

Call for feedback on TEG report on EU Taxonomy

Fields marked with * are mandatory.

Introduction

Disclaimer:

This call for feedback is part of ongoing work by Directorate-general for financial stability, financial services and capital markets union, Directorate-general for environment, Directorate-general for climate action and Directorate-general for energy on sustainable finance, for which the European Commission has set up a [dedicated Technical expert group \(TEG\)](#).

This feedback process is not an official Commission consultation or document nor an official Commission position. Nothing in this feedback process commits the Commission nor does it preclude any policy outcomes.

In March 2018 the European Commission published its [action plan: financing sustainable growth](#). Action 1 of the Commission's action plan calls for the establishment of an EU classification system for sustainable activities, or Taxonomy. The European Commission followed through on this action in May 2018 with a [proposal for a regulation on the establishment of a framework to facilitate sustainable investment](#) (taxonomy regulation).

In addition, a [technical expert group on sustainable finance \(TEG\)](#) was set up by the European Commission in July 2018 to assist in with the implementation of four key actions of the action plan, including the development of an EU taxonomy.

Within the framework of the proposed taxonomy regulation, the TEG has been asked to develop recommendations for technical screening criteria for economic activities that can make a substantial contribution to climate change mitigation or adaptation, while avoiding significant harm to the four other environmental objectives:

1. sustainable use and protection of water and marine resources;
2. transition to a circular economy, waste prevention and recycling;
3. pollution prevention control; and (4) protection of healthy ecosystems.

On 18 June 2019, the TEG published its [technical report on EU taxonomy](#). The report sets out the basis for a future EU taxonomy in legislation. The report contains:

- technical screening criteria for 67 activities across 8 sectors that can make a substantial contribution to **climate change mitigation**;
- a methodology and worked examples for evaluating substantial contribution to **climate change adaptation**;
- guidance and case studies for **investors preparing to use the taxonomy**.

This report builds on the [work that the TEG published in December last year](#) together with a call for feedback on the proposed criteria for these “first round” activities. The TEG has also engaged with over 150 additional experts in the past months to develop technical screening criteria for the ‘second round’ of climate change mitigation activities and climate change adaptation activities.

In addition to its technical report, the TEG has also published a [supplementary report on using the taxonomy](#). This provides investors and companies with a concise and clear explanation of why the taxonomy is needed, what it looks like, and its ease of use.

Call for feedback

The TEG is inviting stakeholders to provide feedback on (parts of) its technical report through the online `q u e s t i o n n a i r e`.

Because of technical problems, the deadline for providing feedback is **extended at least until Monday 16 September 2019 23:59**. If the technical problems persist, a further extension will be considered.

In the online questionnaire, you will be able to select on which parts of the report you want to provide feedback to, including a selection of the 67 individual activities that make a substantial contribution to climate change mitigation and the different elements of each activity.

Next steps

The TEG mandate has been extended until the end of this year. The TEG will use this time to:

- assess the feedback from stakeholders on its technical report;;
- refine and further develop some incomplete aspects of the proposed technical screening criteria for substantial contributions and avoidance of significant harm;
- develop further guidance on implementation and use of the taxonomy.

At the end of its mandate, the TEG will make further recommendations to the European Commission on the need to adjust and complement their work on an EU taxonomy.

The TEG's recommendations are designed to support the European Commission in the development of future delegated acts, as proposed in the taxonomy regulation.

Please note: In order to ensure a fair and transparent feedback process **only responses received through our online questionnaire will be taken into account** and included in the report summarising the responses. Should you have a problem completing this questionnaire or if you require particular assistance, please contact ec-teg-sf@ec.europa.eu.

Useful documents and links:

- [More on EU taxonomy](#)
- [Technical report on EU taxonomy](#)
- [Supplementary report on using the taxonomy](#)
- [Specific privacy statement](#)

1. Information about you

* Are you replying as:

- a private individual
- a private organisation or a company
- a public authority or an international organisation

* Name of your organisation:

IOGP – International Association of Oil & Gas Producers

Contact email address:

The information you provide here is for administrative purposes only and will not be published

kp@iogp.org

* Is your organisation included in the Transparency Register?

(If your organisation is not registered, [we invite you to register here](#), although it is not compulsory to be registered to reply to this feedback process. [Why a transparency register?](#))

- Yes
 No

* If so, please indicate your Register ID number:

3954187491-70

* Type of organisation:

- | | |
|---|---|
| <input type="radio"/> Academic institution | <input type="radio"/> Media |
| <input type="radio"/> Company, SME, micro-enterprise, sole trader | <input type="radio"/> Non-governmental organisation |
| <input type="radio"/> Consultancy, law firm | <input type="radio"/> Think tank |
| <input type="radio"/> Consumer organisation | <input type="radio"/> Trade union |
| <input checked="" type="radio"/> Industry association | <input type="radio"/> Other |

* Where are you based and/or where do you carry out your activity?

Belgium

* Field of activity (*if applicable*):

at least 1 choice(s)

- Accounting
 Auditing
 Banking
 Credit rating agencies
 Insurance
 Pension provision
 Investment management (e.g. hedge funds, private equity funds, venture capital funds, money market funds, securities)
 Market infrastructure operation (e.g. CCPs, CSDs, Stock exchanges)
 Social entrepreneurship
 Other
 Not applicable

* Please specify your activity field(s) or sector(s):

Energy // Oil & Gas // Upstream

* Sector (*if applicable*):

at least 1 choice(s)

- A Agriculture, forestry and fishing
- B Mining and quarrying
- C Manufacturing
- D Electricity, gas, steam and air conditioning supply
- E Water supply; sewerage, waste management and remediation activities
- F Construction
- H Transportation and storage
- I Accommodation and food service activities
- J Information and communication
- K Financial and insurance activities
- L Real estate activities
- M Professional, scientific and technical activities
- N Administrative and support service activities
- O Public administration and defence; compulsory social security
- P Education
- Q Human health and social work activities
- Not applicable

Important notice on the publication of responses

* Contributions received are intended for publication on the Commission's website. Do you agree to your contribution being published?

([see specific privacy statement](#))

- Yes, I agree to my response being published under the name I indicate (*name of your organisation /company/public authority or your name if your reply as an individual*)
- No, I do not want my response to be published

* Contributions received through this survey will be reviewed by the TEG. Do you agree to be contacted by the TEG to clarify your response if necessary?

- Yes, I agree to be contacted by the TEG if necessary through the contact details I provided
- No, I do not want to be contacted by the TEG

2. Selection feedback

This call for feedback covers the following parts of the technical report:

- 1. Climate change mitigation activities**
- 2. Climate change adaptation**

3. Usability of the taxonomy

4. Future development of the taxonomy

Please tick the relevant topics and/or sectors and activities to which you would like to provide feedback :
(You will be able to answer questions for the selected topics and/or sectors and activities)

1. Climate change mitigation activities

Agriculture and forestry

- Growing of perennial crops
- Growing of non-perennial crops
- Livestock production
- Afforestation
- Rehabilitation, Restoration
- Reforestation
- Existing forest management

Manufacturing

- Manufacturing of low carbon technologies
- Manufacture of Cement
- Manufacture of Aluminium
- Manufacture of Iron and Steel
- Manufacture of hydrogen
- Manufacture of other inorganic basic chemicals
- Manufacture of other organic basic chemicals
- Manufacture of fertilizers and nitrogen compounds
- Manufacture of plastics in primary form

Electricity, gas, steam and air conditioning supply

- Production of Electricity from Solar PV
- Production of Electricity from Concentrated Solar Power
- Production of Electricity from Wind Power
- Production of Electricity from Ocean Energy
- Production of Electricity from Hydropower
- Production of Electricity from Geothermal
- Production of Electricity from Gas Combustion
- Production of Electricity from Bioenergy
- Transmission and Distribution of Electricity
- Storage of Energy

- Manufacture of Biomass, Biogas or Biofuels
- Retrofit of Gas Transmission and Distribution Networks
- District Heating/Cooling distribution
- Installation and operation of Electric Heat Pumps
- Cogeneration of Heat/Cool and power from Concentrated Solar Power
- Cogeneration of Heat/Cool and power from Geothermal Energy
- Cogeneration of Heat/Cool and power from Gas Combustion
- Cogeneration of Heat/Cool and power from Bioenergy
- Production of Heating and Cooling from Concentrated Solar Power
- Production of Heating and Cooling from Geothermal Energy
- Production of Heating and Cooling from Gas Combustion
- Production of heating and cooling from Bioenergy
- Production of Heating and Cooling using Waste Heat

Water, Waste and Sewerage remediation

- Water collection, treatment and supply
- Centralized wastewater treatment systems
- Anaerobic digestion of sewage sludge
- Separate collection and transport of non-hazardous waste in source segregated fractions
- Anaerobic digestion of bio-waste
- Composting of bio-waste
- Material recovery from waste
- Landfill gas capture and energetic utilization
- Direct Air Capture of CO₂
- Capture of anthropogenic emissions
- Transport of CO₂
- Permanent Sequestration of captured CO₂

Transport

- Passenger Rail Transport (Interurban)
- Freight Rail Transport
- Public transport
- Infrastructure for low carbon transport
- Passenger cars and commercial vehicles
- Freight transport services by road
- Interurban scheduled road transport
- Inland passenger water transport
- Inland freight water transport
- Construction of water projects

Information and Communication Technologies (ICT)

- Data processing, hosting and related activities
- Data-driven solutions for GHG emissions reductions

Buildings

- Construction of new buildings
- Renovation of existing buildings
- Individual renovation measures, installation of renewable on-site and professional, scientific and technical activities
- Acquisition of buildings

2. Climate change adaptation

- I want to provide feedback for this topic

3. Usability of the taxonomy

- I want to provide feedback for this topic

4. Future development of the taxonomy

- I want to provide feedback for this topic

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

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Manufacturing - Manufacturing of low carbon technologies

*When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the *Technical report on Taxonomy*.*

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

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- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

As specified in the Commission's Frequently Asked Questions on taxonomy (1), the principle of technology neutrality should be the basis of the proposed Regulation as well as of the follow up policy tools and measures. Providing an extensive list of technologies complying with metrics, as outlined in the TEG report on pages 187-189, doesn't reflect technology a neutrality approach. The TEG experts also acknowledge that

'the list is less broad than the eligible activities' therefore 'further analysis is required'. The criteria and principles of the new Taxonomy should not exclude sectors or assets per se, but should deploy an inclusive approach. This is: identifying projects and activities with the potential to achieve significant CO2 emission reductions, contributing to transition the EU economy towards a sustainable low-carbon economy, regardless of the sector where they will be implemented.

Classifying boundaries is not straightforward and may lead to unintended consequences. For example, putting in place too narrowly defined boundaries risks exclusion of some activities that could develop and improve low-carbon technologies applied in their field of activity in the upcoming years, thereby limiting the uptake of new technologies and the decarbonisation potential (also of other sectors, who could utilise these developments).

In our view, a selected set of metrics should provide flexibility to take into account the contributions of various technologies to significantly reduce GHG emissions across the EU economy. In this way, we would avoid giving the impression that certain technologies are preferred over others. 'Greening by' and 'greening of' activities should be based on a Life Cycle Analysis to create a level playing field among all technologies and assess their total impact on climate. We understand the TEG experts decided not to use criteria on the GHG emissions from manufacturing as 'benefits outweigh their emissions' – in our view, this approach doesn't provide an objective assessment of technologies or activities. Having a simple indicator such as % reduction in GHG emissions per unit (e.g. kWh or ton of product produced) or considering the total CO2 reduction is the most suitable metric. Overall, to achieve a long-run transition to a carbon-neutral economy, there is a need for the wider greening of markets and other incentives to promote innovation (2).

Links to evidence:

1000 character(s) maximum

- (1) https://ec.europa.eu/info/sites/info/files/business_economy_euro/banking_and_finance/documents/sustainable-finance-teg-frequently-asked-questions_en.pdf
- (2) https://orbit.dtu.dk/files/115359611/The_Greening_of_Innovation_Systems.pdf

2. Should a different metric be used?

- Yes
 No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The principle of determining the substantial contribution to climate mitigation should take into account the total GHG emissions and should be based on a Life Cycle Analysis (LCA) approach that accounts for all aspects of production, use, and disposal, in particular where the tools and policies are in place. For example, for EVs total GHG emissions should fully account for materials used in battery production as well

as final battery disposal. The metrics should be calculated on an LCA approach and not only on tail pipe emissions.

For olefins production: the threshold appears to be the ETS phase 3 benchmark for steam-cracking (HVC methodology). Conceptually that's fine as that sets the threshold at the level of the best in class with available technology, however as the majority of European installations are naphtha crackers, this methodology does not work well for gas (ethane) fed crackers, and does not work at all for heavy feedstock (VGO) fed crackers (< 30% HVC yield). Consider differentiating thresholds to ensure a level playing field between different feedstock type crackers.

For Aromatics production: the threshold appears to be the ETS phase 3 benchmark for refining (CWT methodology). No exception is taken.

Links to evidence:

1000 character(s) maximum

<https://www.eea.europa.eu/publications/electric-vehicles-from-life-cycle/download>

Life Cycle Assessment of Electric Vehicles – A Framework to Consider Influencing Factors - <https://reader.elsevier.com/reader/sd/pii/S2212827115005004?token=5FE05089E5AB256A69F3C199C4A75D53EE77142A9162018228671C92D67F5F31D701680E4F1E594637F7EBBFC61B3B60>

3. Should the threshold be different?

- Yes
 No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

One of the metrics which could be considered is the total CO2 reduction that can be achieved through the introduction of a particular activity.
For vehicles (both light duty and heavy duty) the threshold used in the Taxonomy should be consistent with those used in the Clean Vehicle Directive (CVD) to define clean vehicles. The current definitions used in the Taxonomy for HDV do not align with those used in CVD.

Links to evidence:

1000 character(s) maximum

4. For the objectives where DNSH criteria have been identified, should these criteria be different?

- Yes
- No

5. Are there any additional objectives where DNSH criteria need to be identified to avoid significant harm?

- Yes
- No

If **y e s** , **w h y** **a n d** **h o w** ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Consideration should be given to rare earth materials and their impact during the production process on the ecosystem

Links to evidence:

1000 character(s) maximum

https://www.researchgate.net/publication/276042623_Social_and_Environmental_Impact_of_the_Rare_Earth_Industries
<https://link.springer.com/article/10.1007/s13530-016-0276-y>

7. Are there science-based approaches that can be used to tailor manufacturing thresholds to national circumstances?

- Yes
- No

*When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the *Technical report on Taxonomy*.*

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

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- Yes
- No

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7. Are there science-based approaches that can be used to tailor manufacturing thresholds to national circumstances?

- Yes
- No

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7. Are there science-based approaches that can be used to tailor manufacturing thresholds to national circumstances?

- Yes
- No

Manufacturing - Manufacture of hydrogen

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- International applicability of activity criteria

3. Should the threshold be different?

- Yes

No

If yes, why and how?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Setting the thresholds higher at the start and then tighten them up over time, while remaining aligned with the EU 2050 ambition, would result in the EU taxonomy being more supportive of the energy transitions across Europe. This to allow for retrofitting and hybrid solutions and to encourage a broader range of technologies and projects which will stimulate industrial projects, economies of scale while reducing GHG emissions.

Comment threshold 1 'Direct CO₂ emissions from the manufacturing of hydrogen: 0.95 tCO₂e/t Hydrogen'
The threshold should start at 4 tCO₂eq/t of Hydrogen and gradually transition over time to 0.95 tCO₂eq/t (in the long term). This threshold should also be considered for retrofits. It would be helpful to clarify that this threshold applies only to the unit to produce the hydrogen and does not include the utilities required to operate the unit.

Links to evidence:

1000 character(s) maximum

The future of Hydrogen, IEA, June 2019, <https://webstore.iea.org/download/summary/2803?fileName=English-Future-Hydrogen-ES.pdf>

SINTEF:

- a) The pre-study Executive Summary is published by SINTEF in a blog post: <https://blog.sintef.com/sintefenergy/hydrogen-in-europe-executive-summary/>
- b) The full pre-study report can be accessed here: <https://www.sintef.no/Hydrogen4Europe>

IEAGHG Techno-Economic Evaluation of SMR Based Standalone Hydrogen Plant with CCS
<http://team-2.statoil.com/sites/ts-44936/IEAGHG/Shared%20Documents/2017-02%20Techno-Economic%20Evaluation%20of%20SMR%20Based%20H2%20Plant%20with%20CCS.pdf>

H21 North of England report: <https://northerngasnetworks.co.uk/h21-noe/H21-NoE-23Nov18-v1.0.pdf>

4. For the objectives where DNSH criteria have been identified, should these criteria be different?

- Yes
- No

If yes, why and how?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Point 5 of the TEG Factsheet related to Pollution, seems to go beyond the IED, therefore we recommend to start the sentence with: (...) “without prejudice of article 15.4 of the IED, ensure that emissions...”.
Justification: the text as it stands goes beyond the IED.

Links to evidence:

1000 character(s) maximum

5. Are there any additional objectives where DNSH criteria need to be identified to avoid significant harm?

- Yes
- No

6. Can the proposed criteria for substantial contribution and DNSH be used for activities outside the EU?

- Yes
- No

If not, please propose alternative wording that could be considered and a brief rationale for the proposed change.

2000 character(s) maximum

It would be appropriate for the EU to recognize that other regions and jurisdictions will have different drivers and boundary conditions, and therefore the proposed EU thresholds might not be applicable as such more widely (let alone globally).

7. Are there science-based approaches that can be used to tailor manufacturing thresholds to national circumstances?

- Yes
- No

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Electricity, gas, steam and air conditioning supply - Production of Electricity from Gas Combustion

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- Metric for substantial contribution criteria
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- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

More opportunities for transitional activities could have a significant impact, especially in regions still highly reliant on coal. In this context, investing in high-efficiency gas-fired power plants that are CCS-ready can bring immediate efficiency and significant carbon reductions (today), supporting the energy transitions. In the medium- and long-term (e.g. post-2025) CCGTs with CCS can generate flexible near-zero-emission electricity which can balance intermittent renewables. Moreover, replacing coal plants with gas plants such as combined cycle gas turbine (CCGT) and combined heat and power (CHP) can halve EU emissions in the power sector and increase energy efficiency significantly. Natural gas emits between 45% and 55% lower GHG emission than coal when used to generate electricity. The use of natural gas-fired CHP can also support the integration of low-emissions sources of energy, including geothermal heat and power, solar, wind and batteries.

We would like to point out that “fugitives” can be defined in a lot of different ways. It is important to focus on proven and standardized methodology. Requirements for fugitive emissions with respect to electricity generation should take a technology-agnostic approach to include all fuel types.

Links to evidence:

1000 character(s) maximum

<https://webstore.iea.org/the-role-of-gas-in-todays-energy-transitions>

3. Should the threshold be different?

- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The threshold level should be technology-neutral and be based on GHG emission (e.g. the total CO2 reduction) to be achieved and not technology types. It should allow all energy types that meet the threshold to be accepted. In our view, in particular, for the transitional activities, the value of 100gCO2e/kWh should be increased and made consistent with the existing legislation such as the Electricity Regulation. The threshold

can be reduced with time but should not be set too low too early as otherwise suitable technology, that can contribute to the transition or could be retrofitted, will be excluded.

As the methodology on how the value of 100gCO₂e/kWh was derived, we would appreciate the increased transparency in this area.

Links to evidence:

1000 character(s) maximum

4. For the objectives where DNSH criteria have been identified, should these criteria be different?

- Yes
- No

5. Are there any additional objectives where DNSH criteria need to be identified to avoid significant harm?

- Yes
- No

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

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Electricity, gas, steam and air conditioning supply - Storage of Energy

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Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

2. Should a different metric be used?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The EU taxonomy should consider a wide range of storage solutions to reach the energy & climate objectives, therefore, these should include electrons, gases, and liquid solutions.

The TEG report should consider the journey to a low-carbon/climate-neutral economy and recognise that the replacement of oil and gas will take time.

The main value of gas storage in Europe has traditionally focused on the security of supply, ensuring people can continue heating their homes in the event of a cold spell or a sudden supply cut. That is due to change in the coming years. Gas storage operators are increasingly positioning themselves on new markets – first as back-up for variable wind and solar power and, in the long run, as established providers of “flexibility” services in a future energy system where electricity and gas will be more closely integrated. With 1,200 terawatt hours (TWh) of existing capacity in Europe, the potential of gas storage is huge.

In the long-run, gas storage sites could provide a platform to store low-carbon gases like low-carbon hydrogen (e.g. generated from wind and solar power) as well as biomethane produced locally from agricultural waste. Through sector coupling, gas infrastructure to transport and store gas could potentially be leveraged to provide flexibility to the power system and transport decarbonise gas produced from carbon-free electricity through the gas network.

Unnecessary costs and unwanted landscape disturbance could be avoided with the use of the existing gas storage sites.

Links to evidence:

1000 character(s) maximum

<https://www.sciencedirect.com/science/article/pii/S1876610218310221>

<https://gasnaturally.eu/wp-content/uploads/2018/12/long-term-vision-of-the-european-gas-industry.pdf>

Electricity, gas, steam and air conditioning supply - Manufacture of Biomass, Biogas or Biofuels

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:



Boundary of the activity

- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

- The threshold for defining the sustainability of manufacture of biomass, biogas, and biofuels in the period to 2030 should be identical to that proposed in RED II as this specifies both the required Carbon Intensity savings (vs fossil fuel) and sustainability criteria. If the RED II via an update accepts a new renewable fuel, then the Taxonomy must do the same. All acceptable biofuels, i.e those that meet the CI and sustainability criteria will be needed to help decarbonize all transport sectors to 2030 and be further needed in the long term for aviation, marine and heavy-duty
- The TEG report's restriction to narrow sustainable raw materials only to those listed in Part A of Annex IX (in RED II), would differ significantly from the sustainability definitions in the RED II. Under RED II, any biofuel meeting the sustainability criteria are eligible, not only biofuels made from feedstock listed in Annex IX, Part A. Moreover, when compared with the RED II, the criteria would remarkably narrow the raw material base for replacing conventional fuels. This cannot be considered acceptable, especially when taking into account the need for rapid and significant emission reductions in the transport sector (including aviation and maritime). All raw materials as allowed by RED II, incl. waste and residue materials are therefore needed. We would also encourage you to consider the recycled carbon fuels in the TEG.
- Part A of Annex IX of RED II is a narrow list of feedstocks and the technologies mostly still under development. Not even the Part B of Annex IX (including UCO and animal fats) would comply with the taxonomy according to the TEG's view.
- In principle, the taxonomy should be as inclusive as possible, as considerable investments and financing are needed in all sectors to meet the EU 2050 climate neutrality goals.
- The taxonomy should recognize the low ILUC certification.

Links to evidence:

1000 character(s) maximum

A look into the maximum potential availability and demand for low-carbon feedstocks/fuels in Europe (2020–2050). Literature review.
Concawe, <https://www.concawe.eu/wp-content/uploads/Feedstocks.pdf>

3. Should the threshold be different?

- Yes
- No

I f y e s , w h y a n d h o w ?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

- The threshold for defining the sustainability of manufacture of biomass, biogas, and biofuels in the period to 2030 should be identical to that proposed in RED II as this specifies both the required Carbon Intensity savings (vs fossil fuel) and sustainability criteria. If the RED II via an update accepts a new renewable fuel, then the Taxonomy must do the same. All acceptable biofuels, i.e those that meet the CI and sustainability criteria will be needed to help decarbonize all transport sectors to 2030 and be further needed in the long term for aviation, marine and heavy-duty
- The TEG report's restriction to narrow sustainable raw materials only to those listed in Part A of Annex IX (in RED II), would differ significantly from the sustainability definitions in the RED II. Under RED II, any biofuel meeting the sustainability criteria are eligible, not only biofuels made from feedstock listed in Annex IX, Part A. Moreover, when compared with the RED II, the criteria would remarkably narrow the raw material base for replacing conventional fuels. This cannot be considered acceptable, especially when taking into account the need for rapid and significant emission reductions in the transport sector (including aviation and maritime). All raw materials as allowed by RED II, incl. waste and residue materials are therefore needed. We would also encourage to consider the recycled carbon fuels in the TEG
- Part A of Annex IX of RED II is a narrow list of feedstocks and the technologies utilising them are mostly still under development. Not even the Part B of Annex IX (including UCO and animal fats) would comply with the taxonomy according to the TEG's view.
- In principle, the taxonomy should be as inclusive as possible, as considerable investments and financing are needed in all sectors to meet the EU 2050 climate neutrality goals.
- The taxonomy should recognize the low ILUC certification.

Links to evidence:

1000 character(s) maximum

Electricity, gas, steam and air conditioning supply - Retrofit of Gas Transmission and Distribution Networks

*When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the *Technical report on Taxonomy*.*

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The boundaries of the activity should be extended to cover the construction and operation of networks for gaseous fuels, mirroring the provisions for electricity transmission and distribution lines.

The existing gas transmission and distribution networks support the integration of renewable energy both in electric form and gaseous form (biomethane, hydrogen, synthetic methane) into the energy system. They also support significant GHG emissions reductions from fuel switching or merit order optimisation in industry, power generation, heating, and transport. The transition from natural gas to renewable and decarbonized gas relies on the possibility to connect production units to the grid and final customers. Renewable gas can be carbon neutral and even negative as outlined in Annex VI of REDII.

Gas transmission and distribution are regulated businesses falling in the scope of the Directive 2009/73/EC that has introduced rules aimed at creating not only a competitive secured but also environmentally sustainable market, in line in particular with the EU climate objectives. The foreseen gas market reform currently prepared by the Commission should define its contribution to the 2030 energy and climate objectives and make them future-proof so they can bring their full contribution to reach climate neutrality in 2050.

The TEN-E regulation and the EU support to the Projects of Common Interest (PCI) has fostered a high level of security of supply and integration of the European energy market. Only a few major PCI projects still need to be implemented. In the context of the energy transition, the pressing need to ensure optimal use of

existing gas infrastructure (to avoid the risk of stranded assets and technological lock-in) implies thorough Cost Benefits analysis taking all externalities into account before making any decision on a major gas project such as an interconnection between member states. Moving forward the next revision of the TEN-E regulation should support the projects facilitating the integration of renewable and low-carbon gases (including hydrogen). Setting as a priority the decarbonisation of gas existing gas networks would contribute to the EU energy transition objectives in a smart and cost-efficient way. This would also ensure that upcoming investments are futureproofed, when it comes to environmental impacts in particular.

Links to evidence:

1000 character(s) maximum

See relevant studies performed by Navigant (Gas for Climate), <https://gasforclimate2050.eu/>
Poyry (Fully decarbonising Europe's energy system by 2050) report on decarbonisation
<https://www.poyry.com/news/articles/fully-decarbonising-europes-energy-system-2050>
Frontier economics (the future value of gas infrastructure in a climate-neutral Europe) <https://www.frontier-economics.com/media/3113/value-of-gas-infrastructure-report.pdf>

2. Should a different metric be used?

- Yes
 No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The metric for mitigation criteria must be amended to include for eligibility to the taxonomy all existing gas transmission and distribution networks. The nature of eligible projects should be extended to:

- PCI projects
- Connections of renewable gas production to the grid (methanisation, gasification and methanation)
- New dedicated grids for pure hydrogen or hydrogen mixed with methane
- Facilities allowing reverse flows of renewable gas from the distribution to the transmission network or collecting biogas and upgrading it before injection into the grid
- The conversion of energy such as Power-to-Gas and methanation
- The liquefaction of methane and/or hydrogen to contribute to the development of gas mobility (road, shipping, rail)
- The separation of methane and hydrogen

Links to evidence:

1000 character(s) maximum

See relevant studies performed by Navigant (Gas for Climate), <https://gasforclimate2050.eu/>
Poyry (Fully decarbonising Europe's energy system by 2050) report on decarbonisation
<https://www.poyry.com/news/articles/fully-decarbonising-europes-energy-system-2050>

Electricity, gas, steam and air conditioning supply - District Heating/Cooling distribution

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- International applicability of activity criteria

2. Should a different metric be used?

- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

As the EU taxonomy is expected to follow the principle of technology neutrality, it would be more appropriate to establish thresholds based on the CO2 reduction potential.

Links to evidence:

1000 character(s) maximum

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Electricity, gas, steam and air conditioning supply - Cogeneration of Heat/Cool and power from Gas Combustion

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3. Should the threshold be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The threshold level should be technology-neutral and be based on GHG emission to be achieved and not technology types. It should allow all energy types that meet the threshold to be accepted. The threshold can be reduced with time but should not be set too low too early or suitable technology that can contribute to the transition will be excluded.

Links to evidence:

1000 character(s) maximum

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- International applicability of activity criteria

Water, Waste and Sewerage remediation - Direct Air Capture of CO2

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Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

I f y e s , w h y a n d h o w ?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The ISO standard linked to carbon capture for power generation should be removed where it is not relevant. This should be reflected in the following technical screening criteria:

- 23.9 Direct Air Capture
- 23.10 Capture of Anthropogenic emissions
- 23.11 Transport
- 23.12 Permanent Sequestration

The Carbon Capture under these 4 activities will not be limited to power stations. However, there isn't an ISO standard for carbon capture in general.

Links to evidence:

1000 character(s) maximum

Water, Waste and Sewerage remediation - Capture of anthropogenic emissions

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

CO2 capture from flue gases is the more cost-effective way to capture CO2 that otherwise would be released in the atmosphere. This activity should be prioritised and incentivised first
When CCS is applied to biofuels production, negative emissions could also be achieved.
Rather than limiting it to “permanent sequestration”, it is proposed to include also a sustainable use of capture CO2 in a circular way (CCU).

The ISO standard linked to carbon capture for power generation should be removed where it is not relevant. This should be reflected in the following technical screening criteria:

- 23.9 Direct Air Capture
- 23.10 Capture of Anthropogenic emissions
- 23.11 Transport
- 23.12 Permanent Sequestration

The Carbon Capture under these 4 activities will not be limited to power stations. However, there isn't an ISO standard for carbon capture in general.

Links to evidence:

1000 character(s) maximum

Water, Waste and Sewerage remediation - Transport of CO2

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

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- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Additionally, taxonomy should recognise CO2 transport by ship and other modes of transport for the purposes of storage. Liquid CO2 can be transported efficiently and flexibly in ships, by rail or in trucks, thereby unlocking access to CO2 from installations located onshore without ready access to pipeline infrastructure.

The ISO standard linked to carbon capture for power generation should be removed where it is not relevant. This should be reflected in the following technical screening criteria:

- 23.9 Direct Air Capture
- 23.10 Capture of Anthropogenic emissions
- 23.11 Transport
- 23.12 Permanent Sequestration

The Carbon Capture under these 4 activities will not be limited to power stations. However, there isn't an ISO standard for carbon capture in general.

Links to evidence:

1000 character(s) maximum

https://ec.europa.eu/info/sites/info/files/iogp_-_report_-_ccs_ccu.pdf

Water, Waste and Sewerage remediation - Permanent Sequestration of captured CO2

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

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- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

I f y e s , w h y a n d h o w ?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The ISO standard linked to carbon capture for power generation should be removed where it is not relevant. This should be reflected in the following technical screening criteria:

- 23.9 Direct Air Capture
- 23.10 Capture of Anthropogenic emissions
- 23.11 Transport
- 23.12 Permanent Sequestration

The Carbon Capture under these 4 activities will not be limited to power stations. However, there isn't an ISO standard for carbon capture in general.

Links to evidence:

1000 character(s) maximum

Transport - Passenger Rail Transport (Interurban)

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

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Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

3. Should the threshold be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Transport of low carbon and blended fuels should be eligible, especially if meeting the criteria mentioned in the report.

The transition to zero-emission mobility will take time and during the transition, the use of blends will be critical to delivering the GHG reduction ambitions. Therefore, freight rail transport that transports blends of fossil and sustainable fuels should be eligible

The TEG report's restriction to narrow sustainable raw materials only to those listed in Part A of Annex IX (in RED II), would differ significantly from the sustainability definitions in the RED II. Under RED II, any biofuel meeting the sustainability criteria are sustainable, not only biofuels made from feedstock listed in Annex IX, Part A.

Moreover, when compared with the RED II, the criteria would remarkably narrow the raw material base for replacing conventional fuels. This cannot be considered acceptable, especially when taking into account the need for rapid and significant emission reductions in the transport sector (including aviation and maritime).

All sustainably produced raw materials as allowed by RED II, incl. waste and residue materials are therefore needed.

Links to evidence:

1000 character(s) maximum

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

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- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
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- International applicability of activity criteria

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Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

Transport - Infrastructure for low carbon transport

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

According to the IEA WEO 2018 and the Commission's 'Clean Planet for All', liquid fuels will still be needed in 2050, at least for the sectors where there are currently no alternatives. According to the IPCC Special Report on the impacts of global warming of 1.5°C, titled 'Mitigation Pathways Compatible with 1.5°C in the Context of Sustainable Development' - in the 1.5 scenarios, fossil share of primary energy in 2050 is approximate ~33%. (Chapter 2, page 133. Therefore, the refining sector should not be excluded from the scope, especially if some technologies can reduce the emissions in the process of their production. The development of these technologies should be encouraged by the screening criteria to enable the refining industry and others to be part of the solution.

The Communication 'Clean Planet for All' shows that within the NZE scenarios, biofuels and synthetic fuels (liquid and gas) will be needed in those sectors that will continue to need high-density energy. Until there is sufficient volume to use 100% drop-in biofuels and synfuels there will be a continued need to use these as blends. Therefore, the Taxonomy definitions should not preclude infrastructure dedicated to the transport and use of blends.

In the context of the transitional activities, the following ones should be taken into account:

- Natural gas and Europe's natural gas infrastructure play a decisive role in climate mitigation. Europe can only benefit from natural gas if it has a functioning, safe and efficient gas infrastructure. To reach the European Union's climate targets gas technologies, including the infrastructure, must be considered as sustainable technologies. It is widely agreed upon that in Europe the most efficient way to reduce CO2 emissions significantly is to replace coal with gas. When natural gas replaces coal, 15 percent of total GHG emissions can be saved throughout Europe – in the electricity sector even 40 percent. This positive contribution must be taken into account accordingly.
- Furthermore, natural gas together with its infrastructure is central to gas in mobility applications. Compressed natural gas (CNG) can contribute to a low carbon economy, as it is currently the most cost-

effective way to significantly reduce road traffic emissions. Gas-powered vehicles save 20 to 30 percent CO₂ compared to diesel or petrol and emit hardly any fine particles. Also, using LNG as fuel for trucks and ships can lower GHG emissions notably as well. The current climate targets can be reached only if natural gas and its infrastructure are fully utilized and understood as sustainable.

Links to evidence:

1000 character(s) maximum

The UK's contribution to stopping global warming - Committee on Climate Change May 2019 P252 where a continuing need for some fossil fuels is envisaged in 2050

EC Communication 'Clean planet for all' that shows that within the NZE scenarios, biofuels and synthetic fuels (liquid and gas) will be needed in those sectors that will continue to need high-density energy. Until there is sufficient volume to use 100% drop-in biofuels and synfuels (e-fuels) there will be a continued need to use these as blends. Therefore, the Taxonomy definitions should not preclude infrastructure dedicated to the transport and use of blends.

3. Should the threshold be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The threshold level should be technology-neutral and be based on GHG emission to be achieved and not technology types. It should allow all energy types that meet the threshold to be accepted. The threshold can be reduced with time but should not be set too low too early or suitable technology that can contribute to the transition will be excluded.

Eligible infrastructure should include biofuels and PtX plants as these can produce very low carbon fuels that will be needed both in the transition as blends and eventually as final fuels in hard to decarbonize sectors such as aviation, marine, and heavy-duty road transport.

It is not clear what is meant by excluding Infrastructure that is predominantly dedicated to the transport of fossil fuels (more than 50%). Many alternative fueling locations could likely be co-located on retail sites and it is possible the proposed exclusion could preclude the development of these alternative fuel locations on retail sites.

Links to evidence:

1000 character(s) maximum

Transport - Passenger cars and commercial vehicles

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Establishing only thresholds on tank-to-wheel (tailpipe) values is inappropriate as it does not take into account the GHG emissions associated with the production of the fuel or the vehicles and so it will give an inaccurate picture of the true GHG performance of each drive train (energy and vehicle)
Therefore, tailpipe values should at least be replaced by an LCA/WTW metric. The thresholds to be used should be consistent with those defined in the Clean Vehicle Directive as this already sets out the definition of a clean vehicle for LDV and HDV.

Links to evidence:

1000 character(s) maximum

3. Should the threshold be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The threshold level should be technology-neutral and be based on LCA GHG emission to be achieved and not TTW GHG emission. It should allow all energy types that meet the threshold to be accepted. The threshold can be reduced with time but should not be set too low too early or suitable technology that can contribute to the transition will be excluded.

Links to evidence:

1000 character(s) maximum

Transport - Freight transport services by road

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The principle of determining the substantial contribution to climate mitigation should take into account the total GHG emissions and not just that of the fuel. Therefore, it should be based on a Life Cycle Analysis (LCA) approach. For example, for EVs it should fully account for materials used in battery production as well as final battery disposal.

Links to evidence:

1000 character(s) maximum

2. Should a different metric be used?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The metrics used should be based on an LCA calculation and not only on tail pipe emissions.

Links to evidence:

1000 character(s) maximum

3. Should the threshold be different?

- Yes
- No

If yes, why and how? Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The threshold level should be technology-neutral and be based on GHG emission to be achieved and not technology types. It should allow all energy types that meet the threshold to be accepted. The threshold can be reduced with time but should not be set too low too early or suitable technology that can contribute to the transition will be excluded. This is particularly true for heavy-duty transport where battery-electric and hydrogen driven trains are still at a development stage and costly. In the short to medium term, biofuels and biogas represent a cost-effective pathway to decarbonization of heavy-duty transport and therefore should be supported. Efficient ICE and gas vehicles that can use these fuels should also be supported. Freight transport dedicated to the transport of blended fuels should not be excluded as it will also contribute to the overall GHG emission reduction from freight transport. If it is excluded, then the transport of blended fuels could continue using higher emission freight transport.

Links to evidence:

1000 character(s) maximum

4. For the objectives where DNSH criteria have been identified, should these criteria be different?

- Yes
- No

5. Are there any additional objectives where DNSH criteria need to be identified to avoid significant harm?

- Yes
- No

If **y e s** , **w h y** **a n d** **h o w** ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The depletion of rare earth metals that are needed in the construction phase

Links to evidence:

1000 character(s) maximum

Transport - Interurban scheduled road transport

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm

assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

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- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The principle of determining the substantial contribution to climate mitigation should take into account the total GHG emissions and not just that of the fuel. Therefore, it should be based on a Life Cycle Analysis (LCA) approach, for example for EVs, it should fully account for materials used in battery production as well as final battery disposal.

Other alternative energy solutions for interurban transport should be also considered in addition to advanced biofuels and synthetic fuels.

Blends should not be excluded as they will be needed in the transition to the use of 100% sustainable fuels. A level playing field should be ensured to allow all low-carbon technologies to contribute to emissions reductions. The regulation should consider all players of the current energy transition to guarantee a smooth, efficient and inclusive energy transition model.

As noted in the "Clean Planet for all", there is "no silver bullet" in the fight against climate change. To enable all sectors and all activities can continue to contribute to the energy transition, the Taxonomy Reg. should ensure:

- An approach based on the principles of technology neutrality, cost-effectiveness, and free competition
- The adoption of an inclusive approach towards different technologies, without categorical classifications
- That the classification is based on the potential of investment projects, and not on generic classes of projects, to avoid a-priori judging certain assets or sectors as "non-sustainable"

Links to evidence:

1000 character(s) maximum

2. Should a different metric be used?

- Yes
- No

I f y e s , w h y a n d h o w ?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The metrics used should be based on a LCA calculation and not only on tail pipe emissions.

Links to evidence:

1000 character(s) maximum

3. Should the threshold be different?

- Yes
- No

I f y e s , w h y a n d h o w ?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The threshold level should be technology-neutral and be based on GHG emission to be achieved and not technology types. It should allow all energy types that meet the threshold to be accepted. The threshold can be reduced with time but should not be set too low too early or suitable technology that can contribute to

the transition will be excluded.
The production pathway of the energy source should be considered.

Links to evidence:

1000 character(s) maximum

4. For the objectives where DNSH criteria have been identified, should these criteria be different?

- Yes
- No

5. Are there any additional objectives where DNSH criteria need to be identified to avoid significant harm?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The depletion of rare earth metals that are needed in the construction phase

Links to evidence:

1000 character(s) maximum

Transport - Inland passenger water transport

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- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The Taxonomy should not exclude barges that use blends during the transition to the use of 100% advanced biofuels or RFNBOs, as these vessels will be able to use the 100% advanced biofuels and RFNBO when they are available in sufficient quantities. As the average age of a barge is 20-30 years, this would allow investment in new barges now and this will have the added benefit of better efficiency and air quality benefits immediately.

The production of biomass, biogas, and biofuels should not be reduced to only Annex IX A of the 2018 /2001. The TEG report considers eligible only the production of advanced biofuels as per Art 2.34, RTFNBOs per Art. 2 (36) and certified low-ILUC risk biofuels, in line with the requirements of RED II. The approach in the TEG report would differ significantly from the sustainability definitions in the RED II. Under RED II, any biofuel meeting the sustainability criteria are eligible, not only biofuels made from feedstock listed in Annex IX, Part A. Moreover, when compared with the RED II, the criteria would remarkably narrow the raw material base for replacing conventional fuels. This cannot be considered

acceptable, especially when taking into account the need for rapid and significant emission reductions in the transport sector (including aviation and maritime). All raw materials as allowed by RED II, incl. waste and residue and recycled materials are therefore needed and recycle carbon fuels (RCF) should also be included.

Links to evidence:

1000 character(s) maximum

Maritime (inland + long distances)

Several studies showing that there are different pathways / solutions to decarbonize maritime transport

- o [23] DNV-GL (2018). Energy Transition Outlook report. Main Report. www.Dnvgl.com
- o [24] DNV-GL (2018). Energy Transition Outlook report. MARITIME — FORECAST TO 2050. www.Dnvgl.com
- o <https://www.lr.org/en/insights/global-marine-trends-2030/zero-emission-vessels-transition-pathways/>

Transport - Inland freight water transport

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- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

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The Taxonomy should not exclude barges that use blends during the transition to the use of 100% advanced biofuels or RFNBOs, as these vessels will be able to use the 100% advanced biofuels and RFNBO when they are available in sufficient quantities. As the average age of a barge is 20-30 years, this would allow investment in new barges now and this will have the added benefit of better efficiency and air quality benefits immediately.

The production of biomass, biogas, and biofuels should not be reduced to only Annex IX A of the 2018 /2001. The TEG report considers eligible only the production of advanced biofuels as per Art 2.34, RTFNBOs per Art. 2 (36) and certified low-ILUC risk biofuels, in line with the requirements of RED II. The approach in the TEG report would differ significantly from the sustainability definitions in the RED II. Under RED II, any biofuel meeting the sustainability criteria are eligible, not only biofuels made from feedstock listed in Annex IX, Part A. Moreover, when compared with the RED II, the criteria would remarkably narrow the raw material base for replacing conventional fuels. This cannot be considered acceptable, especially when taking into account the need for rapid and significant emission reductions in the transport sector (including aviation and maritime). All raw materials as allowed by RED II, incl. waste and residue and recycled materials are therefore needed and recycle carbon fuels (RCF) should also be included.

Links to evidence:

1000 character(s) maximum

- Maritime (inland + long distances)

Several studies showing that there are different pathways / solutions to decarbonize maritime transport

- o [23] DNV-GL (2018). Energy Transition Outlook report. Main Report. www.Dnvgl.com
- o [24] DNV-GL (2018). Energy Transition Outlook report. MARITIME — FORECAST TO 2050. www.Dnvgl.com
- o <https://www.lr.org/en/insights/global-marine-trends-2030/zero-emission-vessels-transition-pathways/>

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Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

Buildings - Renovation of existing buildings

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Please select the elements of the activity to which you would like to provide feedback:

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- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

With 80% of the current building stock expected to be still in place in 2050, gas condensing boilers are the most cost-effective way to reduce CO2 emissions. Further reductions can be achieved by installing gas heat pumps, micro-CHPs or fuel cells. All of these technologies work well with renewable energy systems such as solar panels. It is essential to deploy the principle of technology neutrality.

Links to evidence:

1000 character(s) maximum

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

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- Threshold for substantial contribution criteria
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1. Do you consider that the qualitative criteria for adaptation apply equally to all sectors?

- Yes
- No
- Don't know / no opinion / not relevant

Please explain your answer:

2000 character(s) maximum

2. Should the qualitative criteria be different?

- Yes
- No
- Don't know / no opinion / not relevant

3. Are the illustrative templates provided in the Technical report useful for indicating the potential application of the criteria?

- Yes
- No
- Don't know / no opinion / not relevant

Please explain what other information would be useful:

3000 character(s) maximum

4. Would any additional data or tools would improve the usability of the Adaptation qualitative screening criteria?

- Yes
- No
- Don't know / no opinion / not relevant

Are there areas of potential harm that TEG should consider for DNSH criteria for the activities that make a substantial contribution to adaptation objectives?

- Yes
- No
- Don't know / no opinion / not relevant

1. Do you expect to use the Taxonomy in your business activities in the short term (1-3 years) or long term (4 years or more)?

- Yes
- No
- Don't know / no opinion / not relevant

2. Can the Taxonomy be made more useful for disclosures related to your specific financial product? This question covers only financial products where disclosure obligations are foreseen by the Taxonomy proposal.

- Yes
- No
- Don't know / no opinion / not relevant

3. Can the Taxonomy be made more useful for your investment decisions in different asset classes?

- Yes
- No
- Don't know/no opinion/not relevant

4. Is it sufficiently clear when the entire activities of a company or other entity should be considered as Taxonomy eligible (revenues or turnover) and when only expenditures by companies or other entities should be considered Taxonomy eligible?

- Yes
- No
- Don't know / no opinion / not relevant

5. What practical tools or measures could be developed to facilitate the implementation of the taxonomy by financial actors?

Please specify what these tools would be used for and provide sufficient explanation on how they can help to implement the taxonomy:

2000 character(s) maximum

6. What practical tools or measures could be developed to help non-financial companies assess what share of their economic activities is taxonomy-eligible?

3000 character(s) maximum

4. Future development of the taxonomy

1. What economic activities that can make a substantial contribution to the climate change mitigation objective should next be considered for the Taxonomy?

3000 character(s) maximum

A taxonomy that will only cover a very small portion of economic activities will not provide investors with enough options. A taxonomy more in touch with current market realities will result in higher availability of capital for sustainable activities. Otherwise, there is the risk of overlooking an enormous potential in the market for the transformation of existing industries and processes. For this reason, creating an additional list of transitional activities (and for retrofit activities) will help to deliver the EU climate and energy objectives, while providing a wide range of opportunities for the energy transitions across Europe, in particular in areas that are highly reliant on coal. To accommodate the period of transition the list of transitional activities should be accompanied by thresholds that are higher than the ones outlined in the draft TEG report.

The policy focus should be on feasible, near-term steps that act as building blocks towards the ultimate aim of minimizing cumulative emissions to deliver the Paris Agreement objectives. There is no silver bullet to combat climate change. All technologies, all energy sources will be necessary for this energy transition.

Although the TEG acknowledges that full electrification of the energy system is not a silver bullet to the EU's decarbonisation challenge and considers that molecule-based energy will continue to have a role to play in the future energy supply, its draft report on the taxonomy fails to capture the full contribution from the EU gas technologies to climate change mitigation.

The EU gas infrastructure already contributes to a transition to a zero net emission economy and should be considered as substantially contributing to climate change mitigation since :

- It enables quick and significant emission reductions in power generation, heating, transport sectors. This contribution is relevant in particular in CEE to foster the switch from carbon-intensive fuels to low and zero-emission sources of energy.
- Using the existing gas infrastructure provides cost-effective options for transport, for long-term and seasonal energy storage, and prevents to build new electricity networks, resulting in significant cost savings and positive externalities

Finally, the EU should recognize that other regions and jurisdictions will have different drivers and boundary conditions, and therefore the proposed EU thresholds/criteria might not be applicable as such more widely.

2. Should any of the economic activities included in the Technical report be reconsidered as regards their inclusion in the taxonomy?

- Yes
- No
- Don't know / no opinion / not relevant

If yes, please indicate what activity and explain why inclusion should be reconsidered:

3000 character(s) maximum

IOGP calls on the TEG, the European Commission and the Council to consider the following activities within the EU taxonomy:

- Carbon Capture Use - CCU
- BECCS
- Methane Management

Also, regarding the manufacture of low-carbon gases, methane pyrolysis should be added. Methane pyrolysis, which uses high temperatures to break down natural gas into hydrogen and solid carbons with very low CO₂ formation. Solid carbons such as black carbon black are needed for several industrial processes, and it is considered a critical raw material in the EU. Methane pyrolysis, therefore, has the potential to help reach decarbonisation objectives and support the wider EU industry.

Furthermore, the following activities should be considered as transitional:

- Natural Gas instead of coal to generate power,
- Gas-fired power plants that are CCS-ready
- Use of LNG in the shipping industry
- Refueling infrastructures for LNG, biofuels

SOURCES

Methane pyrolysis: COM(2017) 0490 on the 2017 list of Critical Raw Materials for the EU. Available from:

<https://eurlex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52017DC0490>

European Commission 'Clean Planet For All'

3. For what economic activities should an illustrative template for substantial contribution to climate change adaptation be developed next?

3000 character(s) maximum

Useful links

[More on EU taxonomy \(https://ec.europa.eu/info/publications/sustainable-finance-teg-taxonomy_en\)](https://ec.europa.eu/info/publications/sustainable-finance-teg-taxonomy_en)

[Technical report on EU taxonomy \(https://ec.europa.eu/info/files/190618-sustainable-finance-teg-report-taxonomy_en\)](https://ec.europa.eu/info/files/190618-sustainable-finance-teg-report-taxonomy_en)

[Supplementary report on using the taxonomy \(https://ec.europa.eu/info/files/190618-sustainable-finance-teg-repo-using-the-taxonomy_en_en\)](https://ec.europa.eu/info/files/190618-sustainable-finance-teg-repo-using-the-taxonomy_en_en)

[Specific privacy statement \(https://ec.europa.eu/info/files/190705-sustainable-finance-teg-report-taxonomy-privac-statement_en\)](https://ec.europa.eu/info/files/190705-sustainable-finance-teg-report-taxonomy-privac-statement_en)

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