



EUROMOT

The European Association of Internal
Combustion Engine and Alternative
Powertrain Manufacturers



The cover features a central teal diamond containing the title. Surrounding this are several smaller diamond-shaped images: the top-left shows the European Union flag; the top-center shows a large container ship at sea; the middle-left shows a small green plant growing from soil; the middle-center shows a 3D graphic of the word 'TAXONOMY' in large blue letters with other related terms like 'Policies', 'Administration', and 'Management' in smaller text; the bottom-center shows a modern white and red high-speed train; the bottom-left shows rolling green hills; and the bottom-right shows a close-up of green leaves with water droplets.

POSITION PAPER

Comments on EU Taxonomy Transport and Manufacturing Criteria

Review of the Climate Delegated Act – Annex I
(Sections 3 and 6)

13 April 2026



EUROMOT POSITION

COMMENTS ON EU TAXONOMY TRANSPORT AND MANUFACTURING CRITERIA

REVIEW OF THE CLIMATE DELEGATED ACT – ANNEX I (SECTIONS 3 AND 6)

13 APRIL 2026, BRUSSELS

EUROMOT welcomes the opportunity to provide targeted feedback on the revised Technical Screening Criteria (TSC) in Section 6 (Transport) and Section 3 (Manufacturing of Transport Equipment and Components) of Annex I to the Climate Delegated Act.

Overall, we acknowledge several positive developments in the transport section. However, we have concerns regarding the manufacturability, eligibility, and practical application of the revised manufacturing criteria, particularly as they apply to engines and drivetrains.

1. Transport Activities (Section 6): General Assessment

EUROMOT believes that several of the proposed changes in Section 6 go in the right strategic direction. In particular, they improve the ability of operators using EUROMOT members' products to qualify as taxonomy-aligned, provided that appropriate fuels or operational pathways are used.

These changes increase realism and flexibility without undermining the EU's long-term climate objectives.



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EU Transparency Register Id. No. 6284937371-73

A Non-Governmental Organisation in consultative status with the UN Economic Commission for Europe (UNECE) and the UN International Maritime Organisation (IMO)

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2. Rail Transport (Activities 6.1 and 6.2)

EUROMOT welcomes the introduction of an additional Technical Screening Criterion allowing rail vehicles to operate exclusively on biofuels complying with the criteria under activity 4.13.

- This amendment is highly relevant for operators using Hydrotreated Vegetable Oil (HVO) and similar sustainable biofuels.
- It reflects technological maturity and deployment realities already observed in the market.

However, as currently drafted:

- This new TSC does not affect manufacturing activities, as it has not been referenced in activities 3.3 (Manufacture of rail transport equipment) or 3.18 (Manufacture of components).
- Consequently, while rail operators benefit from improved eligibility, manufacturers of engines and drivetrains supporting biofuel-based solutions do not.

This creates an asymmetry between operational recognition and manufacturing eligibility.

3. Vessels: Positive Developments and Remaining Challenges

3.1. Change from “Zero Direct CO₂” to “Zero Tank-to-Wake GHG Emissions”

EUROMOT welcomes the change from “zero direct (tailpipe) CO₂ emissions” to “zero tank-to-wake GHG emissions” for vessels.

- This correctly acknowledges **non-CO₂ greenhouse gases**, such as methane (CH₄) and nitrous oxide (N₂O).
- It improves environmental integrity and avoids narrow CO₂-only assessments.

EUROMOT would have **preferred a “zero well-to-wake” approach**, which would enable recognition of **net-zero fuel pathways** and full life-cycle climate solutions. Nevertheless, as long as **alternative TSC based on carbon intensity thresholds remain available**, the revised approach can be accepted **as a long-term policy objective**.

3.2. Inclusion of Work Vessels

The explicit inclusion of **work vessels** within the scope of the taxonomy is a **positive development**.

- This reflects operational realities in construction, dredging, port services, and inland waterway support activities.
- It contributes to investment visibility for sectors otherwise neglected in sustainability classifications.



3.3. Inland Waterway Transport (Activities 6.7 and 6.8)

EUROMOT supports the revised TSC for inland waterway vessels.

- The **carbon-intensity-based approach** is technology neutral, outcome-oriented, and well aligned with innovation.
- It allows multiple decarbonisation pathways, including renewable fuels, hybridisation, and efficiency improvements.

These criteria are **clear, proportionate, and implementable**.

3.4. Seagoing Vessels (Activities 6.10 and 6.11)

For seagoing vessels, the TSC are **more complex** and remain closely linked to **IMO efficiency metrics**, notably EEDI and EEXI.

- Activity 6.10(3) offers a **carbon-intensity pathway similar to that for inland waterways**, but only for vessels **not subject to EEXI**.
- Where EEXI applies, vessels must additionally demonstrate a **10% improvement in operational efficiency beyond IMO requirements**.

EUROMOT notes that this creates:

- A differentiated treatment of vessels based on regulatory status,
- Additional layers of compliance that may complicate investment decisions without clear climate added value.

4. Manufacturing of Transport Equipment and Components (Section 3): Major Concerns

4.1. Manufacturing – Rail Equipment

As noted above, the new biofuel-based TSC for rail transport **have no impact on manufacturing eligibility**, since they are not cross-referenced to activities **3.3 or 3.18**.

Drivetrains, including engines, for **bi-mode rail vehicles** could theoretically qualify under activity 3.18, *provided* it is determined that:

“these constituents and services are essential to the environmental performance”.

In practice, this determination remains **uncertain and subjective**, creating legal and investment risk for manufacturers.



4.2. Manufacturing – Seagoing and Inland Waterway Vessel Engines and Drivetrains

Under the current drafting:

- Engines and drivetrains may be considered **eligible or compliant components under activity 3.18**, *only if* the vessel's operation under activities **6.7 to 6.12** is ultimately taxonomy-aligned.

This creates a **retroactive and indirect compliance model**, where:

- Manufacturing eligibility depends on **future operational decisions** taken by vessel operators,
- Manufacturers may **never receive confirmation** on how their products are actually used over their lifetime.

EUROMOT considers it **highly questionable** whether compliance can be demonstrated in practice under such conditions. Manufacturers cannot realistically retrieve or verify operational data from customers for decades-long vessel lifecycles.

Key Recommendation: Preventing this “Feedback Slope”

EUROMOT strongly recommends preventing what can be described as a “**feedback slope**”, where: manufacturing compliance depends on operational compliance, which is unknown, unobservable, or uncontrollable for the manufacturer.

Preferred Solution

- Engines and power systems should be regarded as taxonomy-compliant if they are designed and certified to operate with sustainable fuels meeting the relevant carbon-intensity thresholds.**
- Design capability and technical specification should be sufficient for manufacturing compliance, without dependence on ex-post operational behaviour.

Alternative Solutions

If this approach is not feasible:

- Engines with sustainable-fuel capability should be **excluded from the eligibility scope of activity 3.18**, rather than remaining eligible but practically non-compliant.
- If the current approach is maintained:
- There must be **no obligation on manufacturers to retrieve information from customers** regarding operational use.
- Taxonomy compliance must remain a **voluntary strategic decision for manufacturers**, not an indirect reporting burden imposed by design.



5. Conclusions

EUROMOT welcomes the overall direction of travel in the transport section of the revised Climate Delegated Act, particularly for vessels and inland waterway transport. However, **the current approach to manufacturing of engines and components risks undermining investment certainty and practicability.**

A workable EU Taxonomy must:

- Recognise **design-based sustainability**,
- Respect **technological neutrality**,
- Avoid **retroactive and unverifiable compliance mechanisms.**

EUROMOT stands ready to engage further with the Commission services to develop **implementable, innovation-friendly criteria** that support Europe's transition while safeguarding its industrial base.



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THIS IS EUROMOT

EUROMOT, the European Association of Internal Combustion Engine and Alternative Powertrain Manufacturers, represents the key manufacturers of internal combustion engines and alternative powertrains installed in industrial non-road mobile machinery, marine and stationary applications that are operating in Europe and worldwide.

Founded in 1991, we provide an unparalleled heritage and hub of expertise for businesses, authorities, regulators, and public stakeholders worldwide. In partnership with major sector associations and institutions, it is our mission to drive smart regulation and sustainable innovation.

Delivering dependable power for society at high energy conversion efficiency with low emissions remains a key objective of EUROMOT member companies. EUROMOT asserts internal combustion engines and alternative powertrains are a key enabler to address the additional societal need for decarbonisation across multiple industry sectors. This can be achieved by continuing to advance the development of highly efficient energy conversion systems capable of operating on low and net-zero Greenhouse Gas (GHG) energy carriers.

Headquartered in Brussels, EUROMOT is a European interest group, and our profile is registered in the EU Transparency Register under the identification number 6284937371-73. We have been granted consultative status at the United Nations IMO (International Maritime Organization, London) and United Nations ECE (Economic Commission for Europe - Geneva) and other relevant stakeholders.

OUR MEMBERS



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