

## Proposal on EU Taxonomy Activities for Post and Parcel Sector

### **Proposal for Amendments to Annex I to Delegated Regulation (EU) 2021/2139 ("Climate Delegated Act")**

(1) The following section 6.x is added:

#### **6.x. Transportation of Letters and Parcels**

##### *Description of the Activity*

Network based postal, courier and express services such as the collection, transport and delivery of letters and parcels. This includes the purchase, financing, renting, leasing and may operate a mix of at least two types of transport modes, including:

- (1) personal mobility or transport devices where the propulsion comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity. This includes the provision of freight transport services by (cargo) bicycles.
- (2) vehicles designated as category M1<sup>1</sup>, N1<sup>2</sup>, both falling under the scope of [Regulation \(EC\) No 715/2007](#) of the European Parliament and of the Council<sup>3</sup>,
- (3) vehicles designated as category L (2- and 3-wheel vehicles and quadricycles)<sup>4</sup>
- (4) vehicles designated as category N1, N2<sup>5</sup> or N3<sup>6</sup> falling under the scope of EURO VI<sup>7</sup>, step E or its successor, for freight transport services by road.

The economic activities in this category can be assigned to the NACE codes H49.31, H49.32, H49.39, H.53.10 and 53.20, N77.11, N77.21 and N77.39 according to the statistical classification of economic activities established by [Regulation \(EC\) No. 1893/2006](#).

For vehicles of category M1, N1 and L: Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point (a)(ii) and (b) of this Section, the activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this Section.

For vehicles of category N2 and N3: Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point (2)(a) or (2)(b)(i) of this Section, the activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this Section.

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<sup>1</sup> As referred to in Article 4(1), point (a)(i), of [Regulation \(EU\) 2018/858](#)

<sup>2</sup> As referred to in Article 4(1), point (b)(i), of [Regulation \(EU\) 2018/858](#)

<sup>3</sup> [Regulation \(EC\) No 715/2007](#) of the European Parliament and of the Council of 20 June 2007 on type approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information (OJ L 171, 29.6.2007, p. 1).

<sup>4</sup> As referred to in Article 4(1) of [Regulation \(EU\) 2018/858](#)

<sup>5</sup> As referred to in Article 4(1), point (b)(ii), of [Regulation \(EU\) 2018/858](#)

<sup>6</sup> As referred to in Article 4(1), point (b)(iii), of [Regulation \(EU\) 2018/858](#)

<sup>7</sup> As set out in [Regulation \(EC\) No 595/2009](#)

## Technical Screening Criteria

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### Substantial contribution to climate change mitigation

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1. For vehicles of category M1, N1 and L: The activity complies with the following criteria:
  - (a) for vehicles of category M1 and N1<sup>8</sup>, both falling under the scope of Regulation (EC) No 715/2007 as well as for vehicles of category N1<sup>9</sup> falling under the scope of EURO VI step E or its successor:
    - (i) until 31 December 2025, specific emissions of CO<sub>2</sub>, as defined in Article 3(1), point (h), of [Regulation \(EU\) 2019/631](#), are lower than 50gCO<sub>2</sub>/km (low- and zero-emission light-duty vehicles);
    - (ii) from 1 January 2026, specific emissions of CO<sub>2</sub>, as defined in Article 3(1), point (h), of [Regulation \(EU\) 2019/631](#), are zero.
  - (b) for vehicles of category L, the tailpipe CO<sub>2</sub> emissions equal to 0g CO<sub>2</sub>e/km calculated in accordance with the emission test laid down in [Regulation \(EU\) 168/2013](#).
2. For vehicles of the category N2 and N3: The activity complies with one of the following criteria:
  - (a) vehicles of category N2 and N3 with a technically permissible maximum laden mass not exceeding 7,5 tonnes are 'zero-emission heavy-duty vehicles' as defined in Article 3, point (11), of [Regulation \(EU\) 2019/1242](#);
  - (b) vehicles of category N2 and N3 with a technically permissible maximum laden mass exceeding 7,5 tonnes are one of the following:
    - (i) 'zero-emission heavy-duty vehicles', as defined in Article 3, point (11), of [Regulation \(EU\) 2019/1242](#);
    - (ii) where technologically and economically not feasible to comply with the criterion in point (i), 'low-emission heavy-duty vehicles' as defined in Article 3, point (12), of that Regulation.
3. For personal mobility vehicles: The activity complies with the following criteria:
  - (a) The propulsion of personal mobility devices comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity.
  - (b) For personal mobility vehicles: The personal mobility devices are allowed to be operated on the same public infrastructure as bikes or pedestrians.
4. Vehicles are not dedicated to the transport of fossil fuels.

The aligned revenue is determined by the aligned fleet ratio. The postal operators calculate the alignment ratio for revenue at the fleet level by the (weighted) number of aligned vehicles divided by the number of total vehicles in the fleet multiplied by 100. The alignment ratio may be calculated by using other data (e.g. data based on weight or distance).

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<sup>8</sup> N1 vehicles with a curb weight of <2.840 kg fall under Regulation (EC) No 715/2007

<sup>9</sup> N1 vehicles with a curb weight of >2.840 kg fall under the scope of EURO VI ([Regulation \(EC\) No 595/2009](#)) step E or its successor

Do no significant harm ('DNSH')

(2) Climate change adaptation	The activity complies with the criteria set out in <a href="#">Appendix A</a> to this Annex.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	<p>Vehicles of categories M1, N1, N2 and N3 are both of the following:</p> <ul style="list-style-type: none"> <li>a. reusable or recyclable to a minimum of 85% by weight;</li> <li>b. reusable or recoverable to a minimum of 95% by weight<sup>10</sup>.</li> </ul> <p>Measures are in place to manage waste both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein), and for vehicles, in accordance with the waste hierarchy.</p>
(5) Pollution prevention and control	<p>Vehicles comply with the requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval<sup>11</sup> set out in accordance with Regulation (EC) No. 715/2007.</p> <p>Vehicles comply with the emission thresholds for clean light-duty vehicles set out in Table 2 of the Annex to <a href="#">Directive 2009/33/EC</a> of the European Parliament and of the Council<sup>12</sup>.</p> <p>Vehicles comply with <a href="#">Regulation (EU) No 540/2014</a> of the European Parliament and of the Council<sup>13</sup>.</p>
(6) Protection and restoration of biodiversity and ecosystems	N/A

<sup>10</sup> As set out in Annex I of [Directive 2005/64/EC](#) of the European Parliament and of the Council of 26 October 2005 on the type-approval of motor vehicles with regard to their reusability, recyclability and recoverability and amending Council Directive 70/156/EEC (OJ L 310, 25.11.2005, p. 10).

<sup>11</sup> [Commission Regulation \(EU\) 2018/1832](#) of 5 November 2018 amending Directive 2007/46/EC of the European Parliament and of the Council, [Commission Regulation \(EC\) No 692/2008](#) and Commission Regulation (EU) 2017/1151 for the purpose of improving the emission type approval tests and procedures for light passenger and commercial vehicles, including those for in-service conformity and real-driving emissions and introducing devices for monitoring the consumption of fuel and electric energy (OJ L 301, 27.11.2018, p. 1).

<sup>12</sup> [Directive 2009/33/EC](#) of the European Parliament and of the Council of 23 April 2009 on the promotion of clean and energy-efficient road transport vehicles (OJ L 120, 15.5.2009, p. 5).

<sup>13</sup> [Regulation \(EU\) No 540/2014](#) of the European Parliament and of the Council of 16 April 2014 on the sound level of motor vehicles and of replacement silencing systems, and amending Directive 2007/46/EC and repealing Directive 70/157/EEC (OJ L 158, 27.5.2014, p. 131).

## Rationale

### Activity description

The SC criteria are the same as for the previous activities 6.4, 6.5 and 6.6. In contrast to activity 6.3 which does not take into account the underlying vehicle type for transportation of passengers, the transportation activity is split between 6.4, 6.5 and 6.6 which does not have any additional value. Therefore, it is proposed to aggregate these the activities into one activity.

The alignment ratio for revenue is introduced to give operators a clear guidance in how to determine the aligned revenue. Post and parcel operator generally do not calculate or report revenue on a vehicle basis, therefore an allocation key is used to determine the aligned revenue that was generated by aligned vehicles.

### SC Criteria

No adjustments foreseen

### DNSH Criteria

The pollution prevention criteria for vehicle types M and N require to “comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the two highest populated classes”. This criterion is excluded for the following reasons:

1. Aligned vehicles especially used for last-mile delivery in urban areas, the EV regularly operate at low speed, which technically limit the potential noise emissions. The noise emitted by the tyres is so low that the EU has regulated that EVs actually need to emit noise to limit the potential for accidents with other road users ([Commission Delegated Regulation \(EU\) 2017/1576](#)). In light of this, the rolling noise criteria basically do not seem helpful in preventing noise pollution. They unnecessarily increase complexity to the screening and reporting process, resulting in companies not reporting alignment even if they use electric vehicles for their transport services. This ultimately contradicts the Commission’s goal of incentivizing companies to make substantial contribution to climate change mitigation.
2. The EPREL database is provided by the Commission for tyre screening. The database does indicate which are the two highest or most populated classes for a given a tyre designation and other individual criteria. This makes the analysis of tyres very complex and is inconsistent with required ease of use that would make the EU Taxonomy a tool to provide transparency.
3. The fact that the EPREL database is constantly updated could result in a situation that newly purchased tyres that have been classified as aligned possibly no longer being aligned because new products have been added to the database. This would provide an incentive to replace tyres which are at the beginning of their operative lifecycle with new tyres that again fulfil the pollution prevention criterion. In this case, the environment would be harmed by the production unnecessary waste (i.e. tyres), even though the underlying vehicle is reported as taxonomy aligned.
4. Refurbished tyres are not subject to mandatory labelling for fuel efficiency and external rolling noise. This means that they are not covered by the EU taxonomy. This leads to the absurd situation that e-vehicles with recycled tyres (which are indisputably the best ecological version) cannot be labelled as aligned.