

Complementary climate delegated act

Commission 21st of April communication:

“in line with the legal framework and our past commitments, the Commission will adopt a complementary Delegated act of the EU Taxonomy Regulation covering activities not yet covered in the EU Taxonomy Climate Delegated Act such as agriculture, certain energy sectors and certain manufacturing activities. This complementary Delegated Act will cover nuclear energy subject to and consistent with the results of the specific review process underway in accordance with the EU Taxonomy Regulation. [...] This complementary Delegated Act will also cover natural gas and related technologies as transitional activity in as far as they fall within the limits of Article 10(2) of the EU Taxonomy Regulation¹. The merits of a sunset clause for transitional activities will be considered in this context. The Commission will adopt this complementary Delegated Act as soon as possible after the end of the specific review process expected in summer 2021.”

Proposal of criteria in line with Commission communication and taxonomy regulation

Nuclear (detailed criteria taken from annex 4 of JRC report)

Activity 1 - NPP operation (production of electricity by means of nuclear fission reactors): it includes the construction, commissioning, operation and decommissioning of nuclear power plants, as well as the long-term operation (i.e. service time extension or license renewal) of these facilities.

Activity 2 - Interim storage or final disposal of radioactive waste or spent nuclear fuel (including high level vitrified waste, low and medium level wastes from the operations and other uses of irradiation) - (enabling activity).

Activity 3- Mining and processing of uranium for fuel (including conversion, enrichment, fuel fabrication) (enabling activity).

Activity 4 –Reprocessing of spent nuclear fuel (enabling activity).

Activity 5 - High-efficiency nuclear cogeneration (same criteria than activity 1).

Gaz

Activity 1 - Electricity generation from gaseous and liquid fuels

Substantial contribution to climate change mitigation (if only criteria (b) are fulfilled -> qualification as transitional activity)

(a) Life-cycle GHG emissions from the generation of electricity using gaseous and liquid fuels are lower than 100 gCO₂e/kWh **or**

¹ To appreciate the conditions of article 10(2) and the existence of technologically and economically feasible low-carbon alternatives for the preparation of future taxonomy delegated acts, the Commission should take into account the specific situation of insular territories and outermost regions.

(b) Until 31 December 2030 (*sunset clause for the commissioning of plants*)

- Direct GHG emissions from the generation of electricity using gaseous and liquid fuels are lower than 340 gCO₂/kWh and
 - Yearly emissions of the plant are lower than 700 kgCO₂/kW (*carbon budget equal to 100gCO₂/kWh x 7000 hours in order to work as a back up for intermittent renewables*)
- + Usual taxonomy criteria on abatement/capture/methane leakage

Activity 2 - High-efficiency combined heat/cool and power generation from gaseous and liquid fuels

Substantial contribution to climate change mitigation (if only criteria (b) are fulfilled -> qualification as transitional activity)

(a) Life-cycle GHG emissions from the co-generation of heat/cool and power using gaseous and liquid fuels are lower than 100 gCO₂e per kWh of energy output **or**

(b) Until 31 December 2030 (*sunset clause for the commissioning of plants*)

- Direct GHG emissions of the facility are lower than [250-270] gCO₂e per kWh of output energy (combining electrical, heating and cooling, and mechanical energy) and
 - Primary energy savings of 10% compared with the separate production of heat and electricity (in line with the Energy Efficiency Directive) and
 - The facility demonstrates compatibility with co-firing of low carbon gaseous or liquid fuels
- + Usual taxonomy criteria on abatement/capture/methane leakage

Agriculture

List of activities taken from March 2021 Commission proposal (simplifications expected based on political agreement on the CAP) + 2 additional criteria:

- Automatic qualification of substantial contribution of eco-schemes and agri environmental and climate measures;
- Automatic qualification of farms certified as organic.

Manufacturing

Activity 1 - Manufacture of high, medium and low voltage electrical equipment (detailed criteria taken from the last sustainable finance platform report)