

Eurogas answer to the EC Consultation on the revised Climate Delegated Act

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Overarching comments

Beyond the specific comments laid below, Eurogas underlines an overarching recommendation to be followed across the Act: the **alignment with the rest of the EU framework**. Instead of adding specific metrics or requirements to the Taxonomy Delegated Acts, the **Technical**

Screening Criteria (TSC) should cross-reference existing laws and standards. This approach ensures updates coincide with changes to referenced texts and prevents inconsistencies.

Equal attention should be given to the **application of the new TSC**, especially as companies have already started preparing for the next taxonomy reporting cycle. The current proposals go beyond mere simplification, requiring changes to existing reporting tools, interpretations and information collection exercises. The Commission therefore should clarify as soon as possible that, if the revised TSC are adopted and published in H2 2026, companies may apply the new rules to FY2026 reporting but are not obliged to do so.

Beyond the recommendations listed below, Eurogas regrets that most of the Commission’s proposals, notably regarding Activities 4.29/4.30/4.31 do not reflect the changes recommended in its answer to the Call for evidence (December 2025) and its position paper on the Complementary Climate Delegated Act (March 2026). Eurogas encourages the Commission to reconsider this approach and attach to this document the set of recommendations it previously issued.

Both of these papers will be attached to this additional paper which aims to:

- Assess the changes proposed on the elements already commented on by Eurogas and potential remedial actions (*Part 1*)
- Comments on additional elements requiring attention (*Part 2*)

Part 1: Elements already commented by Eurogas and evolving in the proposal

Activity 4.12 – Storage of hydrogen

Dual-purpose hydrogen storage:

Assessment: The Commission’s proposal significantly narrows the scope of Activity 4.12 by requiring hydrogen storage facilities to be dedicated exclusively to hydrogen of a high grade of purity, thereby further restricting the eligibility of dual-purpose storage facilities and blended storage solutions, compared to the regulation in force. This approach excludes repurposed and multi-use underground storage assets, which are essential for a cost-effective and scalable transition towards a hydrogen economy.

Recommendation: Eurogas therefore recommends **recognising the dual use of existing and new storage facilities during the transition, including underground storage dedicated to natural gas–hydrogen blends**, to support timely investment in low-carbon storage infrastructure.

Concept of hydrogen of a high grade of purity:

Assessment: The introduction of the concept of “*hydrogen of a high grade of purity*”, which is not defined in existing EU legislation, creates legal uncertainty and makes compliance difficult to assess in practice.

Recommendation: Activity 4.12 should therefore be extended to explicitly **include the storage of hydrogen-based fuels, such as ammonia or methanol, in both its title and activity description**, and the concept of “*high-grade purity*” should be removed, clarified or explicitly aligned with existing legal definitions.

Percentage of hydrogen meeting Activity 3.10 sustainability criteria

Assessment: The Commission softens criterion (c) by requiring only 50 % of the stored hydrogen to meet the sustainability criteria of Activity 3.10.

Recommendation: We welcome the proposed improvement that only 50% of the hydrogen stored in the facility must meet the sustainability criteria of Activity 3.10, thereby recognising the storage of blended hydrogen as the most cost-efficient transition. However, while it represents an improvement, it still falls short on removing the contractual and administrative burden: **we would still recommend removing any requirements relating to the stored hydrogen.**

Activity 4.13 – Production of biofuels or biogas for use in the transport sector or of bioliquids used for electricity, heating and cooling

Assessment: Despite references to the Renewable Energy Directive (RED) as the applicable methodology, full alignment is still not achieved under Activity 4.13. In particular, the greenhouse gas savings thresholds set out in the Taxonomy do not fully correspond to those established under the RED, resulting in inconsistencies between the two frameworks. This misalignment creates legal uncertainty and additional compliance burdens for operators, even though the RED already provides a comprehensive and well-established sustainability and GHG savings framework for biofuels, biogas and bioliquids used in transport.

Recommendation: Eurogas therefore recommends **fully aligning the GHG savings thresholds under Activity 4.13 with those set out in the RED**, ensuring regulatory coherence and avoiding duplicative or conflicting requirements.

Activity 4.14 – Transmission and distribution networks for hydrogen

Assessment: The Commission’s proposal introduces a major change to Activity 4.14 by restricting its scope exclusively to hydrogen transmission and distribution infrastructure.

In doing so, all references to the broader array of renewable and low-carbon gases, including biomethane, as well as dual-purpose networks, are removed. This represents a significant departure from the regulation in force, which recognises gas networks as key enablers for the integration of a wide range of renewable and low-carbon gases.

In most regions, hydrogen-only pipelines are not yet commercially or technically viable. During the transition, energy infrastructure must be able to operate with natural gas while gradually shifting towards renewable and low-carbon gases, including biomethane and hydrogen, as supply scales up. By limiting Taxonomy alignment to pure hydrogen infrastructure, the proposed revision would exclude investments in blending and other renewable or low-carbon gas applications that are essential for near-term decarbonisation.

This shift would significantly reduce the volume of investments, costs and revenues recognised as taxonomy-aligned and undermine the role of gas distribution networks as critical enablers of renewable and low-carbon gas integration. It would also distort investment signals, as networks prepared for biomethane readiness could be perceived as non-aligned, leading to underinvestment in infrastructure that is essential for cost-effective and timely decarbonisation.

Recommendation: Eurogas therefore urges the Commission to **maintain the current scope of Activity 4.14, covering hydrogen alongside other renewable and low-carbon gases, and to ensure that dual-purpose transmission and distribution infrastructure remains eligible where it is prepared for future use with renewable and low-carbon gases.** Preserving this approach would safeguard technological neutrality, provide regulatory certainty, and continue to incentivise system operators investing in the transformation of energy grids at a time when scaling up biomethane and other renewable gases is critical for energy security and independence.

Activities 4.29/4.30/4.31 – Electricity generation from fossil gaseous fuels/High-efficiency co-generation of heat/cool and power from fossil gaseous fuels/Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system

Assessment: The proposed revisions introduce a change in the life-cycle GHG emissions calculation methodology by replacing existing ISO-based approaches with the mandatory use of the PEF methodology to align with the Commission Recommendation (EU) 2021/2279. Under the revised framework, compliance with GHG emission thresholds, including the 100 g CO₂e/kWh benchmark, would have to be demonstrated exclusively using the PEF methodology.

Greater consistency in life-cycle assessments is a legitimate objective, but mandating a single methodology raises concerns regarding practical applicability, proportionality and accessibility. The PEF methodology is not yet fully implemented across all value chains and remains complex to apply at project level, particularly due to data availability constraints and methodological complexity. This could create unnecessary administrative burdens and hinder effective demonstration of compliance.

Recommendation: Eurogas considers that companies should be allowed to

- Use **Commission-published official data or default values, based on scientific evidence**, or;
- to provide **project-specific LCA calculations in line with recognised methodologies**, such as Annex VI of the RED.

Where official or default values are used, **third-party verification should not be required**. Given that the PEF methodology is not yet fully implemented and remains complex to apply at project level, the minimum would be to have **other recognised methodologies, such as ISO standards or the GHG Protocol, accepted alongside PEF**.

Finally, as mentioned in the *Overarching comments*, beyond these recommendations related to the changes proposed, Eurogas regrets that most of the Commission's proposals, notably regarding Activities 4.29/4.30/4.31, including particularly the switching date from natural gases to decarbonised gases by 2035, are not reflected in the proposal. Eurogas encourages the Commission to reconsider this approach and attach to this document the set of recommendations it previously issued.

Part 2: Additional elements requiring attention

Activities 3.3/6.3/6.5/6.7/6.8/6.10/6.11/6.15 – Transport activities

Assessment: The current EU Taxonomy effectively excludes the use of sustainable biofuels in the transport sector by relying solely on a zero tailpipe CO₂-emissions criterion. This approach is inconsistent with the EU Emissions Trading System, under which the combustion of biofuels that comply with the RED's sustainability and GHG savings criteria can be zero-rated. It is also misaligned with the RED, which defines Eligible Fuels as encompassing biofuels, bioliquids, biomass fuels and renewable fuels of non-biological origin.

Recommendation: Eurogas therefore recommends that all transport activities include **both the zero tailpipe CO₂ emission criteria** and the **use of all RED Eligible Fuels**.

This includes activities:

- 3.3. *Manufacture of low carbon technologies for transport*
- 6.3. *Urban and suburban transport, road passenger transport, activity*
- 6.5. *Transport by motorbikes, passenger cars and light commercial vehicles, activity Freight transport services by road, activity*
- 6.7. *Inland passenger water transport,*
- 6.8. *Inland freight water transport*
- 6.10. *Sea and coastal freight water transport, vessels for port operations and auxiliary activities*
- 6.11. *Sea and coastal passenger water transport*
- 6.15. *Infrastructure enabling low-carbon road transport and public transport*

This approach also lacks internal coherence within the Transport chapter. Activities 6.1 and 6.2 (Passenger interurban rail transport/ Freight rail transport) explicitly recognize rail transport where trains and passenger coaches run exclusively on biofuels complying with the criteria set out under Activity 4.13. This demonstrates that the use of sustainable biofuels is already recognised under the Taxonomy for certain transport modes. Similar provisions should be extended to the above-mentioned activities and extended to include all RED Eligible Fuels.

In addition, we propose a targeted amendment to the substantial contribution criteria for Activity 6.15, which relates to infrastructure enabling low-carbon road transport and public transport, to explicitly include refuelling infrastructure for renewable and/or synthetic fuels.

Activity 4.7 - Electricity generation from renewable fuels of non-biological origin (RFNBO)

Assessment: The Commission’s proposal significantly revises the scope and requirements of Section 4.7 of the EU Taxonomy. While the regulation in force covers electricity generation from a broad range of renewable non-fossil gaseous and liquid fuels, the proposal narrows the activity exclusively to electricity generation from renewable fuels of non-biological origin (RFNBOs).

As a result, electricity generation using renewable fuels of biological origin, including biomethane, biogas and bioliquids, is explicitly excluded from this activity and redirected to other sections of the Taxonomy. In addition, the proposal introduces a clear prohibition on any blending with fossil fuels, which was previously allowed under specific sustainability conditions.

Recommendation: Eurogas welcomes the stronger alignment with the RED, as it reduces duplication and administrative burden by replacing Taxonomy-specific GHG thresholds with established RED criteria. However, Eurogas opposes the restriction of Activity 4.7 to RFNBOs only. Indeed, excluding renewable fuels of biological origin, such as biomethane, biogas and bioliquids, and prohibiting blending with fossil fuels undermines technology neutrality and disregards the cost-effective and immediately deployable contribution of renewable gases to decarbonisation.

Activity 4.8 - Electricity generation from bioenergy in electricity-only installations

Assessment: While the regulation in force allows electricity generation from bioenergy across a wider range of installations, including cogeneration and large plants meeting efficiency or carbon capture criteria, the revised text limits the activity strictly to electricity-only installations. As a consequence, cogeneration and carbon capture-based bioenergy pathways are no longer eligible under this activity.

The proposal also introduces stricter fuel-use conditions. Any blending of solid biomass fuels, biogas or bioliquids with fossil fuels is explicitly excluded.

Under the “do no significant harm” criteria, requirements are made more prescriptive, notably through new restrictions on the use of certain categories of woody biomass and reinforced air-pollution controls.

Recommendation: Eurogas calls on the Commission to preserve the eligibility of efficient cogeneration and carbon capture-based bioenergy installations under Section 4.8.

Activities 4.8/4.13/4.20/4.24/5.7 – Biomethane activities

Assessment: We regret that the opportunity to make the Taxonomy simpler, clearer and fully applicable to biomethane has not been seized. The current structure of the Taxonomy continues to generate an unnecessarily high level of fragmentation across the various energy end-uses of biomethane – namely electricity, transport, heating and cooling, and cogeneration covered under activities 4.8, 4.13, 4.20, 4.24 – and two production-based activities namely 5.6 and 5.7.

Consequently, operators are required to assess compliance against multiple, parallel criteria for the same production process, even though these criteria do not even cover all potential applications. This fragmentation is all the more problematic as grid-injected biomethane is in many cases not even explicitly mentioned, creating uncertainty and confusion.

The only paragraphs that explicitly refer to biomethane (activities 5.6 and 5.7) are limited to plants that use sewage sludge or separately collected biowaste. This neglects a wide range of other relevant input materials, such as agricultural residues, manure, agri-food industry waste, intermediate crops, and more.

Recommendation: Eurogas recommends including a single, dedicated activity in the Climate Delegated Act covering the manufacture of biogas and biomethane across the entire value chain, irrespective of the final end-use. This activity should encompass biogas upgrading and purification to biomethane quality, compression and odourisation for grid injection, quality control and metering, injection into transmission and distribution networks, direct supply to residential and industrial users, as well as the capture and valorisation of biogenic CO₂. Eligibility should be based on a direct reference to the sustainability, GHG emissions savings and verification criteria laid down in the RED(EU) 2018/2001), ensuring regulatory coherence, simplicity and full recognition of biomethane’s contribution to the energy transition.

Activity 4.20 - Simultaneous production of electricity and heating and cooling in cogeneration of installations using bioliquids solid biomass fuels or biogas

Assessment: The Commission’s proposal tightens the framework for bioenergy cogeneration. Compared to the regulation in force, the revised text explicitly excludes any blending with fossil fuels, as well as blending of renewable fuels of non-biological origin with biogas or bioliquids, thereby removing transitional fuel-use options.

Under the “do no significant harm” criteria, requirements become more prescriptive, particularly through new restrictions on the use of certain woody biomass categories and reinforced air-pollution controls.

Recommendation: Eurogas calls on the Commission to maintain flexibility for efficient bioenergy cogeneration by allowing transitional blending options and avoiding overly prescriptive restrictions that could hinder cost-effective decarbonisation.

Activity 4.23 - Production of heat/cool from renewable fuels of non-biological origin (RFNBO)

Assessment: The Commission’s proposal introduces a substantial narrowing of the scope of Activity 4.23 by limiting it to RFNBOs and by explicitly prohibiting blending with fossil fuels. This removes blended solutions that are critical in practice for the decarbonisation of heat and cooling.

This approach undermines technology neutrality and does not reflect how renewable and low-carbon gases are currently deployed. In many regions, progressive blending—particularly hydrogen with natural gas and biomethane—is the most realistic and scalable pathway to deliver immediate emissions reductions and support the gradual development of the hydrogen market.

Recommendation: Remove the prohibition on blending under Activity 4.23, allowing transitional solutions that enable cost-effective and timely decarbonisation of heat and cooling while supporting hydrogen market uptake.

Activity 4.24 – Production of only heating and cooling from bioliquids, solid biomass fuels and biogas

Assessment: The current formulation appears overly restrictive, as it excludes installations operating on methane/biomethane blends an approach problematic for both regulatory and practical reasons.

Excluding blended solutions would be inconsistent with the broader decarbonisation framework, under which gas appliances remain compliant provided the share of renewable gases in the grid follows a credible upward trajectory. It would also send contradictory signals on scaling up biomethane: since biomethane is injected into existing networks and can only be distributed in blend with natural gas, excluding blended uses ignores how it is actually delivered and consumed.

This matters most for thermal applications, district heating and industry, where progressive blending is often the only technically and economically viable medium-term pathway. These solutions deliver real, immediate emissions reductions and should be recognised accordingly within the Taxonomy.

Recommendations: Reconsider the scope chosen for the activity and reintroduce the possibility to cover solutions relying on blend of natural gas with biomethane.

Activity 5.11 – Transport of CO₂

Assessment: Eurogas welcomes the proposal to include uses beyond geological storage and to include a wider range of transport infrastructures and modalities, such as sea and land transport, intermediate installations and facilities (e.g. compressors, purification units, temporary storage). The list of applicable NACE codes is also expanded, improving legal clarity. From a technical perspective, the proposal removes the explicit 0.5 % leakage threshold and instead strengthens monitoring and leak-detection requirements by aligning them with the EU ETS framework: while seeking alignment is generally a positive development, it creates in turn legal and practical barriers for CO₂ transport activities carried out outside the EU, where the EU ETS framework does not apply.

Recommendation: We recommend to the Commission to reconsider this explicit reference to the ETS in light of the legal and practical challenges it creates for activities carried out outside the EU – unless clarification can be brought on the verification schemes that would be considered equivalent for extra-EU activities.