



Council of the
European Union

Brussels, 15 January 2024
(OR. en)

5299/24

LIMITE

CLIMA 21
ENV 41
AGRI 16
FORETS 4
ENER 16
IND 18
COMPET 38
CODEC 47

**Interinstitutional File:
2022/0394(COD)**

NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. Cion doc.:	15557/22 + ADD 1 - 2
Subject:	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a Union certification framework for carbon removals - Preparation for the trilogue

I. INTRODUCTION

1. The Commission adopted its proposal “Regulation of the European Parliament and of the Council establishing a Union certification framework for carbon removals” on 30 November 2022 (2022/0394 (COD)).

The proposal aims to facilitate the deployment of high-quality carbon removals through a voluntary Union certification framework that will support the development of carbon removal activities in the Union resulting in an unambiguous net carbon removal benefit, while avoiding greenwashing. The proposal includes different ways to remove and store carbon, including, industrial technologies such as BECCS (bioenergy with carbon capture and storage) or DACCS (Direct Air Capture with Capture and Storage), carbon farming, and carbon storage products. The proposal consists of three main pillars:

- A defined set of quality criteria for carbon removal activities that must be fulfilled in order for carbon removals to be eligible under the Union certification framework: quantification, additionality, long-term storage, and sustainability;
- Requirements for the third-party verification and certification of carbon removals;
- Rules for the management of certification schemes and the functioning of registries.

The proposal aims to establish MRV (monitoring, reporting and verification) rules for carbon removals. The contribution of carbon removals to the EU climate policy framework will be considered when the Commission makes proposals for the post-2030 period.

II. WORK IN THE COUNCIL AND WITH THE PARLIAMENT

1. On 17 November 2023, COREPER approved a Council negotiating mandate for the trilogues with the European Parliament (ST 15115/23).
2. On 21 November 2023, the EP Plenary voted its amendments to the Rapporteur's Report by a very large majority: 448 votes in favour (EPP, Renew, S&D, Greens), 114 abstentions (members of ECR, ID, NI, and Renew) and 65 against (members from ECR, ID, Renew, and The Left).
3. A kick off trilogue took place on 28 November 2023. On that occasion, both the Council and the Parliament supported the objective to have a constructive dialogue already under the Spanish Presidency of the Council and mandated work to continue at technical level. Subsequently, six informal technical meetings took place until 12 January 2024.

4. A second trilogue has been scheduled for 23 January. In preparation for the second trilogue, the Presidency presented the progress achieved and asked for the views of Member States at the meeting of the Working Party on the Environment (WPE) on January 8. Flexibilities, as well as certain sensitivities were identified and have been considered in the presented text in preparation for the second trilogue. The third and last trilogue is set for 19 February 2024.

III. PRESIDENCY SUGGESTIONS IN VIEW OF THE TRILOGUE

1. During the Working Party on the Environmental (WPE) on 8 January, the Presidency presented a revised version of the 4-column document, including “greened” rows indicating parts of the text where neither the EP nor Council have changed the Commission proposal or where the EP has provisionally accepted the Council’s text, rows where Presidency made proposals for compromise (rows 11, 14b, 14c, 54) and rows where EP made proposals for compromise (rows 83, 127, 136). The Presidency also presented its views on a potential way forward. During this meeting, a majority of delegations expressed support for the revised 4-column document and the proposed elements in the Presidency steering note distributed on 4 January 2024.

The Presidency considers that the major focus should be on maintaining the overall architecture of the certification framework as defined in the Council position, based on transparency and environmental integrity, robustness, avoidance of double counting, on reducing administrative burden, and encouraging the uptake of high-quality carbon removals. This sets up the fundamental features of the system and, in view of the Presidency, it would be helpful to address this first before proceeding to negotiations on other political points. Nevertheless, keeping in mind the need to progress in the negotiations with the EP, the Presidency is asking delegations to consider some flexibilities in some areas that could clarify and increase the transparency of the framework. The following elements could be considered:

2. Maintaining the definition of carbon removal (article 2 (1) point a, row 52), in line with the IPCC guidelines, while distinguishing between the following types of activities and the corresponding units in the registry: permanent carbon storage, temporary carbon storage from carbon storage in long-lasting products and carbon farming, and emission reductions from carbon farming.¹ Furthermore, the Presidency proposes to increase the life-time for products from “*several decades*” to “*at least 25 years*” (article 2(1), point (i), row 60), and to define a minimum activity period for carbon farming of at least 5 years (article 2(1) point (h) row 59). In addition, the Presidency proposes to replace the definition of “carbon removal activity” (article 2(1) point (b) row 53) by a more comprehensive definition of “activity” (article 2 (1) point (bb) row 53b).
3. Maintaining the distinction between activity period and monitoring period (article 2(1) point (ea) row 56a and article 2(1) point (f) row 57), including the minimum frequency of re-certification in article 9.3, and clarify that during the monitoring period, the operator or group of operators remain liable to address any release of the carbon captured and stored by a carbon removal activity (row 57). In addition, the Presidency proposes to stipulate that the certification body shall be legally and financially independent from the operators or from a group of operators (article 10.2 (b) row 127), thereby clarifying article 10.3 (a)(b).
4. Maintaining the concept of release of carbon captured and stored through a carbon removal activity (recital 14, row 24), while further clarifying the liability in article 2(1) point (f) (row 57), including the consequences of incomplete or interrupted monitoring and non-compliance during the monitoring period (Annex I, (ia), row 185b). In addition, the list of elements that should be included in the methodologies adopted by delegated acts has been completed by adding liability mechanisms, as mentioned in article 6.2(b) (article 8 (2a) point (f) row 110g(a)). The Presidency also proposes to clarify that the certification audit and the re-certification lead to a certificate of compliance (article 2 (1) point (l) and (m), rows 63 and 64).

¹ Articles 1(1) row 45, article 1(1)b row 47, article 2(1) point (bb) row 53b, article 2(1) point (g) row 58, article 2(1) point (h) row 59, article 2 (1) point (o) row 66, article 2 (1) point (ob) row 66c, article 3.1 row 68, article 4(4) row 81, article 4(8) row 85, article 12(1) row 140 and article 12(2a) row 141a)

5. In order to improve the robustness of the system, the Presidency proposes to clarify that Tiers 3 approach may be used in accordance with the 2006 IPCC guidelines, including any refinement (recital 10 row 20, article 4(9) row 86), and specify that the quantification of uncertainties is done in a conservative manner (recital 10 row 20 and article 4(8) row 85).
6. Scope:
- a. Geological carbon storage in a country outside the Union: in the Council's mandate, all activities must take place in the Union (article 1(1)(a), row 46). The European Parliament has included an article providing an opening for the storage of carbon in a country of the EEA or a country bordering the Union, provided that this country complies with the CCS monitoring rules and that an agreement is concluded with this country (article 1(2a) row 49a). In these cases the Regulation will also apply to carbon stored outside the Union. The Presidency proposes to invite the Commission to assess the possibility of allowing carbon storage in neighbouring third countries subject to existing or new agreements with third countries referred to Article 16(8) of the 'Net Zero Industrial Act'(recital 30, row 40 and corresponding review provision in article 18(1), row 164) and to integrate it in the review (article 18(1) row 164).
 - b. Enhanced Hydrocarbon Recovery: the European Parliament proposes to exclude Enhanced Hydrocarbon Recovery as part of permanent carbon storage activities. The Presidency proposes to clarify that permanent carbon storage should not be used for Enhanced Hydrocarbon Recovery (recital 5, row 15).
7. Proposed elements of compromise are set out in the 4-column table in the Annex, marked as 'Presidency compromise proposal'. The Green rows are the lines provisionally agreed with the Parliament.

IV. CONCLUSION

1. In view of the trilogue on 23 January 2024, the Permanent Representatives Committee is invited to examine the proposed compromises outlined above and in the four-column document in combination with the explanations of the Presidency in relation to these suggestions set out in this note.
 2. Delegations are invited to indicate their positions and margins of flexibilities in view of updating the mandate for the Presidency to pursue the negotiations with the European Parliament on 23 January 2024.
-

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

2022/0394(COD)

DRAFT [Version for technical Meeting on January 15 _ excluding auxiliary column]

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Formula				
1	2022/0394 (COD)	2022/0394 (COD)	2022/0394 (COD)	
Proposal Title				
2	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a Union certification framework for carbon removals	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a Union certification framework for carbon removals, <u>carbon farming and carbon storage in products</u>	Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a Union certification framework for carbon removals and soil emission reductions	
Formula				
3	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Citation 1				
4	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 192(1) thereof,	
Citation 2				
5	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	
Citation 3				
6	After transmission of the draft legislative act to the national Parliaments,	After transmission of the draft legislative act to the national Parliaments,	After transmission of the draft legislative act to the national Parliaments,	
Citation 4				
7	Having regard to the opinion of the European Economic and Social Committee ¹ , 1. OJ C [...], [...], p. [...]	Having regard to the opinion of the European Economic and Social Committee ¹ , 1. OJ C [...], [...], p. [...]	Having regard to the opinion of the European Economic and Social Committee ¹ , 1. OJ C [...], [...], p. [...]	
Citation 5				
8	Having regard to the opinion of the Committee of the Regions ¹ ,	Having regard to the opinion of the Committee of the Regions ¹ ,	Having regard to the opinion of the Committee of the Regions ¹ ,	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	1. OJ C [...], [...], p. [...]	1. OJ C [...], [...], p. [...]	1. OJ C [...], [...], p. [...]	
Citation 6				
9	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	
Formula				
10	Whereas:	Whereas:	Whereas:	
Recital 1				
11	(1) Under the Paris Agreement adopted under the United Nations Framework Convention on Climate Change ¹ ('the Paris Agreement'), the international community has agreed to hold the increase in the global average temperature well below 2° C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5° C above pre-industrial levels. The Union and its Member States are Parties to the Paris Agreement and are strongly committed to its implementation by reduction of greenhouse gas emissions and increase in carbon removals.	(1) Under the Paris Agreement adopted under the United Nations Framework Convention on Climate Change ¹ ('the Paris Agreement'), the international community has agreed to hold the increase in the global average temperature well below 2° C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5° C above pre-industrial levels. <u>That commitment has been reinforced with the adoption, under the UNFCCC, of the Glasgow Climate Pact on 13 November 2021, in which the Conference of the Parties to the UNFCCC, serving</u>	(1) Under the Paris Agreement adopted under the United Nations Framework Convention on Climate Change ¹ ('the Paris Agreement'), approved by Council Decision (EU) 2016/1841¹ , the international community has agreed to hold the increase in the global average temperature well below 2° C above pre-industrial levels and to pursue efforts to limit the temperature increase to 1.5° C above pre-industrial levels. The Union and its Member States are Parties to the Paris Agreement and are strongly committed to its implementation by reduction of greenhouse gas	<i>PDCY compromise proposal</i> (1) <u>Under the Paris Agreement adopted under the United Nations Framework Convention on Climate Change¹ (UNFCCC)¹ ('the Paris Agreement'), approved by Council Decision (EU) 2016/1841¹ the international community has agreed to hold the increase in the global average temperature well below 2° C above pre-industrial levels and to pursue efforts to limit-</u> the temperature increase to 1.5° C above pre-industrial <u>pre-industrial</u> levels. The <u>Glasgow Climate Pact, adopted under the UNFCCC, further acknowledges</u>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>1. Approved by Council Decision (EU) 2016/1841 of 5 October 2016 on the conclusion, on behalf of the European Union, of the Paris Agreement adopted under the United Framework Convention on Climate Change (OJ L 282, 19.10.2016, p. 1).</p>	<p><u>as the meeting of the Parties to the Paris Agreement, recognises that the impacts of climate change will be much lower at a temperature increase of 1,5 °C, compared with 2 °C, and resolves to pursue efforts to limit the temperature increase to 1,5 °C.</u> The Union and its Member States are Parties to the Paris Agreement and are strongly committed to its implementation by reduction of greenhouse gas emissions and increase in carbon removals <u>and carbon farming</u>.</p> <p>1. Approved by Council Decision (EU) 2016/1841 of 5 October 2016 on the conclusion, on behalf of the European Union, of the Paris Agreement adopted under the United Framework Convention on Climate Change (OJ L 282, 19.10.2016, p. 1).</p>	<p>(GHG) emissions and increase in carbon removals.</p> <p>1. Approved by Council Decision (EU) 2016/1841 of 5 October 2016 on the conclusion, on behalf of the European Union, of the Paris Agreement adopted under the United Nations Framework Convention on Climate Change (OJ L 282, 19.10.2016, p. 1).</p>	<p><u>that the impacts of climate change will be much lower at a temperature increase of 1,5 °C, compared with 2 °C, and resolves to pursue efforts to limit the temperature increase to 1,5 °C.</u> <u>The</u> Union and its Member States are Parties to the Paris Agreement and are strongly committed to its implementation by reduction of greenhouse gas emissions and increase in carbon removals.</p> <p>1. Approved by Council Decision (EU) 2016/1841 of 5 October 2016 on the conclusion, on behalf of the European Union, of the Paris Agreement adopted under the United Framework Convention on Climate Change (OJ L 282, 19.10.2016, p. 1).</p>
Recital 2				
12	<p>(2) At a global scale, the latest report¹ by the International Panel on Climate Change (IPCC) points towards a decreasing likelihood of limiting global warming to 1.5 °C unless rapid and deep cuts in global greenhouse gas (GHG) emissions occur throughout the forthcoming decades. The IPCC</p>	<p>(2) At a global scale, the latest report¹ by the International Panel on Climate Change (IPCC) points towards a decreasing likelihood of limiting global warming to 1.5 °C unless rapid and deep cuts in global greenhouse gas (GHG) emissions occur throughout the <u>ongoing and</u> forthcoming decades. The IPCC</p>	<p>(2) At a global scale, the latest reportreports¹ by the InternationalIntergovernmental Panel on Climate Change (IPCC) pointspoint towards a decreasing likelihood of limiting global warming to 1.5 °C unless rapid and deep cuts in global greenhouse gas (GHG)GHG emissions occur</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>report also clearly states that ‘the deployment of carbon dioxide removal to counterbalance hard-to-abate residual emissions is unavoidable if net-zero carbon dioxide (CO₂) or GHG emissions are to be achieved’. This will require the large-scale deployment of sustainable activities for capturing CO₂ from the atmosphere and durably storing it in geological reservoirs, terrestrial and marine ecosystems, or products. Today and with current policies, the Union is not on track to deliver the required carbon removals: carbon removals in terrestrial ecosystems have been decreasing in recent years, and no significant industrial carbon removals are currently taking place in the Union.</p> <p>1. IPCC Working Group III (2022), Technical Summary. In: Climate Change 2022: Mitigation of Climate Change. Sixth Assessment Report (link).</p>	<p>report also clearly states that ‘<u>while reaching net zero carbon dioxide (CO₂) or net zero GHG emissions requires deep and rapid reductions in gross emissions</u>, the deployment of carbon dioxide removal to counterbalance hard-to-abate residual emissions is unavoidable if net-zero carbon dioxide (CO₂) or GHG emissions are to be achieved’ <u>and that ‘carbon dioxide removal (CDR) will be necessary to achieve net negative CO₂ emissions’</u>. This will require the large-scale deployment of <u>safe and</u> sustainable activities for capturing CO₂ from the atmosphere and durably storing it in geological reservoirs, terrestrial and marine ecosystems, or products. Today and with current policies, the Union is not on track to deliver the required carbon removals: carbon removals in terrestrial ecosystems have been decreasing in recent years, and no significant industrial carbon removals are currently taking place in the Union.</p> <p>1. IPCC Working Group III (2022) 2023, Technical Summary. In: Climate Change 2022: Mitigation of Climate Change. Sixth Assessment Report (link) AR 6 Synthesis</p>	<p>throughout the forthcoming decades. The IPCC report reports also clearly states that ‘state that the deployment of carbon dioxide (CO₂) removal to counterbalance hard-to-abate residual emissions is unavoidable if net-zero carbon dioxide (CO₂) or GHG emissions are to be achieved². This will require the large-scale deployment of sustainable activities for capturing CO₂ from the atmosphere and durably storing it in geological reservoirs, terrestrial or marine reservoirs, including oceans, or in long-lasting and marine ecosystems, or products. Today and with current policies, the Union is not on track to deliver the required carbon removals: carbon removals in terrestrial ecosystems have been decreasing in recent years, and no significant industrial carbon removals are currently taking place in the Union.</p> <p>1. IPCC Working Group III (2022), Technical Summary. In: Climate Change 2022: Mitigation of Climate Change. Sixth Assessment Report (link).</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Report).		
Recital 3				
13	<p>(3) The aim of this Regulation is to develop a voluntary Union certification framework for carbon removals, with the view to incentivise the uptake of high-quality carbon removals, in full respect of the biodiversity and the zero-pollution objectives. It is a tool to support the achievement of the Union objectives under the Paris Agreement, notably the goal of collective climate neutrality by 2050 laid down in Regulation (EU) 2021/1119 of the European Parliament and of the Council¹. 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 Council², which is currently under review. The objective of the review is to set out a Union net removals target of 310 Mt CO₂ eq by 2030, and to allocate respective targets to each Member State.</p>	<p>(3) The aim of this Regulation is to develop a voluntary Union certification framework for carbon removals, carbon farming and carbon storage in products, with the view to incentivise the uptake of safe, sustainable and high-quality carbon removals, carbon farming activities and carbon storage in products, in full respect of the biodiversity and the zero-pollution objectives. It is a tool to support the achievement of the Union objectives under the Paris Agreement, notably the goal of collective climate neutrality by 2050 laid down in Regulation (EU) 2021/1119 of the European Parliament and of the Council¹, as a complement to the irreversible and gradual reduction of anthropogenic greenhouse gas emissions across all sectors to meet the objectives and targets laid down in that Regulation and the goals of the Paris Agreement. The Union also committed to generate negative emissions after 2050. An important instrument to</p>	<p>(3) The aim of this Regulation is to develop a voluntary Union certification framework for carbon removals and soil emission reductions, with a, with the view to incentivise encouraging the uptake of high-quality carbon removals, in full respect of the biodiversity and the zero-pollution objectives, as a complement to sustained emission reductions ('the Union certification framework'). It is thereby a tool to support the achievement of the Union objectives under the Paris Agreement, in particular the collective achievement of the notably the goal of collective climate neutrality objective by 2050 laid down in Regulation (EU) 2021/1119 of the European Parliament and of the Council¹ ("the European Climate Law"). 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</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>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') (OJ L 243, 9.7.2021, p. 1).</p> <p>2. 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).</p>	<p>enhance carbon removals in terrestrial ecosystems is Regulation (EU) 2018/841 of the European Parliament and of the Council², which is currently under review. <i>The objective of the review is to set out a Union net removals target of 310 Mt CO₂ eq by 2030, and to allocate respective targets to each Member State.</i></p> <p>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') (OJ L 243, 9.7.2021, p. 1).</p> <p>2. 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).</p>	<p>Parliament and of the Council², which is currently under review. The objective of the review is to set ("LULUCF Regulation") which sets out a Union net removals target of 310 Mtonnes CO₂ equivalent by 2030, and to allocate and allocates respective targets to each Member State.</p> <p>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') (OJ L 243, 9.7.2021, p. 1).</p> <p>2. 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).</p>	
Recital 3a				
13a			(3a) A harmonized Union certification framework is expected to enhance the environmental integrity and transparency of carbon removals	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			and soil emission reductions and promote trust in their certification while reducing the associated transaction costs. The voluntary nature of the Union certification framework means that existing and new public and private certification schemes can apply for recognition by the Commission under this Regulation but are not obliged to do so in order to operate in the Union.	
Recital 3a				
13b			(3b) The European Climate Law also sets out a binding Union climate target of a domestic reduction of net GHG emissions by at least 55% compared to 1990 levels by 2030. In order to ensure that sufficient mitigation efforts are deployed up to 2030, the contribution of net removals to the Union 2030 climate target is limited to 225 million tonnes CO ₂ equivalent.	<u>(3b) The European Climate Law also sets out a binding Union climate target of a domestic reduction of net GHG emissions by at least 55% compared to 1990 levels by 2030. In order to ensure that sufficient mitigation efforts are deployed up to 2030, the contribution of net removals to the Union 2030 climate target is limited to 225 million tonnes CO₂ equivalent.</u> Text Origin: Council Mandate

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 4				
14	(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.	(4) The Union certification framework will support the development of <u>activities in the Union regarding carbon removal, carbon farming and carbon storage in products</u> 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.	(4) The Union certification framework will support the development of carbon removal and soil emission reduction activities in the Union that result in an unambiguous net carbon removal benefit positive climate impact , while avoiding greenwashing. In the case of carbon farming, such the Union certification framework should also encourage the uptake of carbon removal activities that generate co-benefits for biodiversity, therefore contributing to 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 Union law , while avoiding double counting.	
Recital 4a				
14a		<u>(4a) Several Members of the European Economic Area (EEA)</u>		


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>and other third countries bordering the Union, such as Norway or Iceland, have significant potential for geological storage of CO₂. Therefore, where a legally binding agreement has been concluded between the Union and a Member of the EEA or another third country bordering the Union and that country applies the same legal requirements as those set out in Directive 2009/31/EC, the Union certification framework should also apply to atmospheric or biogenic carbon captured in the Union but geologically stored in that Member of the EEA, or in that country bordering the Union.</u></p>		
Recital 4a				
14b		<p><u>(4b) The Union certification framework should also encourage research and innovation, whilst emphasising the role of Horizon Europe missions, as well as other programmes in the field of technologies with carbon removal capacity, taking into account the existing processes and possible developments with the aim of facilitating access to the market</u></p>		<p><u>(4a) 4b) It is appropriate that the Union certification framework also encourage research and innovation, whilst emphasising the role of relevant research programmes, with the aim of facilitating access to the market for new technologies.</u></p> <p><u>In this regard, the Commission and the Member States are</u></p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>for new technologies.</u>		<u>encouraged to engage in cross-disciplinary cooperation, involving national and regional research institutions, scientists, farmers and small and medium-sized enterprises.</u>
Recital 4c				
14c		<u>(4c) In this regard, the Commission and the Member States should engage in cross-disciplinary cooperation, involving national and regional research institutions, scientists, farmers and small and medium-sized enterprises.</u>		
Recital 5				
15	(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,	(5) <u>Activities regarding carbon removal, carbon farming and carbon storage in products have different characteristics as regards the storage process, the storage medium and the expected duration of the storage, which can vary from decades to centuries for certain carbon farming activities or storage in certain products, to permanent storage in geological formations if the site for</u>	(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, -carbon removal	<i>PDCY compromise proposal</i> (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

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>and other elements of the Union certification framework.</p>	<p><u>geological storage of CO₂ is appropriately selected and managed.</u> In order to support<u>ensure the integrity of the framework while supporting</u> operators willing to make additional efforts to increase carbon removals<u>sequestration or biogenic emission reductions</u> in a sustainable way, the Union certification framework should take into account<u>clearly distinguish</u> the different types of carbon removal activities, their specificities and related environmental impacts. Therefore, this Regulation should provide clear<u>clearly separate the definitions, the quality criteria and the rules on the use related to activities regarding</u> of carbon removal<u>removals</u>, carbon removal activities, and other elements of farming and carbon storage in products in the Union certification framework.</p>	<p>activities, and other elements of the Union certification framework. Its scope should include carbon removal activities that enhance carbon storage in geological, terrestrial or marine reservoirs, including oceans, and in long-lasting products. Carbon removal activities should include one or more practices or processes that remove carbon from the atmosphere. Certain activities, such as those based on the use of biochar, can result in different types of carbon removal benefits and duration of carbon storage, depending on the specific conditions under which the activities take place. Accordingly, appropriate monitoring and liability rules should be set out in the relevant certification methodologies.</p>	<p>removalremovals, -carbon removal activities, and other elements of the Union certification framework. Its scope should include carbon removal activities that enhance carbon storage in geological, terrestrial or marine reservoirs, including oceans, and in long-lasting products. Carbon removal activities should include one or more practices or processes that remove carbon from the atmosphere. To ensure overall climate integrity, it is appropriate to require that permanent carbon storage should not be used for enhanced hydrocarbon recovery and should lead to overall reduction of emissions. Certain activities, such as those based on the use of biochar, can result in different types of carbon removal benefits and duration of carbon storage, depending on the specific conditions under which the activities take place. Accordingly, appropriate monitoring and liability rules should be set out in the relevant certification methodologies.</p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 5a				
15a			<p>(5a) In the case of carbon farming, relevant activities can include activities in the marine and coastal ecosystems. They can also include practices or processes that reduce emissions of GHG from soils. These include activities that result in the reduction of carbon release to the atmosphere from a soil carbon pool, as set out in points (e) and (f) in Section B of Annex I to the LULUCF Regulation, as is the case for instance for activities that improve soil management or restore degraded peatlands. In addition, reductions of emissions from agricultural soils, corresponding to the emissions from the IPCC source category of agricultural soils, as reported in Table 3.D of the Common Reporting Format tables under the UNFCCC reporting guidelines on annual inventories for Parties included in Annex I to that Convention, should also be included in the quantification of carbon farming activities as long as these emission reductions result from</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			an activity that overall reduces the emission of carbon from soil carbon pools or increases carbon removals in biogenic carbon pools. On the contrary, activities such as avoided deforestation, reduction of livestock emissions or renewable energy projects, which do not result in either carbon removals or soil emission reductions should not be included in the scope of the Union certification framework.	
Recital 5a				
15b		<u>(5a) Under the Union certification framework, activities that, under normal circumstances and using appropriate management practices, ensure the permanent storage of atmospheric or biogenic carbon for several centuries through geological storage of CO₂, such as bioenergy with carbon capture and storage and direct air carbon capture and storage, or through permanently bound carbon mineralisation, should be considered permanent carbon removals. Activities related to land management in the subcategories of the land use, land</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>use change and forestry sector covered by Article 2(1) of Regulation (EU) 2018/841 or related to coastal management, that result in carbon sequestration, or activities that result in biogenic emission reductions, such as methane reductions from feed changes or manure management, or nitrous oxide reductions from fertiliser reductions or manure management, for a minimum period of at least five years, are considered carbon farming activities. Certain carbon farming activities, in particular peatland rewetting, can result in carbon sequestration once the peatland is fully restored, while reducing carbon emissions through well-managed restoration and rewetting in an initial phase. Certain other activities, such as those based on the use of biochar, can be categorised under different types of activities depending on the specific conditions under which the activities take place. In light of the uncertainties in the measuring and monitoring methodologies related to many potential applications of carbon</u></p>		


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>storage in products in early development stages, the certification of carbon storage in products should initially be limited to harvested wood products or materials for construction storing atmospheric and biogenic carbon stored for at least five decades and should be based on the report to be presented by the Commission in accordance with Article 17(3) of Regulation (EU) 2018/841, while the possible benefits and trade-offs of the inclusion of other long-lived carbon storage products should be assessed by the Commission as part of the review of this Regulation.</u></p>		
Recital 5b				
15c		<p><u>(5b) The carbon removal certification framework should also provide the necessary flexibility to cater for regional, technical, structural and geophysical specificities, taking into account the variety of conditions in terms of production systems in the Member States and their regions.</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 6				
16	<p>(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 Council¹ 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</p>	<p>(6) This Regulation should set out the requirements under which carbon removals, <u>carbon farming or carbon storage in products</u> should be eligible for certification under the Union certification framework. To this end, carbon removals, <u>carbon farming sequestration, carbon farming emission reductions and carbon storage in products</u> should <u>comply with the criteria on issuance and use</u>; 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 <u>ensure permanent or long-term carbon farming sequestration and/or the reduction of greenhouse gas emissions, and comply with the monitoring and liability requirements</u>, and have <u>at least</u> a neutral impact or co-benefit on sustainability objectives <u>in accordance with the requirements set out in this Regulation</u>. Furthermore, carbon removals <u>activities</u> should be subject to independent third-party</p>	<p>(6) This Regulation should set out the requirements under which carbon removals and soil emission reductions are should be eligible for certification under the Union certification framework. To this end, carbon removals and soil emission reductions should be quantified in an accurate and robust way; and they should be generated only by carbon removal activities that respectively generate a net carbon removal benefit or a net soil emission reduction benefit, are additional, and aim to ensure long-term storage of carbon, and have a neutral impact or. They should do no significant harm to the environment and should be able to result in a co-benefit on sustainability objectives. Furthermore, carbon removals and soil emission reductions 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 Council¹ are</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>biomass which are zero-rated in accordance with Annex IV thereto.</p> <p>1. 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).</p>	<p>auditing in order to ensure the credibility and reliability of the certification process, <u>and the information relating to the certificates and certification process should be publicly available through a Union registry</u>. Mandatory Union carbon pricing rules established through Directive 2003/87/EC of the European Parliament and of the Council¹ 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.</p> <p>1. 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).</p>	<p>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 biofuels, bioliquids and sustainable biomass fuels which are zero-rated meet the Union sustainability and GHG emissions saving criteria established under Directive (EU) 2018/2001 of the European Parliament and of the Council² in accordance with Annex IV thereto.</p> <p>1. 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).</p> <p>2. Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).</p>	
Recital 7				
17	(7) A carbon removal activity should result in a net carbon	(7) A carbon removal <u>An</u> activity should result in a net carbon	(7) A carbon removal <u>An</u> activity should result in a net carbon	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>removal benefit showing that it delivers a positive climate impact. The net carbon removal benefit should be computed following two steps. First, operators should quantify the amount of additional carbon removals that a carbon removal activity has generated in comparison to a baseline. A standardised baseline reflecting the standard performance of comparable activities in similar social, economic, environmental and technological circumstances and geographical locations should be preferred because it ensures objectivity, minimises compliance and other administrative costs, and positively recognises the action of first movers who have already engaged in carbon removal activities. In the context of carbon farming, the use of available digital technologies, including electronic databases and geographic information systems, remote sensing, artificial intelligence and machine learning, and of electronic maps should be promoted to decrease the costs of establishing baselines and of monitoring carbon removal activities. However, where it is not</p>	<p>removal benefit showing that it delivers a positive climate impact. The <u>calculation of the net benefit should be differentiated for permanent net carbon removal benefit removals, carbon farming sequestration, carbon farming, carbon, nitrogen or methane emission reductions and carbon storage in products, in order to take into account their fundamentally different characteristics, and</u> should be computed following two steps. First, operators should quantify, <u>as applicable,</u> the amount of additional carbon removals, <u>in the case of that a carbon removal activities, the amount of additional carbon sequestration, in the case of carbon farming sequestration activities or carbon storage in product activities, or the amount of additional biogenic emission reductions, in the case of carbon farming emission reductions, that an</u> activity has generated in comparison to a baseline. A standardised baseline reflecting the standard <u>should be representative of the</u> performance of <u>common current practices of</u> comparable activities in similar</p>	<p>removal benefit or a net soil emission reduction benefit showing that it delivers a positive climate impact. The net carbon removal benefit should be computed following two steps. First, operators should quantify the amount of additional carbon removals that a carbon removal activity has generated in comparison to a baseline. A standardised baseline reflecting the standard performance of comparable activities in similar social, economic, environmental and technological circumstances and geographical locations or the net soil emission reduction benefit 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</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>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.</p>	<p>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 <u>order to ensure the climate integrity of the framework, in the case of permanent carbon removals the standardised baseline should be representative of the state-of-the-art of comparable activities, and in the case of carbon farming activities, the calculation of a standardised baseline should exclude existing activities which have been identified as, in the case of carbon farming sequestration, not representing genuine sequestrations and instead resulting in net greenhouse gas emissions, and, in the case of carbon farming emission reductions, not representing genuine reductions and instead resulting in more rather than fewer emissions. In</u> the context of carbon farming, the use of available digital</p>	<p>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 quantified following two steps.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p>technologies, including electronic databases and geographic information systems, remote sensing, <u>novel in-field carbon quantification systems</u>, 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<u>regularly reviewed by the Commission and updated at least every five years. However, in order to ensure a stable operational and investment environment for operators, once an activity has started, the baseline should remain constant for the operator for that activity throughout the monitoring period, and should be reviewed and updated only upon re-certification.</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 7a				
17a			<p>(7a) In the first step for quantifying the net carbon removal benefit or the net soil emission reduction benefit, operators should quantify the amount of additional carbon removals or soil emission reductions that an activity has generated in comparison to a baseline. In the case of carbon farming, the quantified carbon removals or soil emission reductions should ensure that any carbon release occurring in a carbon pool is taken into account in an appropriate way in computing the net benefit of the activity. 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</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			<p>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, an activity-specific baseline based on the operator's individual performance should 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, the standardised baselines should be periodically updated by the Commission, while the activity-specific baselines should be updated by the operator at the beginning of each activity period, unless otherwise stated in the applicable certification methodologies.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 8				
18	<p>(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)</p>	<p>(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 <u>entire life cycle</u> of the carbon removal <u>implementation of the</u> activity. Relevant greenhouse gas emissions that should be taken into consideration include direct emissions, such as those resulting from the use of more fertilisers, <u>chemicals</u>, fuel or energy, or indirect emissions, such as those resulting from land use change, <u>transportation, material inputs, displacement effects</u> 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</p>	<p>(8) The second step for quantifying the net carbon removal benefit or net soil emission reduction benefit should consist of subtracting any increase in greenhouse gas GHG emissions related to the implementation of the carbon removal activity. Relevant greenhouse gas GHG 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. Any increase in greenhouse gases attributable to the implementation of the activity should be subtracted from the net carbon removal benefit or from the net soil emission reduction benefit in an appropriate way, in accordance with the technical rules set out in the relevant certification methodology. A reduction in GHG in greenhouse gas emissions</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	can increase the value of the certified carbon removals.	the certificates, decreases in greenhouse gas emissions (like the other sustainability co-benefits) can increase the value of the certified carbon removals <u>competing demand for energy or waste heat, or direct and indirect land use change with consequent risks for food security due to displacement of agricultural production, and should cover both the impacts within and outside the Union.</u>	resulting from the implementation of the activity, other than the reduction of emissions from agricultural soils , carbon removal activity should not be taken into account to quantify the net carbon removal benefit, but or the net soil emission reduction benefit. Instead, it should be considered as a co-benefit towards the sustainability objective of climate change mitigation; by being and be reported on the certificates, of compliance. Such decreases in greenhouse gas GHG emissions, (like the other sustainability co-benefits), can increase the value of the certified carbon removals.	
Recital 9				
19	(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	(9) A carbon removal An activity delivers a net carbon removal benefit when, <u>respectively</u> , the carbon removals, <u>the carbon sequestration or the emission reductions</u> 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	(9) A carbon removal activity delivers a net carbon removal benefit when the carbon removals above the baseline outweigh any increase in greenhouse gas GHG emissions due to the implementation of the carbon removal that activity. For instance, in the case of carbon removal activities that deliver permanent carbon storage by injecting carbon underground, the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>carbon should outweigh the energy-related greenhouse gas emissions from the industrial process. In the case of carbon farming, the carbon captured by an afforestation activity or the carbon kept in the ground by a peatland re-wetting activity should outweigh the emissions from the machinery used to carry out the carbon removal activity or the indirect land use change emissions that can be caused by carbon leakage.</p>	<p>injecting carbon underground, the amount of permanently stored carbon should outweigh the energy-related greenhouse gas emissions from the industrial process <u>during capture, transport and storage as well as the displacement effects due to competing demand for energy or waste heat</u>. In the case of carbon farming <u>sequestration</u>, the carbon captured <u>and sequestered</u> by an afforestation activity or the carbon kept in the ground by a peatland re-wetting activity should outweigh the emissions from the machinery used to carry out the <u>activity or the indirect land use change emissions that can be caused by carbon removal</u> leakage. <u>In the case of carbon farming emission reductions, the carbon emissions reduced by a peatland re-wetting activity should outweigh the emissions from the machinery used to carry out the</u> activity or the indirect land use change emissions that can be caused by carbon leakage.</p>	<p>amount of permanently stored carbon should outweigh the energy-related greenhouse gas GHG emissions from the industrial process. Similarly, in the case of soil emission reduction activities, the net soil emission reduction benefit is positive if the soil emission reductions compared to the baselines outweigh any increase in greenhouse gases due to the implementation of the activity. Carbon farming generally improves soil quality, which has a positive impact on soil resilience and productivity, but in some circumstances it might also generate a decrease in food production and therefore lead to a carbon leakage effect from indirect land-use change, and the related indirect emissions should be taken into account. Any the carbon captured by an afforestation activity or the carbon kept in the ground by a peatland re-wetting activity should outweigh the emissions from the machinery used to carry out the carbon removal activity or the indirect land use change emissions that can be caused by carbon leakage.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 10				
20	<p>(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</p>	<p>(10) Carbon removals <u>Activities</u> should be quantified in a relevant, accurate, complete, consistent, <u>comparable and transparent</u> and comparable manner. Uncertainties in the quantification should be duly reported and accounted <u>as part of the certification methodologies, in a manner that is conservative, proportionate to the level of uncertainty, and in accordance with recognised statistical approaches and with the latest available scientific evidence,</u> in order to limit the risk of overestimating the quantity of carbon dioxide removed from the atmosphere. Carbon removals <u>sequestration and emission reductions</u> generated by carbon farming should be quantified with a high level of accuracy to assure the highest quality and minimise uncertainties, <u>based on the use of Tier 3 methodologies in accordance with the 2006 IPCC guidelines for National Greenhouse Gas inventories.</u> Moreover, in order to incentivise synergies between</p>	<p>(10) Carbon removals and soil emission reductions, as well as the corresponding direct and indirect increases in GHG emissions, should be quantified in a relevant, conservative, accurate, complete, consistent, transparent, 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 CO₂ removed from the atmosphere or of underestimating the quantity of direct and indirect GHG emissions generated by an activity. Carbon removals and soil emission reductions 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</p>	<p><i>Presidency compromise proposal</i></p> <p>(10) Carbon removals and soil emission reductions, as well as the corresponding direct and indirect increases in GHG emissions, should be quantified in a relevant, conservative, accurate, complete, consistent, transparent, and comparable manner. Uncertainties in the quantification should be duly reported and accounted in a conservative manner in order to limit the risk of overestimating the quantity of carbon dioxide CO₂ removed from the atmosphere or of underestimating the quantity of direct and indirect GHG emissions generated by an activity. Temporary carbon removals and soil emission reductions generated by carbon farming should be quantified with a high level of accuracy to assure the highest quality and minimise uncertainties and may be based on the use of Tiers 3 methodologies in accordance with the 2006 IPCC guidelines for National Greenhouse Gas</p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	tools, and ensure consistency with the national greenhouse gas inventories.	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 <u>sinks</u> 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.	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 GHG inventories.	<u>Inventories and any further refinement.</u> 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 GHG inventories.
Recital 10a				
20a			(10a) In the choice of methods relevant to the calculations of greenhouse gases, a conservative approach should be applied in line with the IPCC guidelines for national GHG inventory estimates, where applicable. This means that the methods used should result in conservative emission or removal estimates, in	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			that emissions are not underestimated and removals are not overestimated.	
Recital 11				
21	<p>(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.</p>	<p>(11) In order to ensure that the Union certification framework channels incentives toward carbon removals <u>activities</u> that go beyond the standard practice, carbon removal activities should be additional. Therefore, these activities should go beyond statutory requirements <u>at the level of the individual operator</u>, that is, operators should carry out activities that are not already imposed upon them by the applicable law. Moreover, carbon removal <u>In the case of carbon farming, such statutory requirements include relevant statutory management requirements and good agricultural and environmental conditions standards established under Title III, Chapter I, Section 2 of Regulation (EU) 2021/2115 and relevant minimum requirements for the use of fertiliser and plant protection products, animal welfare, as well</u></p>	<p>(11) In order to ensure that The Union certification framework should channel channels incentives toward activities that are additional, meaning that they carbon removals that go beyond the standard practice, carbon removal activities should be additional. Therefore, these those 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 or soil emission reductions.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>as other relevant statutory requirements established by Union and national law, applicable at the level of the operator. Moreover,</u> activities should take place due to the incentive effect provided by the certification <u>making the activity financially attractive</u>. 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 <u>net benefits</u>.</p>		
Recital 12				
22	<p>(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</p>	<p>(12) A standardised baseline should reflect the statutory and market conditions in which the carbon removal activity takes place. If a carbon removal <u>an</u> 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 <u>an</u> activity that generates carbon removals <u>net benefits</u> in excess of</p>	<p>(12) A standardised baseline should reflect the statutory and market conditions in which the carbon removal activity takes place. If a carbon removal <u>an</u> 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 <u>an</u> activity that generates carbon removals or soil emission reductions in excess of</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	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.	such a baseline should be presumed to be additional <u>to statutory requirements</u> . Hence, the use of a standardised baseline should simplify the demonstration of <u>regulatory</u> 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.	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.	
Recital 13				
23	(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	(13) Atmospheric and biogenic carbon that is captured and stored through a carbon removal <u>an</u> activity risks being released back into the atmosphere (e.g. reversal) due to natural <u>causes, including extreme weather and force majeure events,</u> 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 <u>certificate</u> should depend on the expected duration of the	(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	<i>Presidency proposal</i> <i>Keep Council General Approach</i>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>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. 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.</p>	<p>storage <u>or biogenic emission reduction</u> 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. <u>Therefore, the monitoring period and requirements of the certified storage generated by permanent carbon removals should be consistent with the provisions set out in Articles 13, 17 and 18 of Directive 2009/31/EC.</u> 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 <u>monitoring period</u> of the certified carbon removals <u>sequestration or emission reduction</u> generated by carbon farming <u>should cover at least the entire period during which the results of the activity are projected to be sustained as set out in the applicable certification methodology, and the monitoring</u></p>	<p>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. Products with chemically permanently bound carbon have a very low or no risk of carbon release. Carbon farming or carbon storage in long-lasting 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, unless the operator or group of operators commits to prolonging the monitoring period or provides evidence that the activity complies with the long-term monitoring and liability rules set out in the relevant certification methodologies. Thereafter, the carbon should be assumed to be released into the atmosphere. The certification</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>period of the certified sequestration generated by</u> and carbon storage in products should be subject to an expiry date matching with <u>cover the entire lifetime of the product until and including</u> the end of the relevant monitoring period. Thereafter <u>life of the product. However, in the case of</u> the carbon <u>farming, in order to avoid an undue administrative burden on individual operators, the operator or group of operators</u> should be assumed to be released into the atmosphere, unless the economic operator proves the maintenance <u>able to opt to designate a legal person or relevant authority, such as the paying agency within the meaning of Article 9 of Regulation (EU) 2021/2116 of the European Parliament and of the Council¹ in the case of</u> carbon storage through uninterrupted <u>farming activities registered in the identification system for agricultural parcels, to be responsible for the</u> monitoring, <u>subject to all requirements under this Regulation being met</u> activities.</p> <p><u>1. Regulation (EU) 2021/2116 of the</u></p>	<p>methodologies should promote the prolongation of the monitoring period of the relevant carbon farming activity, aiming at ensuring the long-term storage in soils or biomass unless the economic operator proves the maintenance of the carbon storage through uninterrupted removed and to provide financial incentives to carbon farming operators over the long term. To this end, it is appropriate that the certification methodologies incentivise operators to prolong the monitoring activities period several times, with the aim of storing removed carbon for at least several decades.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>European Parliament and of the Council of 2 December 2021 on the financing, management and monitoring of the common agricultural policy and repealing Regulation (EU) No 1306/2013 (OJ L 435, 6.12.2021, p. 187).</u>		
Recital 14				
24	<p>(14) In addition to measures taken to minimise the risk of carbon release into the atmosphere during the monitoring period, appropriate liability mechanisms should be introduced to address cases of reversal. Such mechanisms could include e.g. discounting of carbon removal units, collective buffers or accounts of carbon removal units, and up-front insurance mechanisms. Since liability mechanisms in respect of geological storage and CO₂ leakage, and relevant corrective measures have already been laid down by Directive 2003/87/EC and Directive 2009/31/EC of the European Parliament and of the Council¹, those liability mechanisms and corrective measures should apply to avoid double regulation.</p> <p>¹. Directive 2009/31/EC of the European</p>	<p>(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 <u>and a liable natural or legal person should be designated to be responsible for addressing</u>to address cases of reversal. <u>To avoid double regulation for permanent carbon removal activities, the liability mechanism should be consistent with the liability mechanism set out in Directive 2009/31/EC¹, while for carbon farming activities, the liability mechanism should be set out and approved as part of the applicable certification methodology and ensure that equivalent carbon sequestration is generated as compensation for the reversal.</u> Such mechanisms could include e.g. discounting of carbon removal units, collective buffers or accounts</p>	<p>(14) In addition to measures taken to minimise the risk of carbon release into the atmosphere during the monitoring period, appropriate liability mechanisms should be introduced to address cases of reversal. Such mechanisms could include e.g. discounting of carbon removal units, collective buffers or accounts of carbon removal units, and up-front insurance mechanisms. SinceIn order to avoid double regulation, liability mechanisms in respect of geological storage and CO₂ leakage, and relevant corrective measures have already been laid down by Directive 2003/87/EC and Directive 2009/31/EC of the European Parliament and of the Council¹should apply. In addition, to ensure regulatory consistency, the relevant certification methodologies should include monitoring rules</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>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).</p>	<p>of carbon removal units, and up-front insurance mechanisms. Since liability mechanisms in respect of geological storage and CO₂ leakage, and relevant corrective measures have already been laid down by Directive 2003/87/EC and Directive 2009/31/EC of the European Parliament and of the Council¹; those <u>a percentage of credits to be put in a pool managed by the certification scheme in the case of carbon farming activities, and up-front insurance mechanisms. In order to ensure that liability mechanisms continue to be fit for purpose, certification schemes should continuously monitor and ensure the availability and readiness of the</u> liability mechanisms and corrective measures should apply to avoid double regulation <u>throughout the monitoring period of an activity.</u></p> <p>1. 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).</p>	<p>and, those liability mechanisms and corrective measures should apply to avoid double regulation which are consistent with the rules concerning permanently chemically bound carbon products pursuant to Directive 2003/87/EC.</p> <p>1. 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).</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 14a				
24a		<p><u>(14a) To account for the risk of reversal and ensure the climate integrity of the framework, the certified units should be suspended in the registry until the reversal has been addressed through the liability mechanism. Where a reversal has not been addressed through the liability mechanism within a reasonable timeframe, the validity of the certificate should expire and the corresponding units should be cancelled from the registry and the operator or group of operators should be subject to a corrective penalty reflecting the carbon cost of the amount of carbon released to the atmosphere. For carbon farming activities and carbon storage in products, the validity of the certified units should be subject to an expiry date that corresponds to the end of the relevant monitoring period. Thereafter, or in the event that the monitoring is discontinued before the end of the monitoring period, the net benefit generated by the activity should be assumed to be released to the atmosphere and</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u><i>the corresponding units should be cancelled in the registry, unless the economic operator proves the maintenance of the carbon storage through uninterrupted monitoring activities.</i></u>		
Recital 15				
25	(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 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	(15) Carbon removal, <u><i>carbon farming and carbon storage in product</i></u> 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 <u><i>at least</i></u> a neutral impact or generate co-benefits for the sustainability objectives of climate change mitigation and adaptation, the protection and restoration of biodiversity and ecosystems, the sustainable use and protection of water and marine resources, the transition to a circular economy, and pollution prevention and control, <u><i>to ensure that carbon farming activities generate co-benefits for at least the sustainability objective of</i></u>	(15) Carbon removal and soil emission reduction 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 those activities do not lead to significant harm to the environment and are able to generate co-benefits for the sustainability objectives of climate change mitigation and adaptation, the protection and restoration of biodiversity and ecosystems, the sustainable use and protection of water and marine resources, the transition to a circular economy, and pollution prevention and control. Those sustainability requirements should,	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>Harm concerning forestry activities and underground permanent geological storage of CO₂, laid down in Commission Delegated Regulation (EU) 2021/2139¹, and on the sustainability criteria for forest and agriculture biomass raw material laid down in Article 29 of Directive (EU) 2018/2001 of the European Parliament and of the Council². Practices, such as forest monocultures, that produce harmful effects for biodiversity should not be eligible for certification.</p> <p>1. Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives (OJ L 442, 9.12.2021, p. 1).</p> <p>2. Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).</p>	<p><u>protection and restoration of biodiversity and ecosystems and have at least a neutral impact on the sustainability objectives of climate change mitigation and adaptation, the sustainable use and protection or improvement of water quality and marine resources, the transition to a circular economy, pollution prevention and control and prevention of soil degradation, soil restoration, improvement of soil fertility and of nutrient management and soil biota, and to ensure that carbon storage in products activities generate co-benefits for at least one, and have at least a neutral impact on the rest, of the sustainability objectives of climate change mitigation and adaptation, the protection and restoration of biodiversity and ecosystems, the sustainable use and protection or improvement of water quality and marine resources, the transition to a circular economy, pollution prevention and control and prevention of soil degradation, soil restoration, improvement of soil fertility and of nutrient management and soil biota.</u> Those</p>	<p>as appropriate, and taking into consideration local conditions, build on the technical screening criteria for Do Not Significant Harm concerning forestry activities and underground permanent geological storage of CO₂, laid down in Commission Delegated Regulation (EU) 2021/2139¹, and on the sustainability and GHG emissions saving criteria for forest and agriculture biofuels, bioliquids, and biomass raw material fuels laid down in Directive (EU) 2018/2001², as well as promote the cascading use of biomass in accordance with Article 29 of Directive (EU) 2018/2001^{2023/2413} of the European Parliament and of the Council² (Directive REDIII)³. Practices, such as forest monocultures, that produce harmful effects for biodiversity should not be eligible for certification.</p> <p>1. Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p>sustainability requirements should, as appropriate, <u>take into account the impacts both within and outside the Union as well as</u>and taking into consideration local conditions, build on and be <u>consistent with</u> the technical screening criteria for the ‘do noDo <u>Not</u> significant harm’ <u>principle</u> concerning forestry activities and underground permanent geological storage of CO₂, laid down in Commission Delegated Regulation (EU) 2021/2139¹, and onshould <u>promote</u> the sustainability criteria for forest and agriculture biomass raw material <u>in accordance with the sustainability and greenhouse gas saving criteria for biomass</u> laid down in Article 29 of Directive (EU) 2018/2001 of the European Parliament and of the Council². Practices, such as forest monocultures, that produce harmful effects for biodiversity should not be eligible for certification.</p> <p><small>1. Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as</small></p>	<p>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).</p> <p>2. Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).</p> <p>3. Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023 amending Directive (EU) 2018/2001, Regulation (EU) 2018/1999 and Directive 98/70/EC as regards the promotion of energy from renewable sources, and repealing Council Directive (EU) 2015/652 (OJ L, 2023/2413, 31.10.2023).</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p>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).</p> <p>2. Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82).</p>		
Recital 15a				
25a		<p><u>(15a) Furthermore, carbon farming activities should not negatively affect the Union's food security and should not lead to land grabbing or land speculation. Such activities should respect the rights of local communities and indigenous people that they affect, both within and outside the Union, as well as the balance between the environmental, economic and social impact on local communities and small-scale land managers.</u></p>		
Recital 16				
26	(16) Farming practices that remove CO ₂ from the atmosphere	(16) Farming practices that remove CO ₂ from the atmosphere	(16) Farming and forestry practices that remove CO ₂ from the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>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 Cycles¹.</p> <p><small>1. Communication from the Commission, Sustainable Carbon Cycles, COM (2022) 800.</small></p>	<p>contribute to the climate neutrality objective and should be rewarded, either via the Common Agricultural Policy (CAP) or other public or private initiatives.</p> <p><u><i>Specifically, The Commission should, after consulting the Platform and within 6 months of the entry into force of this Regulation, publish guidance to inform potential carbon-should take into account farming practices as referenced operators or groups of operators about those carbon farming activities that are to be prioritised in the Communication on Sustainable Carbon Cycles¹ preparation of the certification methodologies.</i></u></p> <p><small>1. Communication from the Commission, Sustainable Carbon Cycles, COM (2022) 800.</small></p>	<p>atmosphere or reduce soil emissions 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 and forestry practices as referenced in the Commission Communication of 15 December 2021 on Sustainable Carbon Cycles¹, including afforestation, reforestation and activities within sustainable forest management; agroforestry and other forms of mixed farming; use of catch crops, cover crops conservation tillage and increasing landscape features; conversion of cropland to fallow or set-aside areas to permanent grassland; and restoration of peatlands and wetlands. When developing certification methodologies in the context of carbon farming, the Commission should take into account the need to minimise negative impacts on food security and ecosystems, and to avoid that land is acquired for speculative purposes resulting in negative</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			<p>effects on rural communities. It should avoid negative impacts on biodiversity and promote those activities that have the largest potential to provide positive co-benefits for biodiversity, as well as consider the long-term forest structure, the long-term stability of carbon pools, ecosystem health, resilience and risk of natural disturbances.</p> <p>1. -Communication from the Commission, Sustainable Carbon Cycles, COM (2021) 800.</p>	
Recital 17				
27	<p>(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 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</p>	<p>(17) Operators or groups of operators may report co-benefits that contribute to the sustainability objectives beyond the minimum sustainability requirements <u>and certificates should clearly indicate the positive co-benefits generated by an activity, where applicable.</u> To this end, their reporting should comply with the certification methodologies tailored to the different carbon removal activities, developed by the Commission. Certification methodologies should, as much as possible,</p>	<p>(17) Operators or groups of operators may should be able to 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 activities, developed by the Commission. Certification methodologies should, as much as possible, incentivise the generation of co-benefits for biodiversity going beyond the minimum</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>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.</p>	<p>incentivise the generation of co-benefits for biodiversity going beyond the minimum sustainability requirements <u>and, in the case of carbon farming activities, provide for the possibility of generating a carbon farming premium for such co-benefits</u>. These additional co-benefits will give more economic value to the certified carbon removals <u>activities</u> and will result in higher revenues for the operators. In the light of these considerations, it is appropriate for the Commission to <u>should</u> prioritise the development of tailored certification methodologies on carbon farming <u>those types of activities that are the most mature, have the potential for generating the largest net benefits and the potential to provide significant the largest</u> co-benefits. <u>In the case of carbon farming activities, such prioritisation should in addition take into account whether the activities contribute to sustainable management of agricultural land and forests for biodiversity.</u></p>	<p>sustainability requirements, by including for instance positive lists of activities that are deemed to generate co-benefits. These additional co-benefits will give more economic value to the certified carbon removals units 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. Carbon farming activities should generate one or more co-benefits for sustainability.</p>	
Recital 18				
28	(18) It is appropriate to develop	(18) It is appropriate to develop	(18) It is appropriate to develop	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>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 certification, and take into account any relevant standard and rules</p>	<p>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 activity, <u>be easy to use and developed in a manner that facilitates the verification of their compliance, and avoid creating a disproportionate administrative and financial burden for operators or group of operators, in particular for small farmers and forest holders and for small and medium enterprises, without compromising the quality of the carbon removals or co-benefits</u>. 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 <u>Platform</u> on</p>	<p>The Commission should establish, via delegated acts, detailed certification methodologies for the different activities taking into account their specific characteristics carbon removal activities in order to enable operators to apply, in a standardised, verifiable, cost-effective 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 soil emission reduction 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, notably by allowing the use of simplified certification methodologies for the different carbon removal activities and auditing rules such as group auditing. Those methodologies should be developed in close consultation</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	adopted at national and Union level.	Carbon Removals, <u>Carbon Farming and Carbon Storage in Product Activities</u> and all other interested actors. They need to be based on <u>a thorough impact assessment based on</u> the best available scientific evidence <u>and a minimum four-week public consultation period, and</u> build upon existing public and private schemes and methodologies for carbon removal certification <u>certification where those comply with the requirements and criteria set out in this Regulation</u> , and take into account any relevant standard and rules adopted at national, <u>Union and international</u> and Union level.	with the Expert Group on Carbon Removals and all other interested actors. They need to should be based on the best available scientific evidence, build upon existing public and private schemes and methodologies for certification of carbon removal certification removals or soil emission reductions , and take into account any relevant standard and rules adopted at national and Union Union and national level.	
Recital 18a				
28a			(18a) Given the need to rapidly scale up carbon removals in the Union, it is appropriate for the Commission at the first stage of the development of certification methodologies to prioritise those activities that are the most mature, that can provide sustainability co-benefits or where Union legislation relevant for the development of those	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			<p>methodologies has already been adopted. The Innovation Fund established under Directive 2003/87/EC sets out rules relevant for the development of certification methodologies for bioenergy with carbon capture and storage and direct air capture. It is appropriate that certification methodologies related to activities storing carbon into the marine environment, including oceans, take into account international progress in carbon removal reporting and the latest scientific information available and, when available, the findings of the Commission's report prepared pursuant to Article 17(2) of the LULUCF Regulation.</p> <p>Furthermore, in order to promote the sustainable and efficient use of limited biomass resources, it is appropriate that certification methodologies related to activities using biomass take into account the availability and resource-efficient use of sustainable biomass in the Union.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 19				
29	<p>(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.</p>	<p>(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^{all} activities should be subject to an initial certification audit before their implementation, verifying their compliance with the quality criteria set out in this Regulation, including the correct quantification of the expected net carbon removal benefit. Carbon removal^{All} activities should also be subject to periodic re-certification audits <u>at least every five years for carbon farming activities, and at least every 10 years for other activities, following a risk-based approach,</u> to verify the compliance of the generated carbon removals, <u>carbon farming sequestration, carbon farming emission reductions or carbon storage in products</u>. 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</p>	<p>(19) In order to ensure a credible and reliable certification process, carbon removal and soil emission reduction 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 or soil emission reduction benefits. Activities should also be subject to periodic re-certification audits to periodically 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 activity plans and monitoring plans, and in the certification and re-certification audit reports.</p>	


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		activity, and in the certification and re-certification audit reports.		
Recital 20				
30	<p>(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.</p>	<p>(20) Providing land managers with improved knowledge, tools and methods for a better assessment and optimisation of the carbon removals<u>farming</u> 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<u>farming</u> 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 <u>and, where relevant, support them with guidance and resources</u>. The Common Agricultural Policy and national State aid, <u>as well as other financial instruments</u>, can support financially the provision of</p>	<p>(20) Providing land managers with improved knowledge, tools and methods for a better assessment and optimisation of the carbon removals and of the soil emission reductions 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</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p>advisory services, knowledge exchange, training, information actions or interactive innovation projects with farmers and foresters.</p> <p><u>In cases of tenancy, the scheme should provide appropriate financial benefits or rewards for the manager of the land doing the work.</u></p>	<p>projects with farmers and foresters.</p>	
Recital 20a				
30a		<p><u>(20a) All removals, sequestration and biogenic emission reductions generated under this Regulation should contribute to achieving the Union's nationally determined contributions (NDCs) or climate targets and objectives. However, in order to avoid double counting, a certified unit should not be used or claimed by more than one natural or legal person, such as undertakings or public authorities other than a Member State, like city councils or other municipalities, at any point in time, and should not be counted towards more than one Member State's greenhouse gas inventories at any point in time.</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Recital 20b				
30b		<p><u>(20b) The existing advisory services in agriculture and forestry, such as the Agricultural Knowledge and Innovation System (AKIS), should also contribute to broader knowledge and information to support sustainable practices that enhance carbon sequestration while promoting biodiversity and nature restoration, and to ensure easy access to this information including the use of digital solutions where relevant. AKIS should also set up a knowledge-sharing digital platform, providing technical advice to land managers and providing feedback to Member States.</u></p>		
Recital 20c				
30c		<p><u>(20c) The Commission should also support capacity building in Member States through adequate investments in training and educational programmes, including to potential public and private stakeholders and their workforce. Such support should</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>also take into account the diverging realities of Member States and regions, including by identifying the best suited activities with regard to the different specificities.</u>		
Recital 21				
31	(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 ¹ , the proof of climate-related and other environmental corporate claims (including on biodiversity), or the exchange of verified carbon removal units through voluntary carbon offsetting markets. To this end, the certificate should contain accurate and transparent information on the carbon removal activity, including the total removals and net carbon removal benefit that comply with the quality criteria set out in this Regulation. The Commission should be also empowered to adopt delegated acts to further specify or	(21) It is appropriate that carbon removal certificates underpin different end-uses <u>The different end-uses of certified units</u> , 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 ¹ , the proof of climate-related and other environmental corporate claims (including on biodiversity), or the exchange of verified carbon removal units <u>units</u> <u>through voluntary markets, should be regulated through this Regulation. The use of units certified under this Regulation by an undertaking for voluntary carbon compensation, offset or reduction claims in its corporate greenhouse gas inventory reporting should be the same as that set in Directive (EU).../... of</u>	(21) It is appropriate that certificates of compliance-carbon removal certificates underpin different end-uses, such as the compilation of national and corporate greenhouse gas <u>GHG</u> inventories, including with regard to Regulation (EU) 2018/841 of the European Parliament and of the Council¹ <u>the LULUCF Regulation¹</u> the proof of climate-related and other environmental corporate claims (including on biodiversity), or the exchange of verified carbon removal-certified units through voluntary carbon offsetting markets. To this end, the certificate of compliance should contain accurate and transparent information on the carbon removal activity, including the total carbon removals or soil emission reductions , and net carbon removal benefit benefits or	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>amend Annex II which lists the minimum information to be contained in the certificates.</p> <p>1. 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).</p>	<p><i><u>the European Parliament and of the Council [Empowering Consumers for the Green Transition], which prohibits the use of certified units for claiming that, based on greenhouse gas emissions offsetting, a product or a company has a neutral, reduced or positive impact on the environment in terms of greenhouse gas emissions. In addition, for the possible future use of certified units towards the compliance with the Union and national climate framework, the Commission should by...[12 months from the date of entry into force of this Regulation] assess and, where appropriate, present a legislative proposal on the establishment of Union targets for permanent carbon removals and for land-based sequestration, and should, in accordance with Directive 2003/87/EC, by 31 July 2026 assess how permanent carbon storage could be accounted for and how those negative emissions could be covered by emissions trading, and, where appropriate, present a legislative proposal in that regard</u></i> <i>markets</i>. To this end, <i>carbon</i></p>	<p>soil emission reduction benefits that comply with the quality criteria set out in this Regulation. The Commission should, via delegated acts, further specify or amend Annex I, which lists the essential elements to be contained in the certification methodologies, and be also empowered to adopt delegated acts to further specify or amend Annex II, which lists the minimum information to be contained in the certificates of compliance.</p> <p>1. 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).</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>removal units, carbon farming sequestration units, carbon farming emission reduction units and carbon storage in product units should remain distinct from each other and</u> the certificate should contain accurate and transparent information on the carbon removal<u>activity, including the type of</u> activity, including the storage medium and expected duration of the results, the total removals, <u>sequestration or biogenic emission reductions, as appropriate, the net benefit, the detailed liability mechanism and liable legal or natural person, evidence that the activity meets the sustainability objectives and the quantity of units certified</u>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.</p> <p>1. 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</p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		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).		
Recital 22				
32	(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 ¹ . 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 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	(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 ¹ . To avoid possible conflicts of interest, the certification bodies should also be completely <u>legally and financially</u> independent from the operator carrying out the carbon removal activity that is subject to the certification. In addition, Member States <u>and, where applicable, regional authorities,</u> should contribute towards ensuring the correct implementation of the certification process by supervising the operation of certification bodies that are accredited by national	(22) To ensure an accurate, robust and transparent verification, certification bodies responsible for performing the certification of carbon removal activities process 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 ¹ or recognised by a national competent authority . 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 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	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>schemes about relevant non-conformity findings.</p> <p>1. 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).</p>	<p>accreditation authorities, and by informing the certification schemes about relevant non-conformity findings.</p> <p>1. 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).</p>	<p>accreditation authorities, and by informing the certification schemes about relevant non-conformity findings.</p> <p>1. 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).</p>	
Recital 23				
33	<p>(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</p>	<p>(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 <u>units generated by a certified activity</u>, notably by avoiding double counting. To this end, the Commission should be empowered to adopt implementing</p>	<p>(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 or soil emission reduction units, notably by avoiding double counting. To this end, the Commission should be empowered to adopt implementing</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	reliability, transparency, accounting and of independent auditing to be applied by certification schemes, so as to ensure the necessary legal certainty as regards the rules applicable to operators and to certification schemes. To ensure a cost-effective certification process, those technical harmonised rules on certification should also have the objective of reducing unnecessary administrative burden for operators, or group of operators, in particular for Small and Medium Enterprises (SMEs), including small farmers and foresters.	acts, including adequate standards of reliability, transparency, accounting and of independent auditing to be applied by certification schemes, so as to ensure the necessary legal certainty as regards the rules applicable to operators and to certification schemes. To ensure a cost-effective certification process, those technical harmonised rules on certification should also have the objective of reducing unnecessary administrative burden for operators, or group of operators, in particular for Small and Medium Enterprises (SMEs), including small farmers and foresters.	acts setting out technical harmonised rules on certification , including adequate standards of reliability, transparency, accounting and of independent auditing to be applied by certification schemes, so as to ensure the necessary legal certainty as regards the rules applicable to operators and to certification schemes. To ensure a cost-effective certification process, those technical harmonised rules on certification should also have the objective of reducing unnecessary administrative burden for operators, or group of operators, in particular for small and medium enterprises (SMEs) , including small farmers and foresters.	
Recital 24				
34	(24) In order to ensure a reliable and harmonised control of certification, the Commission should be able to adopt decisions recognising certification schemes that meet the requirements set out in this Regulation, including with respect to technical competence, reliability, transparency and independent auditing. Such	(24) In order to ensure a reliable and harmonised control of certification, the Commission should be able to adopt decisions recognising certification schemes that meet the requirements set out in this Regulation, including with respect to technical competence, reliability, transparency and independent auditing. Such	(24) In order to ensure a reliable and harmonised control of certification, the Commission should be able to adopt decisions recognising certification schemes that meet the requirements set out in this Regulation, including with respect to technical competence, reliability, transparency and independent auditing. Such	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	recognition decisions should be limited in time. To this end, the Commission should be empowered to adopt implementing acts on the content and processes of Union recognition of certification schemes.	recognition decisions should be limited in time <u>and should be made publicly available</u> . To this end, the Commission should be empowered to adopt implementing acts on the content and processes of Union recognition of certification schemes.	recognition decisions should be limited in time. To this end, the Commission should be empowered to adopt implementing acts on the content and processes of Union recognition of certification schemes.	
Recital 25				
35	<p>(25) The provisions of the United Nations Economic Commission for Europe (UNECE) Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters¹ ('the Aarhus Convention') regarding access to information, public participation in decision-making, and access to justice in environmental matters, in particular the provisions relating to public participation and to access to justice remain applicable, where relevant.</p> <p>1. Council Decision 2005/370/EC of 17 February 2005 on the conclusion, on behalf of the European Community, of the Convention on access to information, public participation in decision-making and access to justice in environmental</p>	<p>(25) The provisions of the United Nations Economic Commission for Europe (UNECE) Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters¹ ('the Aarhus Convention') regarding access to information, public participation in decision-making, and access to justice in environmental matters, in particular the provisions relating to public participation and to access to justice remain applicable, where relevant.</p> <p>1. -Council Decision 2005/370/EC of 17 February 2005 on the conclusion, on behalf of the European Community, of the Convention on access to information, public participation in decision-making and access to justice in environmental matters</p>	<p>(25) The provisions of the United Nations Economic Commission for Europe (UNECE) Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters¹ ('the Aarhus Convention') regarding access to information, public participation in decision-making, and access to justice in environmental matters, in particular the provisions, approved by Council Decision 2005/370/EC¹, relating to public participation and to access to justice remain applicable, where relevant.</p> <p>1. -Council Decision 2005/370/EC of 17 February 2005 on the conclusion, on behalf of the European Community, of the</p>	<p>(25) The provisions of the United Nations Economic Commission for Europe (UNECE) Convention on Access to Information, Public Participation in Decision-making and Access to Justice in Environmental Matters¹ ('the Aarhus Convention') regarding access to information, public participation in decision-making, and access to justice in environmental matters, in particular the provisions, approved by Council Decision 2005/370/EC¹, relating to public participation and to access to justice remain applicable, where relevant.</p> <p>1. -Council Decision 2005/370/EC of 17 February 2005 on the conclusion, on behalf of the European Community, of the</p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	matters (OJ L 124, 17.5.2005, p. 1).	(OJ L 124, 17.5.2005, p. 1).	Convention on access to information, public participation in decision-making and access to justice in environmental matters (OJ L 124, 17.5.2005, p. 1).	Convention on access to information, public participation in decision-making and access to justice in environmental matters (OJ L 124, 17.5.2005, p. 1). Text Origin: Council Mandate
Recital 26				
36	(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 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	(26) Certification schemes <u>The Commission</u> should establish and maintain <u>an</u> interoperable <u>and</u> public registries <u>Union registry</u> in order to ensure transparency, <u>trustworthiness</u> and full traceability of carbon removal certificates, and to avoid the risk of fraud and double counting. Fraud may occur if more than one certificate is issued for the same carbon removal activity because the activity has been registered under two different certification schemes or has been registered twice under the same scheme. Fraud may also occur when the same certificate is used several times to make the same claim based on a carbon removal activity or a carbon removal unit. The registries <u>an activity or unit. All information in the Union registry should be easy to navigate and search. Certification schemes</u>	(26) Certification schemes should establish and maintain interoperable public registries In order to ensure transparency and full traceability of carbon removal certificates <u>certified units</u> , and to avoid the risk of fraud and double counting, the Commission should set up a Union registry. 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 aan carbon removal activity or a carbon removal unit. The registries should <u>certified unit. The Union registry</u> should store the documents resulting from the certification process of carbon	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>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.</p>	<p><u>should provide to the Commission all information required to be stored and made publicly available in electronic form in the Union registry. Such information</u> store<u>include</u> 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 <u>and the information included therein, the current status of a certified unit, for example whether active, retired/in use, or expired, the log of transactions and, if applicable, the current holder and purpose for which the certificate is held and the price paid to the operator. Prior to the establishment of the Union public registry, certification schemes recognised by the Commission,</u> and make them publicly available in electronic form. The registries should also record the certified carbon removal units that meet <u>maintain and store all the information required to be stored and made publicly available later on</u> the Union quality <u>criteria</u> registry. In order to ensure</p>	<p>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 Union registry should also record the certified carbon removal units that meet the Union quality criteria. The Commission should, via delegated acts, set out standards and technical rules on the functioning of the Union registry, including, if appropriate, a proportionate contribution from users to its financing and management. Until the establishment of the Union registry, certification schemes recognised by the Commission should establish and maintain interoperable certification registries. In order to ensure a level playing field within the single internal 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 certification registries.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		a level playing field within the single market, the Commission should be empowered to adopt implementing rules setting out standards on the structure, format and technical rules on the functioning details of the Union registry and the inter-operability of those registries <u>rules and procedures for certification schemes to provide the information to the Union registry.</u>		
Recital 27				
37	(27) Certification schemes play an important role in providing evidence of compliance with the quality criteria for carbon removals. It is therefore appropriate for the Commission to require certification schemes to report regularly on their activity. Such reports should be made public, in full or where appropriate in an aggregated format, in order to increase transparency and to improve supervision by the Commission. Furthermore, such reporting would provide the necessary information for the Commission to report on the operation of the certification	(27) Certification schemes play an important role in providing evidence of compliance with the quality criteria for carbon removals. It is therefore appropriate for the Commission to require certification schemes to report regularly on their activity. Such reports should be made public, in full or, where appropriate in an aggregated format <u>necessary to preserve the confidentiality of commercially sensitive information in conformity with the relevant Union and national law, excluding that commercially sensitive information</u> , in order to	(27) Certification schemes play an important role in providing evidence of compliance with the quality criteria for carbon removals. It is this Regulation. Therefore appropriate for the Commission to require certification schemes to report certification schemes should report to the Commission regularly on their activity. Such reports should be made public, in full or where appropriate in an aggregated format, in order to increase transparency and to improve supervision by the Commission. Furthermore, such reporting would provide the necessary information	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	schemes with a view to identifying best practices and submitting, if appropriate, a proposal to further promote such best practices. In order to ensure comparable and consistent reporting, the Commission should be empowered to adopt implementing acts setting out the technical details on the content and format of the reports drawn up by the certification schemes.	increase <u>public</u> transparency, <u>trust</u> , <u>traceability and scrutiny</u> , and to improve supervision by the Commission. Furthermore, such reporting would provide the necessary information for the Commission to report on the operation of the certification schemes with a view to identifying best practices and submitting, if appropriate, a proposal to further promote such best practices. In order to ensure comparable and consistent reporting, the Commission should be empowered to adopt implementing acts setting out the technical details on the content and format of the reports drawn up by the certification schemes.	for the Commission to report on the operation of the certification schemes with a view to identifying best practices and submitting, if appropriate, a proposal to further promote such best practices. In order to ensure comparable and consistent reporting, the Commission should be empowered to adopt implementing acts setting out the technical details on the content and format of the reports drawn up by the certification schemes.	
Recital 28				
38	(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	(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	(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 In order to amend or supplement non-essential elements of 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	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	<p>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-Making¹. 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.</p> <p>¹. OJ L 123, 12.5.2016, p. 1</p>	<p>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 <u>and through public consultations for all draft delegated acts for a period of at least four weeks</u>, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making¹. 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.</p> <p>¹. OJ L 123, 12.5.2016, p. 1</p>	<p>Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission to supplement this Regulation by establishing establish 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, to set out standards and technical rules on the functioning of the Union registry and to specify or amend Annexes I and II . . 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-Making¹. 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</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			meetings of Commission expert groups dealing with the preparation of delegated acts. 1. OJ L 123, 12.5.2016, p. 1.	
Recital 29				
39	<p>(29) The implementing powers conferred on the Commission should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹. In order to exercise the implementing powers laid down in this Regulation, the Commission should be assisted in its tasks under this Regulation by a Climate Change Committee established pursuant to Article 44(3) of Regulation (EU) 2018/1999 of the European Parliament and of the Council².</p> <p>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13). 2. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of</p>	<p>(29) The implementing powers conferred on the Commission should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹. In order to exercise the implementing powers laid down in this Regulation, the Commission should be assisted in its tasks under this Regulation by a Climate Change Committee established pursuant to Article 44(3) of Regulation (EU) 2018/1999 of the European Parliament and of the Council².</p> <p>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13). 2. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of</p>	<p>(29) The implementing powers conferred on the Commission should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹. In order to exercise the implementing powers laid down in this Regulation, the Commission should be assisted in its tasks under this Regulation by a the Climate Change Committee established pursuant to Article 44(3) of by Regulation (EU) 2018/1999 of the European Parliament and of the Council².</p> <p>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13). 2. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of</p>	<p>(29) The implementing powers conferred on the Commission should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council¹. In order to exercise the implementing powers laid down in this Regulation, the Commission should be assisted in its tasks under this Regulation by a the Climate Change Committee established pursuant to Article 44(3) of by Regulation (EU) 2018/1999 of the European Parliament and of the Council².</p> <p>1. Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13). 2. Regulation (EU) 2018/1999 of the European Parliament and of the Council of 11 December 2018 on the Governance of</p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p. 1).	the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p. 1).	the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p. 1).	the Energy Union and Climate Action, amending Regulations (EC) No 663/2009 and (EC) No 715/2009 of the European Parliament and of the Council, Directives 94/22/EC, 98/70/EC, 2009/31/EC, 2009/73/EC, 2010/31/EU, 2012/27/EU and 2013/30/EU of the European Parliament and of the Council, Council Directives 2009/119/EC Directives 2009/119/EC and (EU) 2015/652 and repealing Regulation (EU) No 525/2013 of the European Parliament and of the Council (OJ L 328, 21.12.2018, p. 1). Text Origin: Council Mandate
Recital 30				
40	(30) The Commission should review the implementation of this Regulation 3 years following the entry into force of this Regulation, and subsequently not later than six months after the global stocktake agreed under Article 14 of the Paris Agreement.. Those reviews should take into account the relevant developments concerning the Union legislation, technological and scientific progress, market developments in the field of carbon removals and food security including food availability and affordability, and should be informed by the results	(30) The Commission should review the implementation of this Regulation 3 years following the entry into force of this Regulation, and subsequently not later than six months after the global stocktake agreed under Article 14 of the Paris Agreement.- Those reviews should take into account the relevant developments concerning the Union legislation, technological and scientific progress, market developments in the field of carbon removals, <u>carbon farming and carbon storage in products</u> , and food security including food availability and affordability, and	(30) The Commission should review the implementation of this Regulation 3 years following the its entry into force of this Regulation , and subsequently not later than six months after the global stocktake agreed under Article 14 of the Paris Agreement.- Those reviews should take into account the relevant developments concerning the Union legislation, technological and scientific progress, market developments in the field of carbon removals and food security including food availability and affordability, the environmental impacts of increased biomass use	<i>Presidency compromise proposal</i> (30) The Commission should review the implementation of this Regulation 3 years following the its entry into force of this Regulation , and subsequently not later than six months after the global stocktake agreed under Article 14 of the Paris Agreement.- Those reviews should take into account the relevant developments concerning the Union legislation, technological and scientific progress, market developments in the field of carbon removals and food security including food availability and affordability, the environmental

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	of the global stocktake of the Paris Agreement.	should be informed by the results of the global stocktake of the Paris Agreement.	resulting from this Regulation, including impacts on land degradation and ecosystem restoration, and should be informed by the results of the global stocktake of the Paris Agreement. In its first report, the Commission should assess the feasibility and the impacts of certifying all GHG emission reductions included under the scope of Regulation (EU) 2018/842 of the European Parliament and of the Council 1. Regulation (EU) 2018/842 of the European Parliament and of the Council of 30 May 2018 on binding annual greenhouse gas emission reductions by Member States from 2021 to 2030 contributing to climate action to meet commitments under the Paris Agreement and amending Regulation (EU) No 525/2013 (OJ L 156, 19.6.2018, p. 26).	impacts of increased biomass use resulting from this Regulation, including impacts on land degradation and ecosystem restoration, and should be informed by the results of the global stocktake of the Paris Agreement. In its first report, the Commission should assess the feasibility and the impacts of certifying all GHG emission reductions included under the scope of Regulation (EU) 2018/842 of the European Parliament and of the Council. <u>The Commission should also assess the possibility of allowing carbon storage in neighbouring third countries subject to existing or new agreements with third countries referred to Article 16 (8) of NZIA [to be updated with the final text], ensuring that all Union environmental, safety and security standards and requirements applicable to storage projects placed in the Union are respected in the third country.</u>
Recital 31				
41	(31) The objectives of this Regulation, namely to promote the	(31) The objectives of this Regulation, namely to promote the	(31) Since the objectives of this Regulation, namely to promote the	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	deployment of high quality carbon removals while minimising the risk of greenwashing, cannot be sufficiently achieved by the Member States alone, and by reason of the scale and effects of the proposed action, those objectives can be better achieved at Union level. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve those objectives,	deployment of high quality carbon removals <u>and carbon farming</u> while minimising the risk of greenwashing, cannot be sufficiently achieved by the Member States alone, and by reason of the scale and effects of the proposed action, those objectives can be better achieved at Union level. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve those objectives,	deployment of high quality carbon removals while minimising the risk of greenwashing, cannot be sufficiently achieved by the Member States alone, and, but can rather by reason of the scale and effects of the proposed action, those objectives can be better achieved at Union level. Therefore, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality, as set out in that Article, this Regulation does not go beyond what is necessary to achieve those objectives,	
Formula				
42	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	
Chapter 1				
43	Chapter 1 GENERAL PROVISIONS	Chapter 1 GENERAL PROVISIONS	Chapter 1 GENERAL PROVISIONS	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1				
44	Article 1 Subject matter and scope	Article 1 Subject matter and scope	Article 1 Subject matter and scope	
Article 1(1)				
45	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:	1. The objective of this Regulation is to facilitate <u>and encourage</u> the deployment <u>and enhancement</u> of carbon removals, <u>carbon farming and carbon storage in products</u> by operators or groups of operators <u>as a complement to the irreversible and gradual reduction of anthropogenic greenhouse gas emissions across all sectors to meet the objectives and targets laid down in Regulation (EU) 2021/1119 and the goals of the Paris Agreement</u> . To that end, this Regulation establishes a voluntary Union framework for the certification of carbon removals, <u>carbon farming and carbon storage in products</u> by laying down:	1. The objective of this Regulation is to facilitate and encourage the deployment of carbon removals, as a complement to sustained emission reductions , by operators or groups of operators. To that end, this Regulation establishes a voluntary Union framework for the certification of carbon removals and soil emission reductions by laying down:	1. The objective of this Regulation is to facilitate and encourage the deployment of permanent carbon storage removals, carbon farming, and carbon storage in products by operators or groups of operators, as a complement to sustained emission reductions , by operators or groups of operators. To that end, this Regulation establishes a voluntary Union framework for the certification of permanent carbon removals, temporary carbon removals from carbon farming and carbon storage in products and [soil] [agriculture] emission reductions by laying down: <i>reference to emissions reductions depending on final scope</i>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1(1), point (a)				
46	(a) quality criteria for carbon removal activities that take place in the Union;	(a) quality criteria for carbon removal activities that take place in the Union;	(a) quality criteria for carbon removal or soil emission reduction activities that take place in the Union;	<i>Presidency compromise proposal</i> (a) quality criteria for carbon removal activities that take place in the Union;
Article 1(1), point (b)				
47	(b) rules for the verification and certification of carbon removals;	(b) rules for the verification and certification of carbon removals <u>activities</u> ;	(b) rules for the verification and certification of carbon removals and soil emission reductions ;	<i>Presidency compromise proposal</i> (b) rules for the verification and certification of permanent carbon removals, temporary carbon removals from carbon farming and carbon storage in products, and [soil] [agriculture] emission reductions ; <i>Explicit distinction between permanent and temporary storage; reference to emissions reductions depending on final scope</i>
Article 1(1), point (c)				
48	(c) rules for the functioning and recognition by the Commission of certification schemes.	(c) rules for the functioning and recognition by the Commission of certification schemes.	(c) rules for the functioning and recognition by the Commission of certification schemes.	(c) rules for the functioning and recognition by the Commission of certification schemes.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 1(1), point (ca)				
48a		<u>(ca) rules on the issuance and use of certified units.</u>		
Article 1(1a)				
48b			(ca) This Regulation aims to support the achievement of the Union objectives under the Paris Agreement, in particular the collective achievement of the climate neutrality objective at the latest by 2050 laid down in Regulation (EU) 2021/1119. Accordingly, all carbon removals and emission reductions generated under this Regulation shall contribute to achieving the Union's climate objectives.	
Article 1(2)				
49	2. This voluntary Union framework for the certification of carbon removals does not apply to emissions falling within the scope of Directive 2003/87/EC, with the exception of the storage of carbon dioxide emissions from sustainable biomass that are zero-rated in accordance with Annex IV thereto.	2. This voluntary Union framework for the certification of carbon removals, <u>carbon farming and carbon storage in products</u> 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	2. This voluntary Union framework for the certification of carbon removals Regulation does not apply to emissions falling within the scope of Directive 2003/87/EC, with the exception of the storage of carbon dioxide CO ₂ emissions from sustainable biofuels, bioliquids	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		biomass that <u>meet the sustainability criteria and greenhouse gas emission saving criteria established under Directive (EU) 2018/2001</u> and are zero-rated in accordance with Annex IV hereto <u>of Directive 2003/87/EC</u> .	and biomass fuels that meet the sustainability criteria and greenhouse gas emissions saving criteria established under Directive (EU) 2018/2001 that are zero-rated in accordance with Annex IV hereto <u>of Directive 2003/87/EC</u> .	
Article 1(2a)				
49a		<u>2a. Where a legally binding agreement has been concluded between the Union and a third country concerning atmospheric or biogenic carbon captured in the Union but geologically stored in a Member of the EEA, or in a third country bordering the Union, and that Member of the EEA or that country applies the same legal requirements as those set out in Directive 2009/31/EC, this Regulation shall apply to those captured emissions.</u>		Delete – see Presidency proposal in recital and review
Article 2				
50	Article 2 Definitions	Article 2 Definitions	Article 2 Definitions	
Article 2(1)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
51	1. For the purposes of this Regulation, the following definitions apply:	1. For the purposes of this Regulation, the following definitions apply:	1. For the purposes of this Regulation, the following definitions apply:	
Article 2(1), point (a)				
52	(a) ‘carbon removal’ means either the storage of atmospheric or biogenic carbon within geological 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 <u>the permanent</u> 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 <u>for several centuries, which is not combined with Enhanced Hydrocarbon recovery;</u>	(a) ‘carbon removal’ means either the storage of atmospheric or biogenic the anthropogenic removal of 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; from the atmosphere and its durable storage in geological, terrestrial or ocean reservoirs, or in long-lasting products ;	<i>Presidency proposal</i> Keep General approach
Article 2(1), point (aa)				
52a			(aa) ‘soil emission reduction’ means the reduction of net GHG emissions from biogenic carbon pools as set out in points (e) and (f) of Section B of Annex I to Regulation 2018/841 or the reduction of GHG emissions from the IPCC source category	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			of Agriculture, sub-category of agricultural soils, as determined pursuant to Regulation (EU) 2018/1999 and the implementing acts adopted pursuant to it;	
Article 2(1), point (aa)				
52b		<u>(aa) ‘carbon farming emission reduction’ means an activity consisting of one or more carbon farming practices or processes carried out by an operator that results in the reduction of carbon release from a biogenic carbon pool, the reduction of nitrous oxide release from agriculture soils or manure management, or the reduction of methane release from enteric fermentation or manure management to the atmosphere through a carbon farming activity;</u>		
Article 2(1), point (b)				
53	(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,	<i>deleted</i>	(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,	<i>Delete</i> <i>Replaced by more comprehensive definition of ‘activity’ in row 53b</i>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	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;		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, or a group of operators, resulting in carbon removals ;	
Article 2(1), point (ba)				
53a			(ba) ‘soil emission reduction activity’ means one or more practices or processes which are carried out by an operator, or a group of operators, resulting in soil emission reductions, and which overall reduce the emission of carbon from soil carbon pools or increase carbon removals in biogenic carbon pools;	
Article 2(1), point (bb)				
53b			(bb) ‘activity’ means either a carbon removal activity or a soil emission reduction activity;	<i>Presidency compromise proposal</i> (bb) ‘activity’ means one or more practices or processes carried out by an operator, or a group of operators, resulting in permanent carbon removals, temporary carbon removals from carbon farming and carbon storage in

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				<p>products, or [soil] [agriculture] emission reductions.</p> <p><i>Full description of an activity as producing either carbon removals or emission reductions</i></p> <p><i>Explicit reference to temporary storage; reference to emissions reductions depending on final scope</i></p>
Article 2(1), point (c)				
54	(c) ‘biogenic carbon pool’ means above-ground biomass, below-ground biomass, litter, dead wood and soil organic carbon as set out in points (a) to (e) of Part B of Annex I to Regulation 2018/841;	(c) ‘biogenic carbon pool’ means above-ground <u>living</u> biomass, below-ground biomass, litter, dead wood and soil <u>litter, dead wood, dead organic matter, mineral soils</u> and organic carbon <u>soils</u> as set out in points (a) to (e) <u>(f)</u> of Part B of Annex I to Regulation 2018/841;	(c) ‘biogenic carbon pool’ means above-ground biomass, below-ground biomass, litter, dead wood and soil organic carbon as set out in points (a) to (e) of Part (f) of Section B of Annex I to Regulation 2018/841;	<p><i>Presidency compromise proposal</i></p> <p>c) ‘biogenic carbon pool’ means above-ground<u>living</u> biomass, below-ground biomass, litter, dead wood and soil<u>litter, dead wood, dead organic matter, mineral soils</u> and organic carbon<u>soils</u> as set out in points (a) to (e)<u>(f)</u> of Part B of Annex I to Regulation 2018/841;</p>
Article 2(1), point (d)				
55	(d) ‘operator’ means any legal or physical person who operates or controls a carbon removal activity, or to whom decisive economic	(d) ‘operator’ means any legal or physical <u>natural</u> person who operates or controls a carbon removal <u>an</u> activity, <u>including</u>	(d) ‘operator’ means any legal or physical person or public entity who operates or controls a carbon removal <u>an</u> activity, or to whom	<p><i>Presidency compromise proposal</i></p> <p>(d) ‘operator’ means any legal or natural person or public entity</p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	power over the technical functioning of the activity has been delegated;	<u>public entities and public authorities</u> , or to whom decisive economic power over the technical functioning of the activity has been delegated; <u>in the case of a carbon farming activity, an operator is a farmer as defined in Article 3(1) of Regulation (EU) 2021/2115 or a forest owner or manager as defined by national law, or a public entity or public authority;</u>	decisive economic power over the technical functioning of the activity has been delegated;	who operates or controls a carbon removal -an activity, or to whom decisive economic power over the technical functioning of the activity has been delegated;
Article 2(1), point (e)				
56	(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;	(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; <u>in the case of a carbon farming activity, ‘group of operators’ means a cooperative or a legal entity that represents more than one farmer, forest owner or manager, or public entities or public authorities, or producer organisations or producer groups;</u>	(e) ‘group of operators’ means a legal entity that represents at least two operators more than one operator and is responsible for ensuring that those operators comply with this Regulation;	<i>Presidency compromise proposal</i> (e) ‘group of operators’ means a legal entity that represents at least two operators more than one operator and is responsible for ensuring that those operators comply with this Regulation; <i>Move to recital:</i> in the case of a carbon farming activity, ‘group of operators’ should include cooperative or a legal entity that represents more than one farmer, forest owner or manager, or public entities or public authorities, or producer organisations or producer groups;

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 2(1), point (ea)				
56a			(ea) ‘activity period’ means a period over which the activity generates a net carbon removal benefit or a net soil emission reduction benefit, and which is determined in the applicable certification methodology;	<i>Presidency compromise proposal</i> (ea) ‘activity period’ means period over which the activity generates a net carbon removal benefit or a net <u>[soil][agriculture]</u> emission reduction benefit, and which is determined in the applicable certification methodology; <i>reference to emissions reductions depending on final scope</i>
Article 2(1), point (f)				
57	(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;	(f) ‘monitoring period’ means a period, the duration of which is determined in accordance to the type of carbon removal activity <u>for each type of activity in accordance with Article 6</u> , over which the storage of carbon is monitored by the operator <u>or group of operators and during which the operator remains liable</u> ;	(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 over which the storage of carbon is monitored by an operator or a group of operators and which covers at least the activity period as determined in the applicable certification methodology;	<i>Presidency compromise proposal</i> (f) ‘monitoring period’ means a period over which the storage of carbon is monitored by an operator or a group of operator and which covers at least the activity period as determined in the applicable certification methodology. <u>During this period, the operator or group of operators remain liable to address any release of the carbon captured and stored by a carbon removal activity.</u>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 2(1), point (g)				
58	(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;	(g) ‘permanent carbon storage’ means a carbon removal activity <u>an activity consisting of one or more practices or processes carried out by an operator</u> 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 through geological storage of CO₂ or permanently bound carbon capture and storage <u>mineralisation</u> ;	(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, such as including bioenergy with carbon capture and storage and direct air carbon capture and storage;	<i>Presidency compromise proposal</i> (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;
Article 2(1), point (h)				
59	(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;	(h) ‘carbon farming’ means a carbon removal <u>an</u> 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, <u>coastal management or animal husbandry, that results in carbon farming sequestration or carbon farming emission reductions for a period of at least</u>	(h) ‘carbon farming’ means a carbon removal <u>an</u> activity related to land <u>terrestrial or coastal</u> management that results in the increase of carbon storage in living biomass, dead organic matter and soils by enhancing <u>carried out by an operator, or a group of operators, that results in</u> carbon capture and/or reducing the release of carbon to the atmosphere <u>removals or soil emission reductions</u> ;	<i>Presidency compromise proposal</i> (h) ‘carbon farming’ means a carbon removal <u>an</u> activity related to land <u>terrestrial or coastal</u> management that results in the increase of carbon storage in living biomass, dead organic matter and soils by enhancing <u>carried out by an operator, or a group of operators for a period of at least five years, that results in temporary carbon</u> capture and/or

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>five years</u> ;		reducing the release of carbon to the atmosphere <u>removals or [soil [agriculture] emission reductions</u> ;
Article 2(1), point (ha)				
59a		<u>(ha) ‘carbon farming sequestration’ means an activity related to land management in the subcategories of the land use, land use change and forestry sector covered by Article 2(1) of Regulation (EU) 2018/841, as amended by Regulation (EU) 2023/839, or related to coastal management, consisting of one or more carbon farming practices or processes carried out by an operator that results in the increase of atmospheric or biogenic carbon stored in biogenic carbon pools by enhancing carbon capture, as defined per activity in the certification methodology;</u>		
Article 2(1), point (hb)				
59b				<i>Presidency compromise proposal</i> <u>‘Temporary carbon removals’ means a carbon farming or carbon storage in products activity that captured and</u>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				<u>subsequently stored the carbon until the end of the monitoring period.</u>
Article 2(1), point (i)				
60	(i) ‘carbon storage in products’ means a carbon removal activity that stores atmospheric and biogenic carbon in long-lasting products or materials;	(i) ‘carbon storage in products’ means a carbon removal activity <u>that stores an activity consisting of one or more practices or processes carried out by an operator which ensures long-term storage of atmospheric and biogenic carbon in long-lasting harvested wood products or materials for construction for at least five decades in a manner consistent with other Union environmental objectives, as well as Regulation (EU) 2018/841 and IPCC Guidelines as adopted by the Conference of the Parties to the UNFCCC or the Conference of the Parties serving as the Meeting of the Parties to the Paris Agreement</u> ;	(i) ‘carbon storage in products’ means a carbon removal activity that either permanently chemically binds carbon in a product or stores atmospheric and biogenic carbon for several decades in long-lasting products or materials ;	<i>Presidency compromise proposal</i> ‘carbon storage in products’ means an activity that stores atmospheric and biogenic carbon for at least 25 years in long-lasting products [...] or materials;
Article 2(1), point (ia)				
60a			(ia) ‘permanently chemically bound’ means that the carbon does not enter the atmosphere under normal use, including any	<i>Presidency proposal</i> Keep General approach

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			normal activity taking place after the end of life of the product, in accordance with Article 12(3b) of Directive 2003/87/EC;	
Article 2(1), point (ia)				
60b		<u>(ia) 'geological storage of CO₂' means geological storage of CO₂ as defined in Article 3(1) of Directive 2009/31/EC;</u>		
Article 2(1), point (j)				
61	(j) 'certification body' means an independent, accredited or recognised conformity assessment body that has concluded an agreement with a certification scheme to carry out certification audits and issue certificates;	(j) 'certification body' means an independent, accredited or recognised conformity assessment body that has concluded an agreement with a certification scheme to carry out certification audits and issue certificates;	(j) 'certification body' means an independent, accredited or recognised conformity assessment body that has concluded an agreement with a certification scheme to carry out certification audits and issue certificates of compliance ;	(j) 'certification body' means an independent, accredited or recognised conformity assessment body that has concluded an agreement with a certification scheme to carry out certification audits and issue certificates <u>of compliance</u> ; Text Origin: Council Mandate
Article 2(1), point (k)				
62	(k) 'certification scheme' means a scheme managed by a private or public organisation that oversees the certification of compliance of	(k) 'certification scheme' means a scheme managed by a private or public organisation that oversees the certification of compliance of	(k) 'certification scheme' means a scheme managed by a private or public an organisation that oversees the certification of compliance	(k) 'certification scheme' means a scheme managed by a private or public an organisation that oversees the certification of compliance

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	operators or group of operators with this Regulation;	operators or group of operators with this Regulation;	certifies the compliance of activities and operators or group of operators with the quality criteria and certification rules set out in this Regulation;	certifies the compliance of activities and operators or group of operators with the quality criteria and certification rules set out in this Regulation; Text Origin: Council Mandate
Article 2(1), point (l)				
63	(l) 'certification audit' means an audit carried out by a certification body;	(l) 'certification audit' means an audit carried out by a certification body;	(l) 'certification audit' means an audit carried out by a certification body;	<i>Presidency compromise proposal</i> (l) 'certification audit' means an audit carried out by a certification body and leading to a certificate of compliance.
Article 2(1), point (n)				
64	(m) 're-certification audit' means an audit carried out in the process of renewing a certificate issued by a certification body;	(m) 're-certification audit' means an audit carried out in the process of renewing a certificate issued by a certification body;	(m) 're-certification audit' means an audit carried out in the process of renewing a certificate issued by a certification body;	<i>Presidency compromise proposal</i> (m) 're-certification audit' means an audit carried out in the process of renewing a certificate of compliance issued by a certification body;
Article 2(1), point (n)				
65	(n) 'certificate' means a conformity statement issued by the certification body certifying that the carbon removal activity complies with this Regulation;	(n) 'certificate' means a conformity statement issued by the certification body certifying that the carbon removal activity complies with this Regulation;	(n) 'certificate of compliance ' means a conformity statement issued by the certification body certifying that the carbon removal activity complies with this Regulation;	


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 2(1), point (o)				
66	(o) ‘carbon removal unit’ means one tonne of certified net carbon removal benefit generated by a carbon removal activity and registered by a certification scheme.	(o) ‘carbon removal unit’ means one tonne of certified net carbon removal benefit generated by a carbon removal activity <u>removals</u> and registered by a certification scheme.	(o) ‘carbon removal unit’ means one metric tonne CO₂ equivalent of certified net carbon removal benefit generated by a carbon removal activity and registered by a certification scheme: in its certification registry or, as appropriate, in the Union registry referred to in Article 12;	<i>Presidency compromise proposal:</i> (o) ‘ <u>permanent carbon removal unit</u> ’ means one metric tonne CO₂ equivalent of certified net carbon removal benefit generated by <u>permanent carbon storage</u> and registered by a certification scheme in its certification registry or, as appropriate, in the centralised registry referred to in Article 12;
Article 2(1), point (p)				
66a			(p) ‘soil emission reduction unit’ means one metric tonne CO ₂ equivalent of certified net soil emission reduction benefit generated by a soil emission reduction activity and registered by a certification scheme in its certification registry or, as appropriate, in the Union registry referred to in Article 12.	<i>Presidency compromise proposal</i> (p) ‘[soil] [agriculture] emission reduction unit ’ means one metric tonne CO ₂ equivalent of certified net [soil] [agriculture] emission reduction benefit generated by <u>carbon farming</u> and registered by a certification scheme in its certification registry or, as appropriate, in the centralised registry referred to in Article 12.
Article 2(1), point (oa)				
66b		<u>(oa) ‘reversal’ means the voluntary or involuntary release</u>		<i>See proposal 57, 63, 64, 185b</i>


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>of carbon back into the atmosphere; in the case of geological storage of CO₂, 'reversal' has the same meaning as leakage as defined in Article 3(5) of Directive 2009/31/EC or during CO₂ transportation;</u>		
Article 2(1), point (ob)				
66c		<u>(ob) 'carbon farming sequestration unit' means one tonne of certified net carbon farming sequestration benefit generated by carbon farming sequestration;</u>		<i>Presidency compromise proposal</i> <u>'Temporary carbon removal unit' means one metric tonne CO₂ equivalent of certified net carbon removal benefit generated by carbon farming or carbon storage in products and registered by a certification scheme, in its certification registry or, as appropriate, in the centralised registry referred to in Article 12;</u>
Article 2(1), point (oc)				
66d		<u>(oc) 'carbon storage product unit' means one tonne of certified net carbon product sequestration benefit generated by carbon storage in products and registered by a certification scheme;</u>		<i>See proposal 66a</i>

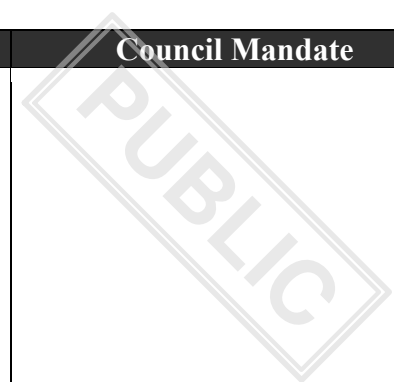
	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 2(1), point (od)				
66e		<u>(od) ‘carbon farming emission reduction unit’ means one tonne of certified net carbon farming carbon reduction, net carbon farming nitrogen reduction or net carbon farming methane reduction benefit generated by carbon farming emission reduction and registered by a certification scheme, and separated and identified either as a ‘carbon farming emission reduction unit - carbon’, ‘carbon farming emission reduction unit - nitrogen’, or ‘carbon farming emission reduction unit - methane’;</u>		See proposal 66a
Article 3				
67	Article 3 Eligibility for certification	Article 3 Eligibility for certification	Article 3 Eligibility for certification	
Article 3, first paragraph				
68	Carbon removals shall be eligible for certification under this Regulation where they meet both of the following conditions:	Carbon removals, <u>carbon farming or carbon storage in products</u> shall be eligible for certification under this Regulation where they meet both of the following	Carbon removals and soil emission reductions shall be eligible for certification under this Regulation where they meet both of the following conditions:	<i>Presidency compromise proposal</i> <u>Permanent carbon removals, temporary carbon removals, and [soil] [agriculture] emission reductions</u> shall be eligible for

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		conditions:		certification under this Regulation where they meet both of the following conditions:
Article 3, first paragraph, point (a)				
69	(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 activity that <u>complies</u> with the quality criteria set out in Articles 4 to 7;	(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 <u>an</u> activity that complies with the quality criteria set out in Articles 4 to 7; Text Origin: Council Mandate
Article 3, first paragraph, point (aa)				
69a		<u>(aa) they comply with the rules on use of units set out in Article 3a;</u>		
Article 3, first paragraph, point (b)				
70	(b) they are independently verified in accordance with Article 9.	(b) they are independently verified in accordance with Article 9.	(b) they are independently verified in accordance with Article 9.	
Article 3a				
70a		<u>Article 3a</u> <u>Rules on the issuance and use of units</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 3a, first paragraph				
70b		<p><u>1. Carbon farming sequestration and emission reduction units shall be issued by 31 December each year, provided that an annual monitoring check does not show any non-compliance with the requirements set out in this Regulation and does not show a reversal. The certification body shall be responsible for the annual monitoring check based on reliable real-world data, which may be provided by a legal person or relevant authority, such as the paying agency, with the aid of the identification system for agricultural parcels provided for in Article 68 of Regulation (EU) 2021/2116. The annual monitoring check shall be performed by 15 October each year. The certification body shall transmit data on any non-compliance or reversal to the certification scheme within one month of the monitoring check.</u></p> <p><u>2. Any use of units shall ensure the highest integrity of climate mitigation and shall lead</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>to an overall lower concentration of greenhouse gas emissions in the atmosphere. All removals, sequestration and emission reductions generated under this Regulation shall contribute to achieving the Union's nationally determined contributions (NDCs) and climate targets and objectives as set out in Regulation (EU) 2021/1119 and shall not contribute to a third country's NDC.</u></p> <p><u>3. A certified unit shall not be used or claimed by more than one legal or natural person at any point in time, and shall not be counted towards more than one Member State's greenhouse gas inventory at any point in time.</u></p> <p><u>4. Carbon removal units, carbon farming sequestration units, carbon farming emission reduction units and carbon storage in product units shall remain distinct from each other.</u></p> <p><u>5. The use by an undertaking of units certified under this Regulation for voluntary compensation, offset or reduction</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>claims in its corporate greenhouse gas inventory reporting shall be subject to the same conditions as those laid down for the use of units for corporate business-to-consumer commercial practices in Directive 2005/29/EC as amended by Directive (EU) .../... of the European Parliament and of the Council [Empowering Consumers for the Green Transition]. The Commission is empowered to adopt delegated acts in accordance with Article 16 to supplement this Regulation by establishing the details of this paragraph.</u></p> <p><u>6. In accordance with the review clause set out in Article 30(5) of Directive 2003/87/EC, by 31 July 2026, the Commission shall report to the European Parliament and to the Council, accompanied, where appropriate, by a legislative proposal and impact assessment, on how negative emissions resulting from greenhouse gases that are removed from the atmosphere and safely and permanently stored could be accounted for and how those negative emissions could be</u></p>		



	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>covered by emissions trading, if appropriate, including a clear scope and strict criteria for such coverage, and safeguards to ensure that such removals do not offset necessary emission reductions in accordance with Union climate targets laid down in Regulation (EU) 2021/1119.</u>		
Chapter 2				
71	Chapter 2 QUALITY CRITERIA	Chapter 2 QUALITY CRITERIA	Chapter 2 QUALITY CRITERIA	
Article 4				
72	Article 4 Quantification	Article 4 Quantification	Article 4 Quantification	
Article 4(1), first subparagraph				
73	A carbon removal activity shall provide a net carbon removal benefit, which shall be quantified using the following formula:	A carbon removal activity shall provide a net carbon removal benefit, which shall be quantified using the following formula:	For permanent carbon storage and carbon storage in products , a carbon removal activity shall provide a net carbon removal benefit, which shall be quantified using the following formula:	<i>Keep Council General Approach</i>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 4(1), second subparagraph				
74	Net carbon removal benefit = $CR_{\text{baseline}} - CR_{\text{total}} - GHG_{\text{increase}} > 0$	Net carbon removal benefit = $CR_{\text{baseline}} - CR_{\text{total}} - GHG_{\text{increase associated}} > 0$	Net carbon removal benefit = $CR_{\text{baseline}} - CR_{\text{total}} - GHG_{\text{increase}} > 0$	
Article 4(1), third subparagraph				
75	where:	where:	where:	
Article 4(1), third subparagraph, point (a)				
76	(a) CR_{baseline} is the carbon removals under the baseline;	(a) CR_{baseline} is the carbon removals under the baseline;	(a) CR_{baseline} is the carbon removals under the baseline;	
Article 4(1), third subparagraph, point (b)				
77	(b) CR_{total} is the total carbon removals of the carbon removal activity;	(b) CR_{total} is the total carbon removals of the carbon removal activity;	(b) CR_{total} is the total carbon removals of the carbon removal activity;	
Article 4(1), third subparagraph, point (c)				
78	(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) $GHG_{\text{increase associated}}$ is the increase in direct and indirect greenhouse gas emissions, other than those from biogenic carbon pools <u>over the entire life cycle of the activity which are due to the implementation of the</u> carbon	(c) GHG_{increase} is the increase in direct and indirect greenhouse gas GHG emissions, other than those from biogenic carbon pools in the case of carbon farming, which is attributable are due to the implementation of the carbon	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p>pooolsremoval activity, calculated in accordance with protocols set forth in the ease of carbon farming, which are2006 IPCC Guidelines for National Greenhouse Gas Inventories. This includes, among others, emissions due to <u>energy use, transportation, material inputs, displacement effects due to competing demand for energy or waste heat, and direct and indirect land use change, and covers both impacts within and outside the Union. The certification of the implementation of the</u> carbon removal activity <u>based on the storage of CO₂ from sustainable biomass shall not lead to an increase of the capacity of the plant beyond what is necessary for the carbon capture and storage.</u></p>	removal activity.	
Article 4(1a)				
78a			<p>(1a) For carbon farming, an activity shall provide a net carbon removal benefit or a net soil emission reduction benefit, which shall be quantified using the following formulas:</p>	


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 4(1a), first subparagraph			
78b			(1) Net carbon removal benefit = $CR_{baseline} - CR_{total} - GHG_{increase} > 0$	
	Article 4(1a), second subparagraph			
78c			where:	
	Article 4(1a), third subparagraph, point (a)			
78d			(a) $CR_{baseline}$ is the net carbon removals under the baseline;	
	Article 4(1a), third subparagraph, point (b)			
78e			(b) CR_{total} is the total net carbon removals of the carbon removal activity;	
	Article 4(1a), third subparagraph, point (c)			
78f			(c) $GHG_{increase}$ is the increase in direct and indirect GHG emissions which is attributable to the implementation of the carbon removal activity.	


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 4(2)				
78g			(2) Net soil emission reduction benefit = $LSE_{baseline} - LSE_{total} + ASE_{baseline} - ASE_{total} - GHG_{increase} > 0$	
Article 4(2), first subparagraph				
78h			where:	
Article 4(2), second subparagraph, point (a)				
78i			(a) $LSE_{baseline}$ (LULUCF soil emissions) is the net GHG emissions from mineral or organic soils under the baseline;	
Article 4(2), second subparagraph, point (b)				
78j			(b) LSE_{total} (LULUCF soil emissions) is the net GHG emissions from mineral or organic soils under the soil emission reduction activity;	
Article 4(2), second subparagraph, point (c)				
78k			(c) $ASE_{baseline}$ (agricultural soil emissions) is the GHG emissions	


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			from agricultural soils under the baseline;	
Article 4(2), second subparagraph, point (d)				
78l			(d) ASE _{total} (agricultural soil emissions) is the GHG emissions from agricultural soils under the soil emission reduction activity;	
Article 4(2), second subparagraph, point (e)				
78m			(e) GHG _{increase} is the increase in direct and indirect GHG emissions which is attributable to the implementation of the soil emission reduction activity.	
Article 4(2), third subparagraph				
78n			The scope of the quantities referred to in point (1), points (a) and (b), corresponds to the net GHG removals included in the scope of the LULUCF Regulation.	
Article 4(2), fourth subparagraph				
78o			The scope of the quantities	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			referred to in point (2), points (a) and (b), corresponds to the net GHG emissions from biogenic carbon pools as set out in points (e) and (f) of Section B of Annex I to the LULUCF Regulation.	
Article 4(2), fifth subparagraph				
78p			The scope of the quantities referred to in point (2), points (c) and (d), corresponds to the GHG emissions from the IPCC source category of agricultural soils.	
Article 4(2), sixth subparagraph				
78q			If LULUCF soil emissions or agricultural soil emissions increase as a result of a carbon removal activity, they shall be subtracted from the net carbon removal benefit. To this end, LULUCF soil emissions shall be subtracted from CR _{total} and agricultural soil emissions shall be included in GHG _{increase} . If they decrease as a result of either a carbon removal activity or a soil emission reduction activity, they shall be added to the net soil emission reduction benefit.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Article 4(2), seventh subparagraph			
78r			For activities generating both a net carbon removal benefit and a net soil emission reduction benefit, the relevant methodology shall specify the allocation rules on the increase in direct and indirect GHG emissions which is attributable to the implementation of the carbon removal activity or the soil emission reduction activity.	
	Article 4(2)			
79	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.	2. In the case of <u>A carbon farming activity shall provide net benefits, which shall be quantified using the following formulas:</u> <u>Net carbon farming sequestration benefit = (CS_{baseline} – CS_{total}) – GHG_{associated} > 0, where:</u> <u>(a) CS_{baseline} is the carbon sequestration under the baseline,</u> <u>(b) CS_{total} is the total carbon sequestration of the carbon farming activity,</u> <u>(c) GHG_{associated} is the direct and indirect greenhouse gas emissions over the entire life cycle of the activity, which are due to</u>	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.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>the implementation of the carbon farming activity. This includes, among others, emissions due to energy use, transportation, material inputs, and direct and indirect land use change, and covers both impacts within and outside the Union.</u></p> <p><u>Net carbon farming carbon reduction benefit = $(RC_{\text{baseline}} - RC_{\text{total}} - GHG_{\text{associated}}) > 0$</u></p> <p><u>Net carbon farming nitrogen reduction benefit = $(N2O_{\text{baseline}} - N2O_{\text{total}} - GHG_{\text{associated}}) > 0$</u></p> <p><u>Net carbon farming methane reduction benefit = $(CH4_{\text{baseline}} - CH4_{\text{total}} - GHG_{\text{associated}}) > 0$</u></p> <p><u>where:</u></p> <p><u>(a) RC_{baseline} is the carbon emissions under the baseline;</u></p> <p><u>(b) RC_{total} is the total reduction in carbon emissions achieved through the implementation of the carbon farming activity;</u></p> <p><u>(c) $GHG_{\text{associated}}$ is the direct and indirect greenhouse gas emissions over the entire life cycle of the activity, which are due to the implementation of the carbon farming activity. This includes, among others, emissions due to</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>energy use, transportation, material inputs, and direct and indirect land use change, and covers both impacts within and outside the Union;</u></p> <p><u>(d) $N2O_{baseline}$ is the $N2O$ emissions under the baseline due to the use of fertiliser or manure;</u></p> <p><u>(e) $N2O_{total}$ is the total reduction in $N2O$ emissions due to the use of fertiliser or manure management that is directly attributable to the activity;</u></p> <p><u>(f) $CH4_{baseline}$ is the $CH4$ emissions under the baseline due to enteric fermentation or manure management;</u></p> <p><u>(g) $CH4_{and-CR_{total}}$ is the total reduction in $CH4$ emissions due to enteric fermentation or manure management that is directly attributable to the activity;</u></p> <p><u>Where the activity generates both carbon farming sequestration and carbon farming emission reductions, the registry referred to in Article 12 shall be understood as ensure that a distinction is made between the corresponding carbon farming sequestration units and carbon farming emission reduction units.</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>In the case of carbon farming, the scope of the quantities referred to in $CS_{baseline}$ and CS_{total} corresponds to the net greenhouse gas removals or emissions in accordance with the accounting rules laid down in included in the scope of Regulation (EU) 2018/841, and the scope of the quantities referred to in $RC_{baseline}$ and RC_{total} corresponds to the net greenhouse gas emissions from biogenic carbon pools as set out in points (e) to (f) of Section B of Annex I to Regulation (EU) 2018/841.</u></p> <p><u>The scope of the quantities referred to in $N2O_{baseline}$ and $N2O_{total}$ corresponds to the greenhouse gas emissions from the IPCC source category 4B 10 – 12 (manure management) and 4D (agricultural soils).</u></p> <p><u>The scope of the quantities referred to in $CH4_{baseline}$ and $CH4_{total}$ corresponds to the greenhouse gas emissions from the IPCC source categories 4A (enteric fermentation) and 4B 1 - 9 (manure management).</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 4(2a)				
79a		<p><u>2a. A carbon storage in products activity shall provide a net carbon storage in products benefit, which shall be quantified using the formula:</u></p> <p><u>Net carbon product sequestration benefit = $CPS_{baseline} - CPS_{total} - GHG_{associated} > 0$</u></p> <p><u>(a) $CPS_{baseline}$ is the carbon sequestered in a product under the baseline;</u></p> <p><u>(b) CPS_{total} is the total carbon sequestered in the product of the activity;</u></p> <p><u>(c) $GHG_{associated}$ is the increase in direct and indirect greenhouse gas emissions, over the entire life cycle of the activity which are due to the implementation of the carbon removal activity. This includes, among others, emissions due to energy use, transportation, material inputs, displacement effects due to competing demand for energy or waste heat, and direct and indirect land use change, and covers both impacts within and outside the Union.</u></p>		

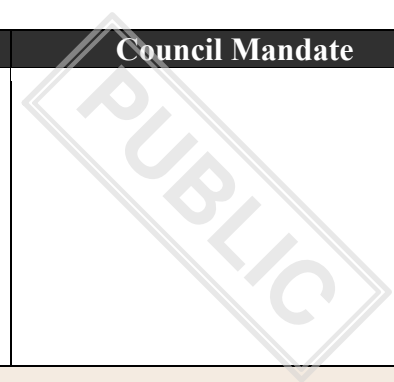
	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 4(3)				
80	3. Quantities referred to in paragraph 1, points (a), (b) and (c), shall be designated with a negative sign (-) if they are net greenhouse gas removals and with a positive sign (+) if they are net greenhouse gas emissions ; they shall be expressed in tonnes of carbon dioxide equivalent.	3. Quantities referred to in paragraph 1 <u>points (a), (b) and (c), in paragraph 2, points (a), (b), (c), (d), (e), (f) and (g), and in paragraph 2a</u> , points (a), (b) and (c), shall be designated with a negative sign (-) if they are net greenhouse gas removals <u>or, in the case of carbon farming emission reductions, net greenhouse gas reductions</u> , and with a positive sign (+) if they are net greenhouse gas emissions ² ; they shall be expressed in tonnes of carbon dioxide equivalent.	3. Quantities referred to in paragraph 1, points (a), (b) and (c), and in paragraph 1a, points (a) – (h) , shall be designated with a negative sign (-) if they are net greenhouse gas GHG removals and with a positive sign (+) if they are net greenhouse gas GHG emissions ; they shall be expressed in tonnes of carbon dioxide CO ₂ equivalent.	
Article 4(4)				
81	4. Carbon removals shall be quantified in a relevant, accurate, complete, consistent, comparable and transparent manner.	4. Carbon removals, <u>carbon farming and carbon storage in products</u> shall be quantified in a relevant, accurate, complete, consistent, comparable and transparent manner. <u>Uncertainties in the quantification of carbon removals shall be duly reported and accounted as part of the certification methodologies, in a manner that is conservative, proportionate to the level of uncertainty, and in accordance</u>	4. Carbon removals, soil emission reductions and GHG increases shall be quantified in a relevant, conservative , accurate, complete, consistent, comparable and transparent manner.	<i>Presidency compromise proposal</i> <u>Permanent carbon removals, temporary carbon removals, [soil] [agriculture] emission reductions and GHG increases</u> shall be quantified in a relevant, conservative , accurate, complete, consistent, comparable and transparent manner, <u>and where possible, based on the latest available scientific-evidence.</u>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>with recognised statistical approaches and the latest available scientific evidence.</u>		
Article 4(5)				
82	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.	5. <u>In the case of carbon removals or carbon storage in products, the standardised</u> The baseline shall correspond to the standard carbon removal performance <u>be representative of the state-of-the-art performance of common current practices</u> of comparable activities in similar social, economic, environmental and technological circumstances and take into account the geographical context.	5. The baseline baselines shall correspond to the standard carbon removal be highly representative of the standard performance of comparable activities in similar social, economic, environmental technological and regulatory and technological circumstances and take into account the geographical context including local conditions ('standardised baselines') .	
Article 4(5) first subparagraph				
82a			The standardised baselines shall be established by the Commission in the certification methodologies set out in the delegated acts adopted pursuant to Article 8. The Commission shall review and update, if appropriate, the standardised baselines in light of evolving regulatory circumstances and of	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			the latest available scientific evidence. The updated standardised baselines shall apply only to activities for which the activity period starts after the entry into force of the applicable certification methodology.	
Article 4(5a)				
82b		<p><u>5a. In the case of carbon farming, the standardised baseline shall be representative of the performance of common current practices of comparable activities in similar social, economic, environmental and technological circumstances and take into account the geographical context. In the case of carbon farming sequestration, the calculation of the standardised baseline shall not take into account those common current practices of comparable carbon farming sequestration activities that result in net greenhouse gas emissions. In the case of carbon farming emission reduction, the calculation of the standardised baseline shall not take into account those common current practices of comparable</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>carbon farming emission reduction activities that result in increased net greenhouse gas emissions. The respective methodologies shall differentiate between static or dynamic baselines where necessary.</u>		
Article 4(6)				
83	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.	6. By way of derogation from paragraph 5, where duly justified <u>in the applicable certification methodology by the absence of sufficient comparable activities to be able to set a representative baseline</u> , the baseline may be based on the individual carbon removal performance <u>performance of that activity at the start</u> of that activity.	6. By way of derogation from paragraph 5, where duly justified in the applicable certification methodology, including due to the lack of data, an operator shall use a baseline that corresponds to the individual ; the baseline may be based on the individual carbon removal performance of a specific that activity ('activity-specific baseline').	6. By way of derogation from paragraph 5, where duly justified, the baseline may be based on the individual carbon removal performance of that <u>in the applicable certification methodology, including due to the lack of data or the absence of sufficient comparable activities, an operator shall use a baseline that corresponds to the individual, performance of a specific activity ('activity-specific baseline').</u>
Article 4(7)				
84	7. The baseline shall be periodically updated.	7. The baseline shall be periodically <u>regularly reviewed and updated by the Commission at least every five years. The baseline shall remain constant for the operator throughout the</u>	7. The baseline activity-specific baselines shall be periodically updated, at the beginning of each activity period, unless otherwise stated in the applicable certification methodologies set	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>monitoring period once an activity has started, but shall be reviewed and updated upon re-certification.</u>	out in the delegated acts adopted pursuant to Article 8.	
Article 4(8)				
85	8. The quantification of the carbon removals shall account for uncertainties in accordance with recognised statistical approaches.	<i>deleted</i>	8. The quantification of carbon removals and soil emission reductions the carbon removals shall account for uncertainties in accordance with recognised statistical approaches.	<i>Presidency compromise proposal</i> 8. The quantification of <u>permanent carbon removals, temporary carbon removals, and [soil] [agriculture] emission reductions</u> the carbon removals shall account for uncertainties in <u>a conservative manner and in</u> accordance with recognised statistical approaches.
Article 4(9)				
86	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 generated by carbon farming, the operator or group of operators shall gather data on carbon removals <u>sequestration based on the use of Tier 3 methodologies in accordance with the 2006 IPCC guidelines for National Greenhouse Gas inventories, and</u> in a manner compatible with national greenhouse gas inventories under	9. To support the quantification of the carbon removals and the soil emission reductions generated by carbon farming, the operator or group of operators shall gather data on carbon removals and greenhouse gas GHG emissions in a manner compatible with national greenhouse gas GHG inventories under Regulation (EU) 2018/841 and Part 3 of Annex V to Regulation (EU) 2018/1999.	<i>Presidency compromise proposal</i> 9. To support the quantification of <u>temporary carbon removals and [soil] [agriculture] emission reductions</u> -generated by carbon farming, the operator or group of operators shall gather data on carbon removals and greenhouse gas GHG emissions, <u>based when possible, on the use of Tier 3 methodologies in accordance with the 2006 IPCC guidelines for National Greenhouse Gas</u>



	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		Regulation (EU) 2018/841 and Part 3 of Annex V to Regulation (EU) 2018/1999, <u>taking into account the objective of minimising the administrative burden for small-scale operators in accordance with Article 8(3) of this Regulation.</u>		inventories and their refinements, and in a manner compatible with national greenhouse gas GHG inventories under Regulation (EU) 2018/841 and Part 3 of Annex V to Regulation (EU) 2018/1999.
Article 5				
87	Article 5 Additionality	Article 5 Additionality	Article 5 Additionality	
Article 5(1)				
88	1. A carbon removal activity shall be additional. To that end, the carbon removal activity shall meet both of the following criteria:	1. A carbon removal <u>Each</u> activity shall be additional. To that end, the carbon removal activity shall meet both of the following criteria:	1. A carbon removal <u>Any</u> activity shall be additional. To that end, the carbon removal activity it shall meet both of the following criteria:	1. A carbon removal <u>Any</u> activity shall be additional. To that end, the carbon removal activity <u>it</u> shall meet both of the following criteria: Text Origin: Council Mandate
Article 5(1), point (a)				
89	(a) it goes beyond Union and national statutory requirements;	(a) it goes beyond Union and national statutory requirements <u>at the level of the individual operator</u> ;	(a) it goes beyond Union and national statutory requirements at the level of an individual operator ;	(a) it goes beyond Union and national statutory requirements <u>at the level of an individual operator</u> ; Text Origin: Council Mandate

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 5(1), point (b)				
90	(b) it takes place due to the incentive effect of the certification.	(b) it takes place due to the incentive effect of the certification <u>is needed for the activity to become financially attractive.</u>	(b) it takes place due to the incentive effect of the certification.	EP Proposal (b) it takes place due to the incentive effect of the certification <u>is needed for the activity to become financially attractive.</u>
Article 5(2)				
91	2. Where the baseline is established pursuant to Article 4(5), additionality as referred to in paragraph 1 is considered to be complied with. Where the baseline is established pursuant to Article 4(6), additionality as referred to in paragraph 1, points (a) and (b), shall be demonstrated through specific tests.	2. Where the baseline is established pursuant to Article 4(5) <u>or (5a)</u> , additionality as referred to in paragraph 1, <u>point (a)</u> is considered to be complied with. Where the baseline is established pursuant to Article 4(6), additionality as referred to in paragraph 1, points (a) and (b), shall be demonstrated through specific tests <u>set out as part of the certification methodologies referred to in Article 8.</u>	2. Where the standardised baseline is established pursuant to Article 4(5) used , additionality as referred to in paragraph 1 is considered to be complied with. Where the activity-specific baseline is established pursuant to Article 4(6) used , additionality as referred to in paragraph 1, points (a) and (b) , shall be demonstrated through specific additionality tests in accordance with the applicable certification methodologies set out in the delegated acts adopted pursuant to Article 8.	
Article 6				
92	Article 6 Long-term storage	Article 6 Long-term storage <u>Storage</u>	Article 6 Long-term storage, monitoring	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>duration, monitoring and liability requirements</u>	and liability	
Article 6(1)				
93	1. An operator or group of operators shall demonstrate that a carbon removal activity aims at ensuring the long-term storage of carbon.	1. An operator or group of operators shall <u>ensure and</u> demonstrate that a carbon removal activity aims at ensuring the long-term <u>results in the permanent</u> storage of carbon.	1. An operator or group of operators shall demonstrate that a carbon removal activity stores the carbon permanently or aims to store the carbon over the long-term aims at ensuring the long-term storage of carbon.	<i>Presidency compromise proposal</i> 1. An operator or group of operators shall demonstrate that an activity stores the carbon permanently or aims to store the carbon over the long-term aims at ensuring the long-term storage of carbon.
Article 6(1a)				
93a			1a. Soil emission reduction activities shall be subject to appropriate monitoring rules and liability mechanisms as set out in the delegated acts adopted pursuant to Article 8.	
Article 6(1a)				
93b		<u>1a. An operator or group of operators shall ensure and demonstrate that a carbon farming activity results in the long-term sequestration of carbon, the reduction of greenhouse gas</u>		


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>emissions, or both.</u>		
Article 6(1b)				
93c		<u>1b. An operator or group of operators shall ensure and demonstrate that a carbon storage in products activity results in the long-term storage of carbon.</u>		
Article 6(2)				
94	2. For the purposes of paragraph 1, an operator or group of operators shall comply with both of the following criteria:	2. <u>2.</u> For the purposes of paragraph 1, <u>paragraphs 1, 1a and 1b,</u> an operator or group of operators shall comply with both of the following criteria: <u>set out in paragraphs 2a to 2e.</u>	2. For the purposes of paragraph 1, an operator or group of operators shall comply with both of the following criteria:	
Article 6(2), point (a)				
95	(a) they shall monitor and mitigate any risk of release of the stored carbon occurring during the monitoring period;	<i>deleted</i>	(a) they shall be subject to rules to monitor and mitigate any risk identified risks of release of the stored carbon occurring during the monitoring period;	<i>Keep Council General Approach</i>
Article 6(2), point (b)				
96				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(b) they shall be subject to appropriate liability mechanisms in order to address any release of the stored carbon occurring during the monitoring period.	<i>deleted</i>	(b) they shall be subject to appropriate liability mechanisms as set out in the delegated acts adopted pursuant to Article 8 in order to address any release of the stored carbon occurring during the monitoring period.	<i>Keep Council General Approach</i>
Article 6(2a)				
96a			(2a) The monitoring rules referred to in paragraph 2, point (a), shall:	
Article 6(2a), point (a)				
96b			(a) for permanent carbon storage, be consistent with the monitoring rules set out in Articles 13 to 16 of Directive 2009/31/EC;	
Article 6(2a), point (b)				
96c			(b) for carbon permanently chemically bound in products, be consistent with the rules for permanently chemically bound adopted pursuant to Article 12(3b) of Directive 2003/87/EC;	
Article 6(2a), point (c)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
96d			(c) for carbon farming and carbon storage in long lasting products, be set out in accordance with the rules laid down in the certification methodologies set out in the delegated acts adopted pursuant to Article 8.	
Article 6(2b)				
96e			(2b) The liability mechanisms referred to in paragraph 2, point (b), shall:	
Article 6(2b), point (a)				
96f			(a) for permanent carbon storage, be consistent with the obligations set out in Articles 17 and 18 of Directive 2009/31/EC;	
Article 6(2b), point (b)				
96g			(b) for carbon permanently chemically bound in products, be consistent with the rules for permanently chemically bound carbon adopted pursuant to Article 12(3b) of Directive	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			2003/87/EC;	
Article 6(2b), point (c)				
96h			(c) for carbon storage in long lasting products and for carbon farming, be set out and duly justified in the applicable certification methodology and may include up-front insurance, collective buffers or discounting of carbon removal units.	
Article 6(2a)				
96i		<p><u>2a. An operator or group of operators shall monitor and mitigate any risk of a release of the stored carbon occurring during the monitoring period, which shall be set as follows:</u></p> <p><u>(a) for carbon removal activities, the monitoring period and requirements shall be consistent with Articles 13, 17 and 18 of Directive 2009/31/EC;</u></p> <p><u>(b) for carbon farming activities, the monitoring period and requirements shall cover at least the entire period during which the results of the activity</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>are projected to be sustained as set out in the applicable certification methodology;</u></p> <p><u>(c) for carbon storage in products activities, the monitoring period shall cover the entire lifetime of the product until and including the end of life of the product.</u></p>		
Article 6(2b)				
96j		<p><u>2b. A carbon farming operator or group of operators may designate a legal person or relevant authority, such as the paying agency within the meaning of Article 9 of Regulation (EU) 2021/2116 in the case of carbon farming activities registered in the identification system for agricultural parcels, to be responsible for the monitoring, subject to all requirements under this Regulation being met.</u></p>		
Article 6(2c)				
96k		<p><u>2c. An operator or group of operators shall be subject to appropriate liability mechanisms, and designate a liable natural or</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>legal person to be responsible for addressing any reversal, including due to force majeure, at any point in time during the activity:</u></p> <p><u>(a) for carbon removal activities, the liability mechanism shall be consistent with the liability mechanism set out in Directive 2009/31/EC;</u></p> <p><u>(b) for carbon farming activities, the liability mechanism shall be set out and approved as part of the applicable certification methodology and ensure that equivalent carbon sequestration is generated as compensation for the reversal;</u></p> <p><u>(c) for carbon storage in products activities, the liability mechanism shall be set out and approved as part of the applicable certification methodology and ensure that equivalent carbon storage is generated as compensation for the reversal.</u></p> <p><u>The certification scheme shall continuously monitor and ensure the availability and readiness of the liability mechanism throughout the monitoring period of an activity.</u></p>		
Article 6(2d)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
96l		<p><u>2d. In case of a reversal, the corresponding units shall be suspended in the certification registry where they are registered until the reversal has been addressed by the liability mechanism in accordance with paragraph 2c.</u></p> <p><u>Where a reversal is not addressed within a reasonable timeframe through the liability mechanism in accordance with paragraph 2c, the validity of a certificate shall expire and the corresponding units shall be cancelled in the certification registry where they are registered.</u></p>		
Article 6(2e)				
96m		<p><u>2e. Where the validity of a certificate has expired in accordance with paragraph 2a, point (c), the operator or group of operators shall pay a corrective penalty reflecting the carbon cost of the amount of carbon released to the atmosphere. The Commission is empowered to adopt delegated acts in accordance with Article 16 to supplement this Regulation by</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>establishing the formula for the calculation of the penalties and the arrangements for the payment of the penalties.</u>		
Article 6(3)				
97	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.	3. For carbon farming and carbon storage in products, the carbon stored by a carbon removal <u>net benefit generated by the activity during the entire lifetime of the activity shall be considered released to the atmosphere at the end of the monitoring period or, in the event that the monitoring has been discontinued, before the end of the monitoring period, and the corresponding units shall be cancelled in the certification registry where they are registered, unless the operator or the group of operators carry out a re-certification of the activity and demonstrate the continuation of the activity and monitoring period. However, a carbon farming activity shall not lead to a decreased carbon sink, as defined in Regulation (EU) 2018/841, compared to the baseline beyond the monitoring period.</u>	3. For The carbon farming and carbon storage in products, the carbon removed and subsequently stored by a carbon removal activity shall be considered released to the atmosphere at the end of the monitoring period, unless that monitoring period is prolonged or the carbon is stored permanently pursuant to paragraph 2a, points (a) and (b), and paragraph 2b, points (a) and (b).	
Article 7				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
98	Article 7 Sustainability	Article 7 Sustainability	Article 7 Sustainability	
Article 7(1)				
99	1. A carbon removal activity shall have a neutral impact on or generate co-benefits for all the following sustainability objectives:	1. A carbon removal activity shall <u>at least</u> have a neutral impact on or each of, and may generate co-benefits for at least one or more of the following sustainability objectives:	1. A carbon removal An activity shall have a neutral impact on or not significantly harm and may generate co-benefits for, any of all the following sustainability objectives:	
Article 7(1), point (a)				
100	(a) climate change mitigation beyond the net carbon removal benefit referred to in Article 4(1);	(a) climate change mitigation beyond the net carbon removal benefit referred to in Article 4(1);	(a) climate change mitigation beyond the net carbon removal benefit and net soil emission reduction benefit referred to in Article 4(1) and (1a) ;	
Article 7(1), point (aa)				
100a		<u>(aa) the avoidance of the risk of carbon leakage in third countries;</u>		
Article 7(1), point (b)				
101	(b) climate change adaptation;	(b) climate change adaptation;	(b) climate change adaptation;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 7(1), point (c)				
102	(c) sustainable use and protection of water and marine resources;	(c) sustainable use and protection of water and marine resources;	(c) sustainable use and protection of water and marine resources;	
Article 7(1), point (d)				
103	(d) transition to a circular economy;	(d) transition to a circular economy, <u>including the efficient use of sustainably sourced bio-based materials</u> ;	(d) transition to a resource efficient and circular economy;	
Article 7(1), point (e)				
104	(e) pollution prevention and control;	(e) pollution prevention and control;	(e) pollution prevention and control;	
Article 7(1), point (f)				
105	(f) protection and restoration of biodiversity and ecosystems.	(f) protection and restoration of biodiversity and ecosystems.	(f) protection and restoration of biodiversity and ecosystems, including soil health and fertility, as well as avoidance of land degradation.	
Article 7(1a)				
105a		<u>1a. A carbon farming activity shall at least generate co-benefits for the sustainability objective referred to in point (f) of this</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>paragraph, and shall at least have a neutral impact on each of the sustainability objectives listed in points (a) to (ea) or may generate co-benefits for one or more of the sustainability objectives listed in points (a) to (ea) as follows:</u></p> <p><u>(a) climate change mitigation beyond the net carbon farming benefit referred to in Article 4(1a);</u></p> <p><u>(b) climate change adaptation;</u></p> <p><u>(c) sustainable use and protection or improvement of water quality and marine resources;</u></p> <p><u>(d) transition to a circular economy, including the efficient use of sustainably sourced bio-based materials;</u></p> <p><u>(e) pollution prevention and control;</u></p> <p><u>(ea) prevention of soil degradation, soil restoration, improvement of soil fertility and of nutrient management and soil biota;</u></p> <p><u>(f) protection and restoration of biodiversity and ecosystems.</u></p>		
	Article 7(1b)			
105b				


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>1b. A carbon storage in product activity shall at least have a neutral impact on each of, and shall generate co-benefits for at least one of, the following sustainability objectives:</u></p> <p><u>(a) climate change mitigation beyond the net carbon farming benefit referred to in Article 4(1a);</u></p> <p><u>(b) climate change adaptation;</u></p> <p><u>(c) sustainable use and protection or improvement of water quality and marine resources;</u></p> <p><u>(d) transition to a circular economy, including the efficient use of sustainably sourced bio-based materials;</u></p> <p><u>(e) pollution prevention and control;</u></p> <p><u>(ea) prevention of soil degradation, soil restoration, improvement of soil fertility and of nutrient management and soil biota;</u></p> <p><u>(f) protection and restoration of biodiversity and ecosystems.</u></p>		
Article 7(1c)				
105c		<p><u>1c. Carbon farming activities</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>shall not negatively affect the Union's food security and shall not lead to land grabbing or land speculation. They shall respect the rights of local communities and indigenous people affected by those activities, both within and outside the Union, as well as the balance between the environmental, economic and social impact on local communities and small-scale land managers.</u></p> <p><u>An activity under the scope of this Regulation shall not negatively affect other activities under the scope of this Regulation.</u></p>		
Article 7(2)				
106	<p>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.</p>	<p>2. For the purposes of paragraph 1, a carbon removal activity <u>paragraphs 1, 1a, 1b and 1c, the Commission</u> shall comply with <u>set out the</u> minimum sustainability requirements laid down <u>for each type of activity</u> in the <u>relevant</u> certification methodologies, set out in methodology, as part of the delegated acts adopted pursuant to Article 8. <u>The minimum</u></p>	<p>2. For the purposes of paragraph 1, a carbon removal of this Article, an activity shall comply with minimum sustainability requirements laid down in the certification methodologies, set methodologies set out in the delegated acts adopted pursuant to Article 8.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>sustainability requirements shall take into account the impacts both within and outside the Union and local conditions. Those minimum sustainability requirements shall, where appropriate, be consistent with the technical screening criteria for the ‘do no significant harm’ principle concerning forestry activities and underground permanent geological storage of CO₂ laid down in Delegated Regulation (EU) 2021/2139, and shall promote the sustainability of forest and agriculture biomass raw material in accordance with the sustainability and GHG saving criteria for biomass laid down in Article 29 of Directive (EU) 2018/2001.</u></p>		
Article 7(3)				
107	<p>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</p>	<p>3. Where an operator or group of operators report co-benefits that contribute to the sustainability objectives referred to in paragraph 1, <i>1a or 1b</i> beyond the minimum sustainability requirements referred to in paragraph 2, they shall comply with the certification methodologies set out in delegated</p>	<p>3. Where an operator or group of operators reportreports co-benefits that contribute to the sustainability objectives referred to in paragraph 1 of this Article beyond the minimum sustainability requirements referred to in paragraph 2 of this Article, they shall comply with the certification</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	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).	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 <u>objectives</u> referred to in paragraph 1, point (f) <u>1a and shall provide for the possibility of generating a carbon farming premium for such co-benefits, for which the Commission shall set out the methodology by delegated acts by ... [please insert the date one year from the entry into force of this Regulation]. Certificates shall indicate whether an activity has a neutral impact or generates co-benefits for the sustainability objectives.</u>	methodologies set out in the delegated acts referred adopted pursuant 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), of this Article.	
Article 7(4)				
107a			4. A carbon farming activity shall generate one or more co-benefits for at least one sustainability objective referred to in paragraph 1.	
Article 8				
108	Article 8	Article 8	Article 8	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Certification methodologies	Certification methodologies	Certification methodologies	
Article 8(1)				
109	1. An operator or a group of operators shall apply the relevant certification methodologies to comply with the criteria laid down in Articles 4 to 7.	1. An operator or a group of operators shall apply the relevant certification methodologies to comply with the criteria laid down in Articles 4 to 7.	1. An operator or a group of operators shall apply the relevant certification methodologies methodology to comply with the criteria laid down in Articles 4 to 7.	1. An operator or a group of operators shall apply the relevant certification methodologies methodology to comply with the criteria laid down in Articles 4 to 7. Text Origin: Council Mandate
Article 8(2)				
110	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.	2. The Commission is empowered to shall 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 each type of activity. <u>Each certification methodology for each type of activity shall be subject to a separate delegated act.</u> Those certification methodologies shall include at least the elements set out in Annex I. <u>The first such</u>	2. The Commission is empowered to adopt delegated acts in accordance with Article 16 to establish the technical supplement this Regulation by establishing the certification methodologies referred to in paragraph 1 for activities related to permanent carbon storage, carbon farming and carbon storage in products. of this Article Those certification methodologies shall include at least specify, for each activity, the elements set out in Annex I.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>delegated act shall be adopted by ... [please enter the date 12 months from the entry into force of this regulation].</u></p> <p><u>The Commission shall prioritise the development of certification methodologies for those types of activities that are the most mature, have the potential for generating the largest net benefits and the potential to provide the largest co-benefits. In the case of carbon farming activities, the Commission shall as a part of its prioritisation take into account in addition whether the activities contribute to sustainable management of agricultural land and forests.</u></p> <p><u>The delegated acts referred to in the first subparagraph shall be reviewed periodically to include new or innovative activities, prepared in accordance with criteria listed in paragraphs 2a and 3.</u></p> <p><u>The technical certification methodologies for activities related to carbon storage in products shall only be developed following and on the basis of the report to be presented by the Commission in accordance with</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>Article 17(3) of Regulation (EU) 2018/841.</u>		
Article 8(2a)				
110a			<p>2a. Delegated acts adopted pursuant to paragraph 2 shall differentiate between activities related to permanent carbon storage, carbon farming and carbon storage in products and further differentiate the activities on the basis of their characteristics.</p> <p>The certification methodologies shall:</p>	
Article 8(2a) point (a)				
110b			<p>(a) ensure the robustness and transparency of carbon removals and soil emission reductions;</p>	
Article 8(2a) point (b)				
110c			<p>(b) promote the protection and restoration of biodiversity and ecosystems;</p>	
Article 8(2a) point (c)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
110d			(c) contribute to ensuring food security;	
Article 8(2a) point (d)				
110e			(d) take into account the competitiveness of farmers and foresters in the Union in a sustainable manner;	
Article 8(2a) point (e)				
110f			(e) promote the sustainability of biomass in accordance with the sustainability and GHG emissions saving criteria for biofuels, bioliquids and biomass fuels laid down in Article 29 of Directive (EU) 2018/2001 and the cascading use of biomass as laid down in Article 3(3) of Directive REDIII; and	
Article 8(2a) point (f)				
110g			(f) minimise the administrative burden for operators,	


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			particularly for small-scale [carbon farming] operators.	
110g(a) l				<i>Presidency compromise proposal</i> <u>(g) ensure that cases of reversal are addressed through appropriate liability mechanisms such as discounting of carbon removal units, collective buffers or accounts of carbon removal units, and up-front insurance mechanisms.</u>
Article 8(2a)				
110h		<u>2a. Prior to adopting the delegated act referred to in paragraph 2 of this Article, the Commission shall consult the Platform referred to in Article 8a regarding the technical certification methodologies referred to in paragraph 2 of this Article.</u>		
Article 8(2b)				
110i		<u>2b. For each draft delegated act, the Commission shall carry out a thorough impact assessment, which shall be based on</u>		


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>conclusive scientific evidence and a public consultation for a period of at least four weeks, and its final results shall be made public at the time of adoption of the related delegated act.</u></p> <p><u>Within 6 months of ... [please insert the date of the entry into force of this Regulation], the Commission shall, in accordance with paragraph 2 and after consulting the Platform, publish guidance for potential carbon farming operators or groups of operators on the list of carbon farming activities that are to be prioritised in the preparation of the methodologies. That list may be periodically reviewed and extended.</u></p>		
Article 8(3)				
111	3. When preparing those delegated acts, the Commission shall take into account the following elements:	3. When preparing those delegated acts, the Commission shall take into account the following elements:	3. When preparing those the delegated acts referred to in paragraph 2 , the Commission shall take into account the following elements:	
Article 8(3), point (a)				
112	(a) the objectives of ensuring the	(a) the objectives of ensuring the	(a) the objectives of ensuring the	


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	robustness of carbon removals and recognising the protection and restoration of ecosystems;	robustness of carbon removals <u>the activities</u> and recognising the protection and restoration of ecosystems;	robustness of carbon removals and recognising the protection and restoration of ecosystems;	
Article 8(3), point (aa)				
112a		<u>(aa) the certification methodologies shall be based on the best available scientific evidence and the precautionary principle enshrined in Article 191 of the Treaty on the Functioning of the European Union;</u>		
Article 8(3), point (ab)				
112b		<u>(ab) the outcome of the public consultation and the advice of the Platform;</u>		
Article 8(3), point (ac)				
112c		<u>(ac) existing standards and best practices in the certification methodologies, where they comply with the requirements and criteria set out in this Regulation;</u>		

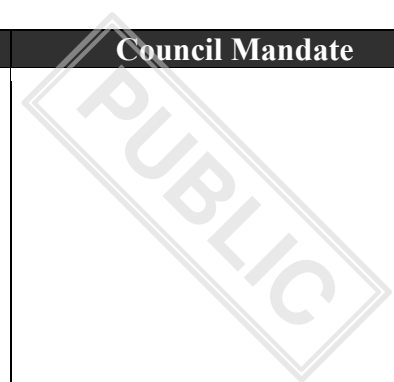
	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 8(3), point (b)				
113	(b) the objective of minimising administrative burden for operators, particularly for small-scale carbon farming operators;	(b) the objective of minimising administrative <u>and financial</u> burden <u>and keeping the certification procedure as simple as possible</u> for operators, particularly for small-scale carbon farming operators <u>and for small- and medium-sized enterprises, without compromising the quality of the carbon removals or co-benefits</u> ;	(b) the objective of minimising administrative burden for operators, particularly for small-scale carbon farming operators;	
Article 8(3), point (ba)				
113a		<u>(ba) the certification methodologies shall be easy to use and established in a manner that facilitates the verification of their compliance;</u>		
Article 8(3), point (c)				
114	(c) relevant Union and national law;	(c) relevant Union and national law;	(c) relevant Union and national law; and	
Article 8(3), point (d)				
115				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	(d) relevant Union and international certification methodologies and standards.	(d) relevant Union and international certification methodologies and standards.	(d) relevant Union, national and international certification methodologies and standards.	
Article 8(3a)				
115a		<u>3a. The Commission shall make the certification methodologies publicly available.</u>		
Article 8a				
115b		<u>Article 8a</u> <u>Platform on Carbon Removal, Carbon Farming and Carbon Storage in Product Activities</u>		
Article 8a(1)				
115c		<u>1. The Commission shall establish a Platform on Carbon removal and Carbon farming Activities (the 'Platform'). It shall be composed in a balanced manner of the following groups:</u> <u>(a) representatives of:</u> <u>(i) the European Environment Agency;</u> <u>(ii) the European Scientific Advisory Board on Climate Change established under Article</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>10a of Regulation (EC) No 401/2009 of the European Parliament and of the Council¹;</u></p> <p><u>(b) experts representing relevant private stakeholders, including farmers and forest owners or managers, and business sectors, representing relevant industries, involved in the areas covered by this Regulation;</u></p> <p><u>(ba) representatives of certification schemes;</u></p> <p><u>(c) experts representing civil society with expertise in the areas covered by this Regulation;</u></p> <p><u>(d) experts appointed in a personal capacity who have proven knowledge and experience in the areas covered by this Regulation;</u></p> <p><u>(e) experts representing academia, including universities, research institutes and other scientific organisations.</u></p> <p><u>The members of the Expert Group on carbon removals shall be integrated into the groups of representatives and experts referred to in points (a) to (e) in a way that guarantees that groups in points (a) to (e) are represented in a balanced manner.</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>2. The Platform shall:</u></p> <p><u>(a) advise the Commission on the technical certification methodologies referred to in Article 8, including on the minimum sustainability requirements referred to in Article 7, as well as on the possible need to update those certification methodologies;</u></p> <p><u>(b) analyse the impact of the technical certification methodologies in terms of the potential costs and benefits of their application;</u></p> <p><u>(c) assist the Commission in analysing requests from stakeholders to develop or revise technical certification methodologies for a given activity;</u></p> <p><u>(d) monitor and regularly report to the Commission on trends at Union and Member State level regarding carbon removal and carbon farming;</u></p> <p><u>(e) advise the Commission on the possible need to develop further measures to improve data availability and quality.</u></p> <p><u>(f) advise the Commission on the usability of the technical certification methodologies.</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>taking into account the need to avoid an undue administrative burden;</u></p> <p><u>(g) advise the Commission on the possible need to amend this Regulation;</u></p> <p><u>(h) advise the Commission on the minimum information included in the certificates referred to in Article 9, as well as on the rules and procedures related to audits and certification schemes, and on the possible need to update those rules and procedures.</u></p> <p><u>3. The Platform shall take into account the views of a wide range of stakeholders. The selection of the members shall seek to ensure varied disciplinary and sectoral expertise, as well as gender and geographical balance.</u></p> <p><u>4. The Platform shall be chaired by a member of the Platform elected by the Platform and constituted in accordance with the horizontal rules on the creation and operation of Commission expert groups. In that context, the Commission may invite experts with specific</u></p>		



	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>expertise on an ad hoc basis.</u></p> <p><u>5. The Platform shall carry out its tasks in accordance with the principle of transparency. The Commission shall publish the minutes of the meetings of the Platform and other relevant documents on the Commission website.</u></p> <p><u>6. Where operators or groups of operators consider that an activity which does not comply with the technical certification methodologies established pursuant to this Regulation, or for which such technical certification methodologies have not yet been established, should be eligible for certification under this Regulation, they may inform the Platform thereof.</u></p> <p><u>1. Regulation (EC) No 401/2009 of the European Parliament and of the Council of 23 April 2009 on the European Environment Agency and the European Environment Information and Observation Network (OJ L 126, 21.5.2009, p. 13).</u></p>		
	Chapter 3			
G 116				G

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	Chapter 3 CERTIFICATION	Chapter 3 CERTIFICATION	Chapter 3 CERTIFICATION	
Article 9				
117	Article 9 Certification of compliance	Article 9 Certification of compliance	Article 9 Certification of compliance	
Article 9(1)				
118	<p>1. To apply for a certification of compliance with this Regulation, an operator or a group of operators shall submit an application to a certification scheme. Upon acceptance of that application, the operator or a group of operators shall submit to a certification body a comprehensive description of the carbon removal activity, including the certification methodology applied to assess compliance with Articles 4 to 7, the expected total carbon removals and net carbon removal benefit. Groups of operators shall also specify how advisory services on carbon removal activities are provided, in particular to small-scale carbon farming operators.</p>	<p>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 43a to 7, and the expected total carbon removals and net carbon removal <u>net</u> benefit. Groups of operators shall also specify how advisory services on carbon removal activities are provided, in particular to small-scale <u>operators, and what measures are taken to limit the administrative burden for land</u></p>	<p>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 <u>an</u> activity; including the certification methodology applied to assess plan that includes evidence of compliance with Articles 4 to 7, the expected total net carbon removals and net carbon removal removal benefit or the net soil emission reduction benefit generated by the activity, and a monitoring plan. Groups of operators shall also specify how advisory services on carbon</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>managers. For operators or groups of operators involved in cross-border or multi-country projects, a single certification body may be appointed for all cross-border and multi-country projects.</u></p> <p><u>For carbon farming operators activities, Member States may provide advice to farmers in the framework of the advisory services referred to in Article 15 of Regulation (EU) 2021/2115.</u></p> <p><u>For carbon farming, agricultural parcels registered in the Land Parcel Identification System (LPIS) set out in Article 68 of Regulation (EU) 2021/2116 on which a carbon farming activity certified by a certification scheme is taking place cannot be certified for the same activity by a different certification scheme.</u></p> <p><u>In order to ensure consistency with Annex I (c), for carbon farming, the following information shall be registered in the Identification system for agricultural parcels, provided for in Article 68 of Regulation (EU)</u></p>	<p>removal activities are provided, in particular to small-scale carbon farming operators.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>2021/2116, where applicable: management practices related to the carbon farming activity, start date and end date of the carbon removal activity, name of the certification scheme and unique certificate number or code for a particular agricultural parcel.</u>		
Article 9(2)				
119	<p>2. The certification body shall conduct a certification audit to verify the information submitted in accordance with paragraph 1 and to confirm compliance of the carbon removal activity with Articles 4 to 7. As a result of that certification audit, the certification body shall issue a certification audit report, that includes a summary, and a certificate containing, as a minimum, the information set out in Annex II. The certification scheme shall control the certification audit report and the certificate, and make the summary of the certification audit report and the certificate publicly available in a registry referred to in Article 12.</p>	<p>2. The certification <u>scheme shall appoint a certification body which</u> body shall conduct a certification audit to verify <u>that</u> the information submitted in accordance with paragraph 1 <u>is accurate and reliable, and</u> and to confirm compliance of the carbon removal activity with Articles <u>43a</u> to 7. <u>When multiple different carbon farming activities take place at farm level, the certification audits may be conducted on a single occasion. When</u> as a result of that certification audit <u>the compliance of the information submitted in accordance with paragraph 1 has been verified</u>, the certification body shall issue a certification audit report, that includes a summary, and a certificate containing, as a minimum, the</p>	<p>2. The certification body shall conduct a certification audit to verify the information submitted in accordance with paragraph 1 of this Article 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 of compliance containing, as a minimum, the information set out in Annex II. The certification scheme shall control review the certification audit report and the certificate, and make the summary of the certification audit report and the certificate of compliance publicly available in the certification registry or, as appropriate, in the</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		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 full or, where <u>necessary to preserve the confidentiality of commercially sensitive information in conformity with the relevant Union and national law, excluding that commercially sensitive information, in the Union</u> registry referred to in Article 12.	Union a registry referred to in Article 12.	
Article 9(3)				
120	3. The certification body shall carry out periodic re-certification audits to reconfirm compliance of the carbon removal activity with Articles 4 to 7 and verify the generated carbon benefit. As a result of that re-certification audit, the certification body shall issue a re-certification audit report, that includes a summary, and an updated certificate. The certification scheme shall control the re-certification audit report and the updated certificate, and make	3. The certification body shall carry out periodic re-certification audits to reconfirm compliance of the carbon removal activity with Articles 43a to 7 and verify the generated carbon net benefit. <u>Re-certification audits shall take place at least every 5 years for carbon farming activities, and at least every 10 years for other activities, following a risk-based approach.</u> As a result of that re-certification audit, the certification body shall issue a re-certification	3. The certification body shall carry out periodic regular re-certification audits to reconfirm compliance of the carbon removal activity with Articles 4 to 7 and verify the generated carbon benefit. The re-certification audits shall be carried out at least every five years, unless otherwise specified in the applicable certification methodology, depending on the characteristics of the relevant activity. As a result of that re-certification audit, the certification	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	the summary of the re-certification audit report, the updated certificate and the certified carbon removal units publicly available in a registry referred to in Article 12.	audit report, that includes a summary, and an updated certificate. The certification scheme shall control the re-certification audit report and the updated certificate, and make the summary of the re-certification audit report, the updated certificate and the certified carbon removal units publicly available in a <u>full or, where necessary to preserve the confidentiality of commercially sensitive information in conformity with the relevant Union and national law, excluding that commercially sensitive information, in the Union</u> registry referred to in Article 12.	body shall issue a re-certification audit report, that includes a summary, and an updated certificate. The certification scheme shall control review the re-certification audit report and the updated certificate, and make the summary of the re-certification audit report, the updated certificate and the certified carbon removal units publicly available in the certification registry or, as appropriate, in the Union a registry referred to in Article 12.	
Article 9(4)				
121	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.	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 <u>any</u> data and documentation <u>required</u> .	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.	
Article 9(4a)				

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
121a		<u>4a. Certification bodies shall be remunerated by the certification scheme in order to ensure the independence of the certification or re-certification audits.</u>		
Article 9(5)				
122	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.	5. The Commission may <u>shall no later than ... [please insert the date 12 months from the entry into force of this Regulation]</u> 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.	5. The Commission may shall adopt implementing acts to set out the structure, format, technical details of the comprehensive description of the carbon removal activity activity plan and the monitoring plan 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.	
Article 10				
123	Article 10 Certification bodies	Article 10 Certification bodies	Article 10 Certification bodies	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 10(1)				
124	<p>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 Council¹.</p> <p>1. 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).</p>	<p>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 Council¹.</p> <p><u>The list of accredited certification bodies shall be made publicly available in the Union registry referred to in Article 12.</u></p> <p>1. 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).</p>	<p>1. Certification bodies appointed by certification schemes shall be accredited by a national accreditation authority body pursuant to Regulation (EC) No 765/2008 or recognised by a national competent authority to cover the scope of this Regulation or the specific scope of the European Parliament and of the Council¹ certification scheme.</p> <p>1. 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).</p>	
Article 10(2)				
125	2. Certification bodies shall be:	2. Certification bodies shall be:	2. Certification bodies shall be:	2. Certification bodies shall be : Text Origin: Council Mandate
Article 10(2), point (a)				
126	(a) competent to carry out the certification and re-certification audits referred to in Article 9;	(a) competent to carry out the certification and re-certification audits referred to in Article 9;	(a) be competent to carry out the certification and re-certification audits referred to in Article 9;	(a) <u>be</u> competent to carry out the certification and re-certification audits referred to in Article 9;

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: Council Mandate
Article 10(2), point (b)				
127	(b) independent from the operators or from a group of operators, and carry out the activities required under this Regulation in the public interest.	(b) <u>legally and financially</u> independent from the operators or from a group of operators, and carry out the activities required under this Regulation in the public interest.	(b) be independent from the of operators or from a group groups of operators, and carry out the activities required under this Regulation in the public interest; and	<i>Presidency compromise proposal</i> (b) <u>legally and financially</u> independent from the operators or from a group of operators, and carry out the activities required under this Regulation in the public interest.
Article 10(2), point (ba)				
127a			(c) carry out the activities required under this Regulation in the public interest.	<u>(c) carry out the activities required under this Regulation in the public interest.</u> Text Origin: Council Mandate
Article 10(3)				
128	3. For the purpose of paragraph 2, point (b), certification bodies or any part thereof shall not:	3. For the purpose of paragraph 2, point (b), certification bodies or any part thereof shall not:	3. For the purpose of paragraph 2, point (b), certification bodies or any part thereof shall not:	
Article 10(3), point (a)				
129	(a) be an operator or a group of operators, the owner of an operator	(a) be an operator or a group of operators, the owner of an operator	(a) be an operator or a group of operators, the owner of an operator	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	or of a group of operators, or be owned by them;	or of a group of operators, or be owned by them;	or of a group of operators, or be owned by them;	
Article 10(3), point (b)				
130	(b) have relations with operators or with a group of operators, that could affect their independence and impartiality.	(b) have relations with operators or with a group of operators, that could affect their independence and impartiality.	(b) have relations with operators or with a group of operators, that could affect their independence and impartiality.	
Article 10(4)				
131	<p>4. Member States shall supervise the operation of certification bodies. Certification bodies shall submit, upon request by the national competent authorities, all relevant information necessary to supervise their operation, including date, time and location of the audits referred to in Article 9.</p> <p>Where Member States find issues of non-conformity, they shall inform the certification body and the relevant certification scheme thereof without delay.</p>	<p>4. Member States <u>and, where applicable, regional authorities</u> shall supervise the operation of certification bodies. Certification bodies shall submit, upon request by the national <u>and, where applicable, regional</u> competent authorities, all relevant information necessary to supervise their operation, including date, time and location of the audits referred to in Article 9. Where Member States, <u>and when applicable, regional authorities</u>, find issues of non-conformity, they shall inform the certification body and the relevant certification scheme thereof without delay <u>and publish that notice in the Union registry referred to in Article 12.</u></p>	<p>4. Member States shall supervise the operation of certification bodies. Certification bodies shall submit, upon request by the national competent authorities, all relevant information necessary to supervise their operation, including date, time and location of the audits referred to in Article 9.</p> <p>Where Member States find issues of non-conformity, they shall inform the certification body and the relevant certification scheme thereof without delay.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Chapter 4				
132	Chapter 4 CERTIFICATION SCHEMES	Chapter 4 CERTIFICATION SCHEMES	Chapter 4 CERTIFICATION SCHEMES	
Article 11				
133	Article 11 Operation of certification schemes	Article 11 Operation of certification schemes	Article 11 Operation of certification schemes	
Article 11(1)				
134	1. To demonstrate compliance with this Regulation an operator or a group of operators shall use a certification scheme recognised by the Commission pursuant to Article 13.	1. To demonstrate compliance with this Regulation an operator or a group of operators shall use a certification scheme recognised by the Commission pursuant to Article 13.	1. To demonstrate compliance with this Regulation, an operator or a group of operators shall use participate in a certification scheme recognised by the Commission pursuant to Article 13.	1. To demonstrate compliance with this Regulation, an operator or a group of operators shall use <u>participate in</u> a certification scheme recognised by the Commission pursuant to Article 13. Text Origin: Council Mandate
Article 11(2)				
135	2. Certification schemes shall operate on the basis of reliable and transparent rules and procedures, in particular with regard to internal	2. Certification schemes shall operate on the basis of reliable and transparent rules and procedures, in particular with regard to internal	2. Certification schemes shall operate in an independent manner on the basis of reliable and transparent rules and	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	management and monitoring, handling of complaints and appeals, stakeholder consultation, transparency and publication of information, appointment and training of certification bodies, addressing non-conformity issues, development and management of registries.	management and monitoring, handling of complaints and appeals, stakeholder consultation, transparency and publication of information, appointment and training of certification bodies, and <u>For the purpose of handling complaints and appeals, certification schemes shall put in place easily accessible complaint and appeal procedures. Those procedures shall be made publicly available in the Union registry referred to in Article 12;</u> development and management of registries.	procedures, in particular with regard to internal management and monitoring, handling of complaints and appeals, stakeholder consultation, transparency and publication of information, appointment and training of certification bodies, addressing non-conformity issues, development and management of registries.	
Article 11(3)				
136	3. Certification schemes shall verify if the information and data submitted by the operator or a group of operators for the certification of compliance pursuant to Article 9 were subject to independent auditing and if the certification of compliance was carried out in an accurate, reliable, and cost-effective manner.	3. Certification schemes shall verify if the information and data submitted by the operator or a group of operators for the certification of compliance pursuant to Article 9 were subject to independent auditing and if the certification of compliance was <u>and the re-certification audit reports were</u> carried out in an accurate, reliable, and cost-effective manner.	3. Certification schemes shall verify if the information and data submitted by the operator or a group of operators for the certification of compliance pursuant to Article 9 were subject to independent auditing and if the certification of compliance was carried out in an accurate, reliable, and cost-effective manner.	3. Certification schemes shall verify if the information and data submitted by the operator or a group of operators for the certification of compliance pursuant to Article 9 were subject to independent auditing and if the certification of compliance, <u>including the re-certification audit reports were</u> was carried out in an accurate, reliable, and cost-effective manner.

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				Text Origin: EP Mandate
Article 11(4)				
137	4. Certification schemes shall publish, at least annually, a list of the appointed certification bodies, stating for each certification body by which entity or national public authority it was recognised and which entity or national public authority is monitoring it.	4. Certification schemes shall publish, at least annually, a list of the appointed certification bodies <u>in the Union registry referred to in Article 12</u> , stating for each certification body by which entity or national <u>or, where applicable, regional</u> public authority it was recognised and which entity or national <u>or, where applicable, regional</u> public authority is monitoring it.	4. Certification schemes shall publish, at least annually, a list of the appointed certification bodies, stating for each certification body by which entity or national public national accreditation body it was accredited or by which national competent authority it was recognised and which entity or national public-competent authority is monitoring it.	
Article 11(5)				
138	5. The Commission shall adopt implementing acts setting out the structure, format, technical details and process referred to in paragraphs 2, 3 and 4, which shall apply to all certification schemes. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	5. The Commission shall <u>no later than ... [please insert the date 12 months from the date of entry into force of this Regulation]</u> adopt implementing acts setting out the structure, format, technical details and process referred to in paragraphs 2, 3 and 4, which shall apply to all certification schemes. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	5. The Commission shall adopt implementing acts setting out the structure, format, technical details and process referred to in paragraphs 2, 3 and 4 of this Article , which shall apply to all certification schemes. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 12				
139	Article 12 Registries	Article 12 Registries <u>Union registry</u>	Article 12 Registries	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 12(-1a)				
139a			<p>-1a. By...[OJ: 4 years after the entry into force of this Regulation], the Commission shall establish a common Union-wide registry ('Union registry'), taking into account the reports referred to in Article 30(5a) of Directive 2003/87/EC and Article 17(3) of Regulation (EU) 2018/841. It shall use automated systems, including electronic templates, to make publicly accessible the information related to the certification process, including the certificates and updated certificates, and to enable the tracing of the quantity of certified units.</p>	
Article 12(-1b)				
139b			<p>-1b. The Commission shall adopt delegated acts laying down all necessary requirements concerning the Union Registry, including, if appropriate, a proportionate contribution from users to its financing and management.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 12(1)				
140	<p>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.</p>	<p>1. A certification scheme<u>The Commission</u> shall establish and duly maintain a public registry (<u>'Union registry'</u>) to make publicly accessible<u>available</u> 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 <u>in an accessible way, containing, as a minimum, the information set out in Annex IIa. The Union registry</u> shall use automated systems, including electronic templates, and.</p> <p><u>A certification scheme</u> shall <u>submit all relevant data and reporting that are required to be included in the Union registry in accordance with Annex IIa and that are necessary to verify compliance with the requirements laid down in this Regulation</u> be <u>interoperable</u>.</p>	<p>1. Until the establishment of the Union registry, a certification scheme shall establish and duly maintain a publiccertification registry to make publicly accessible the information related to the resulting from the certification process, including the certificates and updated certificates, and to enable the tracing of the quantity of the quantity of carbon removal units certified in accordance with Article 9 ('certification registry'). A certification registry. Those registries shall use automated systems, including electronic templates, and shall be interoperable with registries of other recognised certification schemes in order to avoid double counting. A certification registry shall distinguish between different types of certified units.</p>	<p><i>Presidency compromise proposal</i></p> <p>Until the establishment of the Union registry, a certification scheme shall establish and duly maintain a public certification registry to make publicly accessible the information resulting from related to the certification process, including the certificates and updated certificates, to enable the tracing of the quantity of the quantity of carbon removal units certified in accordance with Article 9 ('certification registry'). A certification registry. Those registries shall use automated systems, including electronic templates, and shall be interoperable with registries of other recognised certification schemes in order to avoid double counting.</p> <p><u>Permanent carbon removal units, temporary carbon removal units from carbon farming and carbon storage in products, and [soil] [agriculture] emission reduction units shall remain distinct from each other.</u></p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
				<u>Certification schemes shall issue a certified unit based on the information contained in the certificate of compliance.</u>
Article 12(2)				
141	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.	2. The Commission may shall <u>by.../12 months from the date of entry into force of this Regulation/</u> 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, <u>Union registry and the rules and procedures for providing all the information</u> as referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	2. The Commission may shall adopt implementing acts setting out the structure, format, and technical details of the public certification registries, and of the recording, holding or use of carbon removal certified units, as referred to in paragraph 1 of this Article . Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	
Article 12(2a)				
141a			2a. For carbon farming and carbon storage in long-lasting products, carbon removal units shall expire at the end of the monitoring period of the relevant activity, and be cancelled from	<i>Presidency compromise proposal</i> 2a. <u>Temporary carbon removal units from carbon farming and carbon storage in products</u> shall expire at the end of the monitoring period of the relevant

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			the certification registry or, as appropriate, the Union registry, unless the long-term storage of the removed carbon is proven through continued monitoring, according to the rules set out in the applicable certification methodology.	activity, and be cancelled from the certification registry or, as appropriate, the Union registry, unless the long-term storage of the removed carbon is proven through continued monitoring, according to the rules set out in the applicable certification methodology.
Article 12(2a)				
141b		<u>2a. The Commission shall ensure that certification schemes report the average share of the revenues related to the sale of certified units for each activity which it passed on to the operator. The Commission shall assess the submitted reports and annually report its findings to the European Parliament and to the Council.</u>		
Article 13				
142	Article 13 Recognition of certification schemes	Article 13 Recognition of certification schemes	Article 13 Recognition of certification schemes	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 13(1)				
143	1. Only a certification scheme recognised by the Commission by means of a decision may be used by operators or group of operators to demonstrate compliance with this Regulation. Such decision shall be valid for a period of no more than 5 years.	1. Only a certification scheme recognised by the Commission by means of a decision may be used by operators or group of operators to demonstrate compliance with this Regulation. Such decision shall be valid for a period of no more than 5 years <u>and shall be made public in the Union registry referred to in Article 12. The Commission shall inform the certification scheme about its decision for recognition no later than one month after the notification was provided.</u>	1. Only a certification scheme recognised by the Commission by means of a decision may be used by operators or group groups of operators to demonstrate compliance with this Regulation. Such decision shall be valid for a period of no more than 5 years.	
Article 13(2)				
144	2. A Member State shall notify to the Commission the application for recognition of the public certification scheme. The legal representative of a private certification scheme shall notify to the Commission the application for recognition of the private certification scheme.	2. A Member State, <u>or where relevant, the regional authorities,</u> shall notify to the Commission the application for recognition of the public certification scheme. The legal representative of a private certification scheme shall notify to the Commission the application for recognition of the private certification scheme.	2. A Member State shall notify to the Commission the application for recognition of the public certification scheme. The legal representative of a private certification scheme shall notify to the Commission the application for recognition of the private certification scheme.	2. A Member State shall notify to the Commission the application for recognition of the public certification scheme. The legal representative of a private certification scheme shall notify to the Commission the application for recognition of the private certification scheme. Text Origin: Council Mandate

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 13(3)				
145	3. The Commission may repeal a decision recognising a certification scheme pursuant to paragraph 1 where the certification scheme fails to implement the standards and rules set out in the implementing acts referred to in Article 11(5). Where a Member State raises concerns that a certification scheme does not operate in accordance with the standards and rules set out in the implementing acts referred to in Article 11(5) that constitute the basis for decisions under paragraph 1, the Commission shall investigate the matter and take appropriate action, including repealing the relevant decision.	3. The Commission may, <u>after appropriate consultation with the certification scheme</u> , repeal a decision recognising a certification scheme pursuant to paragraph 1 where the certification scheme fails to implement the standards and rules set out in the implementing acts referred to in Article 11(5). Where a Member State <u>or, where applicable, a regional authority raises concerns, or where a legal person, operator or group of operators raises duly substantiated concerns</u> , that a certification scheme does not operate in accordance with the standards and rules set out in the implementing acts referred to in Article 11(5) that constitute the basis for decisions under paragraph 1, the Commission shall investigate the matter and take appropriate action, including repealing the relevant decision.	3. The Commission may repeal a decision recognising a certification scheme pursuant to paragraph 1 of this Article where the certification scheme fails to implement the standards and rules set out in the implementing acts referred to in Article 11(5). Where a Member State raises concerns that a certification scheme does not operate in accordance with the standards and rules set out in the implementing acts referred to in Article 11(5) that constitute the basis for decisions under paragraph 1 of this Article , the Commission shall, within 3 months of the notification , investigate the matter and take appropriate action, including repealing the relevant decision.	
Article 13(4)				
146	4. The Commission may adopt implementing acts setting out the structure, format, and technical	4. The Commission may <u>shall by.../12 months from the date of entry into force of this</u>	4. The Commission may shall adopt implementing acts guidance setting out the structure, format,	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	details of the notification and recognition processes referred to in paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	<u>Regulation</u> adopt implementing acts setting out the structure, format, and technical details of the notification and recognition processes referred to in paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	and technical details of the notification and recognition processes referred to in paragraphs 1 and 2. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	
Article 14				
147	Article 14 Reporting requirements	Article 14 Reporting requirements	Article 14 Reporting requirements	
Article 14(1)				
148	1. Each certification scheme recognised by the Commission shall submit to the Commission an annual report about its operations, including a description of any cases of fraud and related remediation measures. The report shall be submitted annually by 30 April, covering the preceding calendar year. The requirement to submit a report shall apply only to certification schemes that have operated for at least 12 months.	1. Each certification scheme recognised by the Commission shall submit to the Commission an annual report about its operations, including a description of any cases of fraud and related remediation measures. The report shall be submitted annually by 30 April, covering the preceding calendar year. The requirement to submit a report shall apply only to certification schemes that have operated for at least 12 months.	1. Each certification scheme recognised by the Commission shall submit to the Commission an annual report about its operations, including a description of any cases of fraud and related remediation measures. The report shall be submitted annually by 30 April, covering the preceding calendar year. The requirement to submit a report shall apply only to certification schemes that have operated for at least 12 months.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 14(2)				
149	2. The Commission shall make those reports publicly available, in full or, where necessary to preserve the confidentiality of commercially sensitive information, in an aggregated form.	2. The Commission shall make those reports publicly available <u>in the Union registry referred to in Article 12</u> , in full or, where necessary to preserve the confidentiality of commercially sensitive information, in an aggregated form <u>in conformity with the relevant Union and national law, excluding this commercially sensitive information</u> .	2. The Commission shall make those reports publicly available, in full or, where necessary to preserve the confidentiality of commercially sensitive information, in an aggregated form.	
Article 14(3)				
150	3. The Commission may adopt implementing acts setting out the structure, format, and technical details of the reports referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	3. The Commission may <u>shall by.../12 months from the date of entry into force of this Regulation/</u> adopt implementing acts setting out the structure, format, and technical details of the reports referred to in paragraph 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	3. The Commission may shall adopt implementing acts setting out the structure, format, and technical details of the reports referred to in paragraph 1 of this Article . Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 17.	
Article 14a				
150a		<u>Article 14a</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 14a(1)				
150b		<u>1. The Commission shall provide technical guidance to the Member States on the implementation of Article 9(4) and Article 13(2) and (3).</u>		
Chapter 5				
151	Chapter 5 FINAL PROVISIONS	Chapter 5 FINAL PROVISIONS	Chapter 5 FINAL PROVISIONS	
Article 15				
152	Article 15 Amendment to Annex II	Article 15 Amendment to Annex II	Article 15 Amendment to Annex II Annexes	
Article 15, first paragraph				
153	The Commission is empowered to adopt delegated acts in accordance with Article 16 to amend Annex II in order to adapt the list of minimum information included in the certificates referred to in Article 9.	The Commission, <u>after consulting the Platform referred to in Article 8a,</u> - is empowered to adopt delegated acts in accordance with Article 16 to amend Annex II in order to adapt the list of minimum information included in the certificates referred to in Article 9.	1. The Commission is empowered to adopt delegated acts in accordance with Article 16 to amend Annex III in order to adapt the list of minimum information included in the certificates referred to in Article 9 it to new and emerging types of activities, and to scientific and technical progress.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 15, second paragraph				
153a			2. The Commission is empowered to adopt delegated acts in accordance with Article 16 to amend Annex II in order to adapt the list of minimum information included in the certificates referred to in Article 9 to technical progress.	
Article 16				
154	Article 16 Exercise of delegation	Article 16 Exercise of delegation	Article 16 Exercise of delegation	
Article 16(1)				
155	1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.	1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.	1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.	
Article 16(2)				
156	2. The power to adopt delegated acts referred to in Articles 8 and 15 shall be conferred on the Commission for an indeterminate period of time from [PO: please	2. The power to adopt delegated acts referred to in Articles <u>3a</u> , 8 and 15 shall be conferred on the Commission for an indeterminate period of time from [PO: please	2. The power to adopt delegated acts referred to in Articles 8, 12 and 15 shall be conferred on the Commission for an indeterminate period of time from [PO: please	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	insert the date = the date of entry into force of this Regulation].	insert the date = the date of entry into force of this Regulation].	insert the date = the OJ : date of entry into force of this Regulation].	
Article 16(3)				
157	3. The delegation of power referred to in Articles 8 and 15 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.	3. The delegation of power referred to in Articles 3a , 8 and 15 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.	3. The delegation of power referred to in Articles 8, 12 and 15 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.	
Article 16(4)				
158	4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making.	4. Before adopting a delegated act, the Commission shall conduct a four-week public consultation and shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making.	4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Inter-institutional Agreement of 13 April 2016 on Better Law-Making.	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 16(4a)				
158a			<p>4a. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.</p>	<p><u>4a. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.</u></p> <p>Text Origin: Council Mandate</p>
Article 16(5)				
159	<p>5. Delegated acts adopted pursuant to Articles 8 and 15 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of 2 months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by 2 months at the initiative of the European Parliament or of the Council.</p>	<p>5. Delegated acts adopted pursuant to Articles <u>3a</u>, 8 and 15 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of 2 months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by 2 months at the initiative of the European Parliament or of the Council.</p>	<p>5. Delegated acts adopted pursuant to Articles 8, 12 and 15 shall enter into force only if no objection has been expressed either by the European Parliament or the Council within a period of 2 months of notification of that act to the European Parliament and to the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by 2 months at the initiative of the European Parliament or of the Council.</p>	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 17				
160	Article 17 Committee procedure	Article 17 Committee procedure	Article 17 Committee procedure	
Article 17(1)				
161	1. The Commission shall be assisted by the Climate Change Committee established by Article 44 paragraph (1), point (1) of Regulation (EU) 2018/1999. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.	1. The Commission shall be assisted by the Climate Change Committee established by Article 44 paragraph (1), point (1) of Regulation (EU) 2018/1999. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.	1. The Commission shall be assisted by the Climate Change Committee established by Article 44 paragraph (1), point (1)(a), of Regulation (EU) 2018/1999. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.	
Article 17(2)				
162	2. Where reference is made to this Article, Article 5 of Regulation (EU) No 182/2011 shall apply.	2. Where reference is made to this Article, Article 5 of Regulation (EU) No 182/2011 shall apply.	2. Where reference is made to this Article, Article 5 of Regulation (EU) No 182/2011 shall apply.	
Article 18				
163	Article 18 Review	Article 18 Review	Article 18 Review	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 18(1)				
164	<p>1. This Regulation shall be kept under review in all aspects, taking into account the relevant developments concerning Union legislation, United Nations Framework Convention on Climate Change and the Paris Agreement, technological and scientific progress, market developments in the field of carbon removals, and Union food security.</p>	<p>1. This Regulation shall be kept under review in all aspects, taking into account the relevant developments concerning Union legislation, United Nations Framework Convention on Climate Change and the Paris Agreement, technological and scientific progress, market developments in the field of carbon removals, and Union food security.</p>	<p>1. This Regulation shall be kept under review in all aspects, taking into account the relevant developments concerning Union legislation, its coherence with Directive 2003/87/EC and Directive (EU) 2018/2001, the United Nations Framework Convention on Climate Change and the Paris Agreement, technological and scientific progress, market developments in the field of carbon removals, the environmental impacts of increased biomass use resulting from this Regulation, including impacts on land degradation and ecosystem restoration, and Union food security.</p>	<p><i>Presidency compromise proposal</i></p> <p>1. This Regulation shall be kept under review in all aspects, taking into account the relevant developments concerning Union legislation, its coherence with Directive 2003/87/EC and Directive (EU) 2018/2001, the United Nations Framework Convention on Climate Change and the Paris Agreement, technological and scientific progress, market developments in the field of carbon removals, <u>the potential for permanent carbon storage in a third country subject to equivalent requirements to those in Directive 2009/31/EC and provided that the storage of carbon is not used for enhanced hydrocarbon recovery and to the extent that this leads to overall reduction of emissions,</u> the environmental impacts of increased biomass use resulting from this Regulation, including impacts on land degradation and ecosystem restoration, and Union food security.</p>

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 18(2)				
165	2. Three years after the entry into force of this Regulation and not later than by the end of 2028, and subsequently within six months after the outcome of each global stocktake agreed under Article 14 of the Paris Agreement, the Commission shall report to the European Parliament and to the Council on the implementation of this Regulation.	2 <u>1a</u> . Three years after the entry into force of this Regulation and not later than by the end of 2028, and subsequently within six months after the outcome of each global stocktake agreed under Article 14 of the Paris Agreement, the Commission shall report to the European Parliament and to the Council on the implementation of this Regulation.	2. Three years after the...[OJ: date of entry into force of this Regulation] and by 31 December and not later than by the end of 2028, and subsequently within six months after the outcome of each global stocktake agreed under Article 14 of the Paris Agreement, the Commission shall report to the European Parliament and to the Council on the implementation of this Regulation. In its first report, the Commission shall assess the feasibility and the impacts of certifying all GHG emission reductions included under the scope of Regulation (EU) 2018/842.	
Article 18(1a), second subparagraph				
165a		<u>As part of this reporting, the Commission shall assess the possible benefits and trade-offs of the inclusion of other long-lived carbon storage products based on the latest scientific evidence and may, where appropriate, present a legislative proposal to the Parliament and to the Council.</u>		


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 18(1b)				
165b		<p><u>1b. By ... [12 months from the date of entry into force of this Regulation], the Commission shall report to the European Parliament and to the Council, accompanied, where appropriate, by a legislative proposal and impact assessment, on the establishment of Union targets for permanent carbon removals and for land-based sequestration as an integral part of the post-2030 Union climate framework.</u></p>		
Article 18(1c)				
165c		<p><u>1c. The Commission shall examine options to increase emission reductions within the food supply chain, including options related to the use of carbon farming units, and shall, where appropriate, by ... [12 months from the date of entry into force of this Regulation] present a legislative proposal accompanied by an impact assessment to that end.</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Article 19				
166	Article 19 Entry into force	Article 19 Entry into force	Article 19 Entry into force	
Article 19, first paragraph				
167	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 enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.	This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union Official Journal of the European Union.	
Article 19, second paragraph				
168	This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States.	This Regulation shall be binding in its entirety and directly applicable in all Member States.	
Formula				
169	Done at Brussels,	Done at Brussels,	Done at Brussels,	
Formula				
170	For the European Parliament	For the European Parliament	For the European Parliament For the European Parliament	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Formula				
171	The President	The President	The President The President	
Formula				
172	For the Council	For the Council	For the Council For the Council	
Formula				
173	The President	The President	The President The President	
Annex I				
174	Annex I	Annex I	Annex ANNEX I	
Annex I, first paragraph				
175	Elements of the certification methodologies referred to in Article 8	Elements of the certification methodologies referred to in Article 8	Elements of the certification methodologies referred to in Article 8	
Annex I, second paragraph				
176	When adopting delegated acts pursuant to Article 8, the certification methodologies shall include at least the following elements:	When adopting delegated acts pursuant to Article 8, the certification methodologies shall include at least the following elements:	When adopting delegated acts pursuant to Article 8, the certification methodologies shall include the following elements,	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
			taking into consideration the specificities for different activities at least the following elements:	
Annex I, second paragraph, point (-a)				
176a		<u>(-a) description of the type of activity covered (carbon removal, carbon farming sequestration, carbon farming carbon, nitrogen or methane emission reduction, or carbon storage in products);</u>		
Annex I, second paragraph, point (a)				
177	(a) description of the carbon removal activity covered, including its monitoring period;	(a) <u>detailed</u> description of the carbon removal activity covered, including <u>the projected durability of its results and</u> its monitoring period;	(a) description of the carbon removal activity covered, including its activity period and monitoring period;	
Annex I, second paragraph, point (aa)				
177a		<u>(aa) for carbon removal activities:</u> <u>(i) rules for identifying all carbon removal sinks and GHG emission sources referred to in Article 4(1);</u> <u>(ii) rules for calculating the</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>carbon removals under the baseline referred to in Article 4(1), point (a);</u> <u>(iii) rules for calculating the total carbon removals referred to in Article 4(1), point (b);</u> <u>(iv) rules for calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(1), point (c);</u>		
Annex I, second paragraph, point (ab)				
177b		<u>(ab) for carbon farming activities;</u> <u>(i) rules for identifying all carbon sequestration sinks and reductions and greenhouse gas emission reductions and sources referred to in Article 4(2);</u> <u>(ii) for carbon farming sequestration, rules for calculating the carbon sequestration under the baseline referred to in Article 4(2), first subparagraph, point (a);</u> <u>(iii) for carbon farming sequestration, rules for calculating the total carbon sequestration referred to in Article 4(2), first subparagraph, point (b);</u> <u>(iv) for carbon farming sequestration, rules for</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(2) first subparagraph, point (c);</u> <u>(v) for carbon farming emission reductions, rules for calculating the carbon emissions under the baseline referred to in Article 4(2) second subparagraph, point (a);</u> <u>(vi) for carbon farming reductions, rules for calculating the total carbon reduction referred to in Article 4(2) second subparagraph, point (b);</u> <u>(vii) for carbon farming emission reductions, rules for calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(2) second subparagraph, point (c);</u> <u>(viii) for carbon farming emission reductions, rules for calculating the N2O emissions under the baseline referred to in Article 4(2) second subparagraph, point (d);</u> <u>(ix) for carbon farming emission reductions, rules for calculating the total N2O emission reductions referred to in Article 4(2) second subparagraph, point</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>(e);</u></p> <p><u>(x) for carbon farming emission reductions, rules for calculating the CH4 emissions under the baseline referred to in Article 4(2) second subparagraph, point (f);</u></p> <p><u>(xi) for carbon farming emission reductions, rules for calculating the total CH4 emissions referred to in Article 4(2) second subparagraph, point (g);</u></p>		
Annex I, second paragraph, point (ac)				
177c		<p><u>(ac) for carbon storage in product activities;</u></p> <p><u>(i) rules for identifying all carbon sequestration sinks and GHG emission sources referred to in Article 4(2a);</u></p> <p><u>(ii) rules for calculating the carbon sequestration under the baseline referred to in Article 4(2a), point (a);</u></p> <p><u>(iii) rules for calculating the total carbon sequestration referred to in Article 4(2a), point (b);</u></p> <p><u>(iv) rules for calculating the increase in direct and indirect greenhouse gas emissions referred</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>to in Article 4(2a), point (c);</u>		
Annex I, second paragraph, point (ad)				
177d		<u>(ad) rules to address uncertainties in the quantification of carbon removals referred to in Article 4(4);</u>		
Annex I, second paragraph, point (ae)				
177e		<u>(ae) the baseline referred to in Article 4(5), 4(5a) or 4(6), including the rules and justification for the established baseline;</u>		
Annex I, second paragraph, point (b)				
178	(b) rules for identifying all carbon removal sinks and GHG emission sources referred to in Article 4(1);	<i>deleted</i>	(b) rules for identifying all carbon removal sinks and GHG emission sources referred to in Article 4(1) and (1a) ;	
Annex I, second paragraph, point (c)				
179	(c) rules for calculating the carbon removals under the baseline referred to in Article 4(1), point (a);	<i>deleted</i>	(c) rules for calculating the carbon removals under and updating the baseline referred to in Article 4(1), point (a), or in Article 4(1a), point (a) ;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex I, second paragraph, point (d)				
180	(d) rules for calculating the total carbon removals referred to in Article 4(1), point (b);	<i>deleted</i>	(d) rules for calculating the total carbon removals referred to in Article 4(1), point (b) or in Article 4(1a), point (b) ;	
Annex I, second paragraph, point (da)				
180a			(da) rules for calculating the release of soil carbon and the emissions from agricultural soils under the baseline referred to in Article 4(1a), points (d) and (f);	
Annex I, second paragraph, point (db)				
180b			(db) rules for calculating the total release of soil carbon and the emissions from agricultural soils, referred to in Article 4(1a), points (e) and (g);	
Annex I, second paragraph, point (e)				
181	(e) rules for calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(1), point (c);	<i>deleted</i>	(e) rules for calculating the increase in direct and indirect greenhouse gas GHG emissions referred to in Article 4(1), point (c), and in Article 4(1a), points (c) and (h) ;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex I, second paragraph, point (ea)				
181a			(ea) rules for calculating and updating the activity-specific baseline referred to in Article 4(6);	
Annex I, second paragraph, point (f)				
182	(f) rules to address uncertainties in the quantification of carbon removals referred to in Article 4(8);	<i>deleted</i>	(f) rules to address uncertainties in the quantification of carbon removals referred to in Article 4(8);	
Annex I, second paragraph, point (g)				
183	(g) rules to carry out the specific additionality tests referred to in Article 5(2);	(g) rules to carry out the specific additionality tests referred to in Article 5(2);	(g) rules to carry out the specific additionality tests referred to in Article 5(2);	
Annex I, second paragraph, point (h)				
184	(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) <u>6(2a)</u> ;	(h) rules on monitoring and mitigation of any risk of release of the stored carbon referred to in Article 6(2), point (a);	
Annex I, second paragraph, point (i)				
185	(i) rules on appropriate liability	(i) rules on appropriate liability	(i) rules on appropriate liability	


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	mechanisms referred to in Article 6(2), point (b);	mechanisms referred to in Article 6(2), point (b) <u>6(2c)</u> ;	mechanisms referred to in Article 6(2), point (b), and Article 6(2b);	
Annex I, second paragraph, point (ia)				
185a			(ia) rules for operationalising the long-term storage requirement for certified units generated from carbon farming and carbon storage in products referred to in Article 6(1) and (3);	
Annex I, second paragraph, point (ia)				
185b		<u>(ia) rules on the validity and penalties referred to in Article 6(2d) and 6(2e);</u>		<i>Presidency compromise proposal</i> <u>(ib) rules in case of interrupted or incomplete monitoring ;</u>
Annex I, second paragraph, point (j)				
186	(j) rules on the minimum sustainability requirements referred to in Article 7(2);	(j) rules on <u>specification of</u> the minimum sustainability requirements referred to in Article 7(2);	(j) rules on the minimum sustainability requirements referred to in Article 7(2);	
Annex I, second paragraph, point (k)				
187	(k) rules on the monitoring and reporting of co-benefits referred to	(k) rules on the monitoring and reporting of co-benefits referred to	(k) rules on the monitoring and reporting of the co-benefits	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	in Article 7(3).	in Article 7(3).	referred to in Article 7(3).	
Annex II				
188	Annex II	Annex II	Annex ANNEX II	
Annex II, first paragraph				
189	Minimum information included in the certificate referred to in Article 9	Minimum information included in the certificate referred to in Article 9	Minimum information included in the certificate referred to in Article 9	
Annex II, second paragraph				
190	The certificate shall include the following minimum information:	The certificate shall include the following minimum information:	The certificate shall include the following minimum information:	
Annex II, second paragraph, point (a)				
191	(a) name and type of the carbon removal activity, including the name and contact details of the operator or group of operators;	(a) name and type of the <u>activity, including whether the activity constitutes a carbon removal, carbon farming sequestration, carbon farming carbon, nitrogen or methane emission reduction, or carbon storage in products</u> activity, including the name and contact details of the operator or group of operators;	(a) name and type of the carbon removal activity, including the name and contact details of the operator or group of operators;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex II, second paragraph, point (b)				
192	(b) the location of the carbon removal activity, including geographically explicit location of the activity boundaries, respecting 1:5000 mapping scale requirements for the Member State;	(b) the location of the carbon removal activity, including geographically explicit location of the activity boundaries, respecting 1:5000 mapping scale requirements for the Member State;	(b) the location of the carbon removal activity, including geographically explicit location of the activity boundaries, respecting 1:5000 mapping scale requirements for the Member State;	
Annex II, second paragraph, point (ba)				
192a		<u>(ba) for carbon farming activities, where applicable, a unique identification of the agricultural parcel as registered in the identification system for agricultural parcels provided for in Article 68 of Regulation (EU) 2021/2116 on which carbon farming activity is taking place;</u>		
Annex II, second paragraph, point (c)				
193	(c) start date and end date of the carbon removal activity;	(c) start date and <u>expected</u> end date of the carbon removal activity;	(c) duration of the activity, including start date and end date of the carbon removal activity; ;	
Annex II, second paragraph, point (d)				
194	(d) name of the certification	(d) name of the certification	(d) name of the certification	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
	scheme;	scheme;	scheme;	
Annex II, second paragraph, point (e)				
195	(e) name and address of the certification body and logo;	(e) name and address of the certification body and logo;	(e) name, address and logo and address of the certification body and logo;;	
Annex II, second paragraph, point (f)				
196	(f) (unique) certificate number or code;	(f) (unique) certificate number or code;	(f) (unique) certificate number or code;	
Annex II, second paragraph, point (g)				
197	(g) place and date of issuance of the certificate;	(g) place and date of issuance of the certificate;	(g) place and date of issuance of the certificate and validity of the certificate ;	
Annex II, second paragraph, point (h)				
198	(h) reference to the applicable certification methodology referred to in Article 8;	(h) reference to the applicable certification methodology referred to in Article 8;	(h) reference to the applicable certification methodology referred to in Article 8;	
Annex II, second paragraph, point (ha)				
198a		<u>(ha) for carbon removal activities:</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>(i) net carbon removal benefit referred to in Article 4(1);</u></p> <p><u>(ii) carbon removals under the baseline referred to in Article 4(1), point (a);</u></p> <p><u>(iii) total carbon removals referred to in Article 4(1), point (b);</u></p>		
Annex II, second paragraph, point (hb)				
198b		<p><u>(hb) for carbon farming activities:</u></p> <p><u>(i) for carbon farming sequestration, net carbon farming sequestration benefit referred to in Article 4(2);</u></p> <p><u>(ii) for carbon farming sequestration, carbon sequestration under the baseline referred to in Article 4(2) first subparagraph, point (a);</u></p> <p><u>(iii) for carbon farming sequestration, total carbon sequestration referred to in Article 4(2) first subparagraph, point (b);</u></p> <p><u>(iv) for carbon farming sequestration, increase in direct and indirect greenhouse gas emissions referred to in Article 4(2) first subparagraph, point (c);</u></p> <p><u>(v) for carbon farming emission reductions, net carbon</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>farming emission reduction benefit referred to in Article 4(2) second subparagraph;</u></p> <p><u>(vi) for carbon farming emission reductions, carbon emissions under the baseline referred to in Article 4(2) second subparagraph, point (a);</u></p> <p><u>(vii) for carbon farming emission reductions, total carbon reduction referred to in Article 4(2) second subparagraph, point (b);</u></p> <p><u>(viii) for carbon farming emission reductions, increase in direct and indirect greenhouse gas emissions referred to in Article 4(2) second subparagraph, point (c);</u></p> <p><u>(ix) for carbon farming emission reductions, N2O emissions under the baseline referred to in Article 4(2) second subparagraph, point (d);</u></p> <p><u>(x) for carbon farming emission reductions, total N2O emission reductions referred to in Article 4(2) second subparagraph, point (e);</u></p> <p><u>(xi) for carbon farming emission reductions, CH4 emissions under the baseline referred to in Article 4(2) second</u></p>		


	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<u>subparagraph, point (f);</u> <u>(xii) for carbon farming</u> <u>emission reductions, total CH4</u> <u>emissions referred to in Article</u> <u>4(2) second subparagraph, point</u> <u>(g);</u>		
Annex II, second paragraph, point (hc)				
198c		<u>(hc) for carbon storage in product</u> <u>activities;</u> <u>(i) net carbon product</u> <u>sequestration benefit referred to in</u> <u>Article 4(2a);</u> <u>(ii) carbon sequestration</u> <u>under the baseline referred to in</u> <u>Article 4(2a), point (a);</u> <u>(iii) total carbon sequestration</u> <u>referred to in Article 4(2a), point</u> <u>(b);</u> <u>(iv) increase in direct and</u> <u>indirect greenhouse gas emissions</u> <u>referred to in Article 4(2a), point</u> <u>(c);</u>		
Annex II, second paragraph, point (i)				
199	(i) net carbon removal benefit referred to in Article 4(1);	<i>deleted</i>	(i) net carbon removal benefit or soil emission reduction benefit referred to in Article 4(1) or in Article 4(1a);	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex II, second paragraph, point (j)				
200	(j) carbon removals under the baseline referred to in Article 4(1), point (a);	<i>deleted</i>	(j) carbon removals under the baseline referred to in Article 4(1), point (a), or in Article 4(1a), point (a) ;	
Annex II, second paragraph, point (k)				
201	(k) total carbon removals referred to in Article 4(1), point (b);	<i>deleted</i>	(k) total carbon removals referred to in Article 4(1), point (b), or in Article 4(1a), point (b) ;	
Annex II, second paragraph, point (l)				
202	(l) increase in direct and indirect greenhouse gas emissions referred to in Article 4(1), point (c);	<i>deleted</i>	(l) increase in direct and indirect greenhouse gas GHG emissions referred to in Article 4(1), point (c);	
Annex II, second paragraph, point (m)				
203	(m) breakdown by gases, sources, carbon sinks and stocks with regard to the information referred to in points (j), (k) and (l) of this Annex;	(m) breakdown by gases, sources, carbon sinks and stocks with regard to the information referred to in points (j), (k) and (l) (ha), (hb) and (hc) of this Annex;	(m) breakdown by gases, sources, carbon sinks and stocks with regard to the information referred to in points (j), (k) and (l) of this Annex;;	

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex II, second paragraph, point (n)				
204	(n) duration of the monitoring period of the carbon removal activity;	(n) <u>storage medium, expected duration of the results and duration of the monitoring period of the carbon removal activity activity in accordance with Article 6(2a)</u> ;	(n) duration of the monitoring period of the carbon removal activity;	
Annex II, second paragraph, point (na)				
204a			(na) amount of biomass used and proof of compliance with the minimum sustainability requirements referred to in Article 7(2);	
Annex II, second paragraph, point (na)				
204b		<u>(na) detailed liability mechanism and liable legal or natural person in accordance with Article 6(2b)</u> ;		
Annex II, second paragraph, point (nb)				
204c		<u>(nb) in case of reversal, the amount of total carbon released in the atmosphere from geological or biogenic carbon pools</u> ;		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex II, second paragraph, point (o)				
205	(o) any sustainability co-benefits referred to in Article 7(3);	(o) any <u>for a carbon removal activity, evidence that the activity meets the sustainability co-benefits objectives</u> referred to in Article 7(3) <u>7(1) or that the activity generates co-benefits</u> ;	(o) any sustainability co-benefits referred to in Article 7(3);	
Annex II, second paragraph, point (oa)				
205a		<u>(oa) for a carbon farming activity, evidence that the activity meets the sustainability objectives referred to in Article 7(1a) and that the activity also generates positive co-benefits in relation to the objective in point (f);</u>		
Annex II, second paragraph, point (ob)				
205b		<u>(ob) for a carbon storage in product activity, evidence that the activity meets the sustainability objectives referred to in Article 7(1b) and that the activity also generates positive co-benefits in relation to at least one of those objectives;</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
Annex II, second paragraph, point (oc)				
205c		<u>(oc) quantity of units certified by the certificate in accordance with Article 9;</u>		
Annex II, second paragraph, point (p)				
206	(p) reference to any other carbon removal certification.	(p) reference to any other carbon removal <u>or carbon farming or carbon storage in product</u> certification.	(p) reference to any other carbon removal certification- and any other international or national carbon certification including the unique certification number or code;	
Annex II, second paragraph, point (q)				
206a			(q) type of liability mechanism;	
Annex II, second paragraph, point (r)				
206b			(r) quantity of certified units.	
Annex IIa				
206c		<u>Annex IIa Minimum information to be included in the Union registry referred to in Article 12</u>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>For each certified activity, the Union registry referred to in Article 12 shall include at least the following minimum information:</u></p> <p><u>(a) name and type of the activity, including whether the activity constitutes a carbon removal activity, a carbon farming sequestration activity, a carbon farming emissions reduction activity for carbon, nitrogen or methane, or a carbon storage in products activity, the name and contact details of the operator or group of operators;</u></p> <p><u>(b) effective start date and expected end date of the activity;</u></p> <p><u>(c) name of the certification scheme;</u></p> <p><u>(d) the Member State where the activity takes place;</u></p> <p><u>(e) the certification methodology for each activity, in accordance with Article 8;</u></p> <p><u>(f) the expected net benefit;</u></p> <p><u>(g) the current status of the certificate (active, withdrawn, expired);</u></p> <p><u>(h) where applicable, the natural or legal holder of a certified unit, the purpose for which that certified unit is held and the price paid to the operator;</u></p>		

	Commission Proposal	EP Mandate	Council Mandate	Draft Agreement
		<p><u>(i) for each activity, a link to the certification audit report and, where applicable, updated audit report, in accordance with Article 9;</u></p> <p><u>The Union registry referred to in Article 12 shall also include a list of all recognised certification schemes, their rules and procedures in accordance with Article 11(2), their annual activity reports in accordance with Article 14, the list of their appointed certification bodies, stating for each certification body by which entity or national public authority it was recognised and which entity or national public authority is monitoring it, in accordance with Article 11(4).</u></p>	