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EUROPEAN
COMMISSION

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

of XXX

on supplementing Regulation (EU) 2024/3012 of the European Parliament and of the Council by establishing the certification methodologies for carbon storage in products

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This draft has not been adopted or endorsed by the European Commission. Any views expressed are the preliminary views of the Commission services and may not in any circumstances be regarded as stating an official position of the Commission.

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

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

To implement Regulation (EU) 2024/3012 and operationalize the EU quality criteria, tailored certification methodologies for a wide array of carbon removal and carbon farming activities need to be set out. This delegated act establishes methodologies for carbon storage in products, focusing on a methodology for long-term biogenic carbon storage in buildings. It aims to support the deployment of bio-based construction products and is therefore included as a key action in the annex to the Strategy for a Competitive and Sustainable EU Bioeconomy[3], alongside and linked to measures such as the further promotion and facilitation of public procurement of bio-based solutions.

In addition to the present methodology, which applies only to carbon storage in mid- and high-rise buildings and large non-residential buildings, the Commission will explore the possibility to expand the scope of this delegated act to other types of buildings, in particular single family and multi-family homes. To this end, the Commission will assess whether the data on life-cycle global warming potential reported under Article 7 of Directive (EU) 2024/1275[4] can be used to establish standardised baselines for single family and multi-family homes.

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

In accordance with Article 16(4) of Regulation (EU) 2024/3012 and paragraph 4 of the Common Understanding on Delegated Acts annexed to the Interinstitutional Agreement on Better Law Making between the European Parliament, the Council and the European Commission[5], appropriate consultations were carried out during preparation of this delegated

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1 Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law').

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

3 Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, 'A Strategic Framework for a Competitive and Sustainable EU Bioeconomy', COM(2025) 960 final, 27 November 2025.

4 Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (OJ L, 2024/1275, 8.5.2024, ELI: http://data.europa.eu/eli/dir/2024/1275/oj).

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

act. The experts of the Commission Expert Group on Carbon Removal[6] were consulted in the meetings held on 10 November 2025, 5 February 2026, 23 April 2026 and 10 November 2026. Furthermore, they had the opportunity to provide written feedback on both a technical assessment paper and a detailed methodological options paper.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

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

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

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

(b) rules for identifying all carbon removal sinks and greenhouse gas emission sources within the meaning of Article 4(5);

(c) rules for calculating the baseline referred to in Article 4(5), point (a)

(d) rules for calculating the total carbon removals referred to in Article 4(5), point (b);

(e) rules for calculating greenhouse gas associated emissions referred to in Article 4(5), point (c);

(f) rules for updating the standardised baseline referred to in Article 4(9);

(g) rules to account for uncertainties in a conservative manner in the quantification of carbon storage in products referred to in Article 4(12);

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

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

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

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

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

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on supplementing Regulation (EU) 2024/3012 of the European Parliament and of the Council by establishing the certification methodologies for carbon storage in products

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2024/3012 of the European Parliament and of the Council of 27 November 2024 establishing a Union certification framework for permanent carbon removals, carbon farming and carbon storage in products[7], and in particular Article 8(2) thereof,

Whereas:

(1) The aim of Regulation (EU) 2024/3012 is to facilitate and encourage the deployment of permanent carbon removals, carbon farming and carbon storage in products. To that end, that Regulation establishes a voluntary Union certification framework for the certification of carbon removals and soil emission reductions. Regulation (EU) 2024/3012 lays down criteria for the eligibility of those activities for certification. Those criteria are to be further supplemented under Article 8(2) of that Regulation by establishing certification methodologies that specify when operators of carbon storage in products activities are to be considered to comply with those criteria.

(2) In accordance with Article 8 of Regulation (EU) 2024/3012, the Commission has identified certification methodologies for bio-based construction products, including wood-based construction products, as a priority within the category of carbon storage in products. The use of such products in buildings enables carbon to be stored over long periods within the building stock and supports the cascading use of biomass, where it is used according to its highest economic and environmental added value, in accordance with Article 3(3) of Directive (EU) 2018/2001 of the European Parliament and of the Council[8]. Furthermore, the development of a methodology for the certification of biogenic carbon storage in buildings contributes to the support of lead-markets for biobased construction materials.

(3) The available scientific knowledge, existing related methodologies and the level of market and technical maturity make it possible to establish robust certification methodologies in the field of carbon storage in buildings, by building on existing frameworks. The development of a methodology for biogenic carbon storage in buildings is aligned with, and complementary to, the framework established for

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

[8] 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, ELI:http://data.europa.eu/eli/dir/2018/2001/oj).

products under Regulations (EU) No 305/2011[9] and (EU) 2024/3110[10] of the European Parliament and of the Council, and for buildings under Directive (EU) 2024/1275 of the European Parliament and of the Council[11]. Under Regulation (EU) 2024/3110, information is to be provided on the environmental sustainability performance of construction products, including detailed data on life-cycle greenhouse gas emissions. Under Article 7(2) of Directive (EU) 2024/1275, the whole-life-cycle emissions of new buildings are to be reported. To facilitate the development of lead markets for bio-based materials, the methodology should build on life-cycle greenhouse gas emissions data at product level, while adding specific information on biogenic carbon storage over the lifetime of the building.

(4) To incentivise the long-lasting use of bio-based construction products, thereby supporting the durable use of biomass in construction products and long-term carbon storage in products, it is appropriate to set a minimum carbon storage period of 50 years. That period goes beyond the minimum period of 35 years laid down in Article 2(11), of Regulation (EU) 2024/3012 and is consistent with the reference study period of 50 years used for the calculation of the life-cycle global warming potential of new buildings under Directive (EU) 2024/1275. This also ties with the emergence of highly durable bio-based products used in structural building elements. For that purpose, biogenic carbon eligible for certification should be limited to structural building elements and insulation materials, while biogenic carbon incorporated in elements that typically have a shorter service life should not be eligible for certification.

(5) The declaration of performance and conformity drawn up under Article 13 of Regulation (EU) 2024/3110 includes the mandatory declaration of the predetermined environmental essential characteristics. The environmental product declaration prepared in accordance with EN 15804:2012[12] includes detailed information on greenhouse gas emissions across the relevant life-cycle assessment modules of a product, as well as information on its biogenic carbon content. Such declarations provide a suitable basis for quantifying the associated greenhouse gas emissions and biogenic carbon storage. Therefore, to ensure accurate and precise quantification of biogenic carbon and associated greenhouse gas emissions, product-level data to quantify the total net carbon removal should be derived from a declaration of performance and conformity of the relevant construction product or, where such a declaration is not available for a specific product, from a valid third-party verified environmental product declaration. For the purpose of converting product-level data into the total amount of carbon stored at building and project level, the quantification should be based only on the quantities of the materials actually incorporated into the building.

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9 Regulation (EU) No 305/2011 of the European Parliament and of the Council of 9 March 2011 laying down harmonised conditions for the marketing of construction products and repealing Council Directive 89/106/EEC (OJ L 88, 4.4.2011, p. 5, ELI: http://data.europa.eu/eli/reg/2011/305/oj).

10 Regulation (EU) 2024/3110 of the European Parliament and of the Council of 27 November 2024 laying down harmonised rules for the marketing of construction products and repealing Regulation (EU) No 305/2011 (OJ L, 2024/3110, 18.12.2024, ELI: http://data.europa.eu/eli/reg/2024/3110/oj).

11 Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings (OJ L, 2024/1275, 8.5.2024, ELI: http://data.europa.eu/eli/dir/2024/1275/oj).

12 EN 15804:2012+A2:2019/AC:2021, Sustainability of construction works — Environmental product declarations - Core rules for the product category of construction products

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(6) In accordance with Articles 4(8) and 4(9) of Regulation (EU) 2024/3012, the certification methodologies are to establish a standardised baseline that is highly representative of the standard performance of comparable practices. In view of the significant variation, both across and within Member States, in the use of biobased construction products in single-family homes and other small residential building types, it has not been possible to establish a uniform standardised baseline for those building types on the basis of the currently available data. By contrast, in the case of mid- and high-rise buildings as well as large non-residential buildings, the use of biobased construction products remains more limited and where applied goes beyond standard practice. In addition, variations in the use of such materials between Member States are more limited in those building categories, which allows for the establishment of a representative and uniform baseline at Union level. Therefore, only buildings with at least four storeys and large non-residential buildings with a useful floor area larger than 1000 m² should be included within the scope of the methodology.

(7) To ensure compliance with the additionality requirement laid down in Article 5 of Regulation (EU) 2024/3012, a uniform Union baseline of 7 kg CO_2 per square metre should apply. That baseline corresponds to the population-weighted 90th percentile of Member State values for the estimated eligible bio-based carbon content in buildings, derived from national building archetypes representative of newly constructed residential buildings of four storeys or more developed in a study carried out for the Commission[13]. The same value should apply to large non-residential buildings, for which the archetype data show no eligible biogenic carbon in standard construction. Pursuant to Article 5 (2) of Regulation (EU) 2024/3012 the use of this standardised baseline means that the additionality requirement shall considered to be complied with. Setting the baseline value well above the Union average supports the environmental integrity of that presumption. The baseline value per square metre should be multiplied by the total gross floor area of the building to determine the baseline carbon storage per building in absolute quantities.

(8) The use of bio-based construction products is possible not only in new-build construction, but also in renovation projects. It is therefore appropriate to allow the certification of bio-based construction products in renovation projects. However, in such cases, only the newly incorporated bio-based construction products should be certified.

(9) To minimise the administrative and financial burden on operators, several buildings should be allowed to be bundled within a single certified activity. Such bundling should allow certification, re-certification and monitoring to be carried out in a flexible and efficient manner, thereby reducing administrative costs for operators, certification bodies and other parties involved.

(10) The increased use of bio-based construction products should support the protection and restoration of biodiversity and ecosystems by relying on sustainably sourced materials produced in line with sustainable forest management. Therefore, minimum sustainability criteria for the origin of the timber used in buildings should apply. To that end, operators should ensure that the timber originate from sustainably managed forests or from recycled materials. In addition, where alternative options are available,

[13] Röck, M. et al. (2023), Analysis of Life Cycle Greenhouse Gas Emissions of Buildings and Construction, study for the European Commission (DG GROW); dataset available at https://rdr.kuleuven.be/dataset.xhtml?persistentId=doi:10.48804/VXJUEW.

operators should prioritise treatments and preservatives that do not compromise the recyclability of the timber used.

(11) Biogenic carbon stored in buildings is exposed to the risk of being released into the atmosphere. Therefore, the methodology for the certification of carbon storage in buildings should include rules to assess the risk of reversing the carbon removals and encourage the application of practices that mitigate those risks. Based on such risk assessment, liability mechanisms should ensure that both unavoidable and avoidable events leading to carbon reversals do not affect the validity of certified units. Such mechanisms should provide for adequate replacement obligations through buffer pools, insurance mechanisms or other compatible instruments. Operators should be able to choose among different liability mechanisms.

HAS ADOPTED THIS REGULATION:

Article 1

Certification methodology for biogenic carbon storage in buildings

A carbon storage in buildings activity shall comply with the following requirements which are set out in the Annex:

(a) the eligibility criteria laid down in Section 1.1.;

(b) the activity and monitoring periods laid down in Section 1.2.;

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

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

(e) the rules for calculating the total carbon removals laid down in Section 2.2.;

(f) the rules for calculating the greenhouse gas associated emissions laid down in Section 2.3.;

(g) the rules for calculating the baseline laid down in Section 2.4.;

(h) the rules for accounting for data requirements and conservative adjustments in the quantification of carbon removals laid down in Section 2.5.;

(i) the rules on risk assessment and on liability mechanisms laid down in Sections 3.1. and 3.2.;

(j) the rules on the minimum sustainability requirements laid down in Section 4.

Article 2

Entry into force

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

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

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Done at Brussels,

For the Commission
The President
Ursula VON DER LEYEN

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