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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
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To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
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Subject:	ANNEX to the Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL establishing a Union certification framework for carbon removals

Delegations will find attached document COM(2022) 672 final.

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Brussels, 30.11.2022
COM(2022) 672 final

ANNEX 1

ANNEX

to the

**Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE
COUNCIL**

establishing a Union certification framework for carbon removals

{SEC(2022) 423 final} - {SWD(2022) 377 final} - {SWD(2022) 378 final}

ANNEX I

Elements of the certification methodologies referred to in Article 8

When adopting delegated acts pursuant to Article 8, the certification methodologies shall include at least the following elements:

- (a) description of the carbon removal activity covered, including its monitoring period;
- (b) rules for identifying all carbon removal sinks and GHG emission sources referred to in Article 4(1);
- (c) rules for calculating the carbon removals under the baseline referred to in Article 4(1), point (a);
- (d) rules for calculating the total carbon removals referred to in Article 4(1), point (b);
- (e) rules for calculating the increase in direct and indirect greenhouse gas emissions referred to in Article 4(1), point (c);
- (f) rules to address uncertainties in the quantification of carbon removals referred to in Article 4(8);
- (g) rules to carry out the specific additionality tests referred to in Article 5(2);
- (h) rules on monitoring and mitigation of any risk of release 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);
- (j) rules on the minimum sustainability requirements referred to in Article 7(2);
- (k) rules on the monitoring and reporting of co-benefits referred to in Article 7(3).