

# Call for feedback on TEG report on EU Taxonomy

Fields marked with \* are mandatory.

## Introduction

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### 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 [questionnaire](#).

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.

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**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](mailto: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

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\* Are you replying as:

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

\* Name of your organisation:

European Biogas Association

Contact email address:

The information you provide here is for administrative purposes only and will not be published

pfluger@europeanbiogas.eu

\* 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:

18191445640-83

\* 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):

interest representation

\* 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

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\* 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

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**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 CO<sub>2</sub>
- Capture of anthropogenic emissions
- Transport of CO<sub>2</sub>
- Permanent Sequestration of captured CO<sub>2</sub>

### **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

## Agriculture and forestry - Growing of perennial crops

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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*

Sequential cropping activities, such as Biogasdoneright approach (see the evidence) should be included in the Taxonomy. The Biogasdoneright concept can produce sustainable, low ILUC-risk biomethane. Maize, triticale, wheat, or ryegrass silage produced can all be produced as sequential crops. These are crops produced as an additional (second) crop before or after the harvest of the main crop on the same agricultural land. The Gas for Climate study estimates that 41 bcm (431 TWh) of biomethane can be produced from second crops produced in this way. The estimate is based on an optimized concept developed in Italy by Consorzio Italiano Biogas members called Biogasdoneright. Biogasdoneright is a departure from a traditional way of farming towards more innovative and sustainable farming practices. It increases the agricultural productivity of existing farmland without negative environmental impacts and without direct or indirect land use change. Biogasdoneright leads to co-benefits such as decreasing soil erosion risks, an increase in on-farm biodiversity and a potential increase of the soil carbon content by leaving more agricultural residues on the land. It could also result in negative carbon emissions. The Gas for Climate study assumed that the second crop, in a sequential cropping scenario, can achieve 30% of additional biomass compared to the monocrop. In southern European countries such as Italy the additional biomass production amounts to 60%, as has been demonstrated in Italy.

Also the avoidance of emissions from manure due to use as biogas digestate should be possible to be counted as bonus; as is on REDII GHG accounting.

**Links to evidence:**

*1000 character(s) maximum*

ECOFYS (2016): Assessing the case for sequential cropping to produce low ILUC risk biomethane:  
[https://www.consorziobiogas.it/wp-content/uploads/2017/02/Ecofys\\_Assessing-the-benefits-of-sequential-cropping-for-CIB\\_Final-report.pdf](https://www.consorziobiogas.it/wp-content/uploads/2017/02/Ecofys_Assessing-the-benefits-of-sequential-cropping-for-CIB_Final-report.pdf)  
Navigant for Gas for Climate (2019): The optimal role for gas in a net-zero emissions energy system:  
[https://www.gasforclimate2050.eu/files/files/Navigant\\_Gas\\_for\\_Climate\\_The\\_optimal\\_role\\_for\\_gas\\_in\\_a\\_net\\_zero\\_emissions\\_energy\\_system\\_March\\_2019.pdf](https://www.gasforclimate2050.eu/files/files/Navigant_Gas_for_Climate_The_optimal_role_for_gas_in_a_net_zero_emissions_energy_system_March_2019.pdf)

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

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## Agriculture and forestry - Livestock production

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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

**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*

Avoidance of emissions from manure as a result of digestate's use as a fertiliser should be possible to be counted as a GHG mitigation activity; following the Renewable Energy Directive.

## Links to evidence:

1000 character(s) maximum

Renewable Energy Directive (EU) 2018/2001

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## **Manufacturing - Manufacturing of low carbon technologies**

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

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- 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 list of eligible technologies seems very limited and biased, ignoring technology neutrality and the Renewable Energy Directive. All biomass technologies are missing. Also in the future, Europe will need dispatchable energy and it will need to reduce emissions in transport sectors such as maritime and heavy duty as well as industries requiring high-temperature processes. Renewable gas is needed to complement renewable electricity and make it more flexible (power-to-gas). Its volumes can be scaled up sustainably by using different technologies such as anaerobic digestion, biomass gasification and power-to-gas. Also hybrid (gas-electricity) products such as hybrid heat pumps should be considered. The Gas for Climate study demonstrates the advantages of hybrid-heat pumps over full heat electrification (peak shaving) or all-electric heat pumps, which at low temperatures might have very low coefficient of performance which would then need to be supported by a gas boiler or similar in order to meet the required heating demand.

**Links to evidence:**

*1000 character(s) maximum*

Navigant for Gas for Climate (2019): [https://www.gasforclimate2050.eu/files/files/Navigant\\_Gas\\_for\\_Climate\\_The\\_optimal\\_role\\_for\\_gas\\_in\\_a\\_net\\_zero\\_emissions\\_energy\\_system\\_March\\_2019.pdf](https://www.gasforclimate2050.eu/files/files/Navigant_Gas_for_Climate_The_optimal_role_for_gas_in_a_net_zero_emissions_energy_system_March_2019.pdf)  
Biomass for Energy: Potential in 2050 (2018): <https://bioenergyeurope.org/wp-content/uploads/2018/11/BE-Factsheet-POTENTIAL.pdf>

**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.*

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

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

- Yes
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- International applicability of activity criteria

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

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

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- International applicability of activity criteria

### 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 rationale behind the set threshold and its scientific basis (100gCO<sub>2</sub>eq/kWh) should be explained. Currently is it not clear whether this threshold is arbitrary and thus not technology neutral. It seems to us necessary to ensure alignment of this threshold with other EU policies. Moreover, the impact on security of supply should be clearly analysed and exposed.

In general, EBA supports strict emissions limits as long as life-cycle emissions of all technologies are properly calculated (including all fossil and renewable energy technologies) in a comprehensive and technology-neutral manner and energy supply is secured.

#### **Links to evidence:**

*1000 character(s) maximum*

## **Electricity, gas, steam and air conditioning supply - Production of Electricity from Bioenergy**

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*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

**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 fossil fuel comparator should be in line with those included in the Renewable Energy Directive and apply until 2030.

**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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- International applicability of activity criteria

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

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- 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

**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*

All energy storage that can also be utilized for renewable and synthetic fuels (gases, liquids, solids) should be Taxonomy eligible. There is a wide variety of ways to store energy, but in particular for longer time scales (e.g. seasonal storage), gases and liquids are much more suitable than other technologies such as batteries.

It is therefore desirable to classify these as Taxonomy eligible, especially given their role to complement variable renewable energy sources.

It is unclear how would Taxonomy treat synthetic hydrocarbons which in effect could have lower footprint than natural hydrocarbons, or even potentially achieve carbon neutrality (e.g. the route of electrolysis of water combined with biogenic CO<sub>2</sub> / direct air capture and subsequent methanation).

Storage of renewable energy is at least as important as production capacity. This applies likewise to the storage of electricity. The storage capacity in the gas grid is enormous when compared to the power grid – and cheap. It is ready to integrate biomethane and synthetic methane as well as, to a certain extent, hydrogen. Therefore, power-to-gas is one of the most intelligent ways of stabilizing the future fossil free energy system through sector coupling of the power and gas grids. Renewable hydrogen can be further combined with carbon dioxide from biogas plants to produce renewable methane.

It is therefore not appropriate to state that “Any storage technology which uses hydrocarbons as medium of storage is not eligible under the Taxonomy”.

LCE should be required also for non-gaseous energy storage. Energy storage technologies should have equal footing in their eligibility for Taxonomy. As of now, some type of energy storage technologies (e.g. batteries) are immediately considered eligible and no LCE analysis is envisaged Power to Gas technologies are subject to a threshold.

## Links to evidence:

*1000 character(s) maximum*

Jordi Guilera et al. (2019): Synthetic natural gas production from biogas in a waste water treatment plant:  
<https://www.sciencedirect.com/science/article/pii/S096014811931064X>

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

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- 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

**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 text is confusing: 'Biomass' cannot be produced. Is only biofuel production from biogas eligible? Biogas and biomethane can reduce greenhouse gas emissions in all energy sectors and as feedstock for various industries. The report should not restrict the end use. The use of secondary crops is sustainable and brings along notable environmental benefits (they limit soil erosion and weed, increase carbon sink, limit aquifer pollution etc). The sustainability criteria of the Renewable Energy Directive should apply and no further criteria added when using feedstock deemed sustainable by RED II (Annex IX).  
Moreover, the Taxonomy should also take into account the positive impact of the digestate production thanks to biogas generation. Indeed, digestate helps to limit the production of mineral fertilisers which include around 7 kg of CO<sub>2</sub> emissions per 1 kg of fertiliser.  
Finally, biomethane production by gasification is not included in the the Taxonomy which may have an impact on its consideration as a sustainable activity. It is important to note that this technology, once commercialised, may contribute significantly to waste management issues, including plastic wastes. The current evidence show LCA of around 60 g CO<sub>2</sub>e/kWh.

#### **Links to evidence:**

*1000 character(s) maximum*

Gas Technology Institute (GTI) for CARB, PG&E, SoCalGas, Northwest Natural, and SMUD (2019): Low-Carbon Renewable Natural Gas (RNG) from Wood Wastes:  
<https://www.gti.energy/wp-content/uploads/2019/02/Low-Carbon-Renewable-Natural-Gas-RNG-from-Wood-Wastes-Final-Report-Feb2019.pdf>  
Ecofys (2016): Assessing the case for sequential cropping to produce low ILUC risk biomethane:  
[https://www.consorziobiogas.it/wp-content/uploads/2017/02/Ecofys\\_Assessing-the-benefits-of-sequential-cropping-for-CIB\\_Final-report.pdf](https://www.consorziobiogas.it/wp-content/uploads/2017/02/Ecofys_Assessing-the-benefits-of-sequential-cropping-for-CIB_Final-report.pdf)

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

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*principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.*

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- 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*

Gas network adaptations, including network that connects renewable and low-carbon gas facilities to the gas transmission and distribution networks should be eligible under Taxonomy. Similarly, extensions and adaptations needed as a backup for support projects such as heat networks shall be eligible as well. Renewable gases will be crucial in the energy transition. Gas network adaptation to connect biogas facilities and other forms of renewable and low gas should be in scope as it is critical for further development of production capacities. At the end of 2017, Europe had 540 biomethane installations to produce 2 bcm of Biomethane. Navigant (Gas for Climate, 2019) expects that by 2050 the average biogas plant can have a size of 500 m<sup>3</sup>/hr.(...) By 2050, over 30,000 of such installations could be in operation.

**Links to evidence:**

*1000 character(s) maximum*

Navigant for Gas for Climate (2019): The optimal role for gas in a net-zero emissions energy system [https://www.gasforclimate2050.eu/files/files/Navigant\\_Gas\\_for\\_Climate\\_The\\_optimal\\_role\\_for\\_gas\\_in\\_a\\_net\\_zero\\_emissions\\_energy\\_system\\_March\\_2019.pdf](https://www.gasforclimate2050.eu/files/files/Navigant_Gas_for_Climate_The_optimal_role_for_gas_in_a_net_zero_emissions_energy_system_March_2019.pdf)

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## **Electricity, gas, steam and air conditioning supply - Production of Heating and Cooling from Gas Combustion**

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### **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 has been set assuming operation of a heat pump with a seasonal coefficient of performance of 3.33 in an electricity system with a 100g CO<sub>2</sub>e/kWh carbon intensity. This is decoupled from the fact that heat pumps require back up energy in low temperatures which many not necessarily comply with the 100g

threshold until full decarbonization. The 30g for heat/cool is also a more stringent approach compared to power generation whereas it is more difficult to abate CO2 in the heating sector than it is in the electricity sector.

## Links to evidence:

*1000 character(s) maximum*

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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

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## **Water, Waste and Sewerage remediation - Anaerobic digestion of sewage sludge**

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**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 regarding energetic utilization of the captured biogas should be removed. There shall not be any preference from the Taxonomy in regard to the usage of the captured biogas. In case the biogas is used to displace fossil feedstock in, for instance, the chemical industry, the GHG emission benefits can be even larger than when biogas is used for energetic purpose. We believe there is no substantive reason for limiting the use of the produced biogas. Further, it is also unclear how, assuming a merchant market for the biogas, could the plant operator be held responsible for the final usage of the biogas.

Regarding the monitoring system for methane leakage, this would need to be further defined (at least frequency) and a Best Available Technique Not Entailing Excessive Costs (BATNEEC) would need to be available on the European market. Biogas is mostly produced in small farm-based installations and it cannot be the responsibility of each individual biogas operator to introduce a monitoring system without standardized and affordable monitoring systems existing on the European market.

**Links to evidence:**

*1000 character(s) maximum*

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## Water, Waste and Sewerage remediation - Anaerobic digestion of bio-waste

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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*

The metric regarding energetic utilization of the capture biogas should be removed. There shall not be any preference from the Taxonomy in regard to the usage of the captured biogas. In case the biogas is used to displace fossil feedstock in, for instance, the chemical industry, the GHG emission benefits can be even larger than when biogas is used for energetic purpose. We believe there is no substantive reason for limiting the use of the produced biogas. Further, it is also unclear how, assuming a merchant market for the biogas, could the plant operator be held responsible for the final usage of the biogas.

Regarding the monitoring system for methane leakage, this would need to be further defined (at least frequency) and a Best Available Technique Not Entailing Excessive Costs (BATNEEC) would need to be available on the European market. Biogas is mostly produced in small farm-based installations and it cannot be the responsibility of each individual biogas operator to introduce a monitoring system without standardized and affordable monitoring systems existing on the European market

With regard to the feedstock, the requirement should be aligned with the sustainability criteria in the Renewable Energy Directive; feedstock listed in Annex IX for advanced biofuels are sustainable and should all be included in eligible technologies. While prioritising wastes and residues, a certain portion of energy crops should be allowed (if in compliance with RED II) as they are important to support the stabilization and the efficiency of the digestion process and to provide project security to farmers.

There is no need to compost or treat digestate in any way as it can be used directly as a fertilizer. In fact, the value for circular economy will be hampered as a share of the nitrogen in digestate would be lost to the atmosphere during the composting process.

**Links to evidence:**

*1000 character(s) maximum*

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- International applicability of activity criteria

## Transport - Passenger cars and commercial vehicles

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*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

### 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*

Instead of tailpipe emissions, life-cycle emissions should be calculated for all vehicles and fuels to ensure technology neutrality and a level playing field for all different sustainable solutions. Some European gas suppliers are already offering 100% renewable gas for transport use and an increasing number of fleet operators are committed to switching to 100% renewable gas fuelled transport. Such initiatives should be recognised and encouraged by an appropriate policy – including Taxonomy – in order to become



mainstream. Today there are already 457 fuelling stations delivering biomethane across Europe. Natural gas can be blended and progressively replaced by renewable gases such as biomethane, synthetic gas and eventually hydrogen, that are able to drastically reduce or even eliminate related greenhouse gas emissions contributing to global warming.

## Links to evidence:

*1000 character(s) maximum*

NGVA Europe (2019): [https://www.ngva.eu/wp-content/uploads/2019/09/stations\\_\\_bio\\_March2019.pdf](https://www.ngva.eu/wp-content/uploads/2019/09/stations__bio_March2019.pdf)

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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*

**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*

**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

**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 \(https://ec.europa.eu/info/files/190618-sustainable-finance-teg-report-using-the-taxonomy\\_en\\_en\)](https://ec.europa.eu/info/files/190618-sustainable-finance-teg-report-using-the-taxonomy_en_en)

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

Contact

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