

To the members of the European Parliament

Dear Sir/Madam

ClientEarth's call to the members of the EP to vote against the Taxonomy Complementary Delegated Act on Climate¹

We urge you to use your right provided by the Treaties and the EU Taxonomy Regulation to express objection to the Taxonomy Complementary Climate Delegated Act ("The delegated act").

Taking into account the specificity of the procedure relating to the adoption of delegated acts and in light of the fact that the Commission did not consider it useful to engage into informal discussions and consultations with the European Parliament at an earlier stage, it is now that the European Parliament should express its opinion on the delegated act.

The recent war in Ukraine has revealed with force the danger of relying on fossil gas imports from other countries and shown the need for the EU to deeply transform its energy system. Only diversifying the import of fossil fuels is not a long term solution and risks to maintain the EU energy dependence on other countries.

In addition, members of the European Parliament should express their objection to the delegated act for the following legal reasons:

- The Commission hasn't conducted a dedicated Impact Assessment prior the adoption of the delegated act which led to its adoption without sufficient understanding and consideration of all the relevant conditions imposed by the Taxonomy Regulation for an activity to be considered as sustainable, including consideration of the economic and environmental impacts of the delegated act.
- The Commission has not complied with the requirement to assess the consistency of a draft measure with the climate neutrality objective and the Union 2030 and 2040 climate targets as required by Art. 6(4) of the European Climate Law.
- Fossil gas based activities do not qualify as economic activities for which there is no technologically and economically feasible low-carbon alternative under Art. 10(2) of the Taxonomy Regulation. The alternatives to fossil gas based activities regulated in the delegated act exist. Moreover, these fossil gas based activities hamper the development and deployment of low carbon alternatives, lead to a lock-in of carbon-intensive assets and do not comply with other relevant criteria of Art. 10(2) Taxonomy Regulation.

¹ Commission Delegated Regulation amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities

- The delegated act should be based on scientific knowledge and the technical screening criteria on conclusive scientific evidence provided therein – this is a key requirement for the taxonomy to have a meaningful impact and to remain a credible tool. This is not the case. There are also other criteria set out in Art. 19 of the Taxonomy Regulation that are not respected, including the requirement to take into account the life cycle related to the economic activity or the requirement to take into account the potential market impact of the transition to a more sustainable economy.
- In consequence, the delegated act also conflicts with other various legal norms and commitments, and in particular: the commitment to reduce greenhouse gas emissions ('GHGs') as necessary to meet the specific temperature limits under the Paris Agreement, the EU commitments under the European Climate Law to a 'climate-neutral Union' by 2050 and to reduce its net greenhouse gas emissions by at least 55 % compared to 1990 levels by 2030 as well as obligations under Articles 11 and 191 of the Treaty on the Functioning of the European Union (the 'TFEU') that require the EU to integrate environmental protection into its policies and activities and pursue a high degree of environmental protection and international cooperation to combat climate change.

By not complying with the above requirements the Commission has not respected the conditions pertaining to the delegation mandate provided under the Taxonomy Regulation.

The non-respect of these legal requirements sets a very concerning precedent that also risks creating legal uncertainty. The delegated act itself is expected to be challenged in the EU Court. Moreover, decisions based on the act may also be challenged at national level for lack of compliance with climate and environmental legislation.

We would be happy to meet and discuss any of these points. Please do not hesitate to contact us should you have any questions.

Best regards,



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