

CEMBUREAU's Feedback to EC Inception impact assessment EU Taxonomy Climate Mitigation and Adaptation delegated act

CEMBUREAU, the European Cement Association (www.cembureau.eu), welcomes the opportunity to provide feedback on the roadmap on EU Taxonomy Climate Mitigation and Adaptation delegated act.

CEMBUREAU firmly supports the objectives of the European Green Deal and is determined to contribute strongly to the EU's vision for a carbon neutral society by 2050. CEMBUREAU is currently revising its low-carbon roadmap setting out the key role of cement and concrete in the circular economy and a path to achieving carbon neutrality along its value chain in Europe by 2050 (please see our [press release](#)).

Public and private investments will be key to allow the European cement industry to deploy a wide range of technologies and innovation projects at every step of the cement production process and uses of cement, from the development of alternative fuels, many of them biomass, to replace fossil fuels in heating processes, improved energy efficiency of kilns, low-clinker cements, innovative binders and concrete solutions, enhancement of permanent carbon capture in concrete, up to the development of carbon capture and storage/use technologies where the industry is leading the way through several pilot programmes in Europe.

For this reason, CEMBUREAU welcomes the agreement reached between the European Parliament and the Council on the Regulation, as well as the Technical Expert Group (TEG) final report on EU Taxonomy. We would however like to express three significant and important concerns on the TEG final report that should not be carried in the upcoming delegated act.

- 1. While the final report lists cement as a sustainable activity eligible for green funding, it considers Refuse Derived Fuels (RDF) for cement production as an activity harming the pollution prevention and control objective in the Do Not Significant Harm (DNSH) criteria for our sector (pages 171 and 431 of the final report Annexes). The delegated act should not include that exclusion. Such requirement would, in practice, prevent virtually all European cement plants from meeting the taxonomy criteria thus jeopardising the overall decarbonisation efforts and environmental improvement of the cement sector and being highly detrimental to achieving the Taxonomy's objectives for the following reasons:**
 - Today, the EU cement industry uses 46% Alternative Fuels in cement production of which 40% of these are RDF. RDF is produced from the share of municipal or industrial waste that cannot be recycled, mainly due to the huge variety of constituents or the intensity of energy required by potential alternative options (eg: the combustible part of the residual municipal waste after selective collection and sorting).
 - The quantity required by the cement industry is far below the produced quantity of residual MSW, so this solution is not jeopardizing the possibilities of recycling in close loops systems the part of municipal waste that can be recycled.
 - Co-processing in cement plants is the combination of simultaneous material recycling and energy recovery from waste in a thermal process, which results in replacing natural mineral resources and fossil fuels such as coal and petroleum products. It is the only treatment that does not produce any final residue.

- **The use of refuse derived fuels contributes substantially to our mitigation and circular economy objectives: decrease of the direct CO2 emissions from the cement clinker manufacturing process, fossil-fuel fossil replacement, minerals recycling and avoidance of landfill or incineration.** In 2017 cement plants across the EU-28 avoided 11.5 million tonnes of non-recyclable waste to go to landfill. **Furthermore, the benefits of co-processing are recognised in the final TEG report as contribution to climate change mitigation and Circular Economy.**
 - The use of waste, including RDF, in cement plant is done in full compliance with the EU air pollution legislation (Directive 2010/75/EC on industrial emissions) ensuring a high level of protection of human health and the environment. Each and every cement plant in the EU operate in accordance with a permit granted by the authorities in the Member States following the principles and provisions of the IED.
- 2. Furthermore, it is crucial that the upcoming delegated act recognises the particularity of white cement, whether by dedicated metrics and thresholds or by noting that the grey clinker metrics and thresholds do not apply to white cement installations, to allow white cement producers access to green funding for the following reasons:**
- Applications of white cement are different from the uses of grey cement. White cement is mainly used for dry-mix products, mortars, special products and decorative purposes. That is why white cement is a cement which has an almost 100% clinker to cement ratio (typically about 97%). Main uses for grey cement are in heavy construction, such as in-situ or precast concrete.
 - White cement is a specialty product produced at a limited number of installations and traded widely across borders in and out of the EU as well as internally in Europe. Grey cement is a commodity with is often used close to the production site.
 - The energy consumption for production of white clinker is approximately 70% higher than for grey clinker. This is because of different raw materials and a different production technology. As a result, the CO2 emission associated with white clinker production is 30-40% higher than when producing grey clinker. This justifies why white cement clinker has its own benchmark value in the EU ETS systems. White cement applications have a number of benefits in relation to climate change. The light colour reflects sunlight and thus reduces the “heat island effect” in cities as well as the need for artificial cooling in buildings. White surfaces also reduce need for lighting in tunnels.
- 3. On construction activities, CEMBUREAU would highlight the following;**
- CEMBUREAU was involved in the testing phase of the EU LEVELs framework and, in that context, gained relevant experience in topics such as how to measure the contribution of different components to mitigate the carbon footprint of buildings.
 - We support the approach that, as a first step, mitigation criteria that enable assessing the eligibility of investments in construction and real estate are based on their potential impact on building energy performance and thus carbon emissions.
 - About recommendations for the future work of the Pplatform, CEMBUREAU agrees that the next step is tackling embodied carbon and that the methodology adopted to assess embodied emissions should be defined in detail with reference to widely accepted LCA and CEN/TC350 standards.
 - In this perspective, the **platform should ensure a material neutral approach, without promoting any material solution.** The statements made by the TEG report page 373 of the Annex are not acceptable to us (*“Making a subjective view that wood is a prime raw material with climate mitigation benefits, and should be considered with priority for construction (as a*

criteria for substantial contribution to mitigation). This would aid in incentivizing the use of wood within the economy and for the long-term sequestration of carbon in timber products »). Indeed, material selection for carbon mitigation and adaptation should be based on widely-accepted LCA and CEN/TC350 standards applied at product and building level scale. The LEVELs framework recommends the methodology to be applied for embodied carbon calculation, as well a scenario approach to end-of life of buildings, to be considered at the design phase. End-of-life impacts of construction materials and contribution of carbon sequestration (timber) / recarbonation (concrete) should be taken into account only at building level to ensure a fair approach at building scale.