

Recommendations for an e-mobility friendly Taxonomy

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The members of the Platform for electromobility, which brings together more than 40 members from across all transport modes, are fully committed to promote sustainable mobility solutions and contribute to the on-going European green transition.

The Platform **welcomes the EU's initiative to establish a European Taxonomy** to classify economic activities and direct public and private funding towards sustainable investments. This will be essential to achieve the ambitious climate targets of 2030 and 2050 set by the European Green Deal and the Sustainable and Smart Mobility Strategy . As transport is responsible for 27% of emissions at EU level, the European Taxonomy will play a key role in informing investors on sustainable transport activities and guiding decisions towards green investments.

Following the first reporting exercise of 2022 and the Commission's intention to **focus on the "usability" of the published Taxonomy delegated acts**, the Platform would like to relay a number of observations commonly shared by its members representing the whole electromobility value chain.

- Some of the key players in the e-mobility value chain, such as the **main suppliers, do not necessarily have all their economic activities covered by the taxonomy categories included in the climate delegated act**, despite their significant contribution to the manufacturing of more sustainable products (BEVs, trains, etc.). This is mainly due to the fact that the taxonomy categories mainly focus on the activities of the OEMs and not necessarily on the activities of upstream suppliers¹.
 - ⇒ The Platform's proposal would be to allow suppliers and subcontractors to disclose their activities in the same category as the corresponding OEM activity, particularly where these upstream activities supply single purpose technologies to be used exclusively in taxonomy-aligned assets. This would better reflect their real contribution to sustainable products, while encouraging sustainable financing of the entire electromobility value chain segments

Most of the transport activities are largely covered by the first Climate Delegated Act. Therefore, a number of companies are already preparing to report on the Taxonomy-alignment from 2023. In order to carry out this exercise, **the Platform would welcome clarification on the interpretation of the Do No Significant Harm principle (DNSH) criteria on pollution and in particular on the use of substances (listed in Appendix C)**. These raise usability concerns, because of the difference in scope of the pieces of legislation referred to in Appendix C (notably REACH and RoHS) and the requirements of that appendix. In particular, the concept of essential use not defined in EU legislation may lead to differences in appreciations by economic operators. As a result, the information available to taxonomy users may be lacking.

- ⇒ In order to avoid difficulties in proving alignment with the DNSH criteria and differences in the implementation thereof, the Platform calls for the Commission to ensure that the information gap is bridged.

¹ Sometimes the NACE codes included in the Climate Delegated Act appear to be not entirely exhaustive and sometimes even misleading.

- A number of delegated acts and derived documents (e.g. FAQs,) were published well after the adoption of the taxonomy regulation, even though the first eligibility reporting exercise for activities covered by the climate delegated act was required in 2022.
 ⇒ The Electromobility Platform requests the stakeholders to be given appropriate time to prepare for the reporting and to have all the necessary clarifications and interpretations to fully implement all three sets of alignment criteria (substantial contribution, DNSH and minimum safeguards).
- The EC considers that the largest part of investments to complete the Trans-European Transport Network (TEN-T) is estimated to originate from public funding (national public funds, EU funds) and would amount to €244.2 billion over 2021-2050. However, to complete the core infrastructure of the TEN-T for all modes of transport, **€750 billion between 2016 and 2030²** is required. Considering the public funding contribution will cover only a limited part, a massive private investment injection will still be needed to complete the TEN-T infrastructure and achieve decarbonization objectives in the coming years.
 ⇒ The Platform's calls the European Commission to ensure a full taxonomy eligibility of electromobility members' economic activities in order to preserve the future required investments for the e-mobility sector.

All these elements should be taken into account when amending the existing delegated acts and adopting future delegated acts & FAQs. In particular, these considerations should enhance the positive signal of the Taxonomy for electromobility technologies, which will contribute to decarbonising transport, at a time when the Green Deal objectives need more than ever to be accompanied by a coherent Taxonomy framework to finance the transition.



² According to the latest [Core Network Corridor Work Plans](#).