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Ahead of upcoming trilogues, PKEE comments the EU taxonomy regulation and the TEG report.

The Polish Electricity Association (PKEE) supports the idea of establishing a common language in order to ensure transparency and to provide a framework for investors and businesses. However, the main goal of the taxonomy must be to ensure the best investment framework allowing a cost-efficient transition.

It is crucial to highlight that due to different starting points and energy mixes, the burdens resulting from the energy transition towards a sustainable economy will be unevenly distributed across the individual Member States. Therefore, countries that face more difficulties in the energy transition journey will need dedicated funding. In our opinion, the taxonomy should not only reward the current performance but also take transitional plans into account.

## **Bridging technologies**

A point of the utmost importance for the PKEE Members is that the list of environmentally sustainable investments should include all types of economic activities that can significantly reduce the negative impact

on the climate. Transitional energy sources and bridging technologies such as generation sources based on conventional fuels - gas, nuclear energy – should be the important elements of energy transformation, as enablers of renewable energy sources integration, and thus as sustainable investments, however meeting the strict criteria of the emissions performance standard. These bridging technologies not only help to depart from coal mining and energy generation from coal but also to enable further development of renewable energy sources.

**Investments in gas networks** should also be included in taxonomy if supplying high-efficiency natural gas-fired units required to ensure the security of supply to support a cost-efficient energy transition. All investments in **electricity grid infrastructure** (both at transmission and distribution levels) should be defined as sustainable to support further electrification and transition towards the carbon-neutral economy.

Rue Froissart 123-133, B-1040 Brussels brussels@pkee.pl, @PKEE\_Brussels www.pkee.pl



## No exemptions from the Life Cycle Evaluation

The PKEE postulates that there should be no exemptions from the Life Cycle Evaluation (LCE) assessment for any kind of technology and that data is needed for each technology which requires to involve experts from relevant sectors in the Technical Expert Group (TEG) work. In our view, profound consideration of scientific evidence and further coordination within the Commission would be needed to establish the screening criteria that are well integrated into EU energy policy.

Although the PKEE endorses the Commission's approach of having technical screening criteria, in views of recent developments, **PKEE Members call on the legislators to opt for a mixed system** where delegated acts specify sectors and criteria while the implementing acts should include specific thresholds (qualitative and quantitative), measures and DNSH analyses.

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About PKEE

The Polish Electricity Association is an association of the power sector, whose activities focus on issues related to the functioning of the industry in a modern market economy. We engage in actions and projects thanks to which the Polish power industry can better meet the challenges related to the European integration, ensuring security of energy supply, competitive market, environmental protection and development of state-of-the-art technologies.

## Media contact:

Magda Smokowska EU Communication Advisor Polish Electricity Association BE mobile:: (+32) (0) 478 15 87 53 PL mobile: (+48) 607 086 656 magda.smokowska@pkee.pl

Rue Froissart 123-133, B-1040 Brussels brussels@pkee.pl, @PKEE\_Brussels www.pkee.pl