

Certification of carbon removals

Impact assessment (SWD(2022) 377 final, SWD(2022) 378 final (summary)) accompanying a Commission proposal for a Regulation of the European Parliament and of the Council establishing a Union certification framework for carbon removals COM(2022) 672 final, 2022/0394(COD)

This briefing provides an initial analysis of the strengths and weaknesses of the European Commission's [impact assessment](#) (IA) accompanying the above-mentioned [proposal](#),¹ submitted on 30 November 2022 and referred to the European Parliament's Committee on Environment, Public Health and Food Safety (ENVI). The aim of the initiative is to expand sustainable carbon removals and encourage the use of innovative solutions to capture, recycle and store CO₂ by farmers, foresters and industries. According to the [European Commission](#), this represents a necessary and significant step towards integrating carbon removals into EU climate policies. The initiative was included in both the 2022 Commission work [programme](#), under the headline European Green Deal, and in the [common legislative priorities](#) for 2022 and 2023-2024. On 14 March 2023, the European Parliament adopted a [position](#) pointing to the importance of a Union scheme for the certification of safely and permanently stored carbon removals obtained through technological solutions to be put in place, offering clarity for Member States and market operators to enhance such carbon removals. In its [resolution](#) of 18 April 2023 on sustainable carbon cycles, Parliament stressed that a new monitoring, reporting and verification (MRV) framework should be used to incentivise carbon removals. Yet, it warned that carbon removals should not come at the expense of ambitious climate mitigation goals, and underlined the EU's objective to prioritise swift and predictable emission reductions.

Problem definition

The IA underlines that reducing greenhouse gas emissions (GHG) is the 'absolute priority' of the EU's climate policies, but it also points out that the urgency of the climate crisis requires to use the full range of tools available to achieve the climate goals. The IA identifies **three problems** hindering effective and sustainable carbon removal activities² (p. 4): **difficulty to assess and compare carbon removals, lack of trust in existing carbon removal certificates and barriers to access finance for carbon removal providers**. It duly explains the nature of these problems, with references to stakeholders' opinions and external studies (IA pp. 4-6), but their scale could have been explained in more detail. The IA expects that all these problems are likely to persist in the absence of the current initiative. Only the first problem could be resolved to some extent, thanks to emerging new global standards defining the quality of carbon certificates. Further on, the IA discusses **four problem drivers** (pp. 7-12): **diversity of certification approaches** (absence of clear standards for high-quality carbon removals), **diversity of carbon removals** (removal solutions are very different in terms of their maturity, cost-effectiveness and related monitoring costs), **risks of unreliable certification processes** (low-quality or no actual removals, double certification) and **diversity of business models/wide variety of ways to use carbon removal certificates** (for instance, companies buying carbon removals to compensate emissions or including sustainability in corporate reporting and in contractual arrangements). The IA does not clearly identify how those drivers are linked to the problems and their consequences in this section dedicated to the problem definition, which would have benefitted from a clearer and more reader-friendly structure overall.



Subsidiarity / proportionality

The IA explains that the proposal is based on Article [192](#) TFEU, which mentions that the Union will take actions to achieve the objectives of its environmental policy defined in Article [191](#) TFEU. It points to the **transboundary nature** of climate change as justifying the **necessity of EU action**. It also explains that a European framework would create a level playing field and a fair internal market for the certification of carbon removals, thus proving the **added value of EU action**. **Proportionality** is not discussed in the section 3 on the need for EU action. Moreover, the IA is not accompanied by a subsidiarity grid, which could have further clarified the subsidiarity and proportionality aspects of the proposal, as recommended by the Better Regulation Toolbox (BRT, [#Tool 5](#)). Likewise, the IA does not analyse policy options' compliance with the proportionality principle when comparing options. No reasoned opinions were issued by the Member States' parliamentary chambers [scrutinising](#) the proposal by the deadline of 20 April 2023.

Objectives of the initiative

The IA sets two **general objectives**: 1) create a [voluntary] **certification framework** to ensure the high quality of carbon removals in the EU; and 2) establish an **EU governance system** to recognise certification schemes that correctly apply and enforce the EU quality framework in a reliable and harmonised way across the EU. The IA identifies the **specific objectives** (SOs) (IA pp. 13-14):

- **quality**: to establish four certification criteria: '**QU**antification, **A**dditionality and baselines, **L**ong-term storage and sustainabi**ITY**' (QU.A.L.ITY);
- **tailored methodologies**: to establish specific certification methodologies tailored to each type of carbon removals, while aligned with the QU.A.L.ITY criteria;
- **trust**: to provide public guarantees that certification schemes are capable of enforcing the QU.A.L.ITY criteria, that they rely on third-party independent auditors, and that they manage registries of good quality;
- **harmonisation**: to harmonise rules and procedures to minimise the transaction costs for providers of carbon removals due to differing certification schemes.

These SOs are linked to the problems the IA identifies, and especially the four drivers it highlights. However, they do not appear to be fully in line with the [S.M.A.R.T. criteria](#) (specific, measurable, achievable, relevant and time-bound – see Better Regulation Toolbox (BRT) [#Tool 15](#)), as the SOs do not appear to be time-bound, and there is no timetable indicated. Further on, the IA's Section 9 on monitoring and evaluation sets objectives with reference to the achievement of the aspirational objectives in the [communication](#) on sustainable carbon cycles setting out an action plan on how to develop sustainable solutions to increase carbon removals. These objectives might be considered as partly in line with the recommendations of the BRT to define operational objectives in terms of deliverables of specific policy actions, but they do not seem to cover the full scope of this initiative.

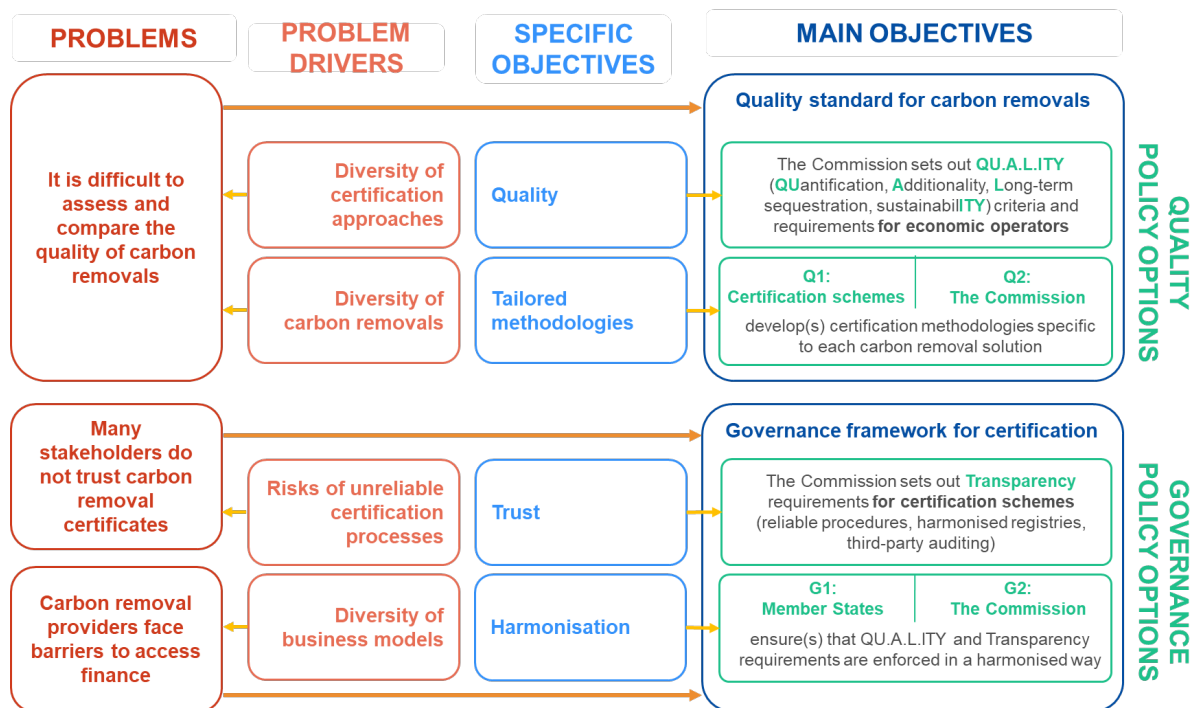
Range of options considered

The IA dedicates a significant portion of text (pp. 14-21) to describing the **baseline** against which it assesses the policy options. It provides an outline of **certification actors and roles**: operators (often small and medium-sized enterprises (SMEs)) that carry out carbon removal activities, including intermediaries called 'programme developers'; certification schemes that provide a set of rules and procedures to certify operators; and certification bodies – third-party auditors often appointed by certification schemes. Figure 1 (IA p. 15) gives a clear overview of these actors and processes. Further on, the IA discusses the current status of carbon removal certification in the EU, explaining that the largest certification schemes currently have 'virtually no role in certifying carbon removals happening in the EU' (p. 16), and that only a few national or local certification schemes exist in the EU. Regarding the quality of existing carbon removal certification, the IA reminds that 'currently certificates are associated with a large reputational risk if unreliable and non-transparent certificates are used as means for "greenwashing", and there is still a large degree of confusion about what classifies as high-quality carbon removals' (IA p. 17). These problems stem from existing gaps in the ability to monitor, report and verify carbon removals, from differences in the methods used for

defining baselines, and from differences in the approaches applied for ensuring an appropriate level of ambition and long-term storage continuity, and in addressing sustainability concerns (few schemes require making an assessment of the environmental and social impacts) (IA pp.17-19). As for the EU regulatory framework, the IA underlines the need to build on elements that are already included in relevant EU legislation. It also makes references to EU legal acts, such as the [ETS Directive](#) (emissions trading system), which 'includes carbon capture and storage (CCS) solutions', the [LULUCF Regulation](#) (land use, land use change and forestry), which provides 'a blueprint for accurate monitoring and reporting of carbon removals', and others (pp. 19-21). The IA states that to achieve the objectives defined earlier, the EU will **first** develop a high-quality standard for carbon removals and, **second**, it will ensure the enforcement of this standard. It suggests **two sets of policy options** (POs) (pp. 21-22) and summarises them in Figure 2, which depicts the intervention logic of the IA:

- **quality options:** based on the QU.A.L.I.TY criteria set out in a legislative framework (regulation), specific methodologies will be developed by either the certification schemes (PO Q1) or the Commission (PO Q2);
- **governance options:** based on the transparency criteria set out in the framework, certification schemes will be recognised by either the Member States (PO G1) or the Commission (PO G2).

Figure 2 – Intervention logic of the impact assessment



Source: Impact assessment report, p. 22.

This intervention logic provides clear links between the problems and drivers identified and the objectives of the initiative. For clarity, the wording used for describing the general ('main') objectives should not have differed between this and the previous section (IA p. 3) (e.g., certification framework versus quality standard for carbon removals, governance system versus governance system/framework/options) and the links between the problems and their drivers should have already been provided in the dedicated section (i.e., in IA pp. 7-12). Regarding the 'quality options', the IA states that the development of certification methodologies will be based on the best practices of existing certification schemes and EU legislation. The IA assesses these best practices in Annexes 6 to 9 (IA part 2/2, pp. 65-116). It then presents a summary of these best practices for the QU.A.L.I.TY criteria (Table 1, IA pp. 22-24) – to be set by the legal framework – explaining in detail their goals, existing approaches and the essential elements for the development of tailored methodologies for each category of the carbon removal solutions (permanent storage, carbon farming and carbon storage in products). Regarding carbon storage in products, the IA acknowledges that more

experience and research are needed to identify best practices for most criteria, and explains that 'sophisticated quantification methods must be developed by experts and discussed with the relevant stakeholders' first (IA p. 25). As for the 'governance options', the IA proposes establishing **three transparency criteria** (reliable rules and procedures; third-party verification and certification; robust registries), drawing on existing experience with the certification of sustainable biomass. It also suggests that public authorities could enhance the credibility of certification schemes, by recognising the compliant ones, taking measures in case of irregularities, and reporting about the implementation of the certification framework. The analysis of the options is balanced and sufficiently detailed, with systemic references to stakeholders' opinions (IA pp. 22-28). The options appear to be self-standing, although the IA only presents two options for each set, which could eventually raise the question whether the four possible combinations of PO Q1-Q2 and G1-G2 offer a sufficient range of options. Later, the IA discusses **the discarded options**, such as a mandatory requirement³ for all EU operators to certify carbon removals in line with the EU framework, arguing that certification methodologies need to be set and tested voluntarily before making them mandatory. It also discusses other options that would overlap with existing EU legislation.

Assessment of impacts

The IA identifies 'eight relevant categories of impacts related to seven Sustainable Development Goals (SDG)' (IA p. 28 and IA Part 2/2 pp. 26-28). These impacts are grouped in three categories: **environmental** (climate and environment), **economic** (sectoral competitiveness and internal market, conduct of business, innovation and digital economy, public authorities), and **social** (rural areas and food security, participation). The IA explains that the analysis is primarily **qualitative** (based on assessments of existing certification schemes, literature and expert reviews, and drawing on the outcomes of the open public consultations), as carbon removals are still at an early stage of development. It describes the **expected impacts of the quality options** in detail (pp. 29-36) explaining how these options will tackle the existing barriers to full exploitation of carbon removal activities, thus delivering the main climate impact, and how clear sustainability criteria with minimum requirements for the environment will lead to improved biodiversity, soil quality or water management. Furthermore, the improved comparability of carbon removal certificates is expected to create **legal certainty** and a business case for investment in carbon removal technologies, thereby strengthening the market and enabling a scalable industry. Improved comparability would also create **economic benefits** for all certification actors (IA p. 33). The IA acknowledges however, that the latter assessments are **uncertain**, as it is difficult to quantify the 'impact of voluntary EU certification rules on the development of the market for carbon removals'. It also points to the possible **adjustment costs** that market participants would have to face, although the initiative will be voluntary (detailed explanations are provided in IA Annex 3). The IA also projects that certification could help to ensure **long-term food security** through better soil quality and resilience, new business opportunities and economic diversification in rural areas. Certification could also contribute to the creation of new types of **high-quality jobs** and sources of income for rural communities. The IA does warn, however, of **potential negative effects**: 'higher demand for land-based carbon sequestration may increase competition for land'. Such effects would have to be dealt with when setting the certification criteria so as to avoid negative sustainability impacts. The **revenue** from carbon farming is not expected to constitute a primary source of farmers' income (IA pp. 35-36). The IA also compares impacts of choices between options Q1 and Q2 (pp. 36-37). It argues that under the PO Q2, the Commission would prioritise carbon removal activities with the highest potential for 'triple-win solutions (climate, environment, socio-economic benefits)' and would develop these methodologies first, whereas under PO Q1, the certification schemes, guided by their own interest, might not prioritise methodologies with highest positive impact. Regarding the **internal market**, it is expected that PO Q1 might be better at addressing some specific circumstances, but due to a resulting diversity of methodologies, it would not be as suitable for creating a level playing field and encouraging the uptake of carbon removal activities as PO Q2. **Costs** relating to development of methodologies would be borne by the Commission under PO Q2, while under PO Q1 the certification schemes would have to bear the costs of adjusting their

methodologies to the EU certification criteria and the one-off costs of applying for recognition of their methodologies and procedures. PO Q1 would also entail a high workload for the authorities due to the growing number of methodologies submitted for recognition. The IA also argues that PO Q2 would ensure **better inclusion** of the relevant stakeholders in the process of developing the methodologies and in line with the Better Regulation Guidelines (BRG). **As for the governance options G1 and G2** (IA pp. 37-39), the IA underlines that **enhanced trust** will indirectly contribute to increased demand of carbon removals and, in turn, increased supply would ensure higher quality and have an **indirect positive impact on the climate and the environment**. While the transparency criteria might create additional costs for operators and certification schemes, they could enhance the effectiveness of climate policymaking and ensure more easily accessible information for stakeholders. The IA claims that the decentralised nature of PO G1 could help overcome some of the barriers currently faced by certification schemes, such as the linguistic barrier, or some of the difficulties they have with the EU application processes, but it would not be as effective in ensuring a level playing field as PO G2. Furthermore, the IA argues that under the PO G1 there is a risk of duplication of work (and administrative costs for businesses and public authorities) if the same certification scheme applies for recognition in several Member States, which could discourage the scaling-up.

The IA **compares** the four packages of POs (Q1+G1, Q1+G2, Q2+G1 and Q2+G2) in terms of effectiveness and efficiency (but not in terms of their compliance with the proportionality principle as recommended by the BRG). It also describes their coherence with other policy initiatives and instruments (pp. 39-44). The IA scores the **effectiveness** of each package for each specific objective and finds that methodologies developed by the Commission in consultation with the relevant experts and stakeholders (the packages that include PO Q2) would provide more effective guidance for high-quality removals, better harmonised certification rules and minimised transaction costs for operators. That said, PO Q1 could have been more effective in ensuring that methodologies are tailored to the specific geographic or socio-economic contexts. It finds that packages that include PO G2, where the Commission would carry out the recognition in the same way for all applications, could ensure more trust in the process. The **efficiency** of each package is compared and scored based on their impact on the climate and the environment, the internal market, conduct of business, Member States' budgets and participation. Packages that include PO Q2 are expected to be 'better suited to more quickly deliver the positive climate and environmental impact' and provide for more harmonisation, lower administrative costs for businesses (development/adjustment of methodologies and applications for recognition of methodologies/certification schemes). It is also expected that they would entail lower costs for public authorities and guarantee stakeholders' participation in the development of certification methodologies. The IA does not compare the POs packages based on their **coherence**. Instead, it states that they are all based on the QU.A.L.ITY criteria designed to build on existing legislation, and that future EU policies will benefit from the existence of the EU certification framework (IA p. 44). Based on this comparison and 'considering the effectiveness, efficiency and coherence dimensions', the IA concludes that the **POs' package Q2+G2 'performs better against all impact indicators and addresses more effectively almost all objectives'** (IA p. 44). The **preferred option** is thus the one where the Commission develops certification methodologies (in consultation with experts and stakeholders) and ensures the correct implementation of the framework, by recognising certification schemes that comply with the transparency criteria (and that certify operators' compliance by applying the QU.A.L.ITY criteria). The IA also includes Figure 4 (p. 45) to show how the certification framework for carbon removals will work and clarifies how it will be set. A regulation will establish the QU.A.L.ITY criteria for carbon removals and the requirements for certification, functioning of certification schemes and public registries and the process of their EU recognition. It will be followed up by several delegated and implementing acts (e.g., establishing tailored certification methodologies, harmonised technical rules on the functioning of the certification schemes or on the verification and certification process).

SMEs / Competitiveness

The IA underlines that the initiative is considered to be **highly relevant for SMEs**, as many existing operators handling carbon removal are SMEs, and points out that the proposed certification methodologies include 'some approaches' to facilitate SMEs' participation (IA p. 34). The IA states that an **SME test** has been done and provides an analysis of the impacts on SMEs in Annex 11 (IA, Part 2/2, pp. 125-126). SMEs are expected to provide a 'very significant contribution to the implementation of the initiative', which 'potentially offers significant financial opportunities for economic operators in these sectors'. The IA also reminds that certification will be voluntary and optional. The IA explains that to minimise the initiative's potential negative effects on SMEs, the EU will seek to develop more streamlined small-scale methods with simplified procedures that could offer benefits to SMEs and should address their needs. In this regard it also mentions aggregate multiple projects whose aim would be to reduce MRV costs for small individual projects, without compromising the MRV's quality. The IA points to the possibility of introducing 'promising digital monitoring and modelling technologies in replacement of traditional sampling', thus diminishing absolute monitoring and reporting costs. Developments in digital monitoring and reporting are expected to unlock 'confidence, reliability and efficiency in land-based sequestration solutions'. Increased certification activities are expected to help **spur innovation** in the area. In general, as regards sectoral competitiveness, the IA expects that the improved comparability of carbon removal certificates will lead to 'better price signals', 'legal certainty and a business case for investment in these technologies, strengthening the market and enabling a scalable industry' (IA pp. 33-34).

Simplification and other regulatory implications

The IA briefly discusses the '**one-in-one-out**' (OIOO) approach (BRT, [#Tool 59](#)), aimed at offsetting newly introduced burdens through EU legislation, by removing equivalent burdens in the same policy area. It argues that the initiative should generate minimal administrative burdens for businesses, as it is voluntary and does not introduce new significant administrative requirements (IA p. 43). The predominantly qualitative OIOO assessment for the preferred option is in Annex 3, which further explains that economic operators developing carbon removal solutions are 'already facing similar administrative requirements' and that 'the adjustment costs to voluntarily comply with the more stringent quality criteria ... will be largely offset by the opportunities generated by the future EU framework for the certification of carbon removals' (IA, Part 2/2, p. 25). MRV costs that 'should be representative of the MRV costs under the preferred option' are in Annex 3, and are **calculated** on the basis of estimates for the current certification schemes that use best practices. The IA however openly acknowledges that these estimates are characterised by a high level of uncertainty.

Monitoring and evaluation

The IA ambiguously explains that a 'plan will be designed to track the Commission's implementation of the actions required against a specific timeframe' (IA p. 45). It provides a list of **specific impact indicators** that will be monitored on a regular (annual or biannual) basis for different carbon removal activities (for instance, number of carbon removal projects, certificates issued, environmental and socio-economic impacts by project, by type of solution, or by Member State). The IA anticipates that **reports** by certification schemes will provide the Commission with data relevant to a number of areas: the climate, environmental and socio-economic impacts of the certification framework; the overall quality of the certified projects; and the overall quality of the process, allowing to perform a **comprehensive evaluation** of the regulation. The evaluation will focus on the contribution of the regulation to the achievement of the aspirational objectives laid out in the [communication](#) on sustainable carbon cycles. The IA thus sets four objectives with a timeline (p. 46), **partly corresponding** to the three aspirational objectives of the communication. An initial evaluation of progress towards these objectives is envisaged in 2028.

Stakeholder consultation

Annex 2 describes the stakeholder consultation (IA, Part 2/2, pp. 5-17). The open **public consultation** was carried out between 7 February and 2 May 2022 (12 weeks, 396 responses). It

included EU citizens, companies, non-governmental and environmental organisations, researchers and academics, public authorities, trade unions, and consumer organisations. The IA transparently informs on the geographical distribution and share of responses received by category of respondents (IA, Part 2/2, p. 5). It also presents an overview of the results for each of the 11 questions asked, providing references to opinions by stakeholder categories and a summary of views per stakeholder category (IA, Part 2/2, pp. 11-13). Although stakeholders generally support the initiative, the IA could have been more transparent on how different stakeholder groups view measures under the preferred option. The IA refers to the **call for evidence** (219 distinct feedbacks) and openly informs on the opinions and their divergences reflected in the submissions received. Stakeholders' views are consistently reflected throughout the IA, and the results of both stakeholder consultations are public and available on [Have your say](#) website. In addition, the IA explains that 221 **position papers** formed the basis for the position paper analysis (IA, Part 2/2, p. 14). The position papers were received either as attachments to the survey answers or through a call for feedback on the [roadmap](#) for sustainable carbon cycles. Finally, the IA briefly presents stakeholders' views by sector and refers to the results of the online [conference on sustainable carbon cycles](#), held on 31 January 2022.

Supporting data and analytical methods used

Annex 4 describes the analytical methods used (IA, Part 2/2, pp. 28-42). To assess the EU's need of carbon removals to achieve climate neutrality, the IA uses a **modelling framework** that 'has a successful record of use in the Commission's energy and climate policy impact assessments' (IA, Part 2/2, p. 28). The IA explains that PRIMES, CAPRI, GLOBIOM-G4M, GAINS, E3ME and GEM -E3 are the models that have been used. These models and their inter-linkages are explained in DG CLIMA [website](#) and are reported in the Commission's modelling inventory and knowledge-management system ([MIDAS](#)). A shortlist of the most relevant carbon removal solutions covering their potential and suitability for inclusion in the certification framework was drawn up with the support of a consultant, which also researched 'a broad corpus of existing scientific and grey literature' (IA, Part 2/2, p. 29). Furthermore, another in-depth review was performed with the help of the same consultant, with the aim to analyse existing schemes for the certification of carbon removals (IA, Part 2/2, p. 32). The administrative costs for the recognition of certification schemes as part of the EU framework were calculated using the [EU standard cost model](#) (IA, Part 2/2, p. 23). Finally, the IA (pp. 47-51) includes a list of references. It also provides links to most of the footnotes and reference documents it has used, thus increasing the transparency and accessibility of the information used.

Commission Regulatory Scrutiny Board opinion

The Commission submitted the first IA draft on 20 July 2022. It received a **positive opinion** by the Regulatory Scrutiny Board (RSB) on 16 September 2022 ([SEC\(2022\) 423](#)). The RSB added a list of recommendations; Annex 1 (IA, Part 2/2, p. 4) details how these were integrated in the revised report. For instance, it appears that, in line with the RSB's recommendations, the context of the initiative has been explained in detail in the IA's introduction, as have the barriers to upscaling the carbon removal activities or the OIOO approach. In contrast, the voluntary nature of the initiative could, as demanded by the RSB, have been clarified even more in the IA's introduction. Additionally, the scale of the problem (which was only briefly touched upon), could have been explained for all problems identified. Furthermore, the IA states that 'the section of monitoring and evaluation ... includes more elaborated operational objectives' (IA, Part 2/2, p. 4), while it is not obvious from the text that these are operational objectives, nor do they appear to cover the full scope of the initiative.

Coherence between the Commission's legislative proposal and IA

The Commission's legislative proposal corresponds to the preferred option and includes the evaluation, monitoring and reporting provisions identified in the IA.

The IA is convincing on the **need to expand sustainable carbon removals** and encourage innovative solutions to capture, recycle and store CO₂. It points to the transboundary nature of climate change as justifying EU action, but the proportionality of the initiative is not discussed and there is no subsidiarity grid to further clarify the proposal's subsidiarity and proportionality aspects. The IA identifies **three problems** hindering effective and sustainable carbon removal activities; it describes them sufficiently well, but could have given more detail as to their scale in more detail. The IA suggests **two sets of policy options** (POs) (quality options and governance options) with two alternatives to the baseline per set of options; this raises the question whether the four possible combinations of POs provide a sufficient range of options. The IA assesses the initiative's environmental, economic and social impacts and links them to seven SDGs. It compares the four POs packages for their effectiveness and efficiency. It describes their coherence with other policy initiatives and instruments, and concludes that the **preferred option** is where the Commission develops certification methodologies and ensures the correct implementation of the framework. An SME test was done and concluded that SMEs were expected to provide a 'very significant contribution to the implementation of the initiative', which 'potentially offers significant financial opportunities for economic operators in these sectors'. The IA discusses the discarded options, such as a mandatory requirement for all EU operators to certify carbon removals in line with the EU framework. The **voluntary nature** of the initiative could have been explained more clearly. Although the initiative is apparently supported by the majority of stakeholders and the IA consistently refers to stakeholders' opinions and is well founded on available evidence, stakeholders' views on the preferred option could have been presented more transparently. The IA refers to an extensive literature and relevant recent studies; links are provided to most of footnotes and reference documents are mentioned, increasing the transparency and accessibility of the information used.

ENDNOTES

- ¹ See also L. Jensen, [A Union certification framework for carbon removals](#), and [Sustainable carbon cycles: Promoting removal, storage and recycling](#), EPRS, European Parliament.
- ² Carbon removal solutions are summarised as: permanent storage (carbon stored for several centuries in geological reservoirs or in other media), carbon farming (e.g. afforestation or reforestation, agroforestry, peatland rewetting, etc.) and carbon storage in products (biomass in buildings and carbon capture and utilisation) (Box 1, pp. 1-2).
- ³ NB: although very briefly mentioned in the introduction (IA, p. 4), only at this point (IA, p. 27) does the Commission clearly explain that the certification framework will not be mandatory and gives the reasons for this choice.

This briefing, prepared for the ENVI committee, analyses whether the principal criteria laid down in the Commission's own Better Regulation Guidelines, as well as additional factors identified by the Parliament in its Impact Assessment Handbook, appear to be met by the IA. It does not attempt to deal with the substance of the proposal.

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