

SECOND SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5296 GIBRALTAR Thursday 2nd April 2026

LEGAL NOTICE NO. 68 OF 2026

TREATY ON GIBRALTAR AND THE EUROPEAN UNION ACT 2026 CERTIFICATION FOR CARBON REMOVALS AND CARBON STORAGE REGULATIONS 2026

In exercise of the powers conferred upon it by section 13 of the Treaty on Gibraltar and the European Union Act 2026, and all other enabling powers, and in order to make provision for the purposes of the implementation of Article 219(4) of the Agreement in respect of Gibraltar between the European Union and the European Atomic Energy Community of the one part and the United Kingdom of Great Britain and Northern Ireland in respect of Gibraltar the Government has made the following Regulations.

PART 1 PRELIMINARY

Title.

1. These Regulations may be cited as the Certification for Carbon Removals and Carbon Storage Regulations 2026.

Commencement.

2. These Regulations come into operation on the Implementation Date.

Interpretation.

3. In these Regulations, unless the context otherwise requires-

"certification body" means an accredited or recognised independent conformity assessment body that has concluded an agreement with a certification scheme to carry out certification audits and issue certificates of compliance;

"certification scheme" means an organisation that certifies the compliance of activities and operators with the quality criteria and certification rules set out in the EU Regulation;

"the competent authority" means the Minister as designated under regulation 5;

"the EU Regulation" means 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, as amended from time to time;

"the Implementation Date" has the meaning given in section 3 of the Treaty on Gibraltar and the European Union Act 2026;

"the Minister" means the Minister with responsibility for the Environment;

"the Union registry" has the meaning given in Article 12 of the EU Regulation;

"operator" means an operator within the meaning of Article 2(5) of the EU Regulation;

"group of operators" means a group of operators within the meaning of Article 2(6) of the EU Regulation.

(2) Expressions used in these Regulations and in the EU Regulation shall, unless the context otherwise requires, have the same meaning as in the EU Regulation.

Application.

4. These Regulations shall apply in respect of —

- (a) the functions conferred on Gibraltar by the EU Regulation in so far as they relate to—
 - (i) the accreditation or recognition of certification bodies and certification schemes;
 - (ii) the supervision of certification bodies; and
 - (iii) the enforcement of obligations arising under or by virtue of the EU Regulation; and
- (b) any activity within the meaning of Article 2(3) of the EU Regulation which takes place in Gibraltar, other than a carbon farming activity within the meaning of Article 2(10) of the EU Regulation; and
- (c) the provision of mechanisms to give practical effect to the EU Regulation in Gibraltar, including where EU-level mechanisms or procedures are not available to or do not extend to Gibraltar by reason of Gibraltar not being a Member State of the European Union.

PART 2 COMPETENT AUTHORITY

Designation of Competent Authority.

5.(1) The Minister shall be the competent authority in Gibraltar for the purposes of the EU Regulation.

(2) The Minister may delegate any of their functions under these Regulations to any person or body approved by the Minister.

(3) No personal liability shall attach to the Minister, or to any person to whom functions are delegated, in respect of anything done or omitted to be done in good faith in the performance or purported performance of functions under these Regulations.

(4) The Minister may, by notice published in the Gibraltar Gazette, designate a different body or person as the competent authority for the purposes of these Regulations, and any reference to the competent authority in these Regulations shall be construed accordingly.

Functions.

6.(1) For the purposes of the performance of its functions under these Regulations, the competent authority shall have the following functions—

- (a) the recognition of certification bodies in accordance with regulation 7;
- (b) the supervision of certification bodies in accordance with regulation 8;
- (c) the enforcement of obligations arising under or by virtue of the EU Regulation, these Regulations, and any delegated or implementing acts adopted pursuant to the EU Regulation;
- (d) taking such steps as it considers necessary to promote the effective operation of the EU Regulation in Gibraltar, including by—
 - (i) liaising with certification schemes recognised by the European Commission pursuant to Article 13(1) of the EU Regulation with a view to facilitating their operation in Gibraltar;
 - (ii) issuing guidance to operators and certification bodies on the application of these Regulations and the EU Regulation to activities carried out in Gibraltar; and
 - (iii) entering into arrangements with any competent authority, accreditation body, or other body in a Member State of the European Union or the United Kingdom for the purpose of facilitating the implementation of the EU Regulation in Gibraltar; and
- (e) such other functions as are conferred on the competent authority by these Regulations or by the EU Regulation; and

(2) In respect of any carbon storage in product activity carried out in Gibraltar, the competent authority shall take such steps as are necessary to ensure that carbon storage in product units are cancelled in the relevant certification registry, or once established in the Union registry, at the end of the monitoring period for the relevant activity, in accordance with Article 12(5) of the EU Regulation.

PART 3
CERTIFICATION BODIES AND SCHEMES

Recognition of certification bodies.

7.(1) For the purposes of Article 10(1) of the EU Regulation, a certification body appointed by a certification scheme may apply to the competent authority for recognition as being competent to cover the scope of the EU Regulation or the specific scope of the certification scheme.

(2) An application under sub-regulation (1) shall be made in such form and manner, and shall be accompanied by such information and documents, as the competent authority may require.

(3) The competent authority shall, on receipt of an application under sub-regulation (1), consider whether the certification body—

- (a) has the technical competence and expertise to carry out certification audits and re-certification audits in respect of the activities covered by the EU Regulation or the specific scope of the certification scheme;
- (b) satisfies the requirements of Article 10(2) and (3) of the EU Regulation; and
- (c) meets such other criteria as the competent authority may specify.

(4) Where the competent authority is satisfied that the requirements of sub-regulation (3) are met, it shall grant recognition to the certification body, subject to such conditions as it considers appropriate.

(5) Recognition granted under sub-regulation (4) shall be valid for a period not exceeding five years from the date of grant and may be renewed upon application.

(6) The competent authority may at any time vary or revoke a recognition granted under sub-regulation (4) where—

- (a) the certification body no longer satisfies the requirements of sub-regulation (3);
- (b) the certification body has failed to comply with a condition attached to its recognition;
- (c) the certification body has failed to comply with any obligation imposed upon it by or under the EU Regulation or these Regulations; or
- (d) the competent authority considers it necessary or expedient to do so for the protection of the public interest.

(7) Before varying or revoking a recognition under sub-regulation (6), the competent authority shall give the certification body not less than 28 days' written notice of its intention to do so, stating the grounds for the proposed variation or revocation, and shall consider any representations made by the certification body within that period.

(8) Nothing in these regulations shall prevent a certification body from being accredited by a national accreditation body pursuant to Regulation (EC) No 765/2008 as an alternative to recognition by the competent authority under this regulation.

(9) For the purposes of sub regulation (8), the national accreditation body shall be such person as the Minister may designate by notice published in the Gazette.

(10) An application for renewal of recognition of a certification body shall be made in such form and manner, and shall be accompanied by such information and documents, as the competent authority may require.

Supervision of certification bodies.

8.(1) The competent authority shall supervise the operation of certification bodies which—

- (a) are accredited by a national accreditation body pursuant to Regulation (EC) No 765/2008 to cover the scope of the EU Regulation or the specific scope of a certification scheme, and carry out functions in or in relation to Gibraltar; or
- (b) have been recognised by the competent authority under regulation 7.

(2) For the purposes of sub-regulation (1), the competent authority may—

- (a) carry out inspections or reviews of the activities of a certification body;
- (b) require the production of records, documents or information in accordance with regulation 9;
- (c) attend or observe certification audits and re-certification audits carried out by a certification body; and
- (d) take such other steps as it considers necessary or expedient for the purposes of supervision.

Recognition of certification schemes.

9.(1) The competent authority may recognise a certification scheme as suitable for use in connection with activities carried out in Gibraltar where the competent authority is satisfied that the certification scheme—

- (a) substantially complies with the requirements of Articles 11 and 13 of the EU Regulation;

- (b) operates on the basis of reliable and transparent rules and procedures, including with regard to internal management, monitoring, handling of complaints and appeals, stakeholder consultation, transparency and publication of information, appointment and training of certification bodies, and addressing non-conformity issues;
- (c) maintains a certification registry in accordance with Article 12(3) of the EU Regulation, or participates in the Union registry once established; and
- (d) meets such other criteria as the competent authority may, with the approval of the Minister, specify.

(2) Recognition under sub-regulation (1) shall be valid for a period not exceeding five years from the date of grant and may be renewed upon application.

(3) The competent authority may at any time vary or revoke a recognition granted under sub-regulation (1) where the certification scheme no longer satisfies the requirements of that sub-regulation.

(4) Before varying or revoking a recognition under sub-regulation (3), the competent authority shall give the certification scheme not less than 28 days' written notice of its intention to do so, stating the grounds, and shall consider any representations made within that period.

(5) A certification scheme recognised by the European Commission pursuant to Article 13(1) of the EU Regulation shall, for the purposes of these Regulations, be deemed to be recognised under this regulation in respect of activities carried out in Gibraltar, unless the competent authority otherwise directs.

(6) For the avoidance of doubt, nothing in this regulation shall be taken to confer upon the competent authority the power to issue a recognition which has effect under Article 13 of the EU Regulation.

Fees.

10.(1) The competent authority may charge such fees as the Minister may prescribe by rules made under this regulation for—

- (a) the consideration of an application for recognition under regulation 7;
- (b) the renewal of a recognition under regulation 7(5); and
- (c) the ongoing supervision of certification bodies under regulation 8.

(2) Any fees prescribed under sub-regulation (1) shall be set at a level sufficient to cover the reasonable and proportionate costs of the competent authority in carrying out its functions.

Power to require information.

11.(1) For the purposes of supervising the operation of a certification body in accordance with regulation 8, the competent authority may, by notice in writing served on the certification body, require the certification body to submit such information as the competent authority considers necessary, including but not limited to—

- (a) the date, time and location of any certification audit or re-certification audit;
- (b) copies of certification audit reports and re-certification audit reports;
- (c) copies of certificates of compliance issued or refused;
- (d) details of any complaints or appeals received; and
- (e) such other information as the competent authority may reasonably require for the purpose of assessing the certification body's compliance with the EU Regulation and these Regulations.

(2) A notice under sub-regulation (1) shall specify—

- (a) the information required;
- (b) the form and manner in which it shall be provided; and
- (c) the period within which it shall be provided, which shall not be less than 14 days from the date of service of the notice.

(3) A person on whom a notice is served under sub-regulation (1) shall comply with the notice within the period specified.

(4) In the exercise of its functions under these Regulations, the competent authority shall have regard to the need to protect commercially sensitive information and in this regard—

- (a) where information obtained by the competent authority under these Regulations is required to be published or made publicly available, the competent authority shall, where it considers it necessary to preserve the confidentiality of commercially sensitive information, publish the information in a summarised or redacted form; and
- (b) a person providing information to the competent authority under these regulations may, at the time of providing that information, identify any part of it which that person considers to be commercially sensitive and provide reasons for that claim; and
- (c) the competent authority shall consider any claim made under sub-regulation (4)(b) before publishing or disclosing the information in question.

Non-conformity findings.

12.(1) Where the competent authority, in supervising the operation of a certification body, finds issues of non-conformity with the requirements of the EU Regulation or these Regulations, the competent authority shall—

- (a) inform the certification body of the non-conformity without delay; and
- (b) inform the relevant certification scheme of the non-conformity without delay.

(2) The information provided under sub-regulation (1) shall—

- (a) identify the nature of the non-conformity;
- (b) specify the provision of the EU Regulation or these Regulations with which the certification body has failed to comply; and
- (c) where the competent authority considers it appropriate, specify the steps which the certification body shall take to remedy the non-conformity and the period within which such steps shall be taken.

(3) Information on issues of non-conformity shall be published in the certification registry of the relevant certification scheme, or, once established, in the Union registry.

**PART 4
ENFORCEMENT AND MISCELLANEOUS**

Enforcement notices.

13.(1) Where the competent authority is of the opinion that a person has failed, is failing, or is likely to fail, to comply with any requirement imposed by or under the EU Regulation or these Regulations, the competent authority may serve on that person a notice (an "enforcement notice") requiring that person to take such action as the competent authority considers necessary.

(2) An enforcement notice shall state—

- (a) the matters constituting the failure or likely failure to comply;
- (b) the provision of the EU Regulation or these Regulations with which the person has failed, is failing, or is likely to fail to comply;
- (c) the action which the person is required to take;
- (d) the period within which the action shall be taken (the "compliance period"); and
- (e) the consequences of failing to comply with the enforcement notice.

(3) The competent authority may withdraw an enforcement notice at any time by informing the person concerned in writing.

(4) The competent authority may, on the application of the person on whom the enforcement notice has been served, extend the compliance period.

Power to take action.

14.(1) Where a person on whom an enforcement notice has been served fails to take the action required by the notice within the compliance period, the competent authority may itself take such action as it considers necessary to—

- (a) secure compliance with the provision identified in the enforcement notice; or
- (b) remedy or mitigate any harm arising from the non-compliance.

(2) The competent authority may recover from the person on whom the enforcement notice was served the costs reasonably incurred in taking action under sub-regulation (1), and any such costs shall be recoverable as a civil debt.

Information notices.

15.(1) The competent authority may, by notice in writing served on any person, require that person to provide such information as the competent authority may reasonably require for the purpose of exercising its functions under these Regulations or under the EU Regulation.

(2) A notice under sub-regulation (1) shall specify—

- (a) the information required;
- (b) the form and manner in which it shall be provided; and
- (c) the period within which it shall be provided, which shall not be less than 14 days from the date of service of the notice.

(3) A person on whom a notice is served under sub-regulation (1) shall comply with the notice within the period specified.

Offences.

16.(1) A person commits an offence if that person—

- (a) fails to comply with an enforcement notice served under regulation 13 within the compliance period;
- (b) fails to comply with a notice served under regulation 11 or regulation 15 requiring the provision of information;

- (c) in purported compliance with a requirement imposed by or under the EU Regulation or these Regulations, makes a statement or provides information or a document which that person knows or has reasonable cause to believe to be false or misleading in a material particular;
- (d) intentionally obstructs the competent authority, or any person authorised by the competent authority, in the exercise of any function under these Regulations; or
- (e) without reasonable excuse, fails to comply with any condition attached to a recognition granted under regulation 7 or regulation 9.

(2) A person commits an offence if that person, in connection with the certification of an activity under the EU Regulation—

- (a) makes a false or misleading statement or provides false or misleading information to a certification body or a certification scheme for the purpose of obtaining a certificate of compliance or a certified unit;
- (b) falsifies, alters or tampers with a certificate of compliance, a certified unit, or any document or record required to be kept or produced under the EU Regulation; or
- (c) uses or attempts to use a certificate of compliance, a certified unit, or any document or record which that person knows or has reasonable cause to believe to be false, falsified or materially misleading; or
- (d) issues or procures the issuance of a certified unit in respect of an activity for which a certified unit has already been issued;
- (e) uses or purports to use a certified unit which has already been used by another person; or
- (f) fails to ensure that permanent carbon removal units, carbon storage in product units and soil emission reduction units remain distinct from one another, contrary to Article 12(4) of the EU Regulation.

Offences by bodies corporate.

17.(1) Where an offence under these Regulations committed by a body corporate is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager or other similar officer of the body corporate, or any person who was purporting to act in any such capacity, that person as well as the body corporate shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

(2) Where the affairs of a body corporate are managed by its members, sub-regulation (1) shall apply in relation to the acts and defaults of a member in connection with his or her functions of management as if he or she were a director of the body corporate.

(3) Where an offence under these Regulations is committed by a partnership or an unincorporated association, proceedings may be brought against the partnership or association in its own name, and for the purposes of such proceedings, any rules of court relating to service of documents shall have effect as if the partnership or association were a body corporate.

Penalties.

18.(1) A person guilty of an offence under regulation 16(1)(a), (b), (d) or (e) shall be liable on summary conviction to a fine not exceeding level 4 on the standard scale.

(2) A person guilty of an offence under regulation 16(1)(c) or regulation 16(2) shall be liable—

- (a) on summary conviction, to a fine not exceeding the statutory maximum; or
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years, or to a fine, or to both.

Appeals.

19.(1) A person aggrieved by—

- (a) a decision of the competent authority to refuse to grant recognition under regulation 7;
- (b) a decision of the competent authority to vary or revoke a recognition under regulation 7(6);
- (c) a condition attached to a recognition granted under regulation 7;
- (d) a decision of the competent authority to refuse to recognise a certification scheme under regulation 9;
- (e) a decision of the competent authority to vary or revoke a recognition under regulation 9(3);
- (f) a condition attached to a recognition granted under regulation 9;
- (g) an enforcement notice served under regulation 13; or
- (h) a notice served under regulation 11 or regulation 15,

may appeal to the Supreme Court.

(2) An appeal under sub-regulation (1)(g) shall not suspend the operation of the enforcement notice unless the Minister so directs.

Transitional provisions.

20.(1) Any certification body which, on the date on which these Regulations come into operation, is carrying out functions in or in relation to Gibraltar under—

- (a) a certification scheme recognised by the European Commission pursuant to Article 13(1) of the EU Regulation; or
- (b) a certification scheme which, in the opinion of the competent authority, substantially complies with the requirements of the EU Regulation and the implementing acts adopted pursuant to it, but which has not been recognised by the European Commission in respect of activities carried out in Gibraltar,

shall within 90 days of that date either apply to the competent authority for recognition under regulation 7 or provide to the competent authority evidence that it is accredited by a national accreditation body pursuant to Regulation (EC) No 765/2008.

(2) Pending determination of an application under sub-regulation (1)(a) or pending the provision of evidence under sub-regulation (1)(b), such a certification body shall be deemed to be recognised under regulation 7 for the purpose of these Regulations.

(3) Until the establishment of the Union registry, or where the Union registry does not accommodate activities carried out in Gibraltar, the competent authority's supervisory functions under regulation 8 shall extend to the operation of certification registries maintained by certification schemes in accordance with Article 12(3) of the EU Regulation, in so far as those registries contain information relating to activities carried out in Gibraltar.

(4) Where the Union registry, once established, does not accommodate activities carried out in Gibraltar, the competent authority may, by notice published in the Gibraltar Gazette, require any certification scheme recognised under regulation 9 to establish and maintain a certification registry containing, as a minimum, the information set out in Annex III to the EU Regulation in respect of activities carried out in Gibraltar, and the provisions of regulation 8 shall apply to such a registry as they apply to the operation of certification bodies.

PROF J CORTES,
Minister with responsibility for the Environment,
For the Government.

EXPLANATORY MEMORANDUM

These Regulations are made under section 13 of the Treaty on Gibraltar and the European Union Act 2026 for the purpose of creating domestic provisions equivalent 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. The EU Regulation establishes a voluntary certification framework for activities that capture carbon dioxide from the atmosphere and store it durably in geological reservoirs or in long-lasting products. The Regulations designate the Minister with responsibility for the Environment as the competent authority, establish a regime for the recognition and supervision of certification bodies, confer enforcement and information-gathering powers on the competent authority, create offences to deter and punish non-compliance, and provide for appeals.

The Regulations empower the competent authority to recognise certification schemes domestically where such schemes substantially comply with the requirements of the EU Regulation but have not been formally recognised by the European Commission in respect of activities carried out in Gibraltar as a result of Gibraltar not being a Member State of the European Union. The Regulations also provide for the competent authority to supervise certification registries maintained by certification schemes in lieu of the registry maintained by the European Union.

Transitional provisions ensure that certification bodies already operating in or in relation to Gibraltar at the date of commencement are afforded a period within which to seek recognition or provide evidence of accreditation. The competent authority is also empowered to liaise with certification schemes recognised in EU Member States, and to enter into arrangements with competent authorities or accreditation bodies in Member States or in the United Kingdom.

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