

# ENVIRONMENT & CLIMATE

REGULATION (EU) 2024 / 3012 – CERTIFICATION FRAMEWORK  
FOR PERMANENT CARBON REMOVALS, CARBON FARMING  
AND CARBON STORAGE IN LONG-LASTING PRODUCTS

VdA EXPERTISE



January 2025

**On December 6, 2024, the Regulation (EU) 2024/3012 of the European Parliament and of the Council, establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products entered into force.**

**Purpose and Scope of Application of the Regulation**

The Regulation aims to promote voluntary and high-quality carbon removals and soil emission reductions within the Union.

To this end, it provides for a unified EU-wide certification and registry of carbon credits, ensuring transparency and traceability in their use. It encompasses:

- 1. Permanent carbon removals** – involving long-term storage of carbon in geological formations or chemically stable products (e.g., through bioenergy with carbon capture and storage or direct air carbon capture and storage);
- 2. Carbon farming** – encompassing carbon sequestration and storage in agricultural, forest, or coastal ecosystems, or soil emission reductions, for a minimum duration of five years (e.g., through forest restoration or sustainable carbon management of soil);
- 3. Carbon storage in products** – covering the capture and storage of carbon in durable products for a minimum of 35 years, such as wood-based construction materials.

It is worth noting that the Regulation excludes from its scope the emissions covered by the European Emissions Trading Scheme (ETS), except for CO<sub>2</sub> emissions from biofuels, bioliquids, and biomass fuels or carbon capture for storage and use.

The rules for certifying the covered activities are detailed through specific methodologies.

**Certification Methodologies and Priority Activities**

The certification methodologies should be developed by the European Commission to ensure the reliability and transparency of activities seeking compliance certification with the Regulation. The methodologies must consider the competitiveness of EU farmers and forest owners, especially small operators; promote the sustainable use of biomass; and address the risks of carbon reversal through appropriate liability tools.

The following methodologies are considered priorities:

- 1. Carbon farming activities** (e.g., sustainable management of agricultural lands, forests, and marine ecosystems);
- 2. Carbon storage in long-lasting products** (e.g., wood-based and bio-based construction materials).



**The new regulation stipulates that the development of certification methodologies should prioritize and enhance the value of projects that offer co-benefits for the protection and restoration of biodiversity.**

### Eligibility for Certification Compliance with the Regulation

Eligibility for certification requires adherence to the following **Q.U.A.L.I.T.Y** criteria:

- **QUantification** – demands the assessment of measurable benefits resulting from net carbon removal or net emission reductions in the soil, based on specific calculation formulas for each activity, considering baseline emissions, the total carbon removed, and any associated greenhouse gas emissions.
- **ADditionality** – requires that activities go beyond current practices and cannot simply result from compliance with legal obligations established at the national and Union levels, necessitating that certification has an incentive effect to make the activity financially attractive. Alternatively, a "standardized baseline" (SB) may be used to reflect the legal and market conditions of performing the activity. Where an activity-specific baseline is used, additionality shall be demonstrated through specific additionality tests in accordance with the applicable certification methodologies.
- **Long-term storage** – requires demonstrating permanent or long-term carbon storage through strict monitoring rules and mitigation measures for any identified emission reversal risks.

- **SustainabilITy** – emphasizes that activities do not significant harm to the environment and may generate co-benefits for sustainability objectives, such as climate change mitigation and adaptation, transition to a circular economy, pollution prevention and control, or protection and restoration of biodiversity.

Compliance with **Q.U.A.L.I.T.Y** criteria for activities subject to certification must be verified independently by a nationally accredited or recognized certification body, with Member States overseeing the functioning of these entities.

### Monitoring and Reporting

Operators claiming carbon removals are subject to regular monitoring, reporting, and independent verification by certification bodies.

If the net benefits generated by the activity are verified according to the certification methodologies, the certification body will issue a certificate of compliance at the end of the audit.

The certification scheme entity publishes the audit report and compliance certificate in its certification registry or, once created, in the Union registry.

### Union Registry

The European Commission shall establish a Union registry platform to publicly disclose information related to the certification process, issued compliance certificates, and the tracking of certified unit quantities – to avoid double counting.

### Certified Units

The Regulation requires the distinction of types of generated units according to the activities they result from. Thus, it provides for the certification of units of:

1. permanent carbon removal;
2. soil emission reduction;
3. carbon farming sequestration;
4. carbon storage in products.

These units are issued by the Union registry, with each unit corresponding to one ton of CO<sub>2</sub> equivalent in verified net benefits.

### Next Steps

The Regulation came into force on 26/12/2024, and for its full application, certification methodology rules for different types of carbon removal and soil emission reduction activities must now be developed through Delegated Acts of the European Commission.

By 27/12/2028, the European Commission must also establish a Union registry platform to ensure the transparency of carbon unit certification and prevent double counting or fraud.

# Contacts



**ASSUNÇÃO CRISTAS**  
*ACR@VDA.PT*



**CATARINA PINTO CORREIA**  
*CPC@VDA.PT*



**JOÃO ALMEIDA FILIPE**  
*JDAF@VDA.PT*



**CAROLINA VAZA**  
*CVS@VDA.PT*