13 April 2026

RECOMMENDATIONS
Revision of EU Green Taxonomy

Ensure accurate and comprehensive representation of the biogas and biomethane sector under the EU Taxonomy

1. Introduction

The European Biogas Association (EBA) welcomes the Commission's efforts to improve the usability of the Taxonomy and recognises several positive changes in the draft Delegated Act published on 17 March 2026. These notably include the more practical treatment of digestate in activities 4.13, 4.20, 4.8, 5.6 and 5.7 of the Climate Delegated Act (CDA), the overall improvements to activities 2.1 and 2.5 of the Environmental Delegated Act (EDA), and the broader approach to captured CO_2 transport.

However, the core structural and substantive issues identified in **EBA's call for evidence feedback – which can be found here** - remain unresolved. In most cases, the re-wording of activities relevant to our sector has been minimal and has not delivered significant improvements in terms of clarity or simplification. Instead, it appears to focus on either minor issues or even results in a deterioration of the legal treatment, with the biogases sector being explicitly excluded where it was previously at least partially covered through interpretation (see activity 4.14).

Unless corrected, the final act will continue to under-represent the biogases value chain and exclude sustainable projects that already comply with the Renewable Energy Directive (RED).

2. Climate Delegated Act

2.1 Remaining barriers to biogas eligibility and full alignment with RED

The current structure of the Taxonomy is overly complex, and the criteria used under the energy and waste chapters provide an incomplete and misleading reference to the feedstocks eligible for Taxonomy-aligned activities. The wording does not cover the full spectrum of sustainable feedstocks permitted under the Renewable Energy Directive (RED), such as agricultural residues, manure (which delivers significant GHG emission reductions under the RED), industrial solid wastes and sludges from agri-food, feed and beverage processing and others.

For example, the focus on biowaste or sewage sludge as eligible feedstocks under AD-specific activities 5.6 and 5.7 overlooks other waste materials that can bring significant climate mitigation benefits. In addition, it is important to note that majority biogas producers use co-digestion rather than mono-digestion, typically combining different waste streams and/or other types of biomass. As a result, some operators are currently unable to report their Taxonomy alignment at all.

T: +32 2 400 10 89
E: info@europeanbiogas.eu
www.europeanbiogas.eu

Avenue des Nerviens 85/14
1040 Brussels Belgium

Join us on:

We notice that, in some cases, the revised acts appear to aim at better coordination between the Waste chapter and the Energy chapter. However, the solution adopted — namely the addition of the sentence *"Technical screening criteria for activities concerning energy production from biofuels, bioliquids and biomass fuels are set out in Sections 4.13, 4.20 and 4.24 and 4.8 to this Annex."* — does not provide greater clarity and, in practice, makes it difficult to understand how it applies and what it is intended to achieve.

Regarding the excessive fragmentation across end-uses, as mentioned in EBA's December paper, the current approach is not workable for two main reasons. First, operators are required to assess their compliance against multiple criteria for the same production process, which are not even covering all potential applications. Second, **operators often cannot predict with certainty the final end-use of the fuel at the moment of production, making it extremely difficult to apply a criterion that depends on an unknown or variable end-use.**

Therefore, to simplify compliance and ensure proper recognition, we strongly recommend to **not make any explicit reference to the final end-use of the fuel and simply cross-reference RED article 29 (10)**. A direct reference to the main legislative source would allow for broader coverage of biogas and biomethane production for all end uses (e.g.: industry, transport, heating, etc) and for all sustainable feedstocks.

In this context, we welcome the more explicit references to RED exemption thresholds, emission-saving targets and calculation methodologies under activities 4.8 and 4.13. However, full alignment with RED has not yet been achieved. In particular, the continued reference to a 65% GHG emission savings threshold, instead of directly referring to Article 29(10) and (11), and the absence of the 200 m³ biomethane exemption under activity 4.8 highlight remaining inconsistencies.

Under activity 4.13, the revised draft keeps the wording that "*the greenhouse gas emission savings from the use of biofuels and biogas consumed in the transport sector … shall be 65%*", anchoring the activity to the transport sector only, not reflecting the full RED architecture. There is a misalignment between the thresholds indicated in the Taxonomy and the existing RED III requirements for biofuels, bioliquids and biomass fuels, **which creates a legal divergence across EU legal frameworks and, as a consequence, additional administrative burden for economic operators** already subject to very ambitious sustainability obligations and the related certification process who wish to have their activities properly recognised under the Taxonomy.

It is therefore recommended to fully align the Taxonomy with RED III by directly referencing Article 29(1)-(7), ideally paragraph 15, and Article 29(10) and (11), together with the verification provisions in Articles 30 and 31(1), rather than reproducing partial elements of the RED. Additionally, the final act should delete the reference to the listing of feedstocks in Annex IX, and it should allow one coherent anaerobic digestion activity for non-hazardous waste.

We note that, as a legislative technique, using **direct referrals** to the main legislative source (e.g. RED) **rather than replicating content** would also mitigate the risk of errors and ensure constant alignment with the main legislation ("automatic updates").

Lastly, the revised version changes Section 4.24 "'*Production of only heating and cooling from bioliquids, solid biomass fuels and biogas*", in a way that explicitly excludes the possibility of blending biogas and biomethane with fossil fuels for producing heat and cooling (this change is also reflected in activity 4.8, on electricity production, and 4.20 on cogeneration). EBA recommends restoring the previous wording as the current restriction is not aligned with the actual functioning of infrastructure and end-use appliances. From a physical and operational perspective, biomethane is inevitably blended with fossil gas when injected into the gas grid, and the resulting gas mix is currently used in blended configurations for electricity, heat, cooling and cogeneration processes. Hybrid configurations are common in real-world projects, particularly during ramp-up phases, system optimisation and the integration of renewable gases into existing infrastructure. Excluding blending would therefore penalise transitional and scalable solutions that are essential for deploying biogas and biomethane at scale, despite their clear contribution to decarbonisation objectives.

With regard to activity 5.10 (landfill gas capture and utilisation), the current draft maintains restrictive criteria that risk excluding a significant share of high-impact methane abatement projects. In particular, the exclusion of landfills opened after July 2020 and the requirement for the landfill or landfill cell to be "permanently closed and not taking in further biodegradable waste" do not reflect operational practices across Member States and create misalignment with EU waste legislation. These provisions limit the recognition of gas capture activities deployed during operational phases, where methane emissions are highest and mitigation is most effective. As a result, essential landfill gas capture projects — including those compliant with EU environmental requirements — cannot be appropriately valorised under the Taxonomy, thereby reducing investment visibility and project bankability.

2.2 Chapters 3 and 6 still fail to recognise renewable fuels in manufacturing, buildings and transport

Regarding activities 3.5, 3.7, 3.8, 3.9 and 3.17, EBA recommends a technology-neutral approach towards all renewable and clean technologies that can be used for the manufacturing of equipment as well as for heating and cooling in buildings. The current text excludes the use of renewable fuels to contribute to the manufacturing of energy-efficiency equipment for buildings and to the manufacturing of industrial materials. This does not align with Articles 22 and 23 of the RED, which aim to increase the share of renewable energy in industry and heating. Including sustainable biomass fuels such as biomethane, as well as hybrid heat pumps and biomethane-compatible boilers, would allow operators to substitute fossil-based sources with flexible, energy-efficient and readily available renewable solutions in line with the Energy Performance of Buildings Directive.

Regarding activities 6.3, 6.5, 6.6, 6.7, 6.8, 6.10 and 6.11, the draft continues to rely on stoichiometric direct emissions or tailpipe CO2 thresholds. This is inconsistent with the EU ETS, the MRR and FuelEU Maritime,

which recognise renewable fuels, including biofuels, as zero-emission at tailpipe for the relevant accounting methodologies, and with the RED, which defines renewable fuels as biofuels, bioliquids, biomass fuels and renewable fuels of non-biological origin. Heavy-duty transport, long-haul logistics and maritime operations cannot fully electrify within the Taxonomy's assessment horizon, so excluding bio-LNG and other renewable fuels systematically leave out viable decarbonisation pathways.

Activity 6.15 should also be revised so that refuelling infrastructure for renewable and synthetic fuels can qualify where the selected methodology ensures the use of those fuels. Otherwise, the Taxonomy will continue to exclude the infrastructure needed to accelerate market uptake in road, aviation and maritime transport, despite the contribution of those fuels to the GHG intensity targets under ReFuelEU Aviation and FuelEU Maritime.

2.3 The revised draft narrows gas infrastructure to hydrogen and still excludes renewable gas infrastructure used to transport biogases and biomethane

The EBA's call for evidence feedback asked the Commission to clarify that biomethane injection sites and related network investments are eligible. Instead, the draft narrows section **4.14** from **"Transmission and distribution networks for renewable and low-carbon gases"** to **"Transmission and distribution networks for hydrogen"**. This is not a simplification for the biogas sector; it removes the only route for recognising investments in infrastructure needed to transport sustainable biogas and biomethane through existing gas networks. In practice, this leaves a regulatory gap precisely where the market needs certainty: grid operation, connection, injection and integration assets.

2.4 Welcomed progress on digestate provisions, but remaining barrier to practical compliance

EBA strongly welcomes the revisions to the provisions related to digestate under activities 4.8, 4.13, 4.20, 4.24 and 5.7. In particular, the new paragraph stating that digestate must *"meet the requirements set out in Component Material Categories (CMC) in Annex II to Regulation (EU) 2019/1009 or national rules on digestate for agricultural use"* effectively addresses the issues highlighted in our response to the Call for Evidence.

This updated wording enables digestate to be further processed into products under other CMCs. In addition, the inclusion of a national legislation pathway through national rules on digestate for agricultural use (not only through "national rules on fertilisers or soil improvers for agricultural use") creates important compliance opportunities for producers, especially given that, to date, many EU Member States have either not yet established national rules or have not included incorporated digestate into their national legislation. In some cases, the existing national criteria are so stringent that they are practically unattainable for digestate products.

However, the requirement to apply a gas-tight cover on the digestate storage under **activity 4.13** may, in practice, create significant barriers to compliance. The investment needed for such

infrastructure is often substantial, meaning that only a limited number of producers are currently able to implement it. As a result, maintaining this obligation could inadvertently exclude a large share of operators from complying with activity 4.13, ("Manufacture of biogas and biofuels for use in transport and of bioliquids"), not because of insufficient environmental performance, but because of the high compliance costs.

By contrast, impermeable floating covers can be retrofitted onto existing storage units and typically cost around EUR 15,000 to EUR 70,000 for a similarly sized tank, depending on the compressor and gas collection system. They can still achieve very high levels of methane capture, with greenhouse gas emission reductions exceeding 90%, while the recovered gas can be reintegrated into the main biogas stream or flared. Allowing floating covers would therefore preserve environmental integrity while making compliance achievable for existing plants.

2.5 Unfit BAT requirements

As highlighted in EBA answer to the Call for evidence, anaerobic digestion plants treating more than 100 tonnes per day are required to implement several Best Available Techniques (BAT) related to emissions to air and water, including those applicable to waste treatment, under activities 4.8, 4.13, 4.20, 4.24, 5.6 and 5.7.

However, in practice, these criteria are very challenging to meet at the required level of detail, and none of the biogas or biomethane producers are currently able to demonstrate full compliance. In many cases, the BAT requirements go well beyond what is stipulated in environmental permits, even though these permits already reflect robust and widely implemented standards.

For example, BAT 34 and BAT 8 require ammonia (NH_3) and odour (ouE) emissions to be measured and monitored at least every six months. BAT 35 requires the use of three specific techniques to reduce wastewater generation and water use, which may not be relevant or feasible for all installations. BAT 2, which requires an inventory of waste gas streams, is also particularly demanding for many operators.

We therefore propose to:

- Increase the threshold for BAT applicability so that it only applies to AD plants treating more than 200 tonnes per day; or
- Limit the mandatory implementation of the most complex BAT requirements (e.g. odour monitoring*) to new installations only.

3. Environmental Delegated Act

3.1 General remarks

The same structural issue persists in the Environmental Delegated Act (EDA), which includes several activities relevant to our sector. Unfortunately, the European Commission has not taken up the proposal, put forward in EBA response to the Call for Evidence, to establish a single comprehensive activity on "**Recovery of waste via anaerobic digestion**". Such an approach would have enabled the

recovery of nutrients and organic matter from a broader range of feedstocks beyond biowaste, thereby unlocking a significant circular economy potential.

Activity 2.1. Phosphorus recovery from wastewater focuses only on the recovery of phosphorus from wastewater via struvite precipitation and incineration. However, EBA would like to recall that phosphorus can be recovered from wastewater **through several routes**, including through anaerobic digestion followed by various post-treatments (not only struvite precipitation), with the resulting fertilisers returning nutrients and/or carbon to the soil. Additionally, wastewater can provide not only phosphorus **but also nitrogen**, another essential nutrient source.

3.2 Activity 2.5. "Recovery of bio-waste by anaerobic digestion or composting"

EBA strongly welcomes several revisions that will clearly facilitate compliance under Activity 2.5, including:

- The clarification that the reference to the EN 13432 standard applies exclusively to composting and not to anaerobic digestion.
- The increase of the allowable share of feedstocks co-digested with biowaste from 30% to 50% (although this threshold remains challenging in certain Member States).
- Greater clarity that digestate may comply with the requirements of any relevant CMCs or, alternatively, with national rules for fertilisers or soil improvers (along with the removal of the ambiguous provision requiring quality assurance of the production process under Module 1).
- The removal of the recommendation regarding the post-composting of digestate.

However, several barriers already identified in EBA's response to the Call for Evidence remain unresolved:

- The Annex continues to rely on Annex IX of the RED (originally designed for advanced transport feedstocks) as a proxy for identifying eligible feedstocks for co-digestion with biowaste under this taxonomy activity. However, these feedstocks are not inherently more circular than others, and the Taxonomy, serving a different objective, should not adopt transport-specific classifications where they are not appropriate.
- The Annex also maintains references to BAT requirements, as highlighted in Section 2.5 of this paper, a criterion that remains highly problematic.

Additionally, EBA would like to underline that there is no justification for singling out phosphorus over other recovery outputs. For instance, the activity is now described as "*Construction and operation of facilities for the treatment of separately collected bio-waste through anaerobic digestion or composting with the resulting production and utilisation of chemicals, biogas, biomethane, digestate, compost or phosphorus*" and phosphorus is also explicitly highlighted in the list of outputs from the activity. However, phosphorus is one of several nutrients present in digestate and compost, and it is also embedded in various chemical products. As such, giving it separate emphasis appears inconsistent and unnecessary.

4. Conclusions

EBA
European Biogas Association

13 April 2026

The European Biogas Association invites the Commission to make -at least - four targeted changes before final adoption.

First, **ensure that one of the activities under the Climate Delegated Act properly reflects the real business case related to the manufacture of biogas and biomethane, irrespective of the final end-use, and allowing the co-digestion of multiple sustainable feedstocks**, with direct reference to the sustainability and greenhouse gas emissions saving criteria in Article 29 of Directive (EU) 2018/2001 and to their verification under Articles 30 and 31(1).

Second, revise the energy activities so that the Taxonomy remains workable in practice: **restore the previous wording on blending under activities 4.8, 4.20 and 4.24, allow floating covers as an alternative to gas-tight covers for digestate storage** under activity 4.13, and **recalibrate BAT requirements** either by raising the applicability threshold to above 200 tonnes per day or by limiting the most complex BAT obligations to new installations.

Third, **restore and broaden section 4.14 so that it again covers renewable and low-carbon gas networks**, including biomethane injection and related network assets.

Fourth, **revise Activities 2.1 and 2.5 to avoid unduly narrow eligibility criteria.** Activity 2.1 should recognise nutrient recovery from wastewater through all relevant routes, including anaerobic digestion and post-treatment pathways. The final obstacles within Activity 2.5 should be addressed.

Fifth, **revise activity 5.10 to ensure that eligibility criteria reflect operational practices and are aligned with EU waste legislation**. In particular, the restriction excluding landfills opened after 8 July 2020 should be removed. In addition, the requirement that the landfill or landfill cell be "permanently closed and not taking in further biodegradable waste" should be revised to allow both closed and operational landfills while ensuring compliance with EU Directives concerning biodegradable waste.

Lastly, **revise activities 3.5, 3.7, 3.8, 3.9, 3.17, 6.3, 6.5, 6.6, 6.7, 6.8, 6.10, 6.11 and 6.15 to adopt a technology-neutral approach and recognise renewable fuels and related refuelling infrastructure in manufacturing, buildings and hard-to-abate transport sectors.** These changes would not lower environmental ambition. On the contrary, they would better reflect the actual climate and circular-economy contribution of the biogas and biomethane sector, reduce unnecessary interpretative uncertainty, and improve consistency between the Taxonomy, RED sustainability certification and the fertilising products framework. The Commission's current draft is a useful step on usability, but it still falls short of accurately representing the full biogases value chain. EBA urges the Commission to correct these remaining gaps in the final act.

EBA appreciates the opportunity to provide its feedback on the ongoing revision of the Taxonomy and remains fully committed to continuing the discussion with the European Commission on how to improve the technical screening criteria relevant to the biogas and biomethane sector.

T: +32 2 400 10 89
E: info@europeanbiogas.eu
www.europeanbiogas.eu

Avenue des Nerviens 85/14
1040 Brussels Belgium

Join us on:

Annex I

Activity	Proposed change	Rationale and Risks of Adverse effect
Activity 3.5, 3.7, 3.8, 3.9, 3.17	Include a technology neutral approach towards all renewable and clean technologies that can be used for manufacturing of equipment as well as for heating and cooling in buildings.	The current text excludes the use of renewable fuels to contribute to the manufacturing of energy efficiency equipment for buildings and to the manufacturing of industrial materials. This exclusion does not align with the **Arts. 22 and 23 of the RED** to increase the share of renewable energy sources in industries and heating with renewable fuels. Using sustainable biomass fuels, such as biomethane, for energy-intensive industries would help operators substitute their dependence on fossil-based sources. Additionally, including heating equipment such as hybrid heat pumps and biomethane-compatible boilers would allow operators to use more flexible, energy-efficient and readily available renewable energy sources to be used. The latter point also aligns with the objectives stated by the **European Performance Buildings Directive**, which aims to phase out fossil-fuelled heating appliances and replace them with renewable fuel heating equipment.
Activity 4.13 (section on substantial contribution)	**Shift the scope of the activity from mono-digestion of single feedstocks with exclusive use in the transport sector to the co-digestion of multiple feedstocks, with potential use across different end-use sectors**. This could be achieved by directly referencing RED Article 29(1)–(7) (by including paragraph 1, the wording would automatically capture all the applicable exemption clauses; ideally paragraph 15 should also be mentioned), and that the greenhouse-gas emission savings set out in Article 29(10) and (11) must be met.	We propose amending one of the existing activities in order to preserve the overall architecture of the framework while providing a workable activity that better reflects the biogas sector. In practice, biogas and biomethane production is predominantly based on co-digestion of multiple feedstocks (not just agriculture and forest biomass but also industrial wastes and residues, manure and many more), and the end use of the fuel is typically not determined at the production stage. Instead, operators often rely on established assumptions under the RED, where fuels

<table>
<tr>
<td></td>
<td>See a concrete example of the suggested amendments below.</td>
<td>injected into the gas grid must comply with the transport-sector emission savings. Moreover, by shifting the focus to co-digestion, there would be no risk of overlaps with other existing activities, as none of them currently covers this case.
If this issue is not addressed, the Taxonomy framework risks remaining largely inapplicable and underutilised by the majority of sector operators, whose business models are not reflected in the current activities. This would, in turn, prevent them from demonstrating Taxonomy alignment despite engaging in practices that are consistent with the framework's environmental objectives and are fully certified under RED.</td>
</tr>
<tr>
<td></td>
<td colspan="2">
<table>
<tr><th colspan="2">Production of biogas and biomethane from the co-digestion of sustainable feedstocks</th></tr>
<tr><td>Description of the activity</td><td>Production of biogas or biomethane from the co-digestion of sustainable feedstocks in accordance with RED.
The economic activities in this category could be associated with NACE code D35.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.</td></tr>
<tr><td>Substantial contribution</td><td>1. Biogas or biomethane shall fulfil the sustainability and the greenhouse gas emissions saving criteria laid down in paragraphs 1 to 7 and 10-11-15 of Article 29 of Directive (EU) 2018/2001.
2. The greenhouse gas emission savings shall be at least 65%, calculated in line with the GHG saving methodology and the relative fossil fuel comparator set out in Annexes VI to Directive (EU) 2018/2001.
3. The compliance with the criteria laid down in paragraphs 1 to 7 and 10-11-15 of Article 29 of Directive (EU) 2018/2001 is assessed in accordance with Articles 30 and 31(1) of that Directive.
4. Food-and feed crops are not used for the manufacture of biofuels for use in transport and for the manufacture of bioliquids.
5. Where the manufacture of biogas relies on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable</td></tr>
</table>
</td>
</tr>
<tr>
<td>Activity 4.13 (DNSH section)</td>
<td>Allow for the use of floating covers, not only gas-tight covers for digestate storage.</td>
<td>Gas-tight storage involves a sealed and impermeable structure (i.e. a rigid roof) that encloses the headspace above the digestate and connects it to the plant's biogas collection system. Such systems are costly, with investment needs ranging from approximately €80,000 to over €200,000 for a 30-metre diameter tank. In addition, their rigid nature requires purpose-built storage infrastructure, limiting their applicability to new installations rather than existing ones.</td>
</tr>
</table>

		By contrast, floating covers rest directly on the surface of the digestate and represent a more flexible and cost-effective alternative. Their cost typically ranges from €15,000 to €70,000 for a similarly sized tank, depending on the compressor and gas collection system. Importantly, they can be retrofitted onto existing storage units, avoiding the need for major structural modifications. Impermeable floating covers (made of plastic), can achieve high levels of coverage, enabling substantial methane capture. The recovered gas can either be reintegrated into the main biogas stream (generating additional revenue) or flared. These systems can deliver greenhouse gas emission reductions exceeding 90%, while remaining economically viable, with a return on investment typically within 6–7 years.
4.8, 4.13, 4.20, 4.24, 5.6, 5.7 (on BAT requirements)	Compliance with BAT requirements: - Increase the threshold for BAT applicability so that it only applies to anaerobic digestion plants treating more than 200 tonnes per day: or - Limit the mandatory implementation of the most complex BAT requirements (e.g. odour monitoring*) to <u>new installations only</u>. ** While odour management is important from a social acceptance perspective, it is not directly relevant to greenhouse gas emissions mitigation.*	In practice, these criteria are extremely challenging to meet at the required level of detail and entail significant costs, particularly for existing installations. At present, no biogas or biomethane producers are able to demonstrate full compliance. Even among frontrunners, implementation remains difficult: one company attempting to comply reported that securing appropriate consultancy support was already a major obstacle, despite operating in France, a country considered a leader in the biogas sector. Several specific BAT requirements illustrate these challenges. For instance, BAT 34 and BAT 8 require the measurement and monitoring of ammonia (NH_3) and odour (ouE) emissions at least every six months, creating a substantial administrative and financial burden. BAT 35 mandates the application of three specific techniques to

		reduce wastewater generation and water use, which may not be relevant or technically feasible for all installations. In addition, BAT 2 requires the development of a comprehensive inventory of waste gas streams, a requirement that is particularly demanding for many operators.
Activity 4.8, 4.20, 4.23, 4.24 (on fossil fuels blending explicit exclusion)	Restore the previous wording and avoid the explicit reference to fossil fuels as well as the exclusion of blending with biomass fuels in electricity, heat, cooling and cogeneration production processes.	The change introduced in the new draft imposes a restriction that is not aligned with the actual functioning of infrastructure and end-use appliances. From a physical and operational perspective, biomethane is inevitably blended with fossil gas when injected into the gas grid, and the resulting gas mix is currently used in blended configurations for electricity, heat, cooling and cogeneration processes. Hybrid configurations are common in real-world projects, particularly during ramp-up phases, system optimisation, and the integration of renewable gases into existing infrastructure. **A prohibition on blending is therefore inconsistent with operational reality and introduces an artificial constraint on applications that are actively contributing to decarbonisation** through the use of renewable gases, (where the alternative would otherwise be exclusive reliance on fossil gas). The consequences are not negligible, as this approach risks: 1) Creating confusion and uncertainty for market operators. 2) Sending a negative signal to national initiatives—both public and private—that are introducing blending obligations. **3)** Preventing the correct usability of the **Taxonomy framework, whose primary objective**—based on the Commission's official documents, Q&As and direct legal provisions—**is to serve as a reporting framework for companies' sustainable**

		activities (to demonstrate their efforts and gain reputational advantage), and only secondarily – as t's not automatic nor granted - to facilitate access to finance. Excluding blending would therefore penalise transitional and scalable solutions that are essential for deploying biogas and biomethane at scale, despite their clear contribution to decarbonisation objectives.
5.10	Remove the requirement that the landfill must not have been opened after 8 July 2020 and extend the scope beyond permanently closed landfills.	The current text presents restrictive criteria that risk excluding a significant share of high-impact methane abatement projects. The exclusion of landfills opened after July 2020 and the requirement for the landfill or landfill cell to be "*permanently closed and not taking in further biodegradable waste*" do not reflect operational practices across Member States and create misalignment with EU waste legislation. As a result, essential landfill gas capture projects cannot be appropriately valorised under the Taxonomy, thereby reducing investment visibility and project bankability.
6.3, 6.5, 6.6, 6.7, 6.8, 6.10, 6.11	Include the use of renewable fuels, including bio-LNG, as part of the renewable fuel technologies that can decrease transport emissions, especially in hard to abate industries like maritime and heavy-duty transport.	The current text includes transport activities thresholds that rely on stoichiometric direct emissions. This conflicts with the **EU ETS, MRR, and FuelEU Maritime**, which assign a zero-emission rating to renewable fuels, including biofuels. Moreover, the RED defines renewable fuels as being biofuels, bioliquids, biomass fuels and renewable fuels of non-biological origin. Thus, excluding bioenergy from being Taxonomy-aligned undermines transport decarbonisation goals. Heavy-duty transport, long-haul logistics, and maritime operations cannot fully electrify within the Taxonomy's assessment horizon. Since **the draft relies on tailpipe CO_2 emissions, it systematically excludes powertrains using renewable and low-carbon fuels with demonstrably low life-**

		cycle emissions. This is methodologically inconsistent with the Taxonomy's own objective of identifying activities that make a "substantial contribution" to climate change mitigation.
6.15	The infrastructure for transport should be dedicated to the operation of vehicles with zero tailpipe CO_2 emissions or running exclusively on renewable and/or synthetic fuels. Include refuelling infrastructures for renewable and/or synthetic fuels, where the use of renewable and/or synthetic fuels is ensured by the selected methodology among the available options	The draft excludes the development infrastructure that is necessary to incentivise the market uptake for biofuels used for road, aviation and maritime transport. By adding this infrastructure, operators would benefit from increased supply of renewable fuels, including biomethane, and reach the GHG emission intensity targets set by **ReFuelEU Aviation** and **FuelEU Maritime**.

Contacts

Grazia Vascello, Policy Officer vascello@europeanbiogas.eu
Lucile Sever, Senior Policy Advisor sever@europeanbiogas.eu
Anna Onida, Policy Officer onida@europeanbiogas.eu
Fiorella Cruz, Junior Policy Officer cruz@europeanbiogas.eu

About the European Biogas Association (EBA)

EBA fully believes in the future potential of renewable gas in Europe. Founded in 2009, the association is committed to the deployment of sustainable biogas and biomethane production and use throughout the continent. EBA counts today on a well-established network of over 300 national associations and other organisations covering the whole biogas and biomethane value chain across Europe and beyond.