

**on the EU Commission's consultation for the „Review of the EU Taxonomy
Delegated Acts“**

Frankfurt am Main, 05.12.2025

AGFW e. V. is the leading association for energy-efficient supply of heating, cooling and combined heat and power in Germany. We welcome the EU Commission's initiative to review the EU Taxonomy "Environmental Delegated Act¹" and the "Complementary Climate Delegated Act²".

The adjustment and harmonisation of the *Technical Screening Criteria* for several chapters of the delegated acts would significantly ease the burden on utilities in the district heating industry and help decarbonising our sector. It would ensure that the EU Taxonomy more effectively contributes to the objectives and climate and energy goals of the EU Green Deal and the EU Clean Industrial Deal. We suggest adjustments to the chapters on cogeneration from geothermal energy (4.18) and production of heat/cold from geothermal energy (4.22), as well as for the chapters on high-efficiency co-generation from fossil gaseous fuels (4.30) and for the production of heat/cool from fossil gaseous fuels in an efficient DHC system (4.31) of the Delegated Acts of the EU Taxonomy. Moreover, we warn against changes in chapters 4.20 and 4.24 for bioenergy beyond the provisions of the Renewable Energy Directive. Finally, we suggest the inclusion of a new chapter "5.14 Mine gas extraction and utilisation".

4.18. Cogeneration of heat/cool and power from geothermal energy

We call for the mandatory implementation of LCAs for cogeneration from geothermal energy to be removed from section 4.18. Instead the "substantial contribution" part of chapter 4.18 should read: "The activity consists in the cogeneration of electricity and heat/cool from geothermal energy."

Justification: We take a critical view of the fact that cogeneration of electricity & heat/cool from geothermal energy (chapter 4.18) must first demonstrate through a life cycle assessment (LCA) that it makes a significant contribution to climate protection and sustainability. While the obligation to carry out an LCA may still be understandable from a technical point of view for electricity generation from geothermal energy, this is seen as an additional obstacle for geothermal heat generation. In comparison to cogeneration from other renewable energies, such as solar energy (4.17 in the Taxonomy), this puts geothermal energy at a disadvantage.

After evaluating several scientifically based life cycle analyses for geothermal plants, it can be stated that the threshold value of 100 g CO₂-eq/kWh specified in the EU taxonomy for the LCA is always undercut for representative plants. Especially when using green electricity for the operation of the geothermal plants, values of less than 50 g CO₂-eq/kWh can even be achieved. As a result, the threshold value specified in the EU taxonomy would not impose any major restrictions on geothermal projects. However, it only really makes sense to carry out an LCA once the plants have been completed, as it is almost impossible to obtain reliable data or

¹ [Commission Delegated Regulation \(EU\) 2021/2139 of 4 June 2021.](#)

² [Commission Delegated Regulation \(EU\) 2022/1214 of 9 March 2022.](#)

measured values, especially consumption values, during the planning phase. The informative value of an LCA carried out in advance would therefore be low or incorrect. However, proof of an LCA carried out in advance by an independent third party is mandatory when applying for funding. Furthermore, the mandatory performance of an LCA contradicts the general endeavour to speed up the planning and construction of geothermal plants. A mandatory LCA further complicates the planning of geothermal plants.

The EU taxonomy categorises renewable electricity generation, in the sense of the above-mentioned text, by means of solar-PV and wind as sustainable. A) it can be assumed that the taxonomy is only related to electricity generation, i.e. geothermal energy may have been assessed here with a corresponding ORC or Kalina process. The above can also be substantiated for such processes. B) In the case of heat generation technologies, only solar thermal energy and waste heat are categorised as sustainable without any major conditions. However, electricity heating, solar thermal energy and waste heat are not sufficient to cover the heating requirements of a larger city. Heat generation from geothermal energy can make a significant contribution to decarbonising the heat supply. The EU Taxonomy so far has disadvantaged heat from geothermal (for DHC) compared to other renewables.

The proposed changes above aim to reach the following: - Setting a technological-neutral level-playing field between forms of renewable energy. - Reduce unnecessary and unjustified bureaucracy which is hampering investments.

4.22. Production of heat/cool from geothermal energy

We call for the mandatory implementation of LCAs for the production of heat/cool from geothermal energy to be removed from section 4.22. Instead, the "substantial contribution" part of section 4.22 should read: "The activity produces heat/cool from geothermal energy."

Justification: We take a critical view of the fact that the production of heat/cool from geothermal energy (section 4.22) must first demonstrate through a life cycle assessment (LCA) that it makes a significant contribution to climate protection and sustainability. While the obligation to carry out an LCA may still be understandable from a technical point of view for electricity generation from geothermal energy, this is seen as an additional obstacle for geothermal heat generation. In comparison to production of heat/cool from other climate-neutral sources, such as solar thermal (4.21 in EU Taxonomy) or waste heat (4.25), this puts geothermal energy at a disadvantage.

After evaluating several scientifically based life cycle analyses for geothermal plants, it can be stated that the threshold value of 100 g CO₂-eq/kWh specified in the EU taxonomy for the LCA is always undercut for representative plants. Especially when using green electricity for the operation of the geothermal plants, values of less than 50 g CO₂-eq/kWh can even be achieved. As a result, the threshold value specified in the EU taxonomy would not impose any major restrictions on geothermal projects. However, it only really makes sense to carry out an LCA once the plants have been completed, as it is almost impossible to obtain reliable data or measured values, especially consumption values, during the planning phase. The informative value of an LCA carried out in advance would therefore be low or incorrect. However, proof of an LCA carried out in advance by an independent third party is mandatory when applying for funding. Furthermore, the mandatory performance of an LCA contradicts the general endeavour to speed up the planning and construction of geothermal plants.

A mandatory LCA further complicates the planning of geothermal plants. The EU taxonomy categorises renewable electricity generation, in the sense of the above-mentioned text, by means of solar-PV and wind as sustainable. A) it can be assumed that the taxonomy is only related to electricity generation, i.e. geothermal energy may have been assessed here with a corresponding ORC or Kalina process. The above can also be substantiated for such processes. B) In the case of heat generation technologies, only solar thermal energy and waste heat are categorised as sustainable without any major conditions. However, electricity heating, solar thermal energy and waste heat are not sufficient to cover the heating requirements of a larger city. Heat generation from geothermal energy can make a significant contribution to decarbonising the heat supply. So far, heat from geothermal (for DHC) has been disadvantaged compared to other renewables.

The proposed changes above aim to reach the following: - Setting a technological-neutral level-playing field between all forms of renewable energy. - Reduce unnecessary and unjustified bureaucracy which is hampering investments.

4.30 High-efficiency cogeneration of heat/cool and power from fossil gaseous fuels

SUMMARY

The amendments aim to reach

- Keeping the set of criteria realistic and reachable: deleting the “cumulation” of all criteria
- Reduce unnecessary bureaucracy which is hampering investments
- Safeguard appropriate target achievement and a level playing between cogeneration (4.30) and condensing generation based on natural gas (4.29)

Chapter 4.30 should read as following (“clean edition”) :

4.30. High-efficiency co-generation of heat/cool and power from fossil gaseous fuels

Description of the activity

Construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels. This activity does not include high-efficiency co-generation of heat/cool and power from the exclusive use of renewable non-fossil gaseous and liquid fuels referred to in Section 4.19 of this Annex, and biogas and bio-liquid fuels referred to in Section 4.20 of this Annex.

The economic activities in this category may be associated with NACE codes D35.11 and D35.30 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change mitigation

1. The activity meets either of the following criteria:

(a) the life-cycle GHG emissions from the co-generation of heat/cool and power from gaseous fuels are lower than 100 g CO₂e per 1 kWh of energy output of the co-generation or the activity is associated with life-cycle greenhouse gas emissions that are lower than 820 kgCO₂e per kW of net installed capacity heat/cool and power per year.

Life-cycle GHG emissions are calculated based on project-specific data, where available, using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018.

Quantified life-cycle GHG emissions are verified by an independent third party.

Where facilities incorporate any form of abatement, including carbon capture or use of renewable or low-carbon gases, that abatement activity complies with the relevant Sections of this Annex, where applicable. Where the CO₂ emitted from the electricity generation is captured, the CO₂ shall meet the emissions limit set out in point 1 of this Section and, the CO₂ be transported and stored underground in a way that meets the technical screening criteria for transport of CO₂ and storage of CO₂ set out in Sections 5.11 and 5.12, respectively of this Annex.

(b) facilities for which the construction permit is granted by 31 December 2030 comply with the following:

(i) the activity constitutes high-efficiency cogeneration in the sense of Annex III to Directive 2013/1791/EU;

(ii) the power and/or heat/cool to be replaced cannot be generated from renewable energy sources.

(iii) the activity replaces an existing high emitting combined heat/cool and power generation activity, a separate heat/cool generation activity, or a separate power generation activity that uses solid or liquid fossil fuels;

(iv) the newly installed production capacity does not exceed the capacity of the replaced facility by more than 15 %;

(v) The switch to full use of renewable and/or low-carbon gaseous fuels should take place by 31 December 2035 upon assessment of the actually available quantity of these fuels. In case of no availability the fuel switch should be completed by 31. December 2039.

(vi) the annual GHG emissions of the activity do not exceed an average of 820 kgCO₂e/kW the facility's net installed capacity heat/cool and power per year until 2035,

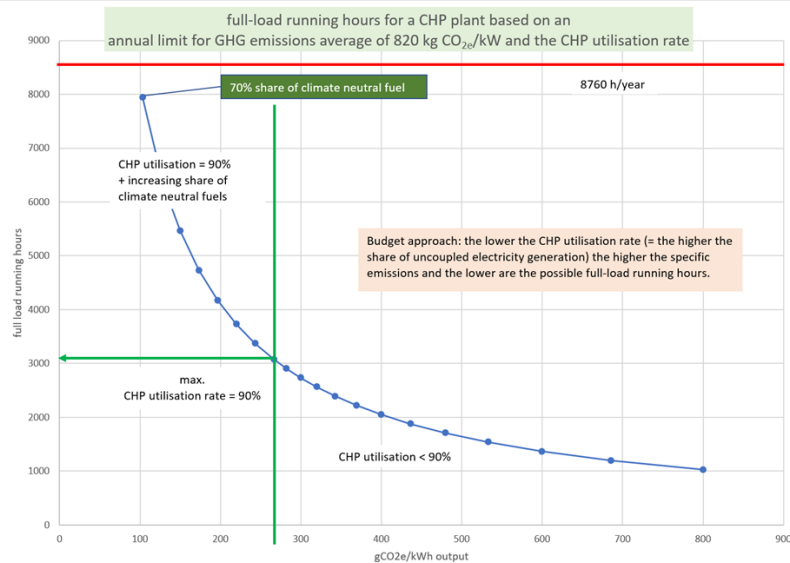
(vii) the refurbishment of the facility does not increase production capacity of the facility by more than 15 %;

(viii) where the activity takes place on the territory of a Member State in which coal is used for energy generation, that Member State has committed to phase-out the use of energy generation from coal and has reported this in its integrated national energy and climate plan referred to in Article 3 of Regulation (EU) 2018/1999 or in another instrument.

2. The activity meets either of the following criteria (...)

Technical screening criteria – recommended changes

Substantial contribution to climate change mitigation	
1. The activity meets either of the following criteria:	
(a) the life-cycle GHG emissions from the co-generation of heat/cool and power from gaseous fuels are lower than 100 g CO ₂ e per 1 kWh of energy output of the co-generation.	(a) the life-cycle GHG emissions from the co-generation of heat/cool and power from gaseous fuels are lower than 100 g CO ₂ e per 1 kWh of energy output of the co-generation or the activity is associated with life-cycle greenhouse gas emissions that are lower than 820 kgCO₂e per kW of net installed capacity heat/cool and power per year.
Life-cycle GHG emissions are calculated based on project-specific data, where available, using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018.	Unchanged
Quantified life-cycle GHG emissions are verified by an independent third party.	Unchanged
Where facilities incorporate any form of abatement, including carbon capture or use of renewable or low-carbon gases, that abatement activity complies with the relevant Sections of this Annex, where applicable. Where the CO ₂ emitted from the electricity generation is captured, the CO ₂ shall meet the emissions limit set out in point 1 of this Section and, the CO ₂ be transported and stored underground in a way that meets the technical screening criteria for transport of CO ₂ and storage of CO ₂ set out in Sections 5.11 and 5.12, respectively of this Annex.	unchanged
Justification <i>It needs to be replaced by an approach on the basis of a Taxonomy-aligned electricity generating source (emitting 100gCO₂e/kWh) operating at full capacity for 8200 h of a year (94%) resulting in emissions of 820 kgCO₂e per kW net installed capacity per year.</i> <i>This Taxonomy-aligned number: 820 kgCO₂e per kW of net installed capacity per year is then used as the new Taxonomy benchmark for electricity generation from gaseous and liquid fuels and cogeneration of heat/cool and power from gaseous and liquid fuels. By this, a level playing field is given with installations according to 4.29.</i>	



Running the new natural gas-fired CHP installation with 90% CHP utilisation rate (meaning always in CHP mode) for around 3000 full-load running hours/year 270 gCO_{2e}/kWh output energy are met. The lower the CHP utilisation rate (= the higher the share of uncoupled electricity generation) the higher the specific emissions and the lower are the possible full-load running hours (the area to the right of the green vertical line).

Extending the full-load running hours/year will only be possible by co-firing increasing shares of renewable and/or low-carbon gaseous fuels. (the area to the left of the green vertical line).

By this, a level playing field is given with installations according to 4.29.

(b) facilities for which the construction permit is granted by 31 December 2030 comply with all of the following:

(b) facilities for which the construction permit is granted by 31 December 2030 comply with [] the following:

Justification

Current criteria cannot be fulfilled cumulatively. Emissions reduction of at least 55% GHG per kWh of output energy as required in (vii) is not manageable in one step it is currently required and cannot be simultaneously fulfilled with provision (ii).

(i) the activity achieves primary energy savings of at least 10 % compared with the references to separate production of heat and electricity; the primary energy savings are calculated on the basis of formula provided in Directive 2012/27/EU;

(i) the activity **constitutes high-efficiency cogeneration in the sense of Annex III to [] Directive 2023/1791/EU;**

(ii) direct GHG emissions of the activity are lower than 270 g CO_{2e}/kWh of the output energy;

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Justification

Simplification and coherence with the EED²⁰²³ by reference to the definition of high-efficiency cogeneration in the sense of Annex III 2023/1791/EU

(iii) the power and/or heat/cool to be replaced cannot be generated from renewable energy sources, based on a comparative assessment with the most cost-effective and technically feasible renewable alternative for the same capacity identified; the result of this comparative assessment is published and is subject to a stakeholder consultation;	(iii) the power and/or heat/cool to be replaced cannot be generated from renewable energy sources [1].
Justification <i>Simplification: Reduce complexity and support investment rather than bureaucracy.</i>	
(iv) the activity replaces an existing high emitting combined heat/cool and power generation activity, a separate heat/cool generation activity, or a separate power generation activity that uses solid or liquid fossil fuels;	unchanged
(v) the newly installed production capacity does not exceed the capacity of the replaced facility;	(v) the newly installed production capacity does not exceed the capacity of the replaced facility by more than 15 %;
Justification <i>By this, a level playing field is given with installations according to 4.29</i>	
(vi) the facility is designed and constructed to use renewable and/or low-carbon gaseous fuels and the switch to full use of renewable and/or low-carbon gaseous fuels takes place by 31 December 2035, with a commitment and verifiable plan approved by the management body of the undertaking;	(vi) [1]. The switch to full use of renewable and/or low-carbon gaseous fuels should take place by 31 December 2035 upon assessment of the actually available quantity of these fuels. In case of no availability the fuel switch should be completed by 31. December 2039.
Justification <i>Simplification: The fuel switch is relevant and also driven by the ETS. However, as technical options and necessity vary, the fuel switch to hydrogen or other low-carbon gaseous fuels requires different preparation and investments and therefore specific requirements to design and construction are not necessary. In the market ramp-up phase with scarce availability of hydrogen or other low-carbon gaseous fuels, the fuel switch should be flexibly enabled and be evaluated taking into account the actually available quantity of corresponding fuels. This should be clearly stated and the liability should be excluded for fulfilling requirements, which cannot be influenced by the investing undertaking. However, the fuel switch should finally have been completed by the end of 2039.</i>	
(vii) the replacement leads to a reduction in emissions of at least 55 % GHG per kWh of output energy;	(vii) the annual GHG emissions of the activity do not exceed an average of 820 kgCO₂e/kW the facility's net installed capacity heat/cool and power per year,
Justification <i>Emissions reduction of at least 55% GHG per kWh of output energy is not manageable in one step it is currently required and cannot be simultaneously fulfilled with provision (ii).</i>	

possible GHG reductions in CHP by change from coal to natural gas			
CHP plant	input	utilisation rate	output
	g CO2e/kWh		g CO2e/kWh
Gas	240	90%	267
Coal	400	80%	500
first step			
Delta gas to coal			
g CO2eq/kWh	-160		-233
%	-40%		-47% < 55%
second step			
<i>Hydrogen</i>	<i>30</i>	<i>90%</i>	<i>33</i>
Delta gas to hydrogen			
g CO2eq/kWh	-210		-233
%	-88%		-88%

It needs to be replaced by an approach on the basis of a Taxonomy-aligned electricity generating source (emitting 100gCO2e/kWh) operating at full capacity for 8200 h of a year (93.6%) resulting in emissions of 820 kgCO2e per kW net installed capacity per year.

This Taxonomy-aligned number: 820 kgCO2e per kW of net installed capacity per year is then used as the new Taxonomy benchmark for electricity generation from gaseous and liquid fuels and cogeneration of heat/cool and power from gaseous and liquid fuels. By this, a level playing field is given with installations according to 4.29.

(viii) the refurbishment of the facility does not increase production capacity of the facility;

(viii) the refurbishment of the facility does not increase production capacity of the facility **by more than 15 %;**

Justification

Balanced and consistent requirement to (v)

(ix) where the activity takes place on the territory of a Member State in which coal is used for energy generation, that Member State has committed to phase-out the use of energy generation from coal and has reported this in its integrated national energy and climate plan referred to in Article 3 of Regulation (EU) 2018/1999 or in another instrument.

unchanged

Compliance with the criteria referred to in point 1(b) is verified by an independent third party. The independent third party verifier has the necessary resources and expertise to perform such verification. The independent third party verifier does not have any conflict of interest with the owner or the funder, and is not involved in the

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development or operation of the activity. The independent third party verifier carries out diligently the verification of compliance with the technical screening criteria. In particular, every year the independent third party publishes and transmits to the Commission a report: (a) certifying the level of direct GHG emissions referred to in point 1(b)(ii); (b) assessing whether the activity is on a credible trajectory to comply with point 1(b)(vi). On the basis of the reports transmitted to it, the Commission may address an opinion to the operators concerned. The Commission shall take those reports into account when performing the review referred to in Article 19(5) of Regulation (EU) 2020/852.	
Justification <i>Simplification: Reduce complexity and support investment rather than bureaucracy.</i>	
2. The activity meets either of the following criteria	
Unchanged	

4.31 Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system

SUMMARY

The amendments aim to reach

- Keeping the set of criteria realistic and reachable: deleting the “cumulation” of all criteria
- Reduce unnecessary bureaucracy which is hampering investments
- Safeguard appropriate target achievement and a level playing between boilers (4.31) and cogeneration (4.30) on natural gas (4.29)

Chapter 4.31 should read as following (“clean edition”):

4.31. Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system

Description of the activity

Construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels connected to efficient district heating and cooling within the meaning of Article 2, point (46) of Directive 2023/1791/EU. This activity does not include production of heat/cool in an efficient district heating from the exclusive use of renewable non-fossil gaseous and liquid fuels referred

to in Section 4.23 of this Annex and biogas and bio-liquid fuels referred to in Section 4.24 of this Annex.

The activity is classified under NACE code D35.30 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change mitigation.

1. The activity meets either of the following criteria:

(a) the life-cycle GHG emissions from the co-generation of heat/cool and power from gaseous fuels are lower than 100 g CO₂e per 1 kWh of energy output of the co-generation or the activity is associated with life-cycle greenhouse gas emissions that are lower than 410 kgCO₂e per kW of net installed capacity per year.

Life-cycle GHG emission savings are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018.

Quantified life-cycle GHG emissions are verified by an independent third party.

Where facilities incorporate any form of abatement, including carbon capture or use of renewable or low-carbon gases, that abatement activity complies with the relevant Sections of this Annex, where applicable. Where the CO₂ emitted from the electricity generation is captured, the CO₂ shall meet the emissions limit set out in point 1 of this Section and, the CO₂ be transported and stored underground in a way that meets the technical screening criteria for transport of CO₂ and storage of CO₂ set out in Sections 5.11 and 5.12, respectively of this Annex.

(b) facilities for which the construction permit is granted by 31 December 2030 comply with the following:

(i) the thermal energy generated by the activity is used in an efficient district heating and cooling system as defined in Directive 2032/1791/EU;

(ii) the direct GHG emissions of the activity are lower than 270 g CO₂e/kWh of the output energy;

(iii) the heat/cool to be replaced cannot be generated from renewable energy sources.

(iv) the activity replaces an existing high emitting heating/cooling activity using solid or liquid fossil fuel;

(v) the newly installed production capacity does not exceed the capacity of the replaced facility;

(vi) The switch to full use of renewable and/or low-carbon gaseous fuels should take place by 31 December 2035 upon assessment of the actually available quantity of these fuels. In case of no availability the fuel switch should be completed by 31. December 2039.

(vii) the annual GHG emissions of the activity do not exceed an average of 410 kgCO₂e/kW the facility's net installed capacity;

(viii) the refurbishment of the facility does not increase production capacity of the facility;

(ix) where the activity takes place on the territory of a Member State in which coal is used for energy generation, that Member State has committed to phase-out the use of energy generation from coal and has reported this in its integrated national energy and climate plan referred to in Article 3 of Regulation (EU) 2018/1999 or in another instrument.

2. The activity meets either of the following criteria (...)

Technical screening criteria – recommended Changes

Substantial contribution to climate change mitigation	
1. The activity meets either of the following criteria:	
(a) Life-cycle GHG emissions from the generation of heat/cool from gaseous fuels are lower than 100 g CO ₂ e/ kWh.	(a) the life-cycle GHG emissions from the co-generation of heat/cool and power from gaseous fuels are lower than 100 g CO ₂ e per 1 kWh of energy output of the co-generation or the activity is associated with life-cycle greenhouse gas emissions that are lower than 410 kgCO₂e per kW of net installed capacity per year.
Life-cycle GHG emission savings are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018.	Unchanged
Quantified life-cycle GHG emissions are verified by an independent third party.	Unchanged
Where facilities incorporate any form of abatement, including carbon capture or use of renewable or low-carbon gases, that abatement activity complies with the relevant Sections of this Annex, where applicable. Where the CO ₂ emitted from the electricity generation is captured, the CO ₂ shall meet the emissions limit set out in point 1 of this Section and, the CO ₂ be transported and stored underground in a way that meets the technical screening criteria for transport of CO ₂ and storage of CO ₂ set out in Sections 5.11 and 5.12, respectively of this Annex.	unchanged
Justification <i>It needs to be replaced by an approach on the basis of a Taxonomy-aligned electricity generating source (emitting 100gCO₂e/kWh) operating at full capacity for 8200 h of a year (93.6%) resulting in emissions of 820 kgCO₂e per kW net installed capacity per year.</i> <i>As boilers produce “only” heat, particularly for peak demand, the full load running hours are lower compared to CHP plants, simultaneously producing heat and electricity.</i>	

Therefore, an emissions budget of 410 kgCO ₂ e per kW net installed capacity per year would consistently fit.	
(b) facilities for which the construction permit is granted by 31 December 2030 comply with all of the following:	(b) facilities for which the construction permit is granted by 31 December 2030 comply with [] the following:
Justification <i>Current criteria cannot be fulfilled cumulatively.</i>	
(i) the thermal energy generated by the activity is used in an efficient district heating and cooling system as defined in Directive 2023/1791/EU;	Unchanged
(ii) the direct GHG emissions of the activity are lower than 270 g CO ₂ e/kWh of the output energy;	Unchanged
(iii) the heat/cool to be replaced cannot be generated from renewable energy sources, based on a comparative assessment with the most cost-effective and technically feasible renewable alternative for the same capacity identified; the result of this comparative assessment is published and is subject to a stakeholder consultation;	(iii) the heat/cool to be replaced cannot be generated from renewable energy sources [].
Justification <i>Simplification: Reduce complexity and support investment rather than bureaucracy.</i>	
(iv) the activity replaces an existing high emitting heating/cooling activity using solid or liquid fossil fuel;	unchanged
(v) the newly installed production capacity does not exceed the capacity of the replaced facility;	unchanged
(vi) the facility is designed and constructed to use renewable and/or low-carbon gaseous fuels and the switch to full use of renewable and/or low-carbon gaseous fuels takes place by 31 December 2035, with a commitment and verifiable plan approved by the management body of the undertaking;	(vi) []. The switch to full use of renewable and/or low-carbon gaseous fuels should take place by 31 December 2035 upon assessment of the actually available quantity of these fuels. In case of no availability the fuel switch should be completed by 31. December 2039.
Justification <i>Simplification: The fuel switch is relevant and also driven by the ETS. However, as technical options and necessity vary, the fuel switch to hydrogen or other low-carbon gaseous fuels requires different preparation and investments and therefore specific requirements to design and construction are necessary. In the market ramp-up phase with scarce availability of hydrogen or other low-carbon gaseous fuels, the fuel switch should be flexibly enabled and be evaluated taking into account the actually available quantity of corresponding fuels. This should be clearly stated and the liability should be excluded for fulfilling requirements, which</i>	

cannot be influenced by the investing undertaking. However, the fuel switch should finally have been completed by the end of 2039.	
(vii) the replacement leads to a reduction in emissions of at least 55 % GHG per kWh of output energy;	(vii) the annual GHG emissions of the activity do not exceed an average of 410 kgCO₂e/kW the facility's net installed capacity;
(viii) the refurbishment of the facility does not increase production capacity of the facility;	Unchanged
(ix) where the activity takes place on the territory of a Member State in which coal is used for energy generation, that Member State has committed to phase-out the use of energy generation from coal and has reported this in its integrated national energy and climate plan referred to in Article 3 of Regulation (EU) 2018/1999 or in another instrument.	Unchanged
Compliance with the criteria referred to in point 1(b) is verified by an independent third party. The independent third party verifier has the necessary resources and expertise to perform such verification. The independent third party verifier does not have any conflict of interest with the owner or the funder, and is not involved in the development or operation of the activity. The independent third party verifier carries out diligently the verification of compliance with the technical screening criteria. In particular, every year the independent third party publishes and transmits to the Commission a report: (a) certifying the level of direct GHG emissions referred to in point 1(b)(ii); (b) assessing whether the activity is on a credible trajectory to comply with point 1(b)(vi). On the basis of the reports transmitted to it, the Commission may address an opinion to the operators concerned. The Commission shall take those reports into account when performing the review referred to in Article 19(5) of Regulation (EU) 2020/852.	[]
Justification	
<i>Simplification: Reduce complexity and support investment rather than bureaucracy.</i>	
2. The activity meets either of the following criteria	
Unchanged	

Chapters “4.20 Cogeneration of heat/cool and power from bioenergy” and “4.24 Production of heat/cool from bioenergy”

We advise against changes in chapters 4.20 and 4.24 for bioenergy that go beyond the provisions of the Renewable Energy Directive. Stricter sustainability requirements, as proposal by the Sustainable Finance Platform for the EU Taxonomy technical screening criteria for bioenergy, should be rejected. The ‘Draft Report on Activities and Technical Screening Criteria to be updated or included in the EU Taxonomy’ by the Sustainable Finance Platform included a proposal for additional biomass sustainability criteria for the EU taxonomy on page 61, section 2. The report reads “The criteria currently applicable to renewable biomass under Article 29 RED are not sufficient. Therefore, the criteria for biomass should be tightened every two to three years.”

We strongly reject this demand. The sustainability and greenhouse gas reduction criteria for renewable biomass under Article 29 RED are already highly ambitious and were tightened in 2023 as part of the RED III amendment. An annual increase in the cost of certification for biomass projects, as demanded by the Sustainable Finance Platform, would lead to enormous uncertainty and cost increases along the value chain. This demand should not be adopted.

Suggestion for the inclusion of a new chapter “5.14. Mine gas extraction and utilisation” for the EU Taxonomy Environmental Delegated Act

We suggest the inclusion of a new chapter “5.14. Mine gas extraction and utilisation” to the EU Taxonomy Environmental Delegated Act.

Justification: Mine gas is a fossil gas mixture that still accumulates underground in former coal mining facilities and escapes into the atmosphere if it is not intercepted and extracted. If mine gas, which in most cases has a relevant methane content, is left to its own devices, it poses a hazard (ignition in concentrated form) and causes significant damage to the climate – methane emissions are 25 times more harmful to the climate than CO₂ emissions. It can be found primarily in Germany, Poland and the Czech Republic. In Germany, North Rhine-Westphalia and Saarland are mostly affected.

The extraction / suction and utilisation of mine gas from former coal mines brings a significant contribution to climate protection and mitigation of the greenhouse effect by preventing methane leaks and methane emissions into the atmosphere. Therefore, extraction and energy utilisation of mine gas should be included and recognised in the EU Taxonomy. The inclusion of this new economic activity could be implemented in a manner analogous to the existing section “5.10. Landfill gas capture and utilisation”. Both mine gas and landfill gas pose significant risks to climate and environment if they are not extracted/captured and utilised.