

Vorschläge für Änderungsanträge der EU-Zuckerindustrie (CEFS)
zur Einstufung von **Carbokalk** aus der Zuckerrübenverarbeitung
(**Sugar Factory Lime**) im EU-ETS der 5. Handelsperiode



Brussels 18 September 2026

FINAL CEFS AMENDMENTS TO THE ETS DIRECTIVE REVISION PROPOSAL, COM(2026) 616 final

Introduction

The EU beet sugar industry has reduced its CO₂ emissions by 67% since 1990 and remains committed to contributing to the EU's climate neutrality objective. CEFS supports an EU ETS that provides a predictable and effective framework for further decarbonisation while safeguarding the competitiveness of European industry.

The Commission's proposal contains positive elements, notably a lower Linear Reduction Factor and increased funding for industrial decarbonisation. However, targeted changes are needed to ensure that the revised ETS remains environmentally sound, proportionate and workable for the sugar sector.

CEFS therefore proposes amendments aimed at three priorities: correcting the ETS treatment of CO₂ captured and incorporated into Sugar Factory Lime; preserving free allocation as an effective carbon leakage protection mechanism without new investment conditionality; and ensuring that ETS revenues and the Industrial Decarbonisation Bank support industrial decarbonisation on a technology-neutral basis, including mature and cost-effective solutions.

AMENDMENTS

Amendment 1

Proposal for a Directive COM(2026) 616 final

Directive 2008/87/EC

Article 3(b)

Text proposed by the Commission

Amendment

*(b) ‘emissions’ means the release of greenhouse gases **into the atmosphere** from sources in an installation or the release from an aircraft performing an aviation activity listed in Annex I or from ships performing a maritime transport activity listed in Annex I of the gases specified in respect of that activity, or the release of greenhouse gases corresponding to the activity referred to in Annex III;*

Justification

The deletion of the words “into the atmosphere” from the definition of emissions in Article 3(b) of the ETS Directive during the previous revision of the Directive has expanded the scope of the EU ETS to include CO₂ that is captured and reused without being directly emitted into the atmosphere. This contradicts the polluter pays principle and results in carbon costs for virtual rather than actual emissions. In the sugar sector, CO₂ captured during lime production is chemically bound in Sugar Factory Lime and subsequently applied as a soil amendment, where it also delivers important environmental benefits, including the reduction of nitrous oxide emissions, which has a much higher emissions factor than CO₂. Treating all captured CO₂ as fully emitted disregards scientific evidence on its actual fate and creates unjustified costs and competitive distortions. Reinserting the words “into the atmosphere” would restore the original legal approach, ensuring that the ETS remains focused on genuine atmospheric greenhouse gas emissions while supporting innovative and beneficial CCU applications.

Amendment 1a (fall-back position)

Proposal for a Directive COM(2026) 616 final

Article 1, point (22)

Directive 2008/87/EC

Article 12(3b)

Text proposed by the Commission

Amendment

(22) Article 12 is amended as follows:

(d) paragraph 3b is replaced by the following:

‘3b. An obligation to surrender allowances shall not arise in respect of carbon dioxide emissions which are considered to have been captured and utilised in such a way that they have become:

(a) permanently chemically bound so that they do not enter the atmosphere under normal use, including any normal activity taking place after the end of the life of the product, or

(b) chemically bound so that they will be primarily emitted in activities listed in Annex I and subject to a surrender obligation under Article 12(3).

The Commission shall adopt delegated acts in accordance with Article 23 to supplement this Directive concerning the requirements for considering that greenhouse gases have become permanently chemically bound or chemically bound as referred to in the first subparagraph of this paragraph, and list the types of utilisation that are considered to meet or not to meet these requirements. Those delegated acts may determine de minimis thresholds for the risk of not meeting those requirements and may introduce measures, such as partial surrender requirements, to address carbon leakage risks when these thresholds are exceeded.’

(22) Article 12 is amended as follows:

(d) paragraph 3b is replaced by the following:

‘3b. An obligation to surrender allowances shall not arise in respect of carbon dioxide emissions which are considered to have been captured and utilised in such a way that they have become:

(a) permanently chemically bound so that they do not enter the atmosphere under normal use, including any normal activity taking place after the end of the life of the product, or

(b) chemically bound so that they will be primarily emitted in activities listed in Annex I and subject to a surrender obligation under Article 12(3).

(c) chemically bound in a product or material in such a way that a proportion of the carbon dioxide remains bound following its subsequent use or application, including where the proportion ultimately released into the atmosphere cannot be reliably determined.

(d) chemically bound so that they will be emitted in later activities which may in future be covered by an emission trading system or a carbon dioxide pricing.

The Commission shall adopt delegated acts in accordance with Article 23 to supplement this Directive concerning the requirements for considering that greenhouse gases have become permanently chemically bound or chemically bound as referred to in the first subparagraph of this paragraph, and list the types of utilisation that are considered to meet or not to meet these requirements. Those delegated acts may determine de minimis thresholds for the risk of not meeting those requirements and may introduce measures, such as partial surrender requirements, to address

carbon leakage risks when these thresholds are exceeded.'

Justification

The current ETS rules on carbon capture and utilisation are overly restrictive, as they generally require CO₂ to be permanently chemically bound to avoid surrender obligations. In the sugar sector, captured CO₂ is chemically bound in Sugar Factory Lime and subsequently used as a soil improver. While a proportion of this CO₂ may eventually be released, a proportion remains bound, with the amount released depending on factors such as soil type and acidity. Moreover, the application of precipitated calcium carbonates, including Sugar Factory Lime, to soils can avoid emissions of N₂O, a highly potent greenhouse gas. Treating the entire quantity of captured CO₂ as emitted therefore does not reflect actual emissions or the broader climate impact and results in disproportionate surrender obligations.

All emissions originating from a product produced with carbon capture (CCU) must be allocated at the point when the carbon dioxide is emitted from the product. Such products may have a lifetime ranging from some days to many years and the producer cannot be liable for the later use and has no influence on the time of release into the atmosphere. If the application is not yet covered by an emissions trading system it is up to the legislator to install a system in which all emissions are covered.