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Answer given by Ms McGuinness  
on behalf of the European Commission  
(2.3.2021)

Technology neutrality is a key principle of the Taxonomy Regulation<sup>1</sup>, in particular Article 19, which sets the requirements that the technical screening criteria of the delegated acts must meet. The technical screening criteria should be calibrated in such a way that no significant harm is done to any of the relevant environmental objectives and that any technology can be used to reach the thresholds, which are aligned with the objectives of the European Green Deal.

The taxonomy fully recognises the contribution of biogas and biofuels to meeting the Union's climate and energy objectives, building on the sustainability criteria for these energy sources in the recast Renewable Energy Directive<sup>2</sup>. The draft taxonomy delegated act, which was published for feedback from 20 November to 18 December 2020, goes beyond specific aspects of the Directive, in order to meet the requirements in Article 19 of the Taxonomy Regulation.

The taxonomy also fully recognises the contribution of forestry activities to the Union's climate goals. Five forestry activities are considered in the draft delegated act, in line with the March 2020 recommendations of the Technical Expert Group on Sustainable Finance: afforestation, reforestation, forest restoration, improved forest management and forest conservation.

The Commission is now carefully assessing all feedback received, taking full consideration of the feedback provided by Members of the European Parliament, and will proceed towards the adoption of the delegated act to fulfil its mandate under the Taxonomy Regulation.

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<sup>1</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088. PE/20/2020/INIT OJ L 198, 22.6.2020, p. 13–43

<sup>2</sup> Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC (Text with EEA relevance) OJ L 140, 5.6.2009, p. 16–62