ACI EUROPE
AIRPORTS COUNCIL INTERNATIONAL

Eligibility of airport activities within the EU Taxonomy of Sustainable Activities

Interpretations and current practices

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Airport assessment. ACI EUROPE members have assessed the Climate Delegated Act and reviewed initial reporting by airports and commentary by analysts and auditors, and is providing this document as a summary of current practices, with the caveat that they are evolving rapidly.

Material eligibility and alignment: A range of airport economic activities can be considered eligible as sustainable economic activities meeting the European Union's climate and environmental objectives, as defined in the European Union's implementing rules [Commission Delegated Regulation (EU) 2023/2485 and Delegated Regulation (EU) 2021/2139].

Varied interpretations. During the initial reporting periods a heterogeneous approach to eligibility and alignment is apparent. This is in part due to national standards, practices and experience of national audit companies and authorities.

More change will come. The Taxonomy is bound to be updated over time. In other words, it is a "living document". As airport business innovation and operational change continues, more activities could be included within its scope. The European Commission has established an EU taxonomy stakeholder request mechanism, enabling stakeholders to submit their suggestions for new activities to be added to the EU Taxonomy. However, it should be assumed that progress will be slow.

1.

The EU Taxonomy background

In 2018, the European Commission published an Action Plan on Financing Sustainable Growth (the EU Action Plan). This plan sets out the EU's ambition to use finance and investment to help achieve sustainability goals. As part of the Action Plan, the European Commission developed a methodology to assess the "green" impacts of economic activities, using a framework of definitions and measures of degree of sustainability that is widely known as the “EU Taxonomy”.

The Taxonomy and its scientific screening criteria were designed between 2018 and 2023 in a number of rounds by a group of scientific and industry advisors participating in a Platform on Sustainable Finance. The recommendations of the Platform and the Commission's publication of the screening criteria faced significant scrutiny and opposition but were eventually accepted by the European Parliament and EU Member States.

Regarding aviation and airports, the Taxonomy includes a range of distinct activities. These activities include air transport, airport operation & construction, ground handling, and fuel production. Several sustainability-related airport activities are defined for other sectors, e.g. buildings or energy generation, but the criteria can be applied and used by airports.

The initial technical screening criteria established in Delegated Regulation (EU) 2021/2139 included many economic activities performed by airport operators, such as ownership and operation of buildings, energy generation, and water treatment.

Aviation as a specific sector was addressed in the Commission Delegated Regulation (EU) 2023/2485, second technical screening criteria document published two years after the first document because it was seen as too politically sensitive a sector to be included in a sustainability taxonomy. The "aviation criteria" primarily impact aircraft manufacturers, lessors, operators, and ground handling, but they also provide useful context for airports.

Key Concepts

The Taxonomy and, more broadly, the EU's Sustainable Finance Action Plan has invented a new jargon and lexicon with terms that have precise meanings.

> *Climate and Environmental Objectives*: The objectives are for climate change mitigation, climate change adaptation, water, pollution, circular economy, and biodiversity.

Substantial contribution: This term means that an economic activity should have a positive impact on climate change mitigation or climate change adaptation or reduce negative impacts on such mitigation or adaptation by using performance thresholds or levels.

No significant harm: The "do no significant harm" criterion aims to ensure that the economic activity has no significant negative environmental impacts, including climate-related impacts.

Economic activities: The list of economic activities for which the European Commission has relied heavily on NACE codes to place types of businesses within categories where eligibility can be defined (NACE is the French acronym for 'Nomenclature statistique des Activites economiques dans la Communaute Europeenne' - Statistical classification of economic activities in the European Community). The Taxonomy categorises all economic activities into nine "Mitigation" and 13 "Adaptation" areas. See below for the difference.

Mitigation and Adaptation: Mitigation means the rapid reduction of carbon emissions. Adaptation focuses on activities that minimise the unavoidable effects of climate change. In other words, mitigation is reducing GHG emissions, and adaptation is reducing the adverse impacts of climate change.

Enabling and Transition: Enabling activities directly allows other activities to improve their environmental performance, have a substantial positive environmental impact, and not lead to a lock-in of environmentally harmful assets. Transitional activities reduce climate impacts themselves. The technical screening criteria for transitional activities should be reviewed every three years.

2.

Airport activities included in the Taxonomy

Eligibility of an activity in reporting

Per the frequently asked questions (FAQs) document published by the European Commission in October 2023, the eligibility of an activity is established if:

1) *It represents the potential for an activity covered by the Delegated Climate Act to be aligned in the future (thus, contributing to the **objective** of climate change mitigation and/or adaptation).*

> In practical terms, identifying Taxonomy-eligible economic activities is the first step towards assessing the alignment of economic activities with the Taxonomy technical screening criteria. Eligible activities constitute the baseline universe of activities that have the potential to align with the technical screening criteria, including as transitional or enabling activities.
>
> As a general principle, eligibility reporting, in accordance with Article 10 of the Disclosures Delegated Act, should serve to help undertakings prepare for their future alignment disclosures[6].

Commission Notice C/2022/6937[1]

2) *In order to identify eligible activities in the company, they should be linked to potential alignment to meet the substantial contribution* ***criteria****.*

> Eligibility does not depend on compliance with the technical screening criteria but is assessed solely on the basis of the description of the activity. The qualifiers, such as "low carbon" vehicles or "low carbon" vessels for the purpose of Section 3.3 in the Annex I to the Climate Delegated Act ("manufacture of low carbon technologies for transport"), which are not defined in a clear way, should only be taken into account for the purposes of determining the compliance with the technical screening criteria and are therefore not relevant for the reporting on eligibility. For example, a car manufacturer would be able to report as eligible all their car manufacturing activities, including those of combustion engine cars.

Commission Notice C/2022/6937[2]

Consequently, the EU Taxonomy provides a number of categories in which airports have activities that may be eligible. The areas where airports have already identified eligibility are extracted from the Taxonomy Delegated Act below.

Two of the activities below are of primary interest for airports: section 7 on Construction and Real Estate Activities and section 6 on Transport, and this document addresses the sub-headings where there are uncertainties about interpretation.

There are many other activities where airports also have relevant operations and can find eligibility and eventual alignment. The list below is not exhaustive but shows the wide range of criteria for airports to consider.

Selected Sections of the Delegated Regulation relevant to airports covering both Adaptation and Mitigation

3. Manufacturing

- 3.1. Manufacture of renewable energy technologies
- 3.21. Manufacturing of aircraft

4. Energy

- 4.1 Electricity generation using solar photovoltaic technology
- 4.9 Transmission and distribution of electricity
- 4.15 District heating/cooling distribution
- 4.16 Installation and operation of electric heat pumps

[1] Commission Notice on the interpretation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation on the reporting of eligible economic activities and assets 2022/C 385/01 [C/2022/6937 https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52022XC1006(01)

[2] Commission Notice on the interpretation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation on the reporting of eligible economic activities and assets 2022/C 385/01 [C/2022/6937 https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52022XC1006(01)

- 4.22 Production of heat/cool from geothermal energy
- 4.24 Production of heat/cool from bioenergy

5. Water supply, sewerage, waste management and remediation

- 5.1 Construction, extension and operation of water collection, treatment and supply systems
- 5.2 Renewal of water collection, treatment and supply systems
- 5.3 Construction, extension and operation of waste water collection and treatment
- 5.4 Renewal of waste water collection and treatment
- 5.5 Collection and transport of non-hazardous waste in source segregated fractions
- 5.8 Composting of bio-waste

6. Transport

- 6.3 Urban and suburban transport, road passenger transport
- 6.5 Transport by motorbikes, passenger cars and light commercial vehicles
- 6.13 Infrastructure for personal mobility, cycle logistics
- 6.14 Infrastructure for rail transport
- 6.15 Infrastructure enabling low-carbon road transport and public transport
- 6.17 Low carbon airport infrastructure
- 6.19 Passenger and freight air transport
- 6.20 Air transport ground handling operations

7. Construction and Real Estate Activities

- 7.1 Construction of new buildings
- 7.2 Renovation of existing buildings
- 7.3. Installation, maintenance and repair of energy efficiency equipment
- 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)
- 7.5. Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling energy performance of buildings
- 7.6 Installation, maintenance and repair of renewable energy technologies
- 7.7 Acquisition and ownership of buildings

8. Information and Communication

- 8.1 Data processing, hosting and related activities
- 8.2 Data-driven solutions for GHG emissions reductions

It is essential to note that there may be other economic activities where airport business may be accounted for - the extract above covers the known areas.
Actual eligibility of revenues, operating expenses and capital expenditure will naturally be different for every airport, depending on the facilities and types of installations, especially for energy and waste-water treatment of each airport.

3.

Commentary on key activities described in the technical screening criteria

Airport infrastructure

The two most relevant areas are Heading 6 Transport and Heading 7 Construction and Real Estate Activities.

It is essential not to be misled by section(s) 6.17, which is "[Low Carbon] Airport Infrastructure" and is the only part of the taxonomy act which includes the word airport in the title. Section 6. 17 applies to the transport equipment related to the airport's economic activity. This is important, as it applies quite widely to airport facilities such as jetbridges, pre-conditioned air, or fixed power. It also applies to ground-handling equipment operating on the airport site.

However, as built infrastructure, the large majority of airport operator's assets fall into the general category of construction and ownership of buildings and real estate (section 7.0).

Section 7.7 on ownership and acquisition of buildings is non-sector specific, and airport buildings are explicitly covered in activities 7.1-7.2 with reference to NACE 41 (cf below). The NACE codes are referred to complement the narrative in the description of the activity. Therefore, airport buildings are also covered in activities 7.3-7.6 as long as the nature of the activity/investment meets the requirements in the activity description (even if no explicit reference to airport building is provided).

Audit companies should take note of the interpretation of the European Commission that it is the principle of business use.

The discussion below progresses in order of relevance and importance to airports rather than the direct numerical ordering of the European Commission's taxonomy.

SECTION 7 - Construction and Real Estate Activities

Airport terminal buildings, property and real estate

As per interpretation stated by the European Commission in Notice C/2023/267 of October 2023 in response to question #158, the activities carried out inside airport infrastructure qualify as eligible under 7.7 ***regardless of the nature of the activity***, provided that the revenues are derived from the ownership of the building.

158. **Does Section 7.7 ('Acquisition and ownership of buildings') differentiate the eligibility of the revenues derived from the ownership of the building (meeting technical screening criteria) depending on the type of economic activity being carried out? For example, in the case of airport buildings and terminals meeting the technical screening criteria under Section 7.7, can the revenues derived from the building ownership be covered regardless of their nature e.g. rents from duty-free shops or rents from ground handlers operations in the terminal?**

Activities detailed within the framework of Section 7.7 do not define the type of revenues derived from the building ownership that can be eligible or not. However, only revenues derived from the ownership of the building, e.g. rents, can be considered regardless of the activities that take place in a building (duty free shops, ground handlers operations). Other non-related revenues, e.g. revenues that are not derived from the ownership of the building, but directly from aeronautical activities carried out by the airport operator cannot be considered and are not covered by this activity. For instance, the rents for the occupation of the building paid by duty free-shops are eligible, but not the revenues generated by duty free shops from the sale of products to consumers.

Source: Commission Notice C/2023/267 (20.10.2023)[3]

In short, there is no distinction between the "aeronautical" and "non-aeronautical" parts of terminal buildings.

Accordingly, revenues coming from rents can be considered regardless of the activities that take place in a building (duty free shops, ground handlers operations); also revenues/CapEx/OpEx related to the flow of passengers and goods inside the airport building, as well as other ancillary activities fall under the scope of the green taxonomy.

Based on 1) the principle of indivisibility and 2) the fact that all those revenues are exclusively terminal-related and are impossible without the ownership of the terminal; all terminal-related concession revenues, as well as terminal-related aeronautical revenues, should be recognised as derived from the ownership of the building (the terminal) and as eligible.

Regarding the alignment under activity 7.7, the technical screening criteria (TSC) requires that buildings built before 31/12/2020 are equipped with a Class A Energy Performance Certificate or are part of the top 15% of national or regional building stock by Primary Energy Demand. For modern buildings, they have to comply with the TSC laid out in activity 7.1.

It is important to note that airport infrastructures are very specific buildings with specific features, which may never be compliant with these requirements. This poses challenges for the alignment of airport buildings relative to other types of buildings and infrastructure stock.

That is why the avenues to be pursued in this particular case may be to verify the national/regional building stock by conducting an ad hoc study (as suggested by FAQ 149 – 151 in Notice C/2023/267), or to qualify activity 7.7 for substantial contribution under the Climate Change Adaptation Criterion.

[3] Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act establishing technical screening criteria for economic activities that contribute substantially to climate change mitigation or climate change adaptation and do no significant harm to other environmental objective (C/2023/267) https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023XC00267

In the extract from the Taxonomy below, the NACE codes are referenced to complement the narrative in the description of the activity; this should be the case for airports for activities 7.3-7.6 as long as the nature of the activity/investment meets the requirements in the activity description (even if no explicit reference to airport building is provided).

7. CONSTRUCTION AND REAL ESTATE ACTIVITIES - EXTRACTS

7.1 Construction of new buildings

i) Development of building projects; stringent energy efficiency thresholds / NZEB

ii) Orientation to NACE codes: F41.1 (Development of building projects) and F41.2 (Construction of residential and non-residential buildings), F43 (Specialised construction activities)

7.2 Renovation

iii) Construction and civil engineering works; strict thresholds; e.g. energy demand <70%.

iv) NACE F41 (Construction of buildings) and F43 (Specialised construction activities)

7.3 Energy efficiency equipment

v) Individual renovation measures consisting in installation, maintenance or repair of energy efficiency equipment.

7.3 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

7.5 Monitoring and measuring

vi) Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling of energy performance of buildings

7.6 Installation of renewable energy technologies

vii) Solar PV and ancillaries, solar hot water, heat pumps, wind turbines, micro CHP, heat recovery

7.7 Buying/owning real estate

viii) Buildings older 31/12/2020, Class A EPC; or top 15% national PDF; or modern building complying

Technical Screening Criteria generally applying (shortened)

Constructions of new buildings for which:

1. The Primary Energy Demand (PED) (281), defining the energy performance of the building resulting from the construction, is at least 10% lower than the threshold set for the nearly zero-energy building (NZEB) requirements in national measures implementing Directive

2010/31/EU of the European Parliament and of the Council (282). The energy performance is certified using an as built Energy Performance Certificate (EPC).

2. For buildings larger than 5,000 m2 (283), upon completion, the building resulting from the construction undergoes testing for air-tightness and thermal integrity (284), and any deviation in the levels of performance set at the design stage or defects in the building envelope are disclosed to investors and clients. As an alternative; where robust and traceable quality control processes are in place during the construction process, this is acceptable as an alternative to thermal integrity testing.

3. For buildings larger than 5,000 m2 (285), the life-cycle Global Warming Potential (GWP) (286) of the building resulting from the construction has been calculated for each stage in the life cycle and is disclosed to investors and clients on demand.

[Criteria are established as well for:

- Water usage and protection
- Circular economy and construction material recycling
- Pollution prevention
- Biodiversity protection]

SECTION 6 - Transport

The European Commission has identified clear and specific green attributes in the description of activities 6.15 and 6.17, thus providing for compliance with eco-sustainable thresholds/characteristics in the eligibility analysis. The EU Taxonomy presents the activities 6.15 and 6.17 as enabling activities – i.e., activities that directly allow third-party activities to make a substantial contribution to one or more environmental objectives.

Airport infrastructure as an activity is part of both the Mitigation and Adaptation criteria, and for both, the criteria requirements are broadly consistent. One difference is that "Low Carbon Infrastructure" exists as a "Mitigation" criteria because of the ability to directly reduce emissions. The "Adaptation" criteria allow for broader "Airport Infrastructure" that inter alia includes activities by which an airport invests to allow airlines to perform zero-emission operations.

For this reason, only part of the businesses of the Aviation and Mobility segments can be considered. Namely, those activities related to the use of hydrogen and the electrification of services offered through infrastructures (6.17), as well as to functional and connecting activities for urban public transport (6.15), and acquisition of ground handling equipment (6.20).

The exact extract from the Delegated Act 2021 is below, and additional commentary follows.

SECTION 6. TRANSPORT - EXTRACTS

6.3. Urban and suburban transport, road passenger transport

i) … operation of different modes of land transport, such as by motor bus, tram, streetcar, trolley bus, underground and elevated railways. This also includes town-to-airport … also includes airport shuttles (including within airports), …

ii) the activity provides urban or suburban passenger transport and its direct (tailpipe) CO_2 emissions are zero;

6.14. Infrastructure for rail transport

iii) Construction, modernisation, operation and maintenance of railways and subways as well as bridges and tunnels, stations, terminals, rail service facilities […]

iv) NACE F42.12, F42.13, M71.12, M71.20, F43.21, and H52.21

6.15 Infrastructure enabling low-carbon road transport and public transport

v) The activity complies with the following criterion:

a) the infrastructure is dedicated to the operation of vehicles with zero tailpipe CO_2 emissions: electric charging points, electricity grid connection upgrades, hydrogen fuelling stations or electric road systems (ERS)

(b) the infrastructure and installations are dedicated to transhipping freight between the modes: terminal infrastructure and superstructures for loading, unloading and transhipment of goods;

(c) the infrastructure and installations are dedicated to urban and suburban public passenger transport, including associated signalling systems for metro, tram and rail systems.

2. The infrastructure is not dedicated to the transport or storage of fossil fuels.

6.17. Low-carbon airport infrastructure

i) Construction, modernisation and operation of infrastructure that is required for zero tailpipe CO_2 operation of aircraft or the airport's own operations, as well as for provision of fixed electrical ground power and pre-conditioned air to stationary aircraft.

The economic activities in this category could be classified under several NACE codes, in particular F41.20 and F42.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

ii) Criteria

The activity complies with one or more of the following criteria:

(a) the infrastructure is dedicated to the operation of aircraft with zero tailpipe CO_2 emissions: electricity charging and hydrogen refuelling;

(b) the infrastructure is dedicated to the provision of fixed electrical ground power and pre-conditioned air to stationary aircrafts;

(c) the infrastructure is dedicated to the zero direct emissions performance of the airport's own operations: electric charging points, electricity grid connection upgrades, hydrogen refuelling stations.

The infrastructure is not dedicated to the transport or storage of fossil fuels.

6.20. Air transport ground handling operations

Description of the activity

Manufacture, repair, maintenance, overhaul, retrofitting, design, repurposing and upgrade, purchase, financing, renting, leasing and operation of equipment and service activities incidental to air transportation (ground handling), including ground services activities at airports and cargo handling, including loading and unloading of goods from aircraft.

The economic activity includes:

(a) vehicles for aircraft marshalling and other services within the apron;

(b) equipment for passenger boarding, including passenger shuttles, mobile steps;

(c) equipment for baggage and freight handling including belt loaders, baggage tractors,

airport pallet trucks, lower deck loaders, conveyor belt loaders, main deck loaders;

(d) equipment for catering including cool container dollies, excluding equipment with refrigeration units powered by an internal combustion engine;

(e) maintenance equipment including maintenance stands and platforms;

(f) pushback tugs;

(g) de-icing equipment for aircraft and engine de-icing;

(h) snow ploughs and other snow clearance and surface de-icing equipment;

(i) non-autonomous taxiing.

The economic activities in this category could be associated with several NACE codes, in particular H52.2.3, H52.2.4, H49.3.9 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006

Technical screening criteria

Substantial contribution to climate change mitigation

Ground handling vehicles' direct (tailpipe) CO_2 emissions are zero.

The propulsion of all ground handling devices and equipment comes from a zero-emission motor.

6.17. Low carbon airport infrastructure

NACE code F 41.20 refers to the construction of residential and non-residential buildings, and NACE code F42.99 refers to the construction of other civil engineering projects n.e.c. The construction of airfield runways is included in NACE code F42.11. However, this activity is largely limited by the strict criteria set related to infrastructure in three specific activities described further below.

To be eligible, the infrastructure must be for (1) zero tailpipe emission aircraft, (2) fixed electrical ground power and pre-conditioned air to stationary aircrafts, and (3) zero direct emissions performance of the airport's own operations: electric charging points, electricity grid connection upgrades, hydrogen refuelling stations.

An overall requirement insists that the infrastructure is not dedicated to the transport or storage of fossil fuels.

Fixed electrical power to aircraft and pre-conditioned air

This activity includes supplying 400Hz power to aircraft parking spaces and pre-conditioned air (PCA).

In addition, advanced air mobility, or "vertiport" activities, are interpreted to be aligned under this activity and screening criteria if the aircraft using the vertiport is 100% battery electric.

Criterion b) of 6.17 is considered fulfilled when the infrastructure (parking points for aircraft and gangways) has 400Hz and PCA supply points installed. It is interpreted that said compliance can occur partially, considering a degree of alignment that must be applied to the volume of revenues, operating expenses and capital expenses associated with each airport's revenues related to parking and airbridges, and that could be calculated as the number of parking and airbridges equipped with PCA and 400hz / Total parking and airbridges.

Pre-Conditioned Air units can be aligned. To comply with the above criterion, one interpretation is that the % of alignment of the activity depends on the total number of stationary aircraft parking spots with infrastructure dedicated to the provision of fixed electrical ground power and Pre-

Conditioned Air to stationary aircraft over the total number of stationary aircraft parking spots of the operator.

Electric aircraft and hydrogen-fuelled aircraft infrastructure

For activity 6.17, criterion 1a) is considered fulfilled for electric aircraft and hydrogen-fuelled aircraft infrastructure if it is dedicated to electrical charging or hydrogen refuelling, as only such aircraft have zero tailpipe emissions.

Airport's own operations

Criterion 1c) is considered fulfilled if the airport's own operations (handling) are carried out with zero direct emissions (when they are carried out using electric vehicles). It is interpreted that such compliance can occur partially, considering a degree of alignment that must be applied to the volume of revenues, operating expenses and capital expenses associated with each airport's own operations, and that will be calculated as the fleet of electric vehicles for the airport's own operations / Total fleet of vehicles for airport operations.

Activity 6.17 criteria 1c) could have wide application as it states that infrastructure for zero-emission performance of the airport's own operations allows full compliance with the substantial contribution requirement for the infrastructure for the airport's own operation.

6.15 – Infrastructure enabling low-carbon road transport and public transport

Car parking and rental car activity

This section applies primarily to the private car parking and other land-side road access facilities of an airport.

Activity 6.15 Criterion 2 states the infrastructure is dedicated to zero tailpipe CO_2 emissions. This criterion has been introduced in most of the activities under "6. Transport" related to transport infrastructure (6.2, 6.6, 6.8, 6.9, 6.10, 6.12, 6.14, 6.15, 6.16 and 6.17). The **literal implementation** would mean that **none of the transport infrastructure** contemplated under such activities **would be aligned** with the Taxonomy until a full transition of the technologies currently used in vehicles has been achieved, as they necessarily require petrol stations, storage and transport of fuel at ports, roads and airports.

A further criterion states that *infrastructure is not dedicated to the transport or storage of fossil fuels*, and this criterion is interpreted as referring to infrastructures whose **main activity is dedicated to the transport and storage of fossil fuels**, such as roads connecting mines or extraction points with ports or stations, ports where regasification or oil refining plants are located; **airport infrastructure**, whose main function is the **transport of passengers and goods**, do not fall under the above category. This interpretation is aligned with the **positioning of other infrastructure operators** such as Seopan (11 business groups associated)[4].

[4] Business groups associated under Seopan: Abertis (Grupo Atlantia), Acciona, ACS, COMSA Corporación, FCC, Ferrovial, Grupo SanJose, Itínere, OHLA, Sacyr and VIAS.

- CRITERIA COMPLIANCE 2:

The second criterion (2) must always be verified in order for an economic activity to meet the criteria of substantial contribution to climate change mitigation.

In this regard, conventional roads and/or motorways whose main use is the transport of passengers and goods, which inevitably have a certain degree of heavy traffic, are considered to not breach this criterion, since the infrastructure is not intended for transport nor the storage of fossil fuels exclusively. Therefore, except for the cases discussed in the following paragraph, all types of roads or motorways will meet criterion 2.

Therefore, it would be excluded from complying with the substantial contribution if the infrastructure was clearly designed for, incentivised, stimulated or in any way facilitated the transportation or storage of materials such as coal, oil, natural gas, or liquefied petroleum gas. For example, roads that connect an extraction of any type of fossil fuel with a logistics point.

European Taxonomy applied to road projects by Seopan

Private/fleet car parking

Activity 6.17's Criterion 1a) states that the infrastructure is dedicated to the operation of vehicles with zero tailpipe CO_2 emissions: electric charging points, electricity grid connection upgrades, hydrogen fuelling stations or electric road systems (ERS). This can be considered fulfilled when the infrastructure (parking) has charging points for vehicles installed in the parking spaces. It is interpreted that said compliance can occur partially, considering a degree of alignment that must be applied to the volume of revenues, OpEx and CapEx associated with each airport car park and that will be calculated as: the number of parking spaces with electric charging points / Total number of parking spaces.

One interpretation is that the percent or share of alignment of the activity depends on the number of charging points installed versus those required by national legislation. According to Article 8 Technical building systems, electromobility and smart readiness indicator (amending Directive 2010/31/EU on the energy performance of buildings and Directive 2012/27/EU on energy efficiency), 20% of the parking places that have ducting infrastructure and conduits for electric cables for at least one in every five parking spaces.[5] The EU is revising this Directive, and higher thresholds should be in place from 2025. Annex 2 provides a worked example.

Advanced Air Mobility

Infrastructure to support zero tailpipe advanced air mobility is eligible, according to the Commission Notice C/2023/267[6] in questions 100 and 101. Infrastructure dedicated to urban transport carried

[5] Directive (EU) 2018/844 of 30 May 2018 amending Directive 2010/31/EU on the energy performance of buildings and Directive 2012/27/EU on energy efficiency https://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32018L0844&from=ES#d1e803-75-1

[6] Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act establishing technical screening criteria for economic activities that contribute substantially to

out by air can therefore be regarded as included in Section 6.15 of the Annex if the service provided is urban public passenger transport open to the public on a non-discriminatory and continuous basis.

The AAM's aircraft used for the urban transport of passengers and goods are 100% electric and need specific infrastructures to support their landing, take-off, turn around and recharging operations. Accordingly, it is proposed to consider this category of infrastructures within the framework of activity **6.15** (i.e., *"Infrastructure enabling low-carbon road transport and public transport"*), as they shall be regarded as "*infrastructures required for operating urban transport*", complying with the following technical screening criteria relating to contribution to climate change mitigation:

- infrastructure dedicated to the operation of vehicles with zero tailpipe CO_2 emissions
- infrastructure and installations dedicated to urban passenger transport, including associated signalling systems.

SAF infrastructure under Activity 6.17

The airport sector has acknowledged the eligibility of infrastructures dedicated to transit pre-blending SAF. Our request would be to evaluate whether to include as eligible in this context also those structures needed to transport post-blending SAF, to be regarded as a transitional activity in light of the fact that – by transiting even smaller components of SAF – these infrastructures still act in support of the green transition of the aviation sector.

The 2023 amendment states that the manufacturing of aircraft under specific criteria, including the use of increasing SAF percentages, are considered as a transitional activity to be eligible. Therefore, it could be argued that some part of airport aeronautical activity, under the 'airport infrastructure' heading, in the same proportion as airline and manufacturer activity, should be considered eligible.

6.14. Infrastructure for rail transport

Infrastructure dedicated to connecting airports to railway stations

The inclusion of airport infrastructures dedicated to the development of **rail-air multimodality** in the context of activity **6.14** (i.e., "*Infrastructure for rail transport*") has been confirmed, given that such infrastructures shall be regarded as in line with at least one of the criteria establishing their substantial contribution to *climate change mitigation* – specifically, "*Infrastructure and installations are dedicated to the transfer of passengers from rail to rail or from other modes to rail".*

Airport infrastructures necessary for the implementation of rail-air multimodality services for the airport's passengers should be considered as eligible, thus further establishing the inclusion of their construction, modernisation, operation, and maintenance within the description of activity 6.14.

6.20 Air transport ground handling operations

This criterion applies to ground-handing rolling stock, and eligible equipment is aligned when the ground handling vehicles' direct (tailpipe) CO_2 emissions are zero, or the propulsion of all ground handling devices and equipment comes from a zero-emission motor.

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climate change mitigation or climate change adaptation and do no significant harm to other environmental objective (C/2023/267) https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023XC00267

5.

Conclusion

Looking forward

This document provides interpretations based on current practice by airports of determining eligibility and alignment of airport economic activities with the EU Green Taxonomy as defined in the Climate Delegated Act and its amendment in 2023.

The European Commission has committed to updating the Taxonomy in line with the evolution of business processes and technological advances. According to ACI EUROPE, future development of the taxonomy should recognise that airports are not significant sources of emissions and should therefore allow aviation-related airport activities to be taxonomy compliant. For example, airport operator activities, such as runway resurfacing, can be carried out with lesser impact on the environment and could reduce the airport's overall impact. In another example, a runway designed and built, or re-purposed, to be used primarily by aircraft powered with zero and low-carbon fuels should also be considered as taxonomy aligned in a future revision, and ACI EUROPE will advocate for this to be acknowledged.

Specifically, ACI EUROPE argues that the aligned aircraft, when manufactured (criteria 3.21) and leased and operated (criteria 6.18 and 6.19) should be seen as eligible for airport revenue, operating expenses and capital expenses if certain alignment substantial contribution criteria are met.

It is essential that the same approach is implemented for airports. By defining activity 6.17 Low carbon airport infrastructure as a transitional activity, it will progressively incentivise the replacement of fossil jet fuel with sustainable aviation fuels at airports. If not, the EU Taxonomy will undermine significant efforts made by airports to boost the uptake of SAF and achieve the green transition of the aviation sector.

ACI EUROPE has argued that airports should also be considered for criteria of "protection of biodiversity" and "protection of water and marine resources" as relevant for airports. For the "enabling activity" of construction of airport infrastructure, the availability of zero/low carbon energy sources at the airport should allow the full consideration of the airport as a sustainable activity.

As with the Taxonomy itself, this document will be subject to frequent revision, based on learnings from implementation by airports, auditors, and partners.

ANNEXES

ANNEXES

Annex 1 – Links

- EU Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)
- Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)
- Amendment to Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32023R2485)
- Taxonomy Compass (https://ec.europa.eu/sustainable-finance-taxonomy/)
- FAQ 2022 – Commission Notice on the interpretation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation on the reporting of eligible economic activities and assets 2022/C 385/01 [C/2022/6937 (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52022XC1006(01))
- FAQ 2023 – Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act establishing technical screening criteria for economic activities that contribute substantially to climate change mitigation or climate change adaptation and do no significant harm to other environmental objective (C/2023/267) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023XC00267)

Annex 2 – Worked examples for establishing share of alignment

The examples below from the Spanish airport operator AENA provide a method for calculation of alignment. This example is based on the Spanish legislation.

1. **Alignment calculation methodology illustrative example**

6.15 - Infrastructure enabling low-carbon road transport and public transport

I. Calculation of the alignment

(n) Alignment = **(z)** number of parking spaces with charging points / **(Y)** alignment reference threshold for charging points

II. Calculation of the alignment reference threshold for charging points

In order to calculate the alignment reference threshold, the requirements of the RD 29/2021 have been considered:

- *1 charging point for every 40 parking spaces, up to 1.000 spaces*
- *1 further charging station for every additional 100 spaces or fraction*

Calculation of the alignment threshold:
In this illustrative example, we assume that Company "X" has:

- *Total parking spaces:* ***3.000***
- *Of those 3.000 spaces,* ***10 spaces*** *have* ***charging points***

- **First-tier:** 1 charging point for every 40 parking spaces, up to 1.000 spaces. Thus, the RD 29/2021 requires the first 1.000 spaces to have 25 electric chargers:

1000 / 40 = 25

- **Second-tier:** 1 further charging point for every additional 100 spaces or fraction:

  - Number of additional parking spaces of Company "X":

(Total parking spaces) – (first 1.000 parking spaces) = additional parking spaces
3.000 – 1.000 = 2.000

  - Number of charging points for every additional 100 spaces:

2.000 / 100 = 20

- Number of charging points that Company "X" should have in order to comply with the requirements of RD 29/2021:

(First-tier charging points) + (Second-tier charging points) = (Y)
25 + 20 = 45

III. Illustrative example applying the alignment formula set out above:

(n) Alignment = **(z)** number of parking spaces with charging points / **(Y)** alignment reference threshold for charging points
10 / 45 x 100 = 22,2 %

Non-public parking Scenario	
Alignment reference threshold for charging points	45 **(Y)**
X company's parking spaces with charging points	10 **(z)**
Alignment (% of X company's recharging points out of the total required by the RD)	22,2 % **(n)**
Eligibility	X %

Total turnover alignment	(n) * X% eligibility

6.17 - Low carbon airport infrastructure

I. Calculation of the alignment

(m) Alignment = **(p)** total number of stationary aircraft parking stands dedicated to the provision of fixed electrical ground power and pre-conditioned air to stationary aircrafts / **(v)** alignment reference threshold for stationary points

II. Alignment reference threshold for stationary points

In order to calculate the alignment reference threshold, the requirements of the Proposal of regulation of the European Parliament and of the Council on the deployment of alternative fuels infrastructure and repealing Directive 2014/94/EU of the European Parliament and of the Council have been considered:

- *no later than January 1, 2025, at all aircraft boarding gates used for commercial air transportation operations*
- *no later than January 1, 2030, at all aircraft parking stands used for commercial air transport operations*

In this illustrative example, we assume that Company "P" has:

- Total number of stationary aircraft parking stands: **5.000**
- Of those 5.000 stands, **3.000** are aircraft boarding gates and **2.000** are remote.
- Of those **3.000** aircraft boarding gates, **200** are dedicated to the provision of fixed electrical ground power and pre-conditioned air.
- Of those **2.000** remote, **100** are dedicated to the provision of fixed electrical ground power and pre-conditioned air.

III. Illustrative example applying the alignment formula set out above:

- **Until 2025**:

total number of stationary aircraft parking stands dedicated to the provision of fixed electrical ground power and pre-conditioned air to stationary aircrafts / aircraft boarding gates

(m_1) alignment = **(p_1)** 200 / **(v_1)** 3.000 = 7% **(m_1)**

- **Until 2030 and following years**:

total number of stationary aircraft parking stands dedicated to the provision of fixed electrical ground power and pre-conditioned air to stationary aircrafts / aircraft parking stands

(m_2) alignment = **(p_2)** 300 / **(v_2)** 5.000 = 6% **(m_2)**

Company "P" total number of stationary aircraft parking stands dedicated to the provision of fixed electrical ground power and pre-conditioned air to stationary aircrafts (boarding gates)	200 **(p_1)**
Company "P" total number of stationary aircraft parking stands dedicated to the provision of fixed electrical ground power and pre-conditioned air to stationary aircrafts (boarding gates and remote)	300 **(p_2)**
Total number of stationary aircraft boarding gates	3.000 **(v_1)**
Total number of aircraft parking stands	5.000 **(v_2)**
Alignment (% of Aena's infrastructure dedicated to the provision of fixed electrical ground power and pre-conditioned air to stationary aircrafts over the total)	• Until 2025: **7 % (m_1)** • Until 2030: **6% (m_2)**
Eligibility	X %
Airport turnover alignment	(n) * X% eligibility

Annex 3 – Eurostat definition of an Airport

INFRASTRUCTURE

Airport – a defined area of land or water (including any buildings, installations and equipment) intended to be used either wholly or in part for the arrival, departure and surface movement of aircraft and open for commercial air transport operations.

The airports in this domain predominantly report more than 15,000 passenger movements per year (reporting threshold). For some countries, the number of small airports (below the reporting threshold) is available. Main airports are those reporting more than 150,000 passenger movements per year.

Please note the following codes used in the dissemination table avia_if_arp:

- AIRP (Airports) = AIRP_MAIN (Main airports) + AIRP_OTH (Other airports)
- TOTAL (Total) = AIRP (Airports) + AIRP_SMALL (Other airports)

Airport runways - a defined rectangular area in an airport prepared for the landing and take-off of aircraft with the following characteristics:

- Take-off run available - the length of runway declared available and suitable for the ground run of an aircraft taking off.
- Landing distance available - the length of runway which is declared available and suitable for the ground run of an aircraft landing.
- Check-in Facilities:
- Conventional – a conventional check-in facility where airline staff handle ticket processing, luggage labelling, including fast bag drops, and issue of boarding cards directly
- Self service check-in kiosks – a kiosk providing check-in facilities and offering automatic ticket processing, boarding cards and, in some cases, luggage label printing.
- Passenger gates – an area of a passenger terminal where passengers gather prior to boarding their aircraft. The gates can be:
- With finger bridges (jet bridges or jetways) – a gate with a finger bridge connecting to the aircraft to allow boarding without descending to ground level and using steps to board.
- Other – gates other than those with finger bridges.
- Airport car parking – parking facilities provided at the airport.
- Short stay – parking where the maximum permitted duration of stay is less than 24 hours.
- Medium and long stay (long term) – parking where the maximum permitted duration of stay is 24 hours or more.

For remote parking facilities, only those served by airport buses, trains or other public transport should be included.

Connections to other modes of transport – facilities provided within the airport for connection to the following modes of surface transport (data no longer collected, latest data from 2013).

- High speed rail – access to high speed rail services
- Main line rail – access to main line rail services
- Metro – access to city metro and underground services

- Inter urban bus services – access to express and inter urban coach services
- City bus services – access to local bus services
- Scheduled continuous zero-emission advanced urban air mobility

Intermodal freight facilities – Intermodal transport terminal - a structure equipped for the transhipment and storage of intermodal transport units (ITUs) between at least two transport modes or between two different rail systems, and for temporary storage of freight, such as ports, inland ports, airports and rail-road terminals.
Intermodal transport terminals often perform as hubs in a 'Hub and Spoke' distribution concept which relates to collection through a central point (the hub) and distribution in various directions (the spokes). The hub is a central point for the collection, sorting, transhipment and distribution of goods for a particular region.