A23

AMICUS CURIAE

Obligated entities under Art. 23 NZIA v. Commission

Cases : T-711/25 ; T-712/25 ; T-713/25 ; T-714/25 ; T-715/25 ; T-716/25 ; T-717/25 T-718/25 ; T-719/25 ; T-720/25 ; T-723/25 ; T-724/25 ; T-725/25 ; T-726/25 ; T-730/25

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Preliminary observation on the scope of the present submissions

1. Article 23 Watch is a joint initiative of Carbon Balance Initiative, Clean Air Task Force and Bellona Europa. The initiative monitors the implementation of Article 23 of the Net-Zero Industry Act, with a particular focus on transparency, accountability, and emerging policy and legal developments concerning the creation of a Union-wide CO_2 storage market.

2. In October 2025, 15 actions were brought by 12 market participants against Regulation (EU) 2024/1735 of the European Parliament and of the Council of 13 June 2024 on establishing a framework of measures for strengthening Europe's net-zero technology manufacturing ecosystem and amending Regulation (EU) 2018/1724 (NZIA), Commission Delegated Regulation (EU) 2025/1477 of 21 May 2025 supplementing Regulation (EU) 2024/1735 of the European Parliament and of the Council by specifying the rules on the identification of authorised oil and gas producers who are required to contribute to the objective of reaching the Union target for available CO_2 injection capacity by 2030, on the calculation of their respective contributions, and on their reporting obligations (the Delegated Regulation), and Commission Decision (EU) 2025/1479 of 22 May 2025 specifying the pro rata contributions to the Union CO_2 injection capacity objective by 2030 from entities holding an authorisation as defined in Article 1, point 3, of Directive 94/22/EC of the European Parliament and of the Council (the Commission Decision).

3. As reflected in the notices published in the Official Journal with regards to such actions, the pleas advanced against Article 23 NZIA, the Delegated Regulation and the Commission Decision are, despite some differences of formulation, substantially overlapping. They concern, in essence, the alleged infringement of equal treatment, non-discrimination, the polluter-pays principle and Article 34 TFEU, the legal basis and competence for the adoption of Chapter III, the scope of the delegation conferred on the Commission, the absence of a formal impact assessment and related procedural requirements, the proportionality of the storage capacity obligation and its 2030 timeline, and the alleged breach of legal certainty and the principle of non-retroactivity arising from the use of a historical production reference period. The present submissions address those matters in turn.

4. These submissions do not address every plea raised in the actions. In particular, they do not engage separately with certain claims concerning, inter alia, freedom to conduct a business, the right to property, sustainable development, or individual procedural grievances specific to particular applicants. That is not because those matters are considered unimportant, but because Article 23 Watch considers that its added value as an amicus primarily lies in assisting the Court on the structural features of Article 23 NZIA, the functioning of the emerging CO_2 storage market, and the wider public interest context in which the challenged provisions operate.

A. Articles 20 and 23 NZIA do not infringe equal treatment, the non-discrimination, and the polluter-pays principles, or Article 34 TFEU

Cases: T-711/25 ; T-712/25 ; T-713/25 ; T-718/25 ; T-719/25 ; T-720/25 ; T-723/25 ; T-724/25 ; T-725/25 ; T-726/25 ; T-730/25

5. The applicants' pleas, as outlined in the respective announcements in the Official Journal of the EU, seem to rest on a mischaracterisation of the contested provisions. Articles 20 and 23 NZIA do not introduce a punitive measure targeted at oil and gas producers, nor do they establish any mechanism assigning responsibility for emissions to individual actors across the EU internal market. They establish a targeted obligation to bring forward geological CO_2 injection capacity so that a Union market for CO_2 storage services can emerge and operate at sufficient scale to support industrial decarbonisation[1]. By doing so, the NZIA seeks to create an EU market for CO_2 storage services which provides sufficient decarbonisation options for EU industries, and to secure at least 50 million tonnes of annual injection capacity by 2030 as a first step toward much larger future needs[2].

6. The NZIA proceeds on the basis that the oil and gas sector already possesses the assets, subsurface knowledge, technical expertise and operational capacity needed to identify, explore and develop such storage sites. The use of a pro-rata allocation based on production volumes is also consistent with that approach, since it enables the legislature to identify, on an objective basis, the operators most closely connected to the relevant geological resources and infrastructure.

7. That legal characterisation matters. Article 23 does not allocate the cost of pollution; it allocates responsibility for accelerating the supply of a specific enabling infrastructure. The relevant question is therefore not which sector emits more CO_2 in the abstract, but which category of operators is objectively best placed to develop operational storage capacity within the relevant timeframe. The Commission merely identified the problem the legislature sought to solve without credible storage availability, capture investments, transport infrastructure, and downstream industrial decarbonisation projects will not be financeable or coordinated across the Union[3].

8. Storage capacity is not incidental to the Union's climate trajectory. The Commission states that many industrial plants in Europe rely on carbon capture and storage for decarbonisation and that, by 2040, the EU is expected to need approximately 250 million tonnes of annual permanent CO_2 storage to remain on a climate-neutrality pathway by 2050[4].

1 Regulation (EU) 2024/1735 of 13 June 2024 ("NZIA"), Arts. 20 and 23, available here.
2 European Commission (2024), The EU's 2030 carbon storage target, available here.
3 European Commission (2023), Commission Staff Working Document (SWD) 219 for a Regulation of the European Parliament and of the Council on establishing a framework of measures for strengthening Europe's net-zero technology products manufacturing ecosystem (Net Zero Industry Act), p 45, available here.
4 European Commission (2024), Impact Assessment - Securing our future Europe's 2040 climate target and path to climate neutrality by 2050 building a sustainable, just and prosperous society, available here.

The 50 $MtCO_2$/yr objective is therefore an initial market-building step in a much larger industrial transition. In that context, Article 23 cannot be seen as an unjustified economic burden on one sector, but as a necessary step in securing the storage capacity required for a functioning Union CO_2 storage market and the wider industrial transition it supports. This choice is also consistent with the fact that major oil and gas companies had already begun investing in CO_2 transport and storage projects and presenting CCS as part of their future business activity. The legislature was therefore entitled to take that existing dynamic into account when identifying the operators best placed to accelerate deployment[5].

1. Oil and gas producers are not in a situation comparable to coal producers for the purpose pursued by Chapter III NZIA

9. It is settled law that the principle of equal treatment requires that comparable situations are not treated differently, and that different situations are not treated in the same way, unless such treatment is objectively justified. It is equally settled that comparability is assessed in light of the object and purpose of the measure concerned.[6] In Arcelor, the Court accepted and emphasised, in the context of a technically complex climate measure, that the Union legislature enjoys a broad discretion and that judicial review is correspondingly confined to manifest error. In Vodafone, the Court restated that broad discretion applies where Union action involves political, economic and social choices and complex assessments[7].

10. Applied here, the relevant legislative purpose is not regulating the fossil sector (comprising notably coal, oil and gas) in general terms. The comparability test must be conducted in light of the specific objective pursued by the measure. In the present case, Chapter III is directed to the rapid development of geological CO_2 injection capacity within the Union. It is true that coal producers and oil and gas producers may share certain high-level characteristics as extractive fossil fuel industries. Those common features are not, however, decisive for the purposes of Chapter III. The relevant question is whether they are similarly placed for identifying, developing and bringing to market CO_2 storage capacity. On that axis, oil and gas producers are not in a situation comparable to coal producers.

11. Oil and gas undertakings possess the most directly relevant subsurface datasets and practical knowledge. The Commission's NZIA Staff Working Document (SWD) states that the first entrants on the CO_2 storage market are expected to be oil and gas companies because they are "best placed to deal with the subsoil assets," often already possess

5 Equinor (2024), Equinor secures exploration permit for CO_2 storage in Denmark, available here; TotalEnergies (2025), Norway: TotalEnergies and partners launch the 2nd phase of Northern Lights CCS project, available here.
6 See for example: Case C-127/07 (2008), Société Arcelor Atlantique et Lorraine and Others, ECLI:EU:C:2008:728, available here; Case T11/17 (2019), RK v Council of the European Union, ECLI:EU:T:2019:65 available here; Case T-378/20, Ryanair DAC v European Commission, ECLI:EU:T:2021:194, available here.
7 C-58/08 (2010), Vodafone Ltd and Others, ECLI:EU:C:2010:321, available here.

rights linked to typical storage sites and enjoy an "inherent comparative advantage" in developing such projects[8].

12. That assessment is also reflected in the oil and gas sector positioning towards CCS and in the structure of existing projects. In October 2022, the International Association of Oil and Gas Producers (IOGP), a trade association that represents the interests of approximately 80% of the obligated entities[9] (together, responsible for over 90% of the storage obligation), publicly argued that CO_2 injection capacity availability is where the "technical and operational know-how" of its members resides. In the same statement the IOGP called for a minimum European ambition for storage capacity of between 0.5 and 1 $GtCO_2/y$ by 2050, exceeding the European Commission's own ambition of 450 $MtCO_2/y$ in the same period. [10][11]. In July 2023, IOGP Europe also supported the NZIA's storage-capacity obligation, describing it as crucial to unlocking the injection capacity needed to meet the Union's climate objectives, while calling for the enabling conditions necessary to make the obligation workable in practice[12].

13. The same pattern appears in the first wave of European storage projects. Northern Lights is being developed by Equinor, Shell and TotalEnergies as a CO_2 transport and storage project open to industrial users, while Project Greensand is led by INEOS with Harbour Energy and stores CO_2 in depleted oil fields in the Danish North Sea[13]. These examples illustrate the practical reality on which the legislature was entitled to rely: early storage development in Europe has, in fact, depended on operators with oil and gas derived subsurface expertise, assets and project delivery capacity.

14. The best-characterised and most deployment-ready early storage opportunities are concentrated in mature sedimentary basins, especially depleted hydrocarbon fields and saline aquifers. Recent scientific literature published in Nature states that mature sedimentary basins are the best candidates for CO_2 storage because they are the best understood and researched basins with the most available data; where they have been used for hydrocarbon exploration by oil and gas undertakings, essential elements for storage are already proven and in place, including reservoir and sealing formations[14].

15. Oil and gas undertakings possess the operational capabilities most immediately transferable to storage site development: reservoir characterization, drilling, well-integrity management, pressure management, fluid injection, and, in many cases, offshore engineering.

8 Ibid., SWD (2023).
9 Included in this percentage are obligated entities that are directly members of IOGP, and/or represented through the IOGP membership of national oil and gas trade associations ElementNL (the Netherlands) or Der Bundesverband Erdgas, Erdöl und Geoenergie e.V. (BVEG, Germany), which represent the interests of several obligated entities within the IOGP.
10 IOGP (2022), Europe needs a CO_2 storage ambition for 2050, available here.
11 European Commission (2024), Towards an ambitious Industrial Carbon Management for the EU. COM(2024) 62, available here.
12 IOGP (2023), Letter: Strong support for an implementable and pragmatic Net Zero Industry Act Article 18 – solutions to make CCS work, available here.
13 Equinor, The Northern Lights project, available here; Harbour Energy (2024), Greensand Future reaches Final Investment Decision, available here.
14 M.J. Gidden et al., "A prudent planetary limit for geologic carbon storage," Nature, 2025, available here.

As noted above, this is also reflected in the sector's own position, as represented through the IOGP, which has consistently highlighted the suitability of the oil and gas sector to pioneer CO_2 storage developments. As early as 2014, the IOGP stated that "It is equally key to bear in mind the applicable precedents which exist in the oil and gas industry. These precedents include, in particular, experience of: sub-surface modelling, CO_2 capture, transport and injection, site decommissioning and monitoring. Many wells have already been drilled into high CO_2 concentration reservoirs in the past. It is likely that the long-term behaviour of CO_2 and pressure can be reliably predicted by using the same reservoir engineering principles and computer models used by the oil and gas industry."[15] In 2018 the IOGP reinforced this position by stating that "Oil and gas companies have unequalled knowledge of methodologies which are essential for designing a CCS project."[16]

16. The mere fact that coal seams may, in principle, be used for storage under the CCS framework does not create a comparable situation to that of oil and gas undertakings[17]. Although the IPCC recognises coal seams as a possible storage formation, it describes a fundamentally different and more technically contingent pathway. CO_2 storage in coal relies on absorption into micropores and often triggers coal swelling and plasticization, which can drastically reduce permeability and injectivity, sometimes by orders of magnitude. In contrast, depleted oil and gas reservoirs and deep saline aquifers are generally treated as the principal and more mature geological pathways for long-term CO_2 storage[18], as proven in several operating geological storage sites across the globe[19]. Moreover, coal seams suitable for storage frequently depend on enhanced coalbed methane (ECBM) recovery, a process that displaces methane and introduces additional operational, geological, and climate policy complexities. These characteristics make coal seams far less predictable and far less mature as storage sites compared to saline aquifers or depleted oil and gas fields[20].

17. More recent technical literature confirms that CO_2 injection in coal can induce swelling and reduce permeability, complicating sustained injection and storage performance.[21] The legislature was therefore justified in focusing on the formations and operators most immediately capable of delivering operational capacity at scale, rather than including every theoretically admissible geological formation.

15 OGP, 2014. OGP contribution to the CCS Directive evaluation. Brussels, July 2014, available here.
16 IOGP, 2018. CCS: the Innovation Fund and beyond. Position paper, April 2018, available here.
17 European Commission (2024), Revised Guidance Documents to the CCS Directive, available here.
18 IPCC (2005), IPCC Special Report on Carbon Dioxide Capture and Storage, Chapter 5 – underground geological storage, available here.
19 Global CCS Institute, 2025. Global Status of CCS 2025. Global CCS Institute, available here.
20 IPCC (2005), Carbon dioxide capture and storage, pp 217-219, available here.
21 Z. Li et al., The mechanism of pore pressure and adsorption swelling effect on permeability during geological storage of carbon dioxide in coal seams, Science Direct, 2025, Volume 391, Part B, available here; A. Bashir et al., Comprehensive review of CO_2 geological storage: Exploring principles, mechanisms, and prospects, Science Direct, 2024, Volume 249, available here.

2. Even if the situations were comparable, the difference in treatment is objectively justified and proportionate

18. Article 20 NZIA sets an annual Union injection capacity objective of at least 50 million tonnes of annual CO_2 injection capacity by 2030, necessary to provide sufficient decarbonisation options for EU industry and to support the emergence of an EU CO_2 storage market.

19. Under Arcelor, a difference in treatment is lawful where it rests on an objective and reasonable criterion, is related to a legitimate aim pursued by the measure and is proportionate to that aim[22].

20. The criteria selected are objective. The legislature identified operators linked to the geological formations most suitable for early CO_2 storage development, together with the relevant data and technical expertise most relevant to storage deployment. Moreover, the Commission based its assessment on objective features: subsurface knowledge, pre-existing rights, comparative advantage in project development, and lower costs associated with certain depleted oil and gas fields relative to other storage options[23].

21. The difference in treatment is rationally connected to the aim pursued by Article 23. The measure consists in requiring oil and gas producers to contribute to the Union-wide objective of available CO_2 injection capacity by 2030. Its aim is to secure the development of sufficient injection capacity to support a functioning Union-wide CO_2 storage market. The difference in treatment lies in the fact that this obligation is imposed on oil and gas producers, but not on other sectors. That distinction is not arbitrary. If early storage projects are most likely to arise in mature sedimentary basins, and if oil and gas producers are the operators most familiar with those basins and often linked to the relevant assets, then requiring them to contribute to injection capacity is a reasonable means of addressing the present shortage of storage development. The legislature did not need to show that no other sector could contribute to storage. It needed only to identify a rational first category of obligated actors capable of accelerating delivery in a novel and technically complex market.[24]

22. The measure is proportionate. Article 23 does not require oil and gas producers to finance the establishment of the entire CCS chain or to absorb other emitters' abatement costs. Their obligation is limited to ensuring availability of injection capacity to the market by 2030. Emitters remain responsible for the capture, transport, and storage service purchase. Furthermore, obligated entities may comply individually, in partnership, or through

22 Ibid., Case C-127/07 (2008)
23 Ibid., SWD (2023) 219; see also European Commission (2023), Commission Staff Working Document (SWD) 68 - Investment needs assessment and funding availabilities to strengthen EU's Net-Zero technology manufacturing capacity, available here.
24 Ibid., Case C-127/07 (2008).

agreements with third-party storage developers or investors. Those options materially reduce the burden imposed directly on obligated entities. The measure is therefore directed at securing the required injection capacity objective, while leaving operators a reasonable level of flexibility as to how they meet their obligation.

23. The same is true economically. The Commission notes that storage development costs vary significantly by site type and that, in general, onshore storage is cheaper than offshore, depleted oil and gas fields are cheaper than deep saline aquifers, larger sites are relatively cheaper than smaller ones, and higher injection volumes are cheaper than lower volumes due to economies of scale[25]. Those cost differentials reinforce rather than undermine the legislature's choice to start with the undertakings most likely to access relatively mature, lower-cost sites.

24. The relevant issue is not whether the oil and gas sector is subject to a regulatory burden as such, but whether the Union legislature was entitled to impose an initial obligation on the operators most closely connected to the development of geological CO_2 storage capacity. Article 23 reflects such a choice. Its immediate purpose is to ensure sufficient injection capacity for the establishment of a functioning Union-wide market for CO_2 storage services; its broader significance lies in the fact that such a market is indispensable for the decarbonisation of hard-to-abate sectors. It forms part of the wider framework through which the Union pursues industrial decarbonisation and the climate-neutrality objective set in the European Climate Law[26]. In those circumstances, the obligation imposed cannot be regarded as arbitrary or disproportionate.

3. The legislature was entitled to proceed step by step

25. The applicants' argument further ignores that the Union legislature may regulate progressively in complex and novel fields. In Arcelor, the Court accepted that a step-by-step approach can be justified, provided that the sectors selected at the initial stage are identified on the basis of objective criteria tied to the technical and scientific information available at the time.[27] That logic is particularly relevant for CCS, where infrastructure, permitting, transport and demand are still emerging across Member States.

26. Chapter III NZIA reflects precisely that step-by-step approach. The legislature did not attempt to distribute storage-related obligations across all sectors that might conceivably be linked to CO_2 storage. It imposed an initial obligation on the operators best placed

25 Ibid., SWD (2023) 68.
26 European Union (2021), 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'), available here; See Recitals 3 NZIA: "The Union has committed to the accelerated decarbonisation of its economy and the ambitious deployment of renewable energy sources, in order to achieve climate neutrality, namely net-zero emissions or emissions after the deduction of removals, by 2050."; and 41: "According to the Commission's estimates, the Union could need to capture up to 550 million tonnes of CO 2 annually by 2050 to meet the net-zero objective, including for carbon removals. Such a first industrial-scale storage capacity objective will de-risk investments in the capturing of CO_2 emissions as an important tool to reach climate neutrality".
27 Ibid., Case C-127/07 (2008).

to bring forward the first projects. Article 46 NZIA requires the Commission to evaluate the Regulation by 30 June 2028 and every three years thereafter. This confirms that the regime is intended to develop progressively, rather than to establish a rigid or arbitrary distinction between oil and gas producers and other operators that might in future contribute to the development of injection capacity.

27. That phased approach is not evidence of discrimination. On the contrary, requiring obligations to be imposed immediately on all theoretically relevant sectors, including sectors not yet equipped to identify suitable storage formations, secure permits and develop injection capacity at scale, would risk delaying CO_2 storage deployment.

4. The polluter-pays plea is misconceived

28. The polluter-pays argument also misses the nature of the obligation to make CO_2 injection capacity available to the market. The principle concerns the allocation of responsibility for preventing, reducing, and remedying environmental damage[28]. Article 23 NZIA does not transfer liability for the emissions of cement, steel, lime, chemicals, or other sectors to oil and gas producers. The individual contributions are not calculated by reference to CO_2 emissions or environmental harm, but by reference to oil and gas production. That is because Article 23 is not an emissions-liability mechanism. It is a framework for allocating responsibility for the development of storage capacity, using production as an objective basis for identifying the operators most closely connected to the relevant geological resources, infrastructure and technical capability. However, emitters remain subject to the EU ETS requiring them to surrender allowances for any emitted/unabated CO_2. Furthermore, emitters will need to pay for CO_2 storage services to abate their emissions through CCS; in other words, polluters will be paying for their own pollution.

5. Article 34 TFEU is inapplicable

29. The applicants' reliance on Article 34 TFEU is misplaced. Article 34 concerns restrictions on the movement of goods between Member States, namely quantitative restrictions on imports and measures having equivalent effect[29]. As the Court held in Dassonville[30], it covers trading rules that may hinder intra-EU trade in goods. Article 23 NZIA is not such a measure. It does not regulate the importation, sale, marketing, characteristics, or market access of any product. It imposes a Union-wide obligation on certain operators to contribute to the development of CO_2 injection capacity.

30. If cost effects alone were sufficient, any harmonised Union measure imposing differen-

28 European Union (2020), The polluter-pays principle and environmental liability, available here.
29 European Union (2012), Consolidated version of the Treaty on the Functioning of the European Union, available here.
30 Case 8-74 (1974), Procureur du Roi v Benoît and Gustave Dassonville, ECLI:EU:C:1974:82, available here.

tiated compliance requirements would risk being recast as a measure equivalent to a quantitative restriction. That is not how Article 34 operates. In substance, the applicants' argument is directed at the allocation of regulatory obligations within a harmonised Union framework. That may be framed as an equality argument, but it does not fall within the scope of Article 34 TFEU[31]

B. Article 23 NZIA is based on the correct legal basis, the Delegated Regulation remains within the conferred powers and does not exceed the limits of the delegation, and the lack of an impact assessment does not invalidate the contested acts

Cases: T-711/25 ; T-712/25 ; T-713/25 ; T-714/25 ; T-715/25 ; T-716/25 ; T-717/25 ; T-719/25 ; T-720/25 ; T-730/25

1. Article 23 falls within the scope of Article 114 TFEU

31. Article 23 forms part of a Union framework adopted under Article 114 TFEU to organise, on a common basis, the emergence of a Union market for CO_2 storage services. That internal market logic is stated in the Regulation itself. Article 1(1) provides that the general objective of the NZIA is to improve the functioning of the internal market. Article 1(2)(b) adds, expressly, that the Regulation seeks to establish a Union market for CO_2 storage services[32].

32. Article 114 TFEU is not confined to the approximation of national rules already in force. It also allows the Union to act before divergent national approaches have fully emerged, provided that the measure genuinely seeks to improve the conditions for the establishment and functioning of the internal market. The Court has stated this clearly, including where Union action is designed to prevent future fragmentation[33].

33. Chapter III of the NZIA establishes a common Union framework for the development of CO_2 storage capacity. Article 20 sets a Union-wide injection-capacity target for 2030. Article 21 requires Member States to report on relevant storage and transport projects, support measures and cross-border cooperation. Article 24 requires the Commission to assess whether the obligations under Article 23(1) are effectively promoting the development of the CO_2 storage market in the Union. Article 46 adds a broader evaluation requirement, including the Regulation's contribution to the functioning of the internal market. Taken together, those provisions do not merely impose isolated obligations. They organise, monitor and review the development of a Union-wide CO_2 storage market. That is a classic internal market function within the meaning of Article 114 TFEU.

31 European Union (2021), Commission Notice Guide on Articles 34-36 of the Treaty on the Functioning of the European Union (TFEU), available here.
32 Ibid., NZIA.
33 Case C-376/98 (2000), Federal Republic of Germany v European Parliament and Council of the European Union, ECLI:EU:C:2000:544, para. 27, available here.

34. The absence of pre-existing equivalent national obligations does not alter that conclusion. A common Union framework may be needed precisely because divergent national approaches have not yet crystallised but are objectively likely to emerge in a cross-border sector[34]. That is especially true of CO_2 storage, where capture projects, transport networks, storage access and investment timing are inherently transnational. Nor is that conclusion altered by the fact that Chapter III also serves wider Union objectives. Article 1(1) links the NZIA to the Union's climate targets and climate-neutrality objective, and Article 46 requires the Commission to evaluate both its contribution to the functioning of the internal market and its fitness for purpose in contributing to the Union's 2050 climate-neutrality objective. Chapter III is therefore directed, first, to the establishment and functioning of a Union CO_2 storage market and, second, to the wider objective, expressly recognised in the Regulation, of supporting the Union's climate-neutrality target. That combined purpose falls well within the scope of Article 114 TFEU.

2. The Delegated Regulation did not exceed the powers conferred by Article 23(12) NZIA and Article 290 TFEU

35. Article 290(1) TFEU allows the legislature to delegate to the Commission the power to adopt acts of general application supplementing non-essential elements of a legislative act, while reserving essential elements to the legislature[35]. Here, the essential elements of the contribution regime were fixed in Article 23(1) NZIA itself. The latter determines who is subject to the obligation, how the obligation is allocated, the relevant production period, and the form of the contribution. Each obligated entity is subject to an individual contribution to the Union-wide target for available CO_2 injection capacity set in Article 20 NZIA. Article 23 NZIA also requires that the contribution is to be calculated pro rata by reference to each entity's share in Union crude-oil and natural-gas production from 1 January 2020 to 31 December 2023, and it must consist of injection capacity in a permitted storage site available to the market by 2030. The Delegated Regulation does not replace those legislative choices; it gives them technical expression by specifying the rules for identifying the obligated entities and for calculating their respective contributions. The subsequent Decision then applies that framework to the data reported by Member States and identifies the individual entities and their respective contribution amounts.

36. Article 23(12), read together with Article 44, allows the Commission to supplement the Regulation with technical rules, including on the identification of obligated entities and the threshold below which entities are excluded from the contribution obligation. The Delegation is therefore both specific and framed by the legislative choices already made

34 That risk was already visible in practice, as Member States were not proceeding on a common basis: some were developing national carbon-management strategies, others were advancing support schemes for CO_2 capture and storage, while engagement with CCS deployment remained uneven across the Union. See Joint Research Centre (2024), Clean Energy Technology Observatory: Carbon Capture, Utilisation and Storage in the European Union - 2024 Status Report on Technology Development, Trends, Value Chains and Markets, available here; Bellona Europa (2025), Article 23 Member State Implementation Tracker, available here.
35 Ibid., European Union (2012).

in Article 23(1).

37. Within that framework, Article 4 of Delegated Regulation (EU) 2025/1477 does not introduce a new policy criterion. It does not alter the target, the reference period, the relevant production criterion, or the class of obligated entities. [36] It merely expresses, in formula form, the pro-rata allocation rule already established by Article 23(1), thereby enabling the Commission to identify the obligated entities and calculate their respective contributions in a clear and consistent manner.

38. The same is true of the subsequent Commission decision specifying individual contributions. Article 23(3) already provides that, based on the information reported by Member States under Article 23(2), the Commission is to specify the individual contributions to the Union objective. The decision therefore applies predetermined legal criteria to reported production data. It does not reopen the legislative choices made in the basic act.

3. The lack of a formal impact assessment does not affect the legality of Article 23, the Delegated Regulation, or the Decision.

39. Article 23 may indeed have significant economic, environmental and social effects. That point may readily be accepted. But it does not follow that a formal impact assessment was an absolute condition of legality. Points 12 and 13 of the Interinstitutional Agreement on Better Law-Making describe impact assessments as a tool for well-informed decision-making and provide that the Commission will carry out impact assessments for initiatives, delegated acts and implementing measures expected to have significant impacts. At the same time, Point 13 states only that such initiatives will, as a general rule, be accompanied by an impact assessment, and Point 16 expressly allows the Commission to undertake other analytical work while taking into account the need to avoid undue delays[37]. The Court has likewise held that the absence of an impact assessment does not by itself establish illegality where the institutions had sufficient information to exercise their discretion[38].

40. The legal question is therefore not whether a formal impact assessment existed in the abstract, but whether the institutions legislated on a sufficient evidential basis. In the explanatory memorandum to the NZIA legislative proposal[39], the Commission stated expressly that, given the urgent need to act, no impact assessment was carried out and no online public consultation was foreseen, while adding that the analysis and supporting

36 European Commission (2025), Commission Delegated Regulation (EU) 2025/1477 of 21 May 2025 supplementing Regulation (EU) 2024/1735 of the European Parliament and of the Council by specifying the rules on the identification of authorised oil and gas producers who are required to contribute to the objective of reaching the Union target for available CO_2 injection capacity by 2030, on the calculation of their respective contributions, and on their reporting obligations, available here.
37 European Union (2016), Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-Making, available here.
38 Case C-482/17 (2019), Czech Republic v European Parliament and Council of the European Union, ECLI:EU:C:2019:1035, available here.
39 European Commission (2023), Proposal for a Regulation of the European Parliament and of the Council on establishing a framework of measures for strengthening Europe's net-zero technology products manufacturing ecosystem (Net Zero Industry Act), available here.

evidence would be set out in a staff working document within three months. The proposal, the later supporting analysis and the operative structure of Chapter III point in the same direction. The measure was presented as part of the Union's response to a pressing need to organise the conditions for industrial decarbonisation and CO_2 storage at Union level.

41. The pleas from the applicants referring to a lack of a consultation should be treated in the same way. Point 19 of the Interinstitutional Agreement states that public and stakeholder consultation is integral to well-informed decision-making. Point 25 requires the Commission to explain in the explanatory memorandum the legal basis chosen and to give an account of the scope and results of any consultation and impact assessment undertaken. The proposal did exactly that: it acknowledged that there had been no formal consultation in the Commission's website because of urgency, and it described the stakeholder contacts that had taken place[40]. While that is not the same as a full public consultation, it is not a complete absence of engagement, emphasising that the Better Law-Making commitments cannot be treated as if every departure from the ordinary process automatically amounted to an essential procedural defect.

42. The argument is weaker still as regards the Delegated Regulation and the subsequent Decision. Those acts did not reopen the basic policy choices made in the NZIA. Article 23(3) itself provides that, following receipt of the Member State reports, the Commission is to specify the contributions after consulting Member States and interested parties. The draft Delegated Regulation was in fact published for feedback before its adoption. It was available on the Commission's "Have Your Say" portal from 19 March to 16 April 2025 and the Commission received 37 submissions[41]. The subsequent Decision then applied the previously established rules to the production data reported by Member States. As the Decision records, the Commission relied on the information communicated under Article 23(2), verified the completeness and comparability of the data, requested clarifications where necessary, and specified the contributions in accordance with Article 4 of Delegated Regulation (EU) 2025/1477[42]. In those circumstances, there was no requirement to reopen consultation or to carry out an additional impact assessment at the stage of the Decision.

C. Article 23, the Delegated Regulation and the Decision comply with the principle of proportionality

Cases: T-711/25 ; T-713/25 ; T-714/25 ; T-715/25 ; T-716/25 ; T-717/25 ; T-718/25 ; T-719/25 ; T-720/25 ; T-723/25 ; T-724/25 ; T-725/25 ; T-726/25

40 Ibid., European Commission (2023), "Stakeholder consultations" section.
41 European Union (2025), Carbon storage – oil and gas producers' contributions to the EU's 2030 storage objective, available here.
42 European Commission (2025), Commission Decision (EU) 2025/1479 of 22 May 2025 specifying the pro rata contributions to the Union CO_2 injection capacity objective by 2030 from entities holding an authorisation as defined in Article 1, point 3, of Directive 94/22/EC of the European Parliament and of the Council, available here.

1. The obligation is suitable and not manifestly inappropriate

43. The obligation to make CO_2 injection capacity available to the market cannot be regarded as disproportionate under the settled case-law of the Court. The measure is manifestly suitable to achieve the objective pursued, namely the development of a functioning CO_2 storage market within the Union, which is indispensable to meeting the targets set out in the European Climate Law. The European Union is expected to require approximately 250 Mtpa of CO_2 storage capacity by 2050 in order to meet its climate objectives[43]. However, under existing market conditions, the development of such infrastructure has fallen far below the required level. In particular, the current allocation of responsibility across the CCS value chain, largely borne by industrial emitters, has failed to generate the necessary investment in storage capacity. The Union legislature was therefore entitled to conclude that, in absence of regulatory intervention, the market would not deliver the infrastructure required within the necessary timeframe.

44. While the obligation may entail significant costs for the operators concerned, those costs must be weighed against the importance of the objective pursued[44]. The establishment of a viable carbon storage market is a central component of the Union's climate strategy and serves an objective of high public interest, both in enabling the Union to reach its climate goals and in strengthening European net-zero technology, manufacturing and infrastructure. Prior to the establishment of the NZIA target, the European Union was falling behind other jurisdictions, including the United Kingdom, Norway and the United States, in the development of CO_2 storage capacity and related carbon management technologies[45]. In that context, the allocation of economic burdens across market actors, particularly those well placed to contribute to the development of the necessary infrastructure, constitutes a legitimate policy choice.

45. The obligation in question specifically targets a category of operators whose technical expertise, access to relevant data and resources, and historical involvement in subsurface resource exploitation place them in a unique position to contribute to the development of CO_2 storage, even where individual entities do not themselves operate storage infrastructure. The measure therefore reflects a rational allocation of responsibility rather than an indiscriminate imposition of cost. The 50 Mtpa target was determined on the basis of the information available to the legislature, including Commission and industry-supported material on the trajectory required for the development of the European CCS market[46]. In those circumstances, the legislature was entitled to rely on such material, and the setting of the target does not disclose any manifest error of assessment.

43 European Commission (2024), Towards an ambitious Industrial Carbon Management for the EU, available here.
44 Case C-491/01 (2002), The Queen v Secretary of State for Health, ECLI:EU:C:2002:741, para. 179-184, available here.
45 Clean Air Task Force (2024), Tracking CO_2 storage project capacity in Europe, available here; Clean Air Task Force (2022), The Inflation Reduction Act creates a whole new market for carbon capture, available here.
46 Ibid., European Commission (2023), SWD 219; Clean Air Task Force (2023), A Vision for Carbon Capture, Utilisation, and Storage in the EU, available here.

2. The framework contains significant flexibility and does not impose an excessive burden

46. The measure does not impose rigid or absolute obligations, but incorporates mechanisms designed to accommodate the technical and operational uncertainties inherent in first-of-a-kind infrastructure projects. In particular, the framework provides for derogations where there is a substantial risk of stranded assets, and allows obligated entities to comply through a range of mechanisms, including joint development, cross-border cooperation, and agreements with third-party storage project developers or investors[47]. These features materially reduce the burden on obligated undertakings and ensure that the targets cannot be regarded as manifestly inappropriate or excessive in relation to the objectives pursued.

47. Major infrastructure projects are often accompanied by unexpected and no-fault delays, such as public acceptance issues or permitting delays. The NZIA takes account of that reality. Article 23(11) provides a targeted derogation mechanism allowing Member States, in exceptional circumstances, to seek an adjustment of the deadline for compliance with CO_2 injection capacity obligations. This mechanism is triggered by a Commission assessment, due by 31 December 2028, which examines whether a substantial imbalance exists between the actual demand for injection capacity from capture projects, the progress of necessary transport infrastructure, and the aggregation of the mandated individual contributions. The Regulation identifies these derogations as an essential tool to prevent the creation of stranded assets by ensuring that storage capacity development remains aligned with the broader value chain. This directly undermines any claim that the targets impose disproportionate or impossible burdens, as the legislative framework itself provides for adjustment where structural constraints arise

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48. If a derogation is not requested or not granted, Article 23(11) and Recital 46 state that the Commission and the relevant Member State must engage with the obligated entities to help resolve the obstacles and barriers that are preventing achievement of the obligation. This implies a collaborative phase in which public authorities work with the company to facilitate the project rather than simply penalising failure. Under Article 23(5), obligated entities are also given flexible mechanisms to meet their individual CO_2 injection capacity targets, including by developing projects independently, cooperating with other obligated entities, or entering into agreements with third-party storage project developers or investors. The framework therefore does not require each obligated company to develop and operate storage alone or within its own territory. Crucially, to ensure the efficient development of a Union-wide value chain, these storage projects may be located anywhere within the territory of the Union, its exclusive economic zones, or on its continental shelf, provided that the sites are permitted under Directive 2009/31/EC and contribute to the

47 See Recitals 43, 44 and 46 NZIA.

collective 50 Mtpa objective by 2030.

3. The 2030 timeline is feasible within the legislative scheme

49. It is necessary to clarify the meaning of compliance within the scheme of the legislation. As clarified by the Commission, compliance does not require the physical injection of CO_2 by 2030[48]. Rather, it consists in securing a storage permit from the competent national authority, concluding contractual arrangements for the provision of storage capacity, and fulfilling the applicable reporting obligations. Accordingly, the obligation relates to the development of storage injection capacity and the establishment of the necessary legal and commercial framework, rather than to the commencement of injection operations as such. This substantially enhances the feasibility of compliance within the prescribed timeframe.

50. That conclusion is reinforced by the measures imposed on Member States to streamline permitting procedures. In particular, Article 16(1) of the NZIA requires that the permit-granting process for CO_2 storage projects not exceed 18 months. It follows that historical permitting timelines are not a reliable indicator of the duration of procedures under the revised regulatory framework, and the applicants' reliance on past delays cannot, in itself, establish that compliance by 2030 is infeasible.

51. Recent assessments indicate a possible shortfall relative to the 50 Mtpa objective by 2030.[49]. However, these assessments measure only operational storage capacity, whereas compliance under the NZIA is not limited to projects already injecting CO_2 at scale by 2030. As set out above, the relevant obligation concerns the development of available injection capacity, including the permitting and contractual arrangements necessary to make that capacity available to the market. On that basis, the existence of a projected shortfall in fully operational capacity does not establish manifest infeasibility. At most, it points to implementation challenges and to the need for additional projects to move forward in time.

52. Three recent project examples are instructive. First, in February 2026 the Greek project Prinos, developed by EnEarth, obtained a storage permit for what is intended to become the country's first major offshore CO_2 storage project. Exploration permits had been granted in 2022, and an application for the storage permit was made in July 2024[50]. The project is expected to begin, by 2027, with approximately 1 Mtpa linked to Energean's own emissions and to move in a later phase toward an open-access storage offer of around 2.8 Mtpa. The project has also reportedly signed a Memoranda of Understanding

48 Heisinger, S. (2025), Key Aspects pertaining to the implementation of the 2030 target. Presented at IOGP Europe's 2nd Workshop on the challenges of implementing the NZIA CO_2 injection capacity objectives, October 14, 2025, Brussels.
49 Article 23 Watch (2026), Annual Report – The first year of Article 23: Tracking Compliance, Progress and Perspectives on the CO_2 Injection Capacity Obligation in the EU, available here.
50 Carbon Capture Journal (2026), European Commission affirms EnEarth Prinos CO_2 storage project, available here.

amounting to approximately 6.12 Mtpa[51], notwithstanding a lower initial annual storage capacity, which illustrates strong market demand for storage in Southern Europe. Second, the Porthos project in the Netherlands, despite litigation and regulatory delays linked to nitrogen-emissions during construction, reached final investment decision in 2023 and remains expected to begin operations in 2026, contributing approximately 2.5 Mtpa of storage[52]. Third, the Greensand Future project in Denmark first received an exploration licence in early 2023[53], following some prior characterisation work, and was granted a storage permit in December 2025.[54] This project made a final investment decision even earlier, in December 2024, and aims to operate by 2027 – a four year timeline from the award of an exploration licence, and less than six years since the project was first announced.

53. These examples do not preclude the possibility of implementation challenges for other storage projects, but they do show that project timelines are shortening, that delays are not unusual in major infrastructure projects, and that such delays are manageable and do not establish that the legislative timeline is impossible.

54. Recent analysis by Wood Mackenzie[55], commissioned by four obligated entities, has questioned the feasibility of the 50 Mtpa target through an analysis of existing CCS project development timeframes; thereby aiming to undermine the validity of the NZIA. It should be made clear, however, that this study is fundamentally flawed as it incorrectly misinterprets the definition of compliance, assuming that injection capacity should be fully operational by 2030, which is not the case. The misinterpretation has the effect of adding up to a further 3.5 years onto the development timeframe of each CCS project to account for estimated construction, leading to the incorrect conclusions that the 50 Mtpa target will not be achieved. Such analysis of existing projects is further flawed in that it treats the development of CCS projects initiated largely before the legal adoption of the NZIA in 2024 as a proxy for future progress, notwithstanding the existence of a clear compliance obligation and financial penalties under the current framework. Several early CCS projects in Europe, including Northern Lights, Porthos, Liverpool Bay CCS, and Ravenna, were conceived well in advance of supportive policy frameworks at the EU or national level. Such projects have generally been announced as a means of initiating supportive policy framework, including storage licensing and project subsidies.

55. Consequently, they have experienced relatively long lead times (from the date of first announcement) which are not representative of the timelines achievable by projects in the current policy environment. Finally, some projects are deliberately delayed while awaiting firm contracts with larger volumes of CO_2 from subsidised capture projects – often to justify investment in large infrastructure aimed at meeting future demand. While sup-

51 EnEarth (n.d.), Prinos CO_2 – What We Do, available here.
52 Porthos (2023), First CO_2 storage project in the Netherlands is launched, available here.
53 Energistyrelsen (2023) The Ministry of Climate, Energy and Utilities grants Denmark's first full-scale CO_2 storage permits in the Danish North Sea, available here.
54 State of Green (2025) Denmark approves first CO2 storage facility, available here.
55 Story et al. (2025) Policy vs. Practicality: assessing the feasibility of meeting NZIA Article 23, available here.

portive economic and regulatory mechanisms for project and infrastructure deployment should continue to be fostered at the EU and national level, timelines dictated by such commercial decisions do not reflect on the inherent feasibility of the NZIA timeline. The target is intended to mandate an accelerated project development beyond status quo development rates, and should not be designed to merely reflect conservative estimates of current project timelines or the current subsidy landscape for CCS.

56. To date, 11 of the storage projects under development in the EU are onshore, of which seven are targeting a commissioning date by 2030, and could therefore contribute to the NZIA target (still more may receive a storage permit in this timeframe). Article 23 Watch analysis estimates these onshore projects could represent up to 24% of the total storage capacity currently under development. Onshore projects offer the potential for faster deployment and lower costs than the offshore projects which have dominated in Europe thus far. This is evidenced in the published timelines for projects such as Danube Removals[56], Greenstore, Kalundborg CO_2 Hub, and Ruby, which all received exploration licences in 2024 and target operation by 2029 or 2030, with permit applications made in late 2026 or 2027. Based on the mandated permitting timeline of 18 months, these projects and other onshore projects (including Norne and Anrav) are well placed to provide compliant injection capacity within the NZIA timeline.

57. Finally, it must be recalled that, in areas involving complex technical and economic assessments, the Union legislature enjoys a broad discretion. Judicial review is therefore limited to verifying whether the measure is manifestly inappropriate in relation to the objective pursued, as established in Fedesa[57] and Pfizer[58]. In the present case, the applicants have not demonstrated that the contested obligation is manifestly inappropriate. The mere fact that the measure entails costs, even significant ones, is insufficient to meet that high threshold, as confirmed by the Court in British American Tobacco[59] and Swedish Match[60]. The Court confirmed that impairment of the economic interests of a private entity must be considered "in relation to its social function" and where regulation corresponds to a general interest pursued by the Community, the Applicants will have to show that the very substance of their guaranteed rights have been hollowed out in order to constitute a "disproportionate and intolerable interference." The Court upheld this in Swedish match. We maintain that the Applicants have failed to display a hollowing out of their economic rights and in fact have the potential to benefit financially from the infrastructure the regulation seeks to establish.

56 Danube carbone storage (2025), Flagship Project Danube Removals, available here.
57 Case C-331/88 (1990), The Queen v Minister of Agriculture, Fisheries and Food and Secretary of State for Health, ECLI:EU:C:1990:391, para. 14, available here.
58 Case T-13/99 (2002), Pfizer Animal Health SA v Council of the European Union Paras 411-412, available here.
59 Case C-491/01 (2002) The Queen v Secretary of State for Health ex parte British American Tobacco (Investments) Ltd and Imperial Tobacco Ltd, para. 149, available here.
60 Ibid., C-491/01 (2002); see also C-210/03 (2004), Swedish Match AB and Swedish Match UK Ltd v Secretary of State for Health, ECLI:EU:C:2004:802, para 72 available here.

4. Risks of stranded assets do not establish disproportionality

58. Recent analysis of the CCS value chain in the European Union suggests that current and projected demand from capture projects significantly exceeds available storage capacity, in some scenarios by up to 144%[61]. This indicates that the principal risk in the present market is not overdevelopment of storage, but under-provision. The Commission itself has identified storage availability as the principal bottleneck in the deployment of CCS across the Union[62].

59. That point is especially important for the development of storage outside the North Sea. At present, much of the available storage capacity in Europe is concentrated in a limited number of Northern European projects, while demand for storage is distributed more widely across the Union[63]. It is therefore important, both for decarbonisation and for the functioning of a Union-wide CO_2 storage market, that additional storage be developed in regions with suitable geology and high industrial demand, particularly for industries across Central and Southern Europe[64]. Romania provides an example. Although it has promising geological potential and a substantial base of high-emitting industry, there exists no operational storage projects in Romania. In 2025, Romgaz, an oil and gas company majority-owned by the Romanian State, published a decarbonisation strategy that, under a conditional Net-Zero scenario, foresees around EUR 698 million in CCS investment over the 2026–2029 period[65]. Such developments support, rather than undermine, the business case for additional storage in underdeveloped regions of the Union.

60. This is also relevant in view of the increasing role of CCS in hard-to-abate sectors. As the EU ETS becomes more stringent, certain industrial sectors will need to rely on CCS to decarbonise and avoid the costs associated with emissions exceeding available allowances. Europe will face a demand of approximately 64 $MtCO_2$ of carbon storage for industrial carbon management by 2030[6667], only up to 43 Mtpa is currently projected to be available by then.[6869] With carbon prices expected to rise potentially as high as €149/tonne by 2030[70] and limited decarbonisation alternatives for key sectors across Europe such as cement and lime, emitters will be economically compelled to purchase storage. As the primary owners of carbon storage infrastructure, obligated oil and gas companies will be

61 Andrew J Cavanagh, Toby Lockwood, Carbon capture & storage 2030: As the market takes shape, can Europe's CO_2 storage projects meet growing demand?, International Journal of Greenhouse Gas Control, available here.
62 Recital 39 NZIA.
63 Clean Air Task Force (2024), Carbon dioxide without borders: Connecting the UK and EU can create a more resilient and lower-cost CO_2 storage network, available here.
64 Clean Air Task Force (2025), Carbon capture and storage in Central and Eastern Europe: Three priorities to accelerate deployment, available here.
65 Ibid., Article 23 Watch (2026).
66 Andrew J Cavanagh, Toby Lockwood, Carbon capture & storage 2030: As the market takes shape, can Europe's CO_2 storage projects meet growing demand?, International Journal of Greenhouse Gas Control, available here.
67 EU, EEA & UK.
68 Article 23 Watch (2026) EU, EEA & UK.
69 Andrew J Cavanagh, Toby Lockwood, Carbon capture & storage 2030: As the market takes shape, can Europe's CO_2 storage projects meet growing demand?, International Journal of Greenhouse Gas Control, available here.
70 BloombergNEF (2025), Europe's New Emissions Trading System Expected to Have World's Highest Carbon Price in 2030 at €149, BloombergNEF Forecast Reveals, press release, available here.

therefore structurally positioned to capture that value.

61. In that context, the development of new storage capacity is not a route to stranded assets, but a response to mounting structural demand. In those circumstances, the claim that Article 23 creates an inherent or generalised stranded-asset risk is not persuasive. On the contrary, the obligation reflects a carefully calibrated policy response, with quantified targets, flexibility mechanisms and Member State obligations to facilitate storage development in a field of high technical and scientific complexity. It cannot be regarded as manifestly inappropriate or excessively onerous within the meaning of Article 5(4) TEU.

D. The use of past production as the basis for allocating future obligations does not infringe non-retroactivity or legal certainty

Cases: T-712/25 ; T-713/25 ; T-719/25 ; T-720/25 ; T-723/25 ; T-725/25 ; T-726/25

62. The plea alleging retroactivity and breach of legal certainty is unfounded. The Delegated Regulation and the subsequent Decision do not impose a retroactive penalty for past conduct. They use production between 2020 and 2023 as the basis for allocating a prospective obligation, namely the contribution to the Union-wide CO_2 injection-capacity target to be achieved by 2030.

63. The Court has consistently held that using production levels from a past reference year as the basis for determining future obligations does not, in itself, infringe the principle of non-retroactivity and therefore does not breach the principle of legal certainty[71]. What EU law prohibits is the retroactive application of a new rule to legal situations already established prior to its entry into force[72]. The reference to production levels between 2020 and 2023 does not alter the legal effects of completed production activities; it serves only to determine the scale of each entity's future contribution.

64. According to established case-law, new EU rules may apply immediately to the future effects of situations arising under earlier rules, even where the factual basis for those obligations lies in past conduct, provided that the measure does not alter the legal consequences of that conduct at the time it occurred[73]. What matters is whether the measure governs future effects or instead reopens completed legal situations. Article 23 clearly falls into the first category. It does not sanction past extraction. It allocates future obligations by reference to a historical production period chosen by the legislature as an objective basis for distribution.

71 Case C-63/93 (1996), Fintan Duff, Liam Finlay, Thomas Julian, James Lyons, Catherine Moloney, Michael McCarthy, Patrick McCarthy, James O'Regan, Patrick O'Donovan v Minister for Agriculture and Food and Attorney General, para. 26., available here.
72 Article 49 of the Charter of Fundamental Rights of the European Union, available here.
73 Case C15/19 (2020), Azienda Municipale Ambiente SpA v Consorzio Laziale Rifiuti, ECLI:EU:C:2020:371, paras 57-58, available here ; Case C-369/09 P (2011), ISD Polska sp. z o.o. and Others v European Commission, ECLI:EU:C:2011:175, par 98., available here.

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