Council of the European Union

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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	10 July 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2026) 4666 final
Subject:	COMMISSION DELEGATED REGULATION (EU) …/... of 9.7.2026 supplementing Regulation (EU) 2024/3012 of the European Parliament and of the Council by establishing the certification methodologies for carbon farming activities

Delegations will find attached document C(2026) 4666 final.

Encl.: C(2026) 4666 final

EUROPEAN
COMMISSION

Brussels, 9.7.2026
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COMMISSION DELEGATED REGULATION (EU) …/...

of 9.7.2026

supplementing Regulation (EU) 2024/3012 of the European Parliament and of the Council by establishing the certification methodologies for carbon farming activities

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

The European Union has committed to reaching climate neutrality by 2050[1] through, first and foremost, urgent, ambitious and sustained reduction of greenhouse gas (GHG) emissions, supplemented by carbon removals to address residual emissions. Regulation (EU) 2024/3012 of the European Parliament and of the Council of 27 November 2024 establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products[2] created a union-wide voluntary framework for certifying the above-mentioned activities. By setting EU quality criteria, and establishing monitoring and reporting processes, the Regulation aims to streamline certification processes. This will provide transparency and legal certainty facilitating investments in both innovative carbon removal technologies and sustainable carbon farming solutions, while addressing greenwashing, thus contributing to the Union climate neutrality objective.

To implement Regulation (EU) 2024/3012 and operationalise the EU quality criteria, tailored certification methodologies for a wide array of carbon removal and carbon farming activities need to be set out. This delegated act establishes the methodologies for carbon farming activities in agriculture and agroforestry on mineral soils, rewetting and restoration of peatlands and of other organic soils, and afforestation.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

In accordance with Article 16(4) of Regulation (EU) 2024/3012 and paragraph 4 of the Common Understanding on Delegated Acts annexed to the Interinstitutional Agreement on Better Law Making between the European Parliament, the Council and the European Commission[3], appropriate consultations were carried out in the course of preparation of this delegated act. The experts of the Commission Expert Group on Carbon Removals[4] were consulted in the meetings held on 16 April 2024, 22 October 2024, 8, 13 and 15 May 2025, 5 February 2026 and 23 April 2026. Following the presentation of the draft of the delegated act, the experts also had the opportunity to submit written comments on the text.

The documents relevant to the meetings have been transmitted simultaneously to the European Parliament and the Council, as foreseen in the Common Understanding on Delegated Acts. The observations expressed by the Expert Group were taken into account when preparing the delegated act.

The draft delegated act was published on the Better Regulation portal for feedback period from 22 January 2026 until 19 February 2026. During this period, 252 feedback submissions were received including from 86 companies/businesses, 48 business associations, 44 non-governmental organisations, 21 EU citizens, 19 public authorities, 6 environmental

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1 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').

2 Regulation (EU) 2024/3012 of the European Parliament and of the Council of 27 November 2024 establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products.

3 Interinstitutional Agreement Between the European Parliament, the Council of the European Union and the European Commission of 13 April 2016 on Better Law-Making (OJ L 123, 12.5.2016, p.1).

4 https://ec.europa.eu/transparency/expert-groups-register/screen/expert-groups/consult?lang=en&groupID=3861

organisations, 18 academic/research institutions, and one trade union. The feedback relevant to the draft delegated act received during the open public consultation were of the same nature and included similar arguments and information as those presented in the extensive discussions during the Carbon Removals Expert Group meetings. As a result, some changes and clarifications have been added to the draft, especially in the length of activity and monitoring periods, the renewal of activity periods, the quantification of peatland emissions, and risk assessment methodologies.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

Article 8(2) of Regulation (EU) 2024/3012 empowers the Commission to adopt delegated acts in order to supplement the Regulation by establishing certification methodologies for different carbon removal activities.

In particular, the following points of Annex I to Regulation (EU) 2024/3012 need to be reflected in the present certification methodologies:

(a) the type of activities and a description of the practices and processes covered, including the activity period and monitoring period;

(b) rules for identifying all carbon removal sinks and greenhouse gas emission sources within the meaning of Article 4(2);

(c) rules for calculating the baseline referred to in Article 4(2), point (a)(i) and in Article 4(2), points (b)(i) and (iii);

(d) rules for calculating the total carbon removals referred to in Article 4(2), point (a)(ii);

(e) rules for calculating LULUCF soil emissions referred to in Article 4(2), point (b)(ii);

(f) rules for calculating agricultural soil emissions referred to in Article 4(2), point (b)(iv);

(g) rules for calculating greenhouse gas associated emissions referred to in Article 4(2), point (a)(iii) and in Article 4(2), point (b)(v);

(h) rules for updating the standardised baseline referred to in Article 4(9), and for updating the activity-specific baseline referred to in Article 4(11);

(i) rules to account for uncertainties in a conservative manner in the quantification of temporary carbon removals through carbon farming and soil emission reductions referred to in Article 4(12);

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

(k) monitoring rules and rules on the mitigation of any identified risks of reversal of the stored carbon referred to in Article 6(2), point (a);

(l) rules on appropriate liability mechanisms referred to in Article 6(2), point (b), and Article 6(4)(c), including rules on the risk of failure of the relevant liability mechanism;

(m) rules for implementing the requirement referred to in Article 6(5);

(n) rules on the monitoring of soil emission reductions referred to in Article 6(6);

(o) rules on the minimum sustainability requirements referred to in Article 7(3);

(p) rules on the monitoring and reporting of the co-benefits referred to in Article 7(4).

COMMISSION DELEGATED REGULATION (EU) …/...

of 9.7.2026

supplementing Regulation (EU) 2024/3012 of the European Parliament and of the Council by establishing the certification methodologies for carbon farming activities

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2024/3012 of the European Parliament and of the Council of 27 November 2024 establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products[5], and in particular Article 8(2) thereof,

Whereas:

(1) Regulation (EU) 2024/3012 establishes a voluntary Union certification framework for permanent carbon removals, carbon farming and carbon storage in products in order to support the achievement of the Union objectives under the Paris Agreement adopted under the United Nations Framework Convention on Climate Change[6], in particular the collective achievement of the climate neutrality objective at the latest by 2050 as laid down in Regulation (EU) 2021/1119 of the European Parliament and of the Council[7]. To that end, Regulation (EU) 2024/3012 lays down quality criteria for carbon removal and soil emission reduction activities with regard to quantification, additionality, storage, monitoring and liability, and sustainability. It is necessary to set out the certification methodologies under which operators of carbon farming activities taking place in the Union should be considered to comply with those quality criteria and the carbon removals and soil emission reductions generated should be eligible for certification under the Union framework.

(2) An assessment carried out by the Commission of existing methodologies for the certification of carbon farming activities[8] and the ensuing work conducted by the Expert Group on Carbon Removals has identified three types of activities for which the scientific knowledge and maturity allow for the establishment of certification

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5 OJ L, 2024/3012, 6.12.2024, ELI: http://data.europa.eu/eli/reg/2024/3012/oj.

6 Agreement adopted under the United Nations Framework Convention on Climate Change, which was approved by means of Council Decision (EU) 2016/1841 of 5 October 2016 on the conclusion, on behalf of the European Union, of the Paris Agreement adopted under the United Nations Framework Convention on Climate Change (OJ L 282, 19.10.2016, p. 1, ELI: http://data.europa.eu/eli/dec/2016/1841/oj).

7 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) No 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/1119/oj).

8 https://climate.ec.europa.eu/eu-action/carbon-removals-and-carbon-farming_en#eu-expert-group-on-carbon-removals

methodologies for the purposes of Regulation (EU) 2024/3012, namely activities in agriculture and agroforestry on mineral soils, rewetting and restoration of peatlands and of other organic soils, and afforestation. Those activities enhance adaptive capacity, strengthen resilience and reduce vulnerability to climate change in line with the objectives of Regulation (EU) 2021/1119.

(3) Farming practices that sequester carbon or reduce soil emissions increase the resilience of agricultural production in the context of changing climatic and geopolitical conditions, by improving soil health and water retention and reducing dependency on inputs such as synthetic fertilisers and plant protection products. In order to optimise the positive impacts of carbon farming in agriculture and agroforestry, it should be possible for farmers to combine several practices within the same activity.

(4) Similarly, the rewetting of peatlands and of organic soils can substantially curb greenhouse gas emissions, prevent further land degradation and maintain soil health. For this reason and to encourage in the short-term the transition of peatlands drained for agriculture to more sustainable land uses, it is appropriate that practices that only partially raise the water level in peatlands and organic soils, in addition to full rewetting, should be eligible for certification.

(5) Afforestation is a key solution to address the declining carbon sink and to contribute to climate adaptation. In order to increase the forested area in the Union while enhancing forest resilience, an appropriate tree composition should be prioritised. However, the planting of a single species should be allowed to take account of land specificities and harsh growing conditions, such as in areas subject to desertification.

(6) In order to ensure an appropriate combination of on-site measurements, remote sensing and modelling, as required by Article 4(7) of Regulation (EU) 2024/3012, different quantification and monitoring approaches should be allowed. In order to ensure the robustness of those approaches, it is appropriate to provide clear rules on the selection and use of models, measurements, and emission factors. Considering the objectives of minimising the administrative and financial burden on operators and simplifying the certification process pursuant to Article 8(3), point (h), of Regulation (EU) 2024/3012, it is necessary to develop a protocol for the validation of credible, accurate, transparently designed and suitable models and proximal sensing techniques to estimate the impact of the carbon farming practices covered by this Regulation in specific regions of the Union, while seeking consistency with approaches applicable to greenhouse gas inventories in the field of land use, land use change and forestry (LULUCF).

(7) In accordance with Article 4(9) of Regulation (EU) 2024/3012, a standardised baseline is to be established by the certification methodologies. The Commission, through dedicated Horizon Europe research and innovation projects, including the Horizon Europe Mission “A Soil Deal for Europe”, has made significant progress in developing models and maps to estimate the average carbon fluxes in similar pedo-climatic circumstances in the Union. However, as the results of those projects are not yet available, in parallel to continuing work towards the establishment of a standardised baseline, it is appropriate to provide for the application of an activity-specific baseline representing the continuation of the practices that operators had in place before starting the carbon farming activity. To maintain high ambition, the activity-specific baseline should be subject to a downward adjustment over time reflecting plausible climate benefits that would be generated in the absence of the activity. This adjustment should apply only to emissions from agricultural soils, where

technological innovation is likely to reduce the intensity of GHG emissions from food production in the future, but not in the case of peatland rewetting, agroforestry and afforestation where no climate benefit would be generated in the absence of the activity.

(8) To account for uncertainties in the quantification of carbon removals and soil emission reductions, as required by Article 4(12) of Regulation (EU) 2024/3012, an uncertainty deduction factor should apply. To align with standards adopted under the Paris Agreement Crediting Mechanism of the United Nations Framework Convention on Climate Change (UNFCCC), such factor should be at least 10%.

(9) Indirect land use change (ILUC) can occur when land previously devoted to agricultural production is converted because of a carbon farming activity such as afforestation and peatland rewetting. In those cases, demand for agricultural products still needs to be satisfied, which may lead to the extension of agricultural land into areas with high carbon stocks such as forests, wetlands and peatlands, resulting in a reduced climate benefit of the carbon farming activities. In addition, the potential revenues generated through carbon farming practices might drive up land prices, leading to land speculation. Those negative impacts due to ILUC or land speculation would be triggered in the event that the revenues from certification for an operator are equal or higher compared to the revenues generated under the previous land use, including yields and land values. In this respect, the assessment of existing literature shows that carbon farming activities that are carried out in degraded, marginal or low-yield areas are not expected to be associated with significant ILUC emissions as there would not be any or only little re-/displacement of food and feed production. However, robust, EU-wide data on the revenues and opportunity costs of afforestation and peatland rewetting remain scarce. Therefore, currently it is not possible to quantify ILUC emissions or land speculation risks, pending experience with regard to the application of Regulation (EU) 2024/3012 and the availability of information on prices for certified units, income foregone from lost yields, and land values.

(10) To ensure that the certification has an incentive effect, and to demonstrate that revenues generated under certification are necessary to make the carbon farming activity viable, including where such revenues are cumulated with public funding, in line with Union State aid rules and with standards under the Paris Agreement Crediting Mechanism, it is appropriate to lay down rules for the performance of specific additionality tests referred to in Article 5(2) of Regulation (EU) 2024/3012. Operators should therefore demonstrate that the activity is not required by statutory provisions and did not start before the submission of the application to the certification scheme and that certification generates costs or is not the most viable investment scenario. As these rules for the performance of specific additionality tests would exclude from certification operators who started their activity between 2023 and 2027, it is appropriate to introduce a transitional derogation to the incentive effect requirement for such early movers to recognise their efforts. Likewise, operators who started the activity under a certification scheme that is later recognised under Commission Implementing Regulation (EU) 2025/2358[9] should be able to benefit

[9] Commission Implementing Regulation (EU) 2025/2358 of 20 November 2025 laying down rules on certification schemes, certification bodies, and audits under Regulation (EU) 2024/3012 of the European Parliament and of the Council (OJ L, 2025/2358, 21.11.2025, ELI: http://data.europa.eu/eli/reg_impl/2025/2358/oj).

from a derogation to the incentive effect requirement, in order to ensure sufficient time for the recognition process.

(11) Carbon removed through activities relying on natural ecosystems such as carbon farming activities is exposed to the risk of being released into the atmosphere. Therefore, it is appropriate to establish harmonised and robust rules to assess the risk of reversing the carbon removals underlying certified units and encourage the application of practices that mitigate those risks and contribute to increased resilience. Based on that risk assessment, liability mechanisms should ensure that both unavoidable and avoidable events leading to carbon reversals do not affect the validity of certified units. Operators should be able to choose among different liability mechanisms in respect of market and competition rules. Activities such as rewetting and restoration of peatlands and of other organic soils and improved fertiliser use prevent emissions that would otherwise be released into the atmosphere; the soil emission reductions units generated from those activities are therefore irreversible, with the consequence that no liability mechanism is needed. However, for those activities, appropriate resilience practices should be put in place in areas prone to risks that could negatively affect the net climate benefit of those activities.

(12) Pursuant to Article 7(2) of Regulation (EU) 2024/3012, carbon farming activities are to generate co-benefits for the protection and restoration of biodiversity and ecosystems, including soil health and the avoidance of land degradation. To facilitate proof of compliance with this requirement, while ensuring a flexibility, operators should be allowed to choose from a list of qualitative approaches, that ensure compliance with and facilitate the application of Regulation (EU) 2024/1991 of the European Parliament and of the Council[10] and that enhance the use of biodiversity-friendly practices[11]. In addition, operators should be able to demonstrate other sustainability co-benefits via action-based or result-based approaches, enhancing business opportunities through a potential market premium for the certified units.

(13) Considering the necessity to take into account the best available scientific evidence for establishing the certification methodologies, in accordance with Article 8(4) of Regulation (EU) 2024/3012, it is also appropriate to provide for a periodic review of those certification methodologies in view of the technological and scientific progress and innovation, in particular improvements in monitoring of carbon removals and soil emission reductions and in the quantification of albedo effects resulting from current and future carbon farming activities. Developments in Union legislation need to be equally considered, among other things, to ensure synergies with certification approaches for nature credits in accordance with the Communication on the Roadmap towards Nature Credits[12] and the development of a benchmarking system for on-farm sustainability announced in the Vision for Agriculture and Food[13]. In order to reflect

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10 Regulation (EU) 2024/1991 of the European Parliament and of the Council of 24 June 2024 on nature restoration and amending Regulation (EU) 2022/869 (OJ L, 2024/1991, 29.7.2024), ELI: http://data.europa.eu/eli/reg/2024/1991/oj.

11 As included in the Guidelines on Biodiversity-Friendly Afforestation, Reforestation and Tree Planting (https://ec.europa.eu/transparency/documents-register/detail?ref=SWD(2023)61&lang=en).

12 Communication from the Commission to the European Parliament, the Council the European Economic and Social Committee and the Committee of the Regions 'Roadmap towards Nature Credits' COM/2025/374 final (https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=comnat%3ACOM_2025_0374_FIN).

13 Communication from the Commission to the European parliament, the Council, the European Economic and Social Committee and the Committee of the Regions 'A Vision for Agriculture and Food

experience with the application of this Regulation and with the adoption of carbon farming practices in the Union, also with a view to include a common practice test and safeguards against land speculation, knowledge sharing events should be organised for collecting feedback and sharing best practices,

HAS ADOPTED THIS REGULATION:

Article 1

Certification methodology for carbon removals and soil emission reductions in agriculture and agroforestry on mineral soils

A carbon farming activity in agriculture and agroforestry on mineral soils shall comply with the following requirements:

(a) the eligibility criteria laid down in Section 1.1.1. of the Annex;

(b) the activity and monitoring periods laid down in Section 1.2.1. of the Annex;

(c) the rules on planning and reporting laid down in Section 1.3. of the Annex;

(d) the rules for identifying the carbon removal sinks and greenhouse gas emission sources laid down in Sections 2.1. and 2.1.1. of the Annex;

(e) the rules for calculating the total carbon removals laid down in Sections 2.2. and 2.4. of the Annex;

(f) the rules for calculating LULUCF soil emissions laid down in Sections 2.2. and 2.4. of the Annex;

(g) the rules for calculating agricultural soil emissions laid down in Sections 2.2. of the and 2.4. of the Annex;

(h) the rules for calculating the greenhouse gas associated emissions laid down in Sections 2.2. and 2.4. of the Annex;

(i) the rules for calculating and updating the baseline laid down in Section 2.3. of the Annex;

(j) the rules for accounting for uncertainties in the quantification of carbon removals and soil emission reductions laid down in Section 2.5. of the Annex;

(k) the rules for carrying out the additionality tests laid down in Section 3. of the Annex;

(l) the rules on risk assessment and on liability mechanisms laid down in Sections 4.1. and 4.2. of the Annex;

(m) the rules on the minimum sustainability requirements laid down in Section 5.1. of the Annex;

(n) the rules for monitoring and reporting of co-benefits laid down in Sections 5.2. and 5.3. of the Annex.

- Shaping together an attractive farming and agri-food sector for future generations. COM(2025) 75 final.

Article 2

Certification methodology for soil emission reductions resulting from the rewetting and restoration of peatlands and of other organic soils

A carbon farming activity consisting in the rewetting and restoration of peatlands and of other organic soils shall comply with the following requirements:

(a) the eligibility criteria laid down in Section 1.1.2. of the Annex;

(b) the activity and monitoring periods laid down in Section 1.2.2. of the Annex;

(c) the rules on planning and reporting laid down in Section 1.3. of the Annex;

(d) the rules for identifying the greenhouse gas emission sources laid down in Sections 2.1. and 2.1.2. of the Annex;

(e) the rules for calculating LULUCF soil emissions laid down in Sections 2.2. and 2.4. of the Annex;

(f) the rules for calculating agricultural soil emissions laid down in Sections 2.2. and 2.4. of the Annex;

(g) the rules for calculating the greenhouse gas associated emissions laid down in Sections 2.2. and 2.4. of the Annex;

(h) the rules for calculating and updating the baseline laid down in Section 2.3. of the Annex;

(i) the rules for accounting for uncertainties in the quantification of soil emission reductions laid down in Section 2.5. of the Annex;

(j) the rules for carrying out the additionality tests laid down in Section 3. of the Annex;

(k) the rules on liability mechanisms laid down in Section 4.2. of the Annex;

(l) the rules on the minimum sustainability requirements laid down in Sections 5.1. of the Annex;

(m) the rules for monitoring and reporting of co-benefits laid down in Sections 5.2. and 5.3. of the Annex.

Article 3

Certification methodology for carbon removals and soils emission reductions from afforestation

A carbon farming activity consisting in afforestation shall comply with the following requirements:

(a) the eligibility criteria laid down in Section 1.1.3. of the Annex;

(b) the activity and monitoring periods laid down in Section 1.2.3. of the Annex;

(c) the rules on planning and reporting laid down in Section 1.3. of the Annex;

(d) the rules for identifying the carbon removal sinks and greenhouse gas emission sources laid down in Sections 2.1. and 2.1.3. of the Annex;

(e) the rules for calculating the total carbon removals laid down in sections 2.2. and 2.4. of the Annex;

(f) the rules for calculating LULUCF soil emissions laid down in sections 2.2. and 2.4. of the Annex;

(g) the rules for calculating agricultural soil emissions laid down in Section 2.2. and 2.4. of the Annex;

(h) the rules for calculating the greenhouse gas associated emissions laid down in sections 2.2. and 2.4. of the Annex;

(i) the rules for calculating and updating the baseline laid down in Section 2.3. of the Annex;

(j) the rules for accounting for uncertainties in the quantification of carbon removals and soil emission reductions laid down in Section 2.5. of the Annex;

(k) the rules for carrying out the additionality tests laid down in Section 3. of the Annex;

(l) the rules on risk assessment and on liability mechanisms laid down in Sections 4.1., 4.1.2. and 4.2. of the Annex;

(m) the rules on the minimum sustainability requirements laid down in Section 5.1. of the Annex;

(n) the rules for monitoring and reporting of co-benefits laid down in sections 5.2. and 5.3. of the Annex.

Article 4

Entry into force

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 9.7.2026

For the Commission
The President
Ursula VON DER LEYEN