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*Plenary sitting*

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**B10-0471/2026**

12.10.2026

## MOTION FOR A RESOLUTION

pursuant to Rule 114(3) of the Rules of Procedure

on the Commission delegated regulation of 9 July 2026 supplementing Regulation (EU) 2024/3012 of the European Parliament and of the Council by establishing the certification methodologies for carbon farming activities (C(2026)4666 – 2026/2819(DEA))

**Tiemo Wölken**

on behalf of the S&D Group

**Michael Bloss**

on behalf of the Verts/ALE Group

**Martin Günther**

on behalf of The Left Group

**European Parliament resolution on the Commission delegated regulation of 9 July 2026 supplementing Regulation (EU) 2024/3012 of the European Parliament and of the Council by establishing the certification methodologies for carbon farming activities (C(2026)4666 – 2026/2819(DEA))**

*The European Parliament,*

- having regard to Commission delegated regulation of 9 July 2026 supplementing Regulation (EU) 2024/3012 of the European Parliament and of the Council by establishing the certification methodologies for carbon farming activities (C(2026)4666),
- having regard to Article 290 of the Treaty on the Functioning of the European Union,
- having regard to Regulation (EU) 2024/3012 of the European Parliament and of the Council of 27 November 2024 establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products<sup>1</sup>, and in particular Article 8(2) and Article 16(6) thereof,
- having regard to 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')<sup>2</sup>,
- having regard to Regulation (EU) 2026/667 of the European Parliament and of the Council of 11 March 2026 amending Regulation (EU) 2021/1119 as regards the setting of a Union climate target for 2040<sup>3</sup>,
- having regard to the reports of the European Scientific Advisory Board on Climate Change of 21 February 2025 entitled 'Scaling up carbon dioxide removals – Recommendations for navigating opportunities and risks in the EU'<sup>4</sup>, and of 11 March 2026 entitled 'Climate adaptation and mitigation in the agri-food system – Recommendations for coherent EU policies'<sup>5</sup>,
- having regard to Rule 114(3) of its Rules of Procedure,
- having regard to the motion for a resolution of the Committee on the Environment, Climate and Food Safety,

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<sup>1</sup> OJ L, 2024/3012, 6.12.2024, ELI: <http://data.europa.eu/eli/reg/2024/3012/oj>.

<sup>2</sup> OJ L 243, 9.7.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/1119/oj>.

<sup>3</sup> OJ L, 2026/667, 18.3.2026, ELI: <http://data.europa.eu/eli/reg/2026/667/oj>.

<sup>4</sup> European Environment Agency: *Scaling up carbon dioxide removals – Recommendations for navigating opportunities and risks in the EU*, Publications Office of the European Union, 2024, <https://data.europa.eu/doi/10.2800/3499931>.

<sup>5</sup> European Environment Agency: *European Scientific Advisory Board on Climate Change, Climate adaptation and mitigation in the agri-food system – Recommendations for coherent EU policies*, Publications Office of the European Union, 2026, <https://data.europa.eu/doi/10.2800/3706315>.

- A. whereas the transition to climate neutrality requires the swift and predictable reduction of greenhouse gas emissions by sources across all sectors of the economy and, at the same time, the protection and enhancement of carbon sequestration by natural sinks;
- B. whereas natural and industrial removals will play an increasing role in the Union's climate policy in the coming decades, in view of the need to balance greenhouse gas emissions and removals by 2050 at the latest and achieve negative emissions thereafter;
- C. whereas Regulation (EU) 2024/3012 establishes a voluntary Union framework for the certification for permanent carbon removals, carbon farming and carbon storage in products to encourage their deployment by operators or groups of operators, as a complement to sustained emission reductions across all sectors to meet the objectives and targets laid down in Regulation (EU) 2021/1119; whereas Recital 7 of Regulation (EU) 2024/3012 adds that the Union certification framework is to promote those activities that result in an unambiguous positive climate impact, and, in the case of carbon farming, promote the uptake of activities that generate co-benefits for biodiversity, thereby contributing to the achievement of the nature restoration targets set out in Union law;
- D. whereas the report 'Scaling up carbon dioxide removals – Recommendations for navigating opportunities and risks in the EU' highlights potential adverse environmental, social and economic impacts of carbon farming schemes, such as over-reliance on temporary removals and uncertainties in the quantification of carbon sequestration; whereas the report identifies the need for robust monitoring and verification; whereas the report flags that carbon stored in soils and biomass faces a high risk of reversal, stemming from deliberate action and land-use change decisions like deforestation or peatland drainage, or changes to or cessation of management practices necessary to maintain carbon stocks; whereas the report emphasises the need to include measurable indicators for sustainability;
- E. whereas the report 'Climate adaptation and mitigation in the agri-food system – Recommendations for coherent EU policies' warns that the carbon removals and carbon farming (CRCF) framework risks being at odds with the 'polluter pays' principle, and that stakeholder concerns concerning additionality, quantification and liability should be addressed;
- F. whereas Articles 4 to 7 of Regulation (EU) 2024/3012 establish quality criteria with regards to quantification, additionality, storage, liability and sustainability that any activity should comply with to be eligible for certification under the Union certification framework;
- G. whereas Article 4 of Regulation (EU) 2024/3012 establishes the rules for the quantification of temporary net removals benefits; whereas paragraph 2 of that Article requires all associated greenhouse gas emissions over the entire lifecycle of the certified activity to be accounted for, including indirect land-use change; whereas Recital 18 of Regulation (EU) 2024/3012 adds that the certification methodologies are to avoid underestimating the quantity of direct and indirect greenhouse gas emissions generated by an activity;
- H. whereas the certification methodologies proposed in the Commission delegated

regulation (the ‘certification methodologies concerned’) exclude all direct and indirect associated greenhouse emissions, over the entire lifecycle of the certified activity, such as indirect land-use change and livestock emissions;

- I. whereas Recital 9 of the Commission delegated regulation states that it is not possible to quantify indirect land-use change emissions or land speculation risks due to an absence of robust Union-wide data on opportunity cost for afforestation and peatland rewetting and assumes that carbon farming activities on degraded, marginal or low-yield areas are not expected to be associated with significant indirect land-use change emissions as there would not be any or only little re-/displacement of food and feed production, while this is not the recognised test for land-use effects and recent scientific literature shows that even comparatively minor changes in land-use can lead to shifts in food and feed production elsewhere, regardless of the profitability of the initial plot;
- J. whereas other crediting schemes in the voluntary carbon market apply default emissions factors to account for the effects of land-use change in line with a conservative approach, and the Paris Agreement Crediting Mechanism referred to in Article 6(4) of the Paris Agreement<sup>6</sup>, in its leakage standard, explicitly mandates for all source of leakage, including indirect land-use change, to be considered in the activity methodology<sup>7</sup>;
- K. whereas the Commission delegated regulation is thereby in conflict with the specific mandate laid down in Article 4(2), point (a)(iii), of Regulation (EU) 2024/3012 and also falls short of other recognised international standards in terms of accounting for indirect land-use change;
- L. whereas Article 4(7) of Regulation (EU) 2024/3012 states that, inter alia, temporary carbon removals are to be quantified in a relevant, conservative, accurate, complete, consistent, transparent and comparable manner, in accordance with the latest available scientific evidence;
- M. whereas the certification methodologies concerned offer excessive leniency in the quantification approaches available to operators, specifically allowing operators to choose between different approaches for the monitoring and quantification of emissions (models, measurements, proxies and default emissions factors) at different terms of the activity without requiring the most conservative approach to be adopted;
- N. whereas Article 5 of Regulation (EU) 2024/3012 states that any activity is to be additional; whereas paragraph 2 of that Article establishes that for an activity-specific baseline, additionality is to be demonstrated through specific additionality tests, including on financial additionality;
- O. whereas the certification methodologies concerned provide activity-specific baselines for carbon farming activities, and point 3.2.1 of the Annex to the Commission delegated regulation also provides for a derogation from the incentive test of financial

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<sup>6</sup> OJ L 282, 19.10.2016, p. 4.

<sup>7</sup> UNFCCC Article 6.4 Supervisory Body, ‘Addressing leakage in mechanism methodologies (v.01.0)’, Document Symbol A6.4-STAN-METH-005, United Nations Framework Convention on Climate Change, Bonn, 2025, p. 8, <https://unfccc.int/documents/646930>.

additionality for existing projects; whereas that derogation will lead to operators or groups of operators being able to certify activities that were not incentivised by the prospect of CRCF revenues; considering that this derogation would mean that the already scarce funding for temporary carbon removals would, in part, flow to projects that did not depend on the CRCF for their initiation and will therefore provide no additional climate benefits;

- P. whereas Recital 14 of Regulation (EU) 2024/3012 states that in the context of carbon farming, only practices and processes that go beyond the common practice should be certified; whereas a common practice test precludes a specific carbon farming activity from being rewarded if it is already widely adopted within a region with similar pedoclimatic and regulatory conditions; whereas a common practice test is instrumental to a robust additionality assessment;
- Q. whereas the certification methodologies concerned do not provide for a common practice test as a pre-condition for certification;
- R. whereas Article 6 of Regulation (EU) 2024/3012 establishes that all operators or groups of operators are to be subject to rules on the mitigation of any identified risks of reversal, and are to be liable to address any reversal through appropriate liability mechanisms; whereas the recognised standard design for such liability mechanism relies on a buffer pool of emission units, whereas the risk rate resulting from a risk assessment determines the share of units that is to be allocated to the buffer pool from each activity;
- S. whereas the rules on the risk assessment in the certification methodologies concerned contain unusually low-risk rates and cap the risk rate for agricultural activities on mineral soils at 15 %; diverging in both cases from established international practice, therefore likely to result in the buffer pools being undercapitalised and reversals likely being unaccounted for;
- T. whereas, according to the methodology outlined in the Commission delegated Regulation, no risk assessment is required at all for peatlands;
- U. whereas pursuant to Article 6(6) of Regulation (EU) 2024/3012 soil emission reduction activities are to be subject to appropriate liability mechanisms; whereas, in the absence of proper liability mechanisms, an operator or group of operators cannot be held liable to address potential reversals; whereas that provision is key to ensure the environmental integrity of the Union certification framework and ensures that carbon farming activities certified under the Union certification framework constitute real and continued CO<sub>2</sub> storage;
- V. whereas the certification methodology for peatland rewetting proposed in the Commission delegated regulation does not prescribe a liability mechanism, but assumes that all achieved emission reductions are permanent; whereas peatlands are tied to a finite carbon reservoir and can revert to being an emission source if re-drained, affected by natural disturbances, or poor management; whereas this approach is contrary to existing practices in the voluntary carbon market;
- W. whereas Article 7(2) of Regulation (EU) 2024/3012 stipulates that a carbon farming activity is at least to generate co-benefits for the protection and restoration of

biodiversity and ecosystems, including soil health as well as avoidance of land degradation; whereas that provision is necessary to avoid harmful carbon-centred practices;

- X. whereas the certification methodologies concerned only require one of the practices included in a carbon farming activity undertaken by an operator or group of operators to comply with the requirement to generate co-benefits; and not for the carbon farming activity as a whole; whereas this constitutes a substantial departure from the provisions laid down in the Union framework for certification;
  - Y. whereas, the certification methodologies concerned allow for the assessment of compliance with the sustainability criteria and obligation to generate of co-benefits to be merely qualitative, and based on literature; with no quantitative indicators required, whereas such an approach makes it impossible to accurately evaluate compliance with the minimum sustainability criteria and the obligation to generate co-benefits, as laid down in the Union certification framework;
  - Z. whereas pursuant to Article 8(3) of Regulation (EU) 2024/3012 the certification methodologies are to contribute to avoiding land speculation; whereas carbon crediting schemes might trigger potentially negative effects on rural communities, as higher demand for land-based carbon sequestration may increase competition for land<sup>8</sup>;
  - AA. whereas the certification methodologies concerned fail to include any safeguards against land speculation;
- 1. Objects to the Commission delegated regulation;
  - 2. Instructs its President to forward this resolution to the Commission and to notify it that the delegated regulation cannot enter into force;
  - 3. Considers that the certification methodologies concerned do not respect some of the basic principles laid down in Regulation (EU) 2024/3012, fail to meet the standards established under the Paris Agreement Crediting Mechanism, and undermine best practice in the voluntary carbon market and best available science;
  - 4. Instructs its President to forward this resolution to the Council and to the governments and parliaments of the Member States.

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<sup>8</sup> Kubitz, C., Grislain, Q., Rivera, N., Sonderegger, G., Lay, J., Large-scale land acquisitions for carbon offsetting: Green grabbing or just transition? Analytical report on land-based offset projects, University of Bern; Centre de coopération internationale en recherche agronomique pour le développement (CIRAD); German Institute for Global and Area Studies (GIGA); Bern Open Publishing, <https://doi.org/10.48620/91000>.