



**2022/0394(COD)**

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

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## 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-CO<sub>2</sub> 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 Council<sup>24</sup>. 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 Council<sup>25</sup>, **which is currently under review**. The objective of the review is to set out a Union net removals target of 310 Mt CO<sub>2</sub> 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 Council<sup>24</sup>. 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) 2023/839<sup>25</sup>***. The objective of the review is to set out a Union net removals target of 310 Mt CO<sub>2</sub> 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.***

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<sup>24</sup> 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).

<sup>25</sup> 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).

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<sup>24</sup> 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).

<sup>25</sup> 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 Council<sup>26</sup> 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 CO<sub>2</sub> 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 Council<sup>26</sup> 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.

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<sup>26</sup> 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).

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<sup>26</sup> 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 CO<sub>2</sub> 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 Council<sup>27</sup>, 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 CO<sub>2</sub> 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 Council<sup>27</sup>, those liability mechanisms and corrective measures should apply to avoid double regulation.

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<sup>27</sup> 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).

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<sup>27</sup> 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 CO<sub>2</sub>, laid down in Commission Delegated Regulation (EU) 2021/2139<sup>28</sup>, **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**<sup>29</sup>. 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 CO<sub>2</sub>, laid down in Commission Delegated Regulation (EU) 2021/2139<sup>28</sup>. **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.**

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<sup>28</sup> 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).

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

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<sup>28</sup> 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 CO<sub>2</sub> 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 Cycles<sup>30</sup>.*

*Amendment*

(16) Farming practices that remove CO<sub>2</sub> 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.***

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<sup>30</sup> *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 Council<sup>31</sup>, 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 Council<sup>31</sup>, 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.

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<sup>31</sup> 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).

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<sup>31</sup> 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 Council<sup>32</sup>. 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 Council<sup>32</sup>. **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.

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<sup>32</sup> 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).

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<sup>32</sup> 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-Making<sup>34</sup>. 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.

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<sup>34</sup> 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-Making<sup>34</sup>. 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.

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<sup>34</sup> 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*

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

*Amendment*

(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 CO<sub>2</sub> or CO<sub>2</sub> 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*

*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 mandatory 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 CO<sub>2</sub> 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 Council<sup>37</sup>.

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<sup>37</sup> 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 Council<sup>37</sup>.

***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***

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<sup>37</sup> 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 105**

**Proposal for a regulation**  
**Article 13 – paragraph 4 a (new)**

*Text proposed by the Commission*

**Amendment 106**  
**Proposal for a regulation**  
**Article 18 – paragraph 2 a (new)**

*Text proposed by the Commission*

*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*

**4 a. Requirements for the notification and recognition processes shall ensure accessibility for smaller certification schemes.**

*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

<b>Title</b>	Establishing a Union certification framework for carbon removals	
<b>References</b>	COM(2022)0672 – C9-0399/2022 – 2022/0394(COD)	
<b>Committee responsible</b> Date announced in plenary	ENVI 1.2.2023	
<b>Opinion by</b> Date announced in plenary	AGRI 1.2.2023	
<b>Associated committees - date announced in plenary</b>	11.5.2023	
<b>Rapporteur for the opinion</b> Date appointed	Martin Hlaváček 29.3.2023	
<b>Discussed in committee</b>	23.5.2023	28.6.2023
<b>Date adopted</b>	30.8.2023	
<b>Result of final vote</b>	+: 31	–: 6
	0: 2	
<b>Members present for the final vote</b>	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	
<b>Substitutes present for the final vote</b>	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	
<b>Substitutes under Rule 209(7) present for the final vote</b>	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