out the structure, format, technical details of the comprehensive description of the carbon removal ***or carbon farming*** activity referred to in paragraph 1, and of the certification and re-certification audit reports referred to in paragraphs 2 and 3, ***as well as a maximum price for certification audit set in relation to total net carbon removal or net carbon farming benefit of operators or group of operators.*** Those implementing acts shall be adopted in

accordance with the examination procedure referred to in Article 17.

Amendment 100

Proposal for a regulation Article 10 – paragraph 1

Text proposed by the Commission

1. Certification bodies appointed by certification schemes shall be accredited by a national accreditation authority pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council³⁷.

³⁷ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

Amendment

1. Certification bodies appointed by certification schemes shall be accredited by a national accreditation authority pursuant to Regulation (EC) No 765/2008 of the European Parliament and of the Council³⁷.

For the purposes of carbon farming, the national accreditation authority shall be national paying agencies within the meaning of Article 9 of Regulation (EU) 2021/2116

³⁷ Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30).

Amendment 101

Proposal for a regulation Article 11 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. A framework will be developed ensuring consistency across Member States to enable the operation of a common certification scheme across the Union.

Amendment 102 Proposal for a regulation

Article 12 – paragraph 1

Text proposed by the Commission

1. A certification scheme shall establish and duly maintain a public registry to make publicly accessible the information related to the certification process, including the certificates and updated certificates, and the quantity of carbon removal units certified in accordance with Article 9. Those registries shall use automated systems, including electronic templates, and shall be interoperable.

Amendment

1. A certification scheme shall establish and duly maintain a public registry (***‘certification scheme registry’***) to make publicly ***and easily*** accessible ***in searchable way*** the information related to the certification process, including the certificates and updated certificates, and the quantity of carbon removal units, ***carbon farming removal unit, GHG emissions reduction unit*** certified in accordance with Article 9. Those registries shall use automated systems, including electronic templates, and shall be interoperable.

Amendment 103

Proposal for a regulation

Article 12 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1a. For the purposes of carbon farming, management practices related to the carbon farming activity, start date and end date of the carbon removal activity; name of the certification scheme and unique certificate number or code on a particular agricultural parcel shall be included in the Identification system for agricultural parcels, set out in Article 68 of Regulation (EU) 2116/2021.

Further to the provisions set out in paragraph 1, Commission shall establish and duly maintain a public registry (‘Union registry’) which will transpose data from all certification schemes registries established in the EU to a common registry. The certification schemes shall provide to the Commission the information included in paragraph for the purposes of establishing and maintaining the Union registry.

Amendment 104
Proposal for a regulation
Article 12 – paragraph 2

Text proposed by the Commission

2. The Commission **may** adopt implementing acts setting out the structure, format, and technical details of the public registries, and of the recording, holding or use of carbon removal units, as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment

2. The Commission **shall** adopt implementing acts setting out the structure, format, and technical details of the public registries **and the Union registry**, and of the recording, holding or use of carbon removal units, as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.

Amendment 105

Proposal for a regulation
Article 13 – paragraph 4 a (new)

Text proposed by the Commission

Amendment

4 a. Requirements for the notification and recognition processes shall ensure accessibility for smaller certification schemes.

Amendment 106
Proposal for a regulation
Article 18 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2a. Further to the Report that the Commission will submit to the European Parliament and to the Council by 31 July 2026 as referred to in Directive 2003/87/EC, the Commission shall consider how GHG emissions reduction resulting from carbon farming activity, shall be accounted towards the Union 2040 climate target and how they shall be covered by emissions trading.

Amendment 107
Proposal for a regulation
Article 18 – paragraph 2 b (new)

Text proposed by the Commission

Amendment

2b. Further to the Report that the Commission will submit to the European Parliament and to the Council within 12 months of the entry into force of this Regulation as referred to in Regulation 2018/841, the Commission shall consider how the carbon removals resulting from carbon farming shall be accounted for towards the 2030 Union target for net greenhouse gas removals.

Amendment 108
Proposal for a regulation
Article 18 – paragraph 2 c (new)

Text proposed by the Commission

Amendment

2c. Further to possible developments or absence of developments in the international arena, the Commission shall consider, where appropriate, proposing a framework for certification schemes for third countries willing to align with EU certification standards or to comply with equivalent arrangements.

Amendment 109
Proposal for a regulation
Annex I – paragraph 1 – point h

Text proposed by the Commission

Amendment

(h) rules on monitoring and mitigation of any risk of release of the stored carbon referred to in Article 6(2), point (a);

(h) rules on monitoring and mitigation of any risk of release of the stored carbon referred to in Article 6(2), point (a) **and minimum monitoring period required for carbon farming activities;**

Amendment 110
Proposal for a regulation

Annex I – paragraph 1 – point i a (new)

Text proposed by the Commission

Amendment

(ia) risk assessment per carbon farming activity establishing the percentage rate of units to be put in a pool managed by the certification scheme;

Amendment 111

Proposal for a regulation

Annex I – paragraph 1 – point k a (new)

Text proposed by the Commission

Amendment

(ka) quality criteria for GHG emission reductions in scope of carbon farming;

Amendment 112

Proposal for a regulation

Annex I – paragraph 1 – point k b (new)

Text proposed by the Commission

Amendment

(kb) rules for the verification and certification of GHG emission reductions;

Amendment 113

Proposal for a regulation

Annex I – paragraph 1 – point k c (new)

Text proposed by the Commission

Amendment

(kc) standard setting for the price point of carbon farming removal and GHG reduction units;

Amendment 114

Proposal for a regulation

Annex I a (new)

Text proposed by the Commission

Amendment

Non-exhaustive list of examples of carbon

farming activities eligible for certification

Nature and landscape activities

Nature and Landscape

Planting hedgerows

Planting trees in crop- and grasslands

Creation of interspersed habitats/retreats for wildlife with permanent plant cover on agricultural land

Wetlands and Peatlands activities

Coastal seagrass restoration

Coastal marshland restoration

Coastal dunes vegetation restoration

Peatland restoration - re-wetting / reduced drainage of freshwater peatlands

Rainwater bioretention areas / „Rainwater Harvesting“Paludiculture

Cropland activities

Conversion of cropland to permanent grassland

Cultivation of deep rooting plants

Annual cultivation of cover crops / permanent greening, also undersown crops

Cultivation of perennial crops

SOC-enriching crop rotations / choice of crops

Cultivation of arable crops

Retention of crop residues

Change of tillage system - to reduced or no tillage (strip-till), also reduction of soil compaction by heavy machinery, including the use of permanent tracks

Deep inversion tillage

Agroforestry systems

Orchards and vineyards with minimum soil cover

Lignocellulose from agricultural production

Biochar as soil additive

Cultivation of fibre plants as industrial raw material for mid to long lasting products

Cultivation of perennial forage crops

Permanent grassland activities

Converting grass leys to grass-legume mixtures

Woody plant encroachment on former meadows and pastures

Grazing – Optimal Intensity

Restoration of degraded grassland through optimal management intensity

Cutting time restrictions for insect- and bird-friendly management

Forestry activities

Afforestation / Reforestation

Carbon sequestration optimized stand management

Conversion to climate-stable mixed species forests

Rewetting/reduced drainage of forests on low productivity peatlands

Species-rich graded forest edges

Fauna and fungi enhancing measures

Conversion of coppice to stump-planted forest

Animal husbandry activities

Ecomethane

Coastal management activities

Reducing the degradation of seagrass beds

Amendment 115
Proposal for a regulation
Annex II – paragraph 1 – point i a (new)

Text proposed by the Commission

Amendment

(ia) net carbon farming benefit referred to in Article 4(2)

Amendment 116
Proposal for a regulation
Annex II – paragraph 1 – point j

Text proposed by the Commission

(j) carbon removals under the baseline referred to in Article 4(1), point (a);

Amendment

(j) carbon removals under the baseline referred to in Article 4(1), point (a) **or Article 4(2), point (a)**;

Amendment 117
Proposal for a regulation
Annex II – paragraph 1 – point k

Text proposed by the Commission

(k) total carbon removals referred to in Article 4(1), point (b);

Amendment

(k) total carbon removals referred to in Article 4(1), point (b); **or in Article 4(2), point (b)**;

Amendment 118
Proposal for a regulation
Annex II – paragraph 1 – point l

Text proposed by the Commission

(l) increase in direct and indirect greenhouse gas emissions referred to in Article 4(1), point (c);

Amendment

(l) increase in direct and indirect greenhouse gas emissions referred to in Article 4(1), point (c); **or in Article 4(2), point (c)**;

Amendment 119
Proposal for a regulation
Annex II – paragraph 1 – point o

Text proposed by the Commission

(o) **any** sustainability **co-benefits** referred to in Article 7(3);

Amendment

(o) **whether the carbon removal or carbon farming activity generate co-benefits for any of the** sustainability **objectives** referred to in Article 7(1) **and**

7(1a);

Amendment 120
Proposal for a regulation
Annex II – paragraph 1 – point p a (new)

Text proposed by the Commission

Amendment

(pa) GHG emission reduction, as referred to in Article 4(2) point (d).

PROCEDURE – COMMITTEE ASKED FOR OPINION

Title	Establishing a Union certification framework for carbon removals
References	COM(2022)0672 – C9-0399/2022 – 2022/0394(COD)
Committee responsible Date announced in plenary	ENVI 1.2.2023
Opinion by Date announced in plenary	AGRI 1.2.2023
Associated committees - date announced in plenary	11.5.2023
Rapporteur for the opinion Date appointed	Martin Hlaváček 29.3.2023
Discussed in committee	23.5.2023 28.6.2023
Date adopted	30.8.2023
Result of final vote	+: 31 -: 6 0: 2
Members present for the final vote	Attila Ara-Kovács, Carmen Avram, Adrian-Dragoş Benea, Benoît Biteau, Daniel Buda, Asger Christensen, Ivan David, Jérémy Decerle, Salvatore De Meo, José Manuel Fernandes, Luke Ming Flanagan, Paola Ghidoni, Martin Häusling, Martin Hlaváček, Krzysztof Jurgiel, Jarosław Kalinowski, Gilles Lebreton, Norbert Lins, Chris MacManus, Colm Markey, Ulrike Müller, Maria Noichl, Juozas Olekas, Bronis Ropė, Anne Sander, Sarah Wiener
Substitutes present for the final vote	Asim Ademov, Theresa Bielowski, Franc Bogovič, Christophe Clergeau, Lara Comi, Rosanna Conte, Marie Dauchy, Anna Deparnay-Grunenberg, Lena Düpont, Emmanouil Fragkos, Charles Goerens, Claude Gruffat, Anja Hazekamp, Pär Holmgren, Ivo Hristov, Jan Huitema, Ladislav Ilčić, Peter Jahr, Manolis Kefalogiannis, Petros Kokkalis, Zbigniew Kuźmiuk, Sylvia Limmer, Benoît Lutgen, Cristina Maestre Martín De Almagro, Gabriel Mato, Tilly Metz, Alin Mituța, Dan-Ștefan Motreanu, Sandra Pereira, Pina Picerno, Tonino Picula, Nicola Procaccini, Katarína Roth Neved'alová, Christine Schneider, Ivan Vilibor Sinčić, Massimiliano Smeriglio, Michaela Šojdrová, Riho Terras, Irène Tolleret, Tom Vandenkendelaere, Achille Variati, Hilde Vautmans, Adrián Vázquez Lázara, Thomas Waitz, Emma Wiesner
Substitutes under Rule 209(7) present for the final vote	Erik Poulsen

FINAL VOTE BY ROLL CALL IN COMMITTEE ASKED FOR OPINION

31	+
ECR	Krzysztof Jurgiel, Zbigniew Kuźmiuk
ID	Rosanna Conte, Paola Ghidoni, Gilles Lebreton
PPE	Asim Ademov, Daniel Buda, Salvatore De Meo, José Manuel Fernandes, Peter Jahr, Jarosław Kalinowski, Norbert Lins, Colm Markey, Gabriel Mato, Anne Sander, Christine Schneider, Michaela Šojdrová, Tom Vandenkendelaere
Renew	Asger Christensen, Jérémy Decerle, Martin Hlaváček, Alin Mituța, Ulrike Müller, Erik Poulsen
S&D	Attila Ara-Kovács, Carmen Avram, Adrian-Dragoș Benea, Cristina Maestre Martín De Almagro, Juozas Olekas, Achille Variati
The Left	Chris MacManus

6	-
ID	Ivan David
S&D	Maria Noichl
Verts/ALE	Benoît Biteau, Claude Gruffat, Martin Häusling, Sarah Wiener

2	0
The Left	Luke Ming Flanagan
Verts/ALE	Bronis Ropé

Key to symbols:

+ : in favour

- : against

0 : abstention

29.6.2023

LETTER OF THE COMMITTEE ON INDUSTRY, RESEARCH AND ENERGY

Mr Pascal Canfin
Chair
Committee on the Environment, Public Health and Food Safety
Brussels

Subject: Opinion on the proposal for a Regulation establishing a Union certification framework for carbon removals (COM(2022)0672 – C9-0399/2022 – 2022/0394(COD))

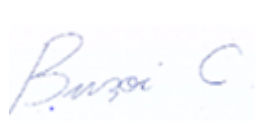
Dear Mr Chair,

On 28 March, the Coordinators of the Committee on Industry, Research and Energy (ITRE) decided to draw up an opinion in the form of a letter with the Chair as the Rapporteur on the proposal for a Regulation establishing a Union certification framework for carbon removals COM(2022)0672; 2022/0394(COD). ITRE has been granted shared competences under the Rule 57 on several provisions.

The ITRE Committee adopted its opinion at the meeting of 28 June 2023.

Please find the ITRE amendments enclosed in the Annex, which I kindly ask you to put to the vote during the vote on the draft report in your committee.

Yours sincerely,



Cristian-Silviu Buşoi

ANNEX

ITRE 1

Recital 3a (new)

(3a) Regulatory coherence should be maintained with the ETS Directive and the sustainability criteria in the Renewable Energy Directive. Integration with the ETS Directive should be considered in the longer run and should be part of the review assessment in accordance with Article 18 of this Regulation.

ITRE 2

Recital 4

(4) The Union certification framework will support the development of carbon removal activities in the Union that result in an unambiguous net carbon removal benefit, while avoiding greenwashing. In the case of carbon farming, such certification framework should also encourage the uptake of carbon removal activities that generate co-benefits for *other environmental, and economic objectives, such as* biodiversity, *to achieve* the nature restoration targets set out in Union law on nature restoration. *The Union certification framework should allow the certification of carbon removal activities where the geological storage takes place in third countries if equivalent legal and structural requirements are met.* The Union certification framework will be instrumental in meeting the Union climate change mitigation objectives set in international agreements and in the Union legislation.

ITRE 3

Recital 4a (new)

(4a) As the framework operates on a voluntary basis, this phase will serve as a pilot phase during which operators and certification schemes build capacity. Based on the experience acquired during this phase, further policy options will be assessed. In order to improve the effectiveness of the framework, the Member States and the Commission should facilitate the exchange of best practices between the interested public and private stakeholders.

ITRE 4

Recital 4b (new)

(4b) The Union certification framework shall also encourage research and innovation, whilst emphasising the role of Horizon Europe missions, as well as other programmes in the field of carbon capture and usage technologies, especially technologies with carbon removal capacity taking into account the existing processes and possible developments with the aim to facilitate the access to the market of new technologies.

ITRE 5

Recital 4c (new)

(4c) In this regard, the Commission and the Member States should engage in cross-disciplinary cooperation, involving national and regional research institutions, scientists, farmers and small and medium-sized enterprises.

ITRE 6

Recital 4d (new)

(4d) Additionally, the Union certification framework should be accompanied by financial support to carbon removal initiatives to ensure the industrial scaling up thereof.

ITRE 7

Recital 5a (new)

(5a) To prevent carbon from entering the atmosphere during the use and disposal of products, it should be either chemically bound in a way that meets EU ETS rules including for CO₂ mineralisation in cementitious construction products, or stored for several decades in a traceable, long-lasting product, such as harvested wood used in construction. These products can store carbon for decades after being made and, when no longer in use, the carbon can be transferred to another long-lasting storage system, like Bioenergy with Carbon Capture and Storage (BECCS).

ITRE 8

Recital 5b (new)

(5b) European leadership will be an important factor in developing a robust carbon removals certification framework and the need to further assess the role of permanent carbon removals and the associated credits in the EU ETS. In the medium and long-term carbon markets, including the EU ETS and voluntary markets, could be used to support CDR deployment. As technologies that remove carbon from the atmosphere will be significant to achieve the EU's climate goals, this should be done with support for the development and scale-up of carbon removal technologies, via incentives such as carbon contracts for difference (CCfD).

ITRE 9

Recital 5c (new)

(5c) An important element of any policy framework for carbon removals will be the development of new CO₂ transport and storage networks and infrastructures in the EU, connecting industrial emitters with CO₂ storage capacity, in order to achieve decarbonisation of hard-to-abate sectors as well as carbon removals in the context of bio-energy with CCS (BECCS) and direct air capture (DAC).

ITRE 10

Recital 5d (new)

(5d) *Long-term carbon removals, whether permanent or temporary, will play a role in achieving climate objectives, but subject to distinct terms. More stringent conditions, such as monitoring, expiry, and liability requirements, should apply to temporary carbon removals.*

ITRE 11

Recital 5e (new)

(5e) *Additionally, with the aim to harness research and innovation, as well as the diversification of the practices and processes that qualify as carbon removal activities, the Commission shall map marine and freshwater ecosystems, constantly monitoring and evaluating the possibility to include blue carbon sequestration and storage within the framework of this Regulation, fostering a new industrial value chain for the sustainable capture, recycling, transport and storage of carbon and assisting coastal and insular regions with the necessary means to achieve the climate targets.*

ITRE 12

Recital 5f (new)

(5f) *The carbon removal certification framework should also ensure the necessary flexibility to cater for regional, technical, structural and geophysical specificities, taking into account the variety of conditions in terms of production systems in the Member States and their regions.*

ITRE 13

Recital 5g (new)

(5g) *With an aim to facilitate the creation of a new industrial value chain for the sustainable carbon capture and recycling and the upscaling of new technologies in the field, the carbon removal certification framework should be accompanied by initiatives incentivising the development of new and adequate CO² transport and storage network infrastructure.*

ITRE 14

Recital 7

(7) A carbon removal activity should result in a net carbon removal benefit showing that it delivers a positive climate impact. The net carbon removal benefit should be computed following two steps. First, operators should quantify the amount of additional carbon removals that a carbon removal activity has generated in comparison to a baseline. A standardised baseline reflecting the standard performance of comparable activities in similar social, economic, environmental and technological circumstances and geographical locations should be preferred because it ensures objectivity, minimises compliance and other administrative costs, and positively recognises the action of first movers who have already engaged in carbon removal activities. In the context of carbon farming, the use of available digital technologies, including electronic databases and geographic information systems, remote sensing, artificial intelligence and machine learning, and of electronic maps should be promoted to decrease the costs of establishing

baselines and of monitoring carbon removal activities. However, where it is not possible to set such a standardised baseline, a project-specific baseline based on the operator's individual performance may be used. In order to reflect the social, economic, environmental and technological developments and to encourage ambition over time in line with the Paris Agreement, baselines should be **regularly reviewed by the Commission and updated, at least every ten years. Baselines for voluntary projects should align with monitoring and compliance systems used in national GHG inventories and agricultural and land use statistics.**

ITRE 15

Recital 13

- (13) Atmospheric and biogenic carbon that is captured and stored through a carbon removal activity risks being released back into the atmosphere (e.g. reversal) due to natural or anthropogenic causes. Therefore, operators should take all relevant preventive measures to mitigate those risks and duly monitor that carbon continues to be stored over the monitoring period laid down for the relevant carbon removal activity. The validity of the certified carbon removals should depend on the expected duration of the storage and the different risks of reversal associated with the given carbon removal activity. Activities that store carbon in geological formations **or through carbon mineralisation** provide enough certainties on the very long-term duration of several centuries for the stored carbon and can be considered as providing permanent storage of carbon. Carbon farming or carbon storage in products are more exposed to the risk of voluntary or involuntary release of carbon into the atmosphere. To account for this risk, the **monitoring period** of the certified carbon removals generated by carbon farming and carbon storage in products should **cover the entire duration of the activity or lifetime of the product, including the end of the activity or end of the life of the product, and those certified carbon removals should** be subject to an expiry date matching with the end of the relevant monitoring period. Thereafter, the carbon should be assumed to be released into the atmosphere, unless the economic operator proves the maintenance of the carbon storage through uninterrupted monitoring activities.

ITRE 16

Recital 15

- (15) Carbon removal activities have a strong potential to deliver win-win solutions for **environmental, economic and sustainability benefits**, even **though** trade-offs cannot be excluded. Therefore, it is appropriate to establish minimum sustainability requirements to ensure that carbon removal activities have a neutral impact or generate co-benefits for the sustainability objectives of climate change mitigation and adaptation, the protection and restoration of biodiversity and ecosystems, the sustainable use and protection of water and marine resources, the transition to a circular economy, **food security**, **pollution prevention and control, agricultural productivity, farmers' income and security of agricultural production.** Those sustainability requirements should, as appropriate, and taking into consideration local conditions, build on the technical screening criteria for Do Not Significant Harm concerning forestry activities and underground permanent geological storage of CO₂, laid down in Commission

Delegated Regulation (EU) 2021/2139¹, and on the sustainability criteria for forest and agriculture biomass raw material laid down in Article 29 of Directive (EU) 2018/2001 of the European Parliament and of the Council². Practices, such as forest monocultures, that produce harmful effects for biodiversity *and have adverse ecological repercussions* should not be eligible for certification. *Financial resources should prioritise technologies that do not lead to undue natural resource use or have clear negative impact on biodiversity.*

ITRE 17

Recital 15a (new)

(15a) Assessments of carbon removal activities should include impacts on the local community with a view to addressing social sustainability. Indicators for this assessment should include any resulting job creation, the balance between respect of tradition and innovation and excessive use of natural resources by the local community.

ITRE 18

Recital 16

(16) Farming practices that remove CO₂ from the atmosphere contribute to the climate neutrality objective and should be rewarded, either via the Common Agricultural Policy (CAP) or other public or private initiatives *such as sustainable private finance, contractual arrangements along supply chains, voluntary carbon markets and product claims*. Specifically, this Regulation should take into account farming practices as referenced in the Communication on Sustainable Carbon Cycles³.

ITRE 19

Recital 17

(17) Operators or groups of operators may report co-benefits that contribute to the *environmental, economic and* sustainability objectives beyond the minimum sustainability requirements. To this end, their reporting should comply with the certification methodologies tailored to the different carbon removal activities, developed by the Commission. Certification methodologies should, as much as possible,

1 Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1).

2 Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).

3 Communication from the Commission, Sustainable Carbon Cycles, COM (2022) 800.

incentivise the generation of co-benefits for biodiversity going beyond the minimum *environmental, economic and* sustainability requirements. These additional co-benefits will *likely* give more economic value to the certified carbon removals and *could* result in higher revenues for the operators. In the light of these considerations, it is appropriate for the Commission to prioritise the development of tailored certification methodologies on carbon farming activities that provide significant co-benefits for biodiversity. *Carbon crediting schemes have the potential to be a new source of income, however, it will also likely be a source of additional costs (e.g., costs for reporting, modelling, accounting, certifying, soil sampling). Measures implemented to increase sequestration levels may also affect the farm productivity and farming costs. Therefore, it is important to make sure that such a certification scheme represents a long-term positive business model for carbon converters.*

ITRE 20

Recital 17a (new)

(17a) Carbon removal certification should provide legal certainty and serve the needs of Private and public companies and investors (both carbon emitters and converters) and local authorities willing to meet their EU or national regulatory requirements or their voluntary targets and claims. ITRE 21

Recital 18

(18) It is appropriate to develop detailed certification methodologies for the different carbon removal activities in order to apply, in a standardised, verifiable and comparable way, the quality criteria laid down in this Regulation. Those methodologies should ensure the robust and transparent certification of the net carbon removal benefit generated by the carbon removal activity, while avoiding disproportionate administrative burden for operators or group of operators, in particular for small farmers, forest holders *and Small and Medium Enterprises (SMEs)*. To this end, the Commission should be empowered to supplement this Regulation by adopting delegated acts establishing detailed certification methodologies for the different carbon removal activities. Those methodologies should be developed in close consultation with the Expert Group on Carbon Removals and all other interested actors. They need to be based on the best available scientific evidence, build upon existing public and private schemes and methodologies for carbon removal certification, and take into account any relevant standard and rules adopted at national and Union level.

ITRE 22

Recital 20

(20) Providing land managers with improved knowledge, tools and methods for a better assessment and optimisation of the carbon removals is key for cost-efficient implementation of mitigation actions and for securing their engagement in carbon farming. This is particularly relevant for Union small farmers or forest holders *and SMEs* that often lack the know-how and the expertise required to implement carbon removal activities and to comply with the required quality criteria and related certification methodologies. Therefore, it is appropriate to require that producer organisations facilitate the provision of relevant advisory services through technical

advice to their members. The Common Agricultural Policy and national State aid can support financially the provision of advisory services, knowledge exchange, training, information actions or interactive innovation projects with farmers and foresters.

ITRE 23

Recital 20a (new)

(20a) Additionally, Member States, regional and local authorities, assisted by the Commission, should set up local advisory centres tasked with ensuring simple access to technical guidance and information concerning the certification scheme established by this Regulation, involving cooperatives or other farmers associations. These centres should also be able to communicate the benefits of carbon removal and to support sustainable practices, including the use of digital solutions, while promoting biodiversity and nature restoration. They shall contribute to the sustainability skills development within targeted communities, including through training and educational programmes as well as through promoting peer learning on carbon farming practices by means of demonstration farms.

ITRE 24

Recital 20b (new)

(20b) The existent advisory services in agriculture and forestry, such as the Agricultural Knowledge and Innovation System (AKIS), shall also contribute to broader knowledge and information to support sustainable practices that enhance carbon sequestration while promoting biodiversity and nature restoration, and to ensure easy access to this information including the use of digital solutions where relevant. AKIS shall also set up a knowledge-sharing digital platform, providing technical advice to land managers and providing feedback to Member States.

ITRE 25

Recital 20c (new)

(20c) The Commission shall also support capacity building in Member States through adequate investments in training and educational programmes, including to potential public and private stakeholders and their workforce. Such support shall also take into account the diverging realities of Member States and regions, also by identifying the best suited activities with respect to the different specificities.

ITRE 26

Recital 20d (new)

(20d) A certified carbon removal unit must not be counted twice over. When a carbon removal certificate expires, the associated carbon removal units should either be nullified and deducted, or replaced with an equivalent amount of carbon removal units. To ensure transparency and traceability, the Union registry should maintain records of all past and current owners and users of a carbon removal unit.

ITRE 27

Recital 23

- (23) Certification schemes should be used by operators to demonstrate compliance with this Regulation. Therefore, certification schemes should operate on the basis of reliable and transparent rules and procedures and should ensure accuracy, reliability, integrity and non-repudiation of origin, and protection against fraud of information and of data submitted by operators. They should also ensure the correct accounting of the verified carbon removal units, notably by avoiding double counting. To this end, the Commission should be empowered to adopt implementing acts, including adequate standards of reliability, transparency, accounting and of independent auditing to be applied by certification schemes, so as to ensure the necessary legal certainty as regards the rules applicable to operators and to certification schemes. To ensure a cost-effective certification process, those technical harmonised rules on certification should also have the objective of reducing unnecessary administrative burden ***including by developing of standardised approaches for different technologies, including BECCS***, for operators, or group of operators, in particular for Small and Medium Enterprises (SMEs), including small farmers and foresters, ***without compromising the quality of the carbon removals. Member States should implement appropriate training and support structures to those responsible for managing the certification process can help to ensure that they are equipped with the knowledge and skills necessary to manage the process effectively. In addition, public authorities should foster deployment of technologies that could increase the accuracy of monitoring, reporting and verification, while reducing the subsequent costs over time.***

ITRE 28

Recital 24

- (26) Certification schemes ***register certified carbon removals into a*** public registries in order to ensure transparency and full traceability of carbon removal certificates, and to avoid the risk of fraud and double counting. Fraud may occur if more than one certificate is issued for the same carbon removal activity because the activity has been registered under two different certification schemes or has been registered twice under the same scheme. Fraud may also occur when the same certificate is used several times to make the same claim based on a carbon removal activity or a carbon removal unit. ***A certification scheme should provide to the Commission all information required to be stored and made publicly available in electronic form in the Union registry. Such information includes*** the documents resulting from the certification process of carbon removals, including summaries of certification audits and re-certification audit reports, the certificates and updated certificates, and make them publicly available in electronic form. The registry should also record the certified carbon removal units that meet the Union quality criteria. In order to ensure a level playing field within the single market, the Commission should be empowered to adopt implementing rules setting out standards and technical rules on the functioning ***of*** ***of*** ***the registry in accordance with the upcoming Regulation of the European Parliament and of the Council laying down measures for a high level of public sector interoperability across the Union (Interoperable Europe Act)***⁴.

⁴ ***Proposal for a Regulation of the European Parliament and of the Council laying***

ITRE 29

Recital 30

- (30) The Commission should review the implementation of this Regulation 3 years **■** *after* the entry into force of this Regulation, and subsequently not later than six months after the global stocktake agreed under Article 14 of the Paris Agreement.. Those reviews should take into account relevant developments concerning the Union legislation, technological and scientific progress, market developments in the field of carbon removals and *relevant environmental and economic objectives such as* food security including food availability and affordability, and should be informed by the results of the global stocktake of the Paris Agreement.

ITRE 30

Article 2 - paragraph 1 - point a

- (a) ‘carbon removal’ means **■** the storage of atmospheric or biogenic carbon within geological carbon pools, biogenic carbon pools, long-lasting products and materials, and the marine environment **■** ;

ITRE 31

Article 2 - paragraph 1 - point b

- (b) ‘carbon removal activity’ means one or more practices or processes carried out by an operator resulting in *temporary_or* permanent carbon storage, enhancing carbon capture in a biogenic carbon pool, **■** or biogenic carbon in long-lasting products or materials;

ITRE 32

Article 2 - paragraph 1 - point fa (new)

- (fa) *‘temporary carbon storage’ means a carbon removal activity that, under normal circumstances and using appropriate management practices, temporarily stores atmospheric or biogenic carbon for a limited, monitorable, continued and predictable period of time, such as carbon farming, carbon stored in products, bioenergy with carbon capture and storage and direct air carbon capture and storage.*

ITRE 33

Article 2 - paragraph 1 - point g

- (g) ‘permanent carbon storage’ means a carbon removal activity that, under normal circumstances and using appropriate management practices, stores atmospheric or biogenic carbon for several centuries, **■** *for example through geological storage and carbon mineralisation, within geological carbon **■** pools, in compliance with the rules set out in Directive 2009/31/EC⁵*;ITRE 34

down measures for a high level of public sector interoperability across the Union (Interoperable Europe Act) COM(2022) 720 final 2022/0379 (COD).

Article 2 - paragraph 1 - point h

- (h) ‘carbon farming’ means a carbon removal activity related to land *or coastal* management that results in the increase of carbon storage in living biomass, dead organic matter and soils by enhancing carbon capture and **■** *that may also generate reductions of carbon release as part of that activity, for example in the case of peatland rewetting* **■** ;

ITRE 35

Article 2 - paragraph 1 - point p

- (p) ‘*biogenic carbon emission reduction*’ means the reduction of carbon release from a *biogenic carbon pool to the atmosphere*.

ITRE 36

Article 4 - paragraph 1 - point p

- (c) $\text{GHG}_{\text{increase}}$ is the increase in direct and indirect greenhouse gas emissions **■** , which are due to the implementation of the carbon removal activity

ITRE 37

Article 6 - title

■ *Storage*

ITRE 38

Article 6 - paragraph 1

1. **■** A carbon removal activity **■** *shall ensure temporary_or permanent* storage of carbon.

ITRE 39

Article 6 - paragraph 2 - point a

- (a) they shall *be subject to periodical monitoring by the certification body in accordance with Article 9* and mitigate any risk of release of the stored carbon occurring during the monitoring period;

ITRE 40

Article 6 - paragraph 3

5 *Directive 2009/31/EC of the European Parliament and of the Council of 23 April 2009 on the geological storage of carbon dioxide and amending Council Directive 85/337/EEC, European Parliament and Council Directives 2000/60/EC, 2001/80/EC, 2004/35/EC, 2006/12/EC, 2008/1/EC and Regulation (EC) No 1013/200.*

3. For *temporary* carbon **■** *removal activities*, the carbon stored **■** shall be considered released to the atmosphere at the end of the monitoring period.

ITRE 41

Article 7 - paragraph 1

1. A carbon removal activity shall have *at least* a neutral impact on *all the following sustainability objectives* or *may* generate *positive* co-benefits for **■** *one or more of* the following sustainability objectives:

ITRE 42

Article 7 - paragraph 1 - point fa (new)

(fa) agricultural productivity and food security;

ITRE 43

Article 7 - paragraph 1 - point fb (new)

(fb) impact on local community.

ITRE 44

Article 8 - paragraph 2

2. The Commission is empowered to adopt delegated acts in accordance with Article 16 to establish the technical certification methodologies referred to in paragraph 1 for activities related to permanent carbon storage, carbon farming and carbon storage in products. Those certification methodologies shall include at least the elements set out in Annex I. *For each draft delegated act, the Commission shall carry out a thorough impact assessment, including all necessary scientific expertise, and its final results shall be made public at the time of adoption of the related delegated act.*

ITRE 45

Article 8 - paragraph 3 - point b

- (b) the objective of minimising administrative burden for operators, particularly for small-scale carbon farming operators *and for Small and Medium Enterprises without compromising the quality of the carbon removals or co-benefits;*

ITRE 46

Article 8 - paragraph 3 - point da (new)

(da) relevant technological developments and innovation in the field.

ITRE 47

Article 8 - paragraph 3a (new)

3a. The Commission shall make the certification methodologies public.

ITRE 48

Article 12 - paragraph 1

- 1 **The Commission** shall establish and **maintain** a public *Union* registry **of carbon removal activities and carbon removal units certified under Article 9. Each certification scheme shall report to the Union registry** of carbon removal **activities and carbon removal units certified under Article 9. This registry** shall use automated systems, including electronic templates **.**

ITRE 49

Article 18 - paragraph 1

1. This Regulation shall be kept under review in all aspects, taking into account the relevant developments concerning Union legislation, United Nations Framework Convention on Climate Change and the Paris Agreement, technological and scientific progress, market developments in the field of carbon removals, **Union, national and regional** food security **and the impact of carbon removal activities on the affected local communities.**

ITRE 50

Article 18 - paragraph 2

2. Three years after the entry into force of this Regulation and not later than by the end of 2028, and subsequently within six months after the outcome of each global stocktake agreed under Article 14 of the Paris Agreement, the Commission shall report to the European Parliament and to the Council on the implementation of this Regulation, including an assessment on the possible integration with the ETS Directive. That report may be accompanied, where appropriate, by a legislative proposal to amend this Regulation.

PROCEDURE – COMMITTEE RESPONSIBLE

Title	Establishing a Union certification framework for carbon removals	
References	COM(2022)0672 – C9-0399/2022 – 2022/0394(COD)	
Date submitted to Parliament	1.12.2022	
Committee responsible Date announced in plenary	ENVI 1.2.2023	
Committees asked for opinions Date announced in plenary	ITRE 1.2.2023	AGRI 1.2.2023
Associated committees Date announced in plenary	AGRI 11.5.2023	
Rapporteurs Date appointed	Lídia Pereira 10.1.2023	
Discussed in committee	1.3.2023	24.5.2023
Date adopted	24.10.2023	
Result of final vote	+: –: 0:	59 9 17
Members present for the final vote	João Albuquerque, Catherine Amalric, Mathilde Androuët, Maria Arena, Traian Băsescu, Alexander Bernhuber, Malin Björk, Michael Bloss, Delara Burkhardt, Pascal Canfin, Sara Cerdas, Mohammed Chahim, Nathalie Colin-Oesterlé, Maria Angela Danzi, Esther de Lange, Christian Doleschal, Bas Eickhout, Cyrus Engerer, Pietro Focchi, Helène Fritzon, Malte Gallée, Gianna Gancia, Andreas Glueck, Teuvo Hakkarainen, Anja Hazekamp, Martin Hojsík, Pär Holmgren, Jan Huitema, Adam Jarubas, Karin Karlsbro, Petros Kokkalis, Ewa Kopacz, Joanna Kopcińska, Peter Liese, Sylvia Limmer, Javi López, César Luena, Marian-Jean Marinescu, Lydie Massard, Liudas Mažylis, Marina Mesure, Dolors Montserrat, Alessandra Moretti, Ljudmila Novak, Grace O’Sullivan, Nikos Papandreou, Jutta Paulus, Francesca Peppucci, Stanislav Polčák, Jessica Polfjärd, Erik Poulsen, Frédérique Ries, Silvia Sardone, Christine Schneider, Ivan Vilibor Sinčić, Maria Spyraiki, Nils Torvalds, Edina Tóth, Achille Variati, Alexandr Vondra, Mick Wallace, Pernille Weiss, Emma Wiesner, Michal Wiezik, Tiemo Wölken, Anna Zalewska	
Substitutes present for the final vote	Mercedes Bresso, Christophe Clergeau, Jens Gieseke, Martin Häusling, Stelios Kympouropoulos, Massimiliano Salini, Christel Schaldemose, Annalisa Tardino, Róza Thun und Hohenstein, Grzegorz Tobiszowski, Marie Toussaint, Nikolaj Villumsen, Sarah Wiener	
Substitutes under Rule 209(7) present for the final vote	Marie Dauchy, Carlo Fidanza, Georg Mayer, Maria Noichl, Philippe Olivier, Rob Rooken	
Date tabled	3.11.2023	

FINAL VOTE BY ROLL CALL IN COMMITTEE RESPONSIBLE

59	+
NI	Maria Angela Danzi
PPE	Traian Băsescu, Alexander Bernhuber, Nathalie Colin-Oesterlé, Christian Doleschal, Jens Gieseke, Adam Jarubas, Ewa Kopacz, Stelios Kympouropoulos, Esther de Lange, Peter Liese, Marian-Jean Marinescu, Liudas Mažylis, Dolores Montserrat, Ljudmila Novak, Francesca Peppucci, Stanislav Polčák, Jessica Polfjärd, Massimiliano Salini, Christine Schneider, Maria Spyraiki, Pernille Weiss
Renew	Catherine Amalric, Pascal Canfin, Andreas Glueck, Jan Huitema, Karin Karlsbro, Erik Poulsen, Frédérique Ries, Róza Thun und Hohenstein, Nils Torvalds, Emma Wiesner
S&D	João Albuquerque, Maria Arena, Mercedes Bresso, Delara Burkhardt, Sara Cerdas, Mohammed Chahim, Christophe Clergeau, Cyrus Engerer, Helène Fritzon, Javi López, César Luena, Alessandra Moretti, Maria Noichl, Nikos Papandreou, Christel Schaldemose, Achille Variati, Tiemo Wölken
Verts/ALE	Michael Bloss, Bas Eickhout, Malte Gallée, Martin Häusling, Pär Holmgren, Lydie Massard, Grace O'Sullivan, Jutta Paulus, Marie Toussaint, Sarah Wiener

9	-
ECR	Teuvo Hakkarainen
ID	Mathilde Androuët, Marie Dauchy, Sylvia Limmer, Georg Mayer, Philippe Olivier
NI	Ivan Vilibor Sinčić, Edina Tóth
Renew	Michał Wiezik

17	0
ECR	Carlo Fidanza, Pietro Focchi, Joanna Kopcińska, Rob Rooken, Grzegorz Tobiszowski, Alexandr Vondra, Anna Zalewska
ID	Gianna Gancia, Silvia Sardone, Annalisa Tardino
Renew	Martin Hojsík
The Left	Malin Björk, Anja Hazekamp, Petros Kokkalis, Marina Measure, Nikolaj Villumsen, Mick Wallace

Key to symbols:

+ : in favour

- : against

0 : abstention