

## **ASECAP feedback to the consultation EU Taxonomy Review of Climate and Environmental Delegated Acts**

### **Introduction**

ASECAP welcomes the opportunity to comment on the proposed review of the Climate and Environment Delegated Acts.

The EU Taxonomy represents a relevant framework for directing investments toward sustainable economic activities, and it is essential that the Delegated Acts reflect the full range of contributions made by European toll road operators to climate mitigation, climate adaptation, environmental protection and sustainable mobility. This review represents an essential opportunity to improve the clarity, usability and proportionality of the technical screening criteria, as explicitly stressed in the Commissions' Call of Evidence.

ASECAP also welcomes the Commission's stated objective of simplifying criteria, improving legal certainty and ensuring alignment with updated EU legislation, as these issues are currently among the primary barriers to consistent implementation by infrastructure operators.

### **Key Challenges**

Current technical screening criteria do not fully capture the activities of toll road operators, nor do they recognize their role in decarbonizing transport, internalizing external costs (as recognized in the Eurovignette Directive 1999/62/EC), improving road safety and deploying intelligent traffic management solutions. ASECAP therefore calls for a broader and more accurate representation of road operation, tolling, safety, ITS, maintenance and environmental services across the Taxonomy framework. A comparison of the motorways operators' Taxonomy reporting on 2024 fiscal year, shows a wide range of the three KPIs (turnover, capex and opex), as a consequence of the different approach used in considering eligibility and alignment.

ASECAP stresses that road operation should be recognized as a economic activity, following the model used for electricity transmission and rail operations, ensuring consistent treatment of essential EU networks.

### **On climate mitigation**

A large part of the investments and costs borne by motorways operators significantly contributes to climate mitigation. In fact, it has been studied that the investments for road enlarging, building of new stretches contribute to the reduction of congestion, improve traffic fluidity and therefore reduce emissions.

The impact is even more significant considering that a motorway enlargement contributes in reducing congestion and pollution in residential areas. It is therefore required to cancel any "constraint" that currently doesn't allow motorway management to be considered eligible/aligned to Climate Change Mitigation.

### **Review and adaptation of the DNSH climate change mitigation:**

- a) Clarification of the definition of the concept of "major renovation" based on specific criteria that determine its inclusion (in economic terms or as a percentage based on the renovated infrastructure relative to the total infrastructure, for example).
- b) Adjustment of the criterion requiring the preparation of an ex-ante and ex-post carbon inventory to allow for its applicability (as currently proposed, the level of uncertainty associated with carrying out these two inventories is very high given the significant need to work based on estimates). One option could be to quantify the emissions linked to the renovation work and ensure their mitigation based on their inclusion in reduction targets.
- c) Elimination of the requirement to have a shadow price for carbon.

### **Climate adaptation measures and activities**

Motorway concessionaires carry out substantial investments to ensure network resilience in the face of increasing climate risks. These include:

- **Investments to protect the road network from flooding**, including drainage upgrades and stormwater management infrastructure.
- **Measures to protect fiber communication technologies from high temperatures**, ensuring the continuity of critical ITS and tolling systems.
- **Investments to prevent drought and heat-related cracking**, particularly on sections built on clay soils.
- **Engineering solutions to limit heat-induced expansion of metal structures**, which is increasingly necessary under higher temperature variability.
- **Comprehensive forest fire prevention efforts**, ranging from the installation of fire-resistant infrastructure to awareness and prevention campaigns carried out by motorway concessionaires.
- **Renewable energy generation associated with motorway infrastructure**, motorway operators increasingly deploy on-site renewable energy systems (solar PV

on buildings, service areas and linear infrastructure). These investments directly reduce operational emissions and support the decarbonisation of transport.

- **Coastal risk and sea-level rise.** Coastal motorway sections face rising exposure to storm surges, overtopping, saltwater intrusion and erosion. Adaptation works for these assets should be expressly recognised to ensure consistent treatment across transport modes.
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- **Adaptation to extreme wind events.** Extreme wind events increasingly damage gantries, ITS equipment and roadside structures. Eligible adaptation measures should include structural reinforcement, vegetation risk management and wind-monitoring systems.
- **Inclusion of IT/OT solutions**—parallel to the model used for water resources under Annex I (4.1)—would align the Taxonomy with the Eurovignette Directive. These systems contribute substantially to air quality improvement and address emissions that electrification alone cannot mitigate.

These activities are essential for climate adaptation objectives and should be expressly taken into consideration in the relevant categories of the Delegated Act.

### **Biodiversity and Ecosystem Protection**

Transport infrastructure operators make significant investments to protect and restore biodiversity and ecosystems. These efforts are essential for achieving EU biodiversity objectives and require clear recognition within the Taxonomy framework. The challenges in applying Taxonomy criteria become particularly evident in this domain, where the complexity and extent of requirements often exceed what is proportionate for infrastructure projects.

A clear example is Bio 1.1, which covers the protection and restoration of biodiversity and ecosystems. Despite its importance, this activity currently requires compliance with around 40 criteria to achieve Taxonomy alignment—a level of detail that is disproportionate for measures such as wildlife crossings constructed by transport infrastructure operators.

Criterion 4. Verification' should be excluded if the measure is based on studies already reviewed and commissioned or developed with the involvement of national authorities, representative organizations, or NGOs. In such cases, renewed verification is unnecessary because the basis has already been validated by recognized institutions.

### **Review and adaptation of the Biodiversity DNSH:**

ASECAP further recommends that the DNSH biodiversity criteria explicitly allow alternative evidence pathways for assets built prior to the introduction of EIA requirements, ensuring proportional and technical feasible compliance. Their exclusion also risks creating distortions in public procurement, as operators are obliged to meet safety requirements but cannot demonstrate Taxonomy alignment for essential operational assets.



Consider implementing an environmental management system according to ISO 14001 or equivalent as fulfilling the requirement to prepare an environmental impact assessment for those infrastructures that were built before this requirement existed.

### **Missing elements**

As previously highlighted, several important features remain excluded:

- Road furniture such as crash barriers, road markings, traffic signs and variable message signs, all crucial for passive safety.
- Safety equipment and protective systems for road maintenance workers, which must be considered to avoid distortions in public procurement.

For consistency, the definition of road maintenance should align with **Annex III of the Eurovignette Directive 1999/62/EC**, which also recognizes road charging as a key instrument supporting maintenance and the 'user pays' and 'polluter pays' principles.

ASECAP reiterates its call for the inclusion of IT/OT data-driven solutions supporting traffic optimisation, pollution reduction and congestion mitigation.

These tools are directly aligned with EU air quality and mobility strategies.

Their inclusion would ensure coherence with Directive (EU) 2023/2661 on ITS deployment, as recognized in Recitals 3 and 17 of Directive (EU) 2023/2661, which amend Directive 2010/40/EU on the deployment of Intelligent Transport Systems.

ASECAP encourages the explicit inclusion of **the construction and maintenance of noise barriers and other noise-mitigation infrastructure**, consistent with the Eurovignette Directive's classification of noise as an external cost.

### **Maximising Water and Waste Potential**

Road infrastructure operators invest significant resources in the collection and treatment of road runoff through the modernization and construction of water protection facilities. These measures aim to prevent pollutant discharges into the environment and ensure compliance with legal requirements.

Despite their crucial contribution to water resource protection and ecological sustainability, such activities are not explicitly recognized in the current EU Taxonomy. Existing references often focus on urban or municipal contexts, using indicators such as CO<sub>2</sub> emissions per inhabitant—metrics that do not apply to operators whose core mission is the safe and efficient functioning of transport networks.

To illustrate, motorway operators commonly implement solutions that directly support sustainable water management, including:

- **Water retention basins**
- **Ponds**
- **Reservoir roads** (infrastructure designed to retain, manage or reuse rainwater)
- **Water pollution control installation**

These investments enhance water management, flood prevention, and ecological continuity. They also align with EU climate-adaptation objectives by mitigating surface runoff, improving infiltration, and reducing climate-related erosion.

ASECAP recommends explicitly integrating nature-based solutions and advanced stormwater management systems into the EU Taxonomy, reflecting their growing deployment across European motorway networks.

### **Circular Economy and Pollution Reduction**

Many motorway operators provide environmental services that directly support the circular economy and pollution reduction, such as:

- Customer services for **waste collection and sorting**
- Services related to recycling, **material recovery and circular economy processes**

These activities should be considered eligible, subject to meeting the second stage of the Taxonomy inclusion process (alignment with the technical screening criteria and DNSH requirements).

ASECAP also draws attention to inconsistencies in the current Circular Economy criteria (e.g., recycled-material thresholds incompatible with national safety standards), which require adjustment to ensure feasibility and alignment with Member State technical regulations.

### **Challenges in Applying Technical Evaluation Criteria**

CE 3.4: Maintenance of road and highways

The requirement that at least 50% of structural road elements must consist of reused or recycled materials or non-hazardous industrial by-products creates major practical challenges. In many regions, the technical capacity to meet this criterion is very limited. Including this requirement as a mandatory component in tenders could conflict with procurement laws and fair competition standards.

#### **Review and adjustment of the substantial contribution criteria:**

a) 50% recycled material. There should be necessity to allow compliance with the CCS in cases where national legislation or the asset's concession framework does not include recycled material values aligned with those established in the regulation, provided that the percentage of recycled material is the maximum established by current legislation or the asset's concession framework. Technical legal requirements for recycled material: France 40%, Spain 15% for wearing course, Chile 15%, Puerto Rico 10%, USA 40%.

b) it is also needed to eliminate the criterion that requires recycled materials to have been transported no more than 2.5 times the distance compared to virgin material. This requirement is highly difficult to demonstrate, since in some cases information on virgin material is unavailable. An alternative could be to demonstrate that the carbon intensity of the recycled material is lower than that of the virgin material, based on technically recognized emission factor databases (cradle-to-gate).

### **Supporting more Circular Economy:**

The current EU Taxonomy framework uses a “all or nothing” approach: either an activity meets all criteria and is 100% taxonomy-aligned, or it is rated 0%, even if almost all requirements are fulfilled. This creates a distortion and undermines the purpose of the taxonomy—steering investments toward sustainable activities and supporting EU climate goals.

Example CE 3.4 shows the problem: if a project meets nine out of ten criteria but achieves only 49.5% instead of 50% recycled content for one criterion, the entire activity is classified as non-compliant.

A more flexible evaluation system based on percentage fulfilment, with proportional KPI assessment, could better reflect real sustainability performance and encourage investments.

### **General remarks**

The technical evaluation criteria of an economic activity typically cover all KPIs such as revenue, OpEx, and CapEx, but technical criteria are not further divided into different areas such as operation, production, modernization, or construction.

As result, they address various stakeholders, each pursuing different objectives. This differentiation makes it challenging to comply with certain criteria when, for example, the evaluated activity is purely a CapEx measure, while several criteria have an operational context. In practice, this means that requirements must be met that are not relevant to the construction itself, yet the auditor insists on their fulfilment and corresponding evidence.

### **Conclusion**

ASECAP urges the European Commission to expand and refine the Delegated Acts so they accurately reflect the broad spectrum of activities carried out by toll road operators in support of climate mitigation, adaptation, pollution reduction, biodiversity protection and sustainable resource use.

Incorporating the additional infrastructure and service-based activities outlined above—(ranging from climate resilience measures and water management infrastructures to biodiversity corridors, circular economy services and advanced ITS) would ensure greater coherence with EU climate, mobility and environmental objectives.

A clearer recognition of road operation, tolling and ITS as essential enablers of the Green Deal will significantly improve coherence between Taxonomy rules and EU transport legislation. ASECAP also encourages the Commission to ensure that the revised Delegated Acts remain compatible with national technical standards, thereby preventing inconsistencies that could hinder effective implementation across Member States.



Furthermore, ASECAP draws attention to the draft proposal published by the EU Platform on Sustainable Finance in March 2025, which suggests aligning CCM 6.15 and CCA 6.15. This alignment could include a wide range of road infrastructure measures.

In addition, the draft introduces a new activity: "Maintenance of Tunnels and Bridges," which is highly relevant for motorway concessionaires. ASECAP strongly emphasizes that infrastructure operators must be actively involved in shaping these criteria to ensure clarity regarding the scope and compliance requirements of potential activities.

ASECAP remains fully available to provide technical expertise and support the Commission in further developing a Taxonomy framework that is both ambitious and operationally realistic for Europe's road transport infrastructure sector.

About ASECAP:

*ASECAP is the European Association of Operators of Toll Road Infrastructures across 17 member countries representing 130 companies employing more than 47.400 direct jobs and 200.000 indirect jobs. They operate, maintain, manage a network of more than 82.700 km with a long-term vision that ensures highest quality standards to make the road infrastructure safest, greener thanks to the user/payer principle providing sustainable financing.*

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