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ENER 366  
CLIMA 271  
CONSOM 138  
TRANS 303  
AGRI 349  
IND 273  
ENV 697  
COMPET 735  
FORETS 51  
DELECT 101

#### COVER NOTE

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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	9 July 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject:	COMMISSION DELEGATED REGULATION (EU) .../... supplementing Directive (EU) 2024/1788 of the European Parliament and of the Council by specifying a methodology for assessing greenhouse gas emissions savings from low- carbon fuels
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Delegations will find attached document C(2025) 4674 final.

Encl.: C(2025) 4674 final



EUROPEAN  
COMMISSION

Brussels, 8.7.2025  
C(2025) 4674 final

**COMMISSION DELEGATED REGULATION (EU) .../...**

**of 8.7.2025**

**supplementing Directive (EU) 2024/1788 of the European Parliament and of the Council  
by specifying a methodology for assessing greenhouse gas emissions savings from low-  
carbon fuels**

## **EXPLANATORY MEMORANDUM**

### **1. CONTEXT OF THE DELEGATED ACT**

Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen ('the Directive') requires the Commission to specify a methodology for assessing greenhouse gas emissions savings from low-carbon fuels. The accounting methodology for low-carbon fuels should take into account full life cycle emissions and indirect emissions resulting from the diversion of rigid inputs from producing low-carbon fuels as well as methane upstream emissions and actual carbon capture rates. To ensure the required consistency, the methodology applies similar approaches as the methodology set out in Commission Delegated Regulation (EU) 2023/1185 for assessing greenhouse gas emissions savings from renewable fuels of non-biological origin and from recycled carbon fuels.

### **2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT**

Being of a technical nature, this delegated act did not require an impact assessment or an open public consultation. These are usually only required for major initiatives.

The delegated act draws on the results of several consultation exercises undertaken by the Commission, including meetings of the expert group on 7 November 2024 and 19 May 2025 and two stakeholder workshops.

The draft act was published for public feedback on the Better Regulation Portal from 27 September 2024 to 18 October 2024.

### **3. LEGAL ELEMENTS OF THE DELEGATED ACT**

The delegated act is adopted pursuant to Article 9(5) of the Directive. This empowers the Commission to adopt a delegated act specifying a methodology for assessing greenhouse gas emissions savings from low-carbon fuels.

# COMMISSION DELEGATED REGULATION (EU) .../...

of 8.7.2025

## supplementing Directive (EU) 2024/1788 of the European Parliament and of the Council by specifying a methodology for assessing greenhouse gas emissions savings from low- carbon fuels

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC<sup>1</sup>, and in particular Article 9(5) thereof,

Whereas:

- (1) The greenhouse gas emissions accounting methodology for low-carbon fuels should take into account the full life-cycle emissions and indirect emissions resulting from the diversion of rigid inputs for producing low-carbon fuels as well as methane upstream emissions and actual carbon capture rates. In order to ensure the consistency of the methodology set out in this Regulation with the methodology for assessing greenhouse gas emissions savings from renewable fuels of non-biological origin and from recycled carbon-fuels, similar approaches should be applied as in Commission Delegated Regulation (EU) 2023/1185<sup>2</sup> for assessing greenhouse gas emissions savings.
- (2) The methodology set out in Delegated Regulation (EU) 2023/1185 applies for determining the greenhouse gas emissions savings of renewable fuels of non-biological origin, as well as for recycled carbon fuels which are a sub-category of low-carbon fuels. It is therefore appropriate to exclude recycled carbon fuels from the scope of the methodology set out in this Regulation.
- (3) The certification framework for low-carbon fuels set out in Directive (EU) 2024/1788 is fully aligned with the certification framework set out in Directive (EU) 2018/2001

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<sup>1</sup> Directive (EU) 2024/1788 of the European Parliament and of the Council of 13 June 2024 on common rules for the internal markets for renewable gas, natural gas and hydrogen, amending Directive (EU) 2023/1791 and repealing Directive 2009/73/EC (OJ L, 2024/1788, 15.7.2024, ELI: <http://data.europa.eu/eli/dir/2024/1788/oj>).

<sup>2</sup> Commission Delegated Regulation (EU) 2023/1185 of 10 February 2023 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council by establishing a minimum threshold for assessing greenhouse gas emissions savings of recycled carbon fuels and by specifying a methodology for assessing greenhouse gas emissions savings from renewable liquid and gaseous transport fuels of non-biological origin and from recycled carbon fuels (OJ L 157, 20.6.2023, p. 20, ELI: <http://data.europa.eu/eli/reg/del/2023/1185/oj>).

of the European Parliament and of the Council<sup>3</sup> for renewable fuels. Accordingly, raw materials used for the production of low-carbon fuels as well as the low-carbon fuels themselves should be traced via the Union database in the same way as raw materials used for the production of renewable fuels and the renewable fuels themselves. Therefore, as regards the value for the upstream methane emissions, it is appropriate to distinguish between individual batches of fuels and raw material based on the methane performance profile of the supplier supplying the fuel used to produce the low-carbon fuel.

- (4) The global warming potential of hydrogen has not yet been determined with the level of precision required to be included in the methodology for calculating greenhouse gas emissions. Therefore, relevant values for the global warming potential of hydrogen should be added as soon as scientific evidence has sufficiently matured and is applied to measuring the impact of hydrogen leakage over the whole supply chain in the greenhouse gas emissions accounting methodologies for both low-carbon fuels and renewable fuels on non-biological origin.
- (5) The methodology should recognise capture and storage of emissions as a reduction of emissions where these are permanently stored in a geological storage site, including where emissions taking place in third countries are stored outside the Union, as long as the applicable national law ensures the detection and remediation of leaks in line with the legal provisions applicable in the EU, and leaks are taken into account so they are not credited as reductions. Geological storage sites that repeatedly leak should not be accepted for injection. Currently, surrendering of allowances is only avoided for the emissions under the EU ETS that are stored in a storage site permitted under Directive 2009/31/EC. There are opportunities to cooperate across borders on carbon capture and storage. A potential future recognition of the storage of EU ETS emissions in storage sites in third countries without a linked ETS would depend on there being equivalent conditions to ensure permanently secure and environmentally safe geological storage of captured CO<sub>2</sub>, provided that the storage is not used to increase hydrocarbon recovery and that this leads to an overall reduction in emissions.
- (6) To ensure consistency of this methodology with the methodology set out in Delegated Regulation (EU) 2023/1185 for renewable fuels of non-biological origin and recycled carbon fuels, it is appropriate to set out rules ensuring that the emission intensity of low-carbon hydrogen and the emission intensity of renewable hydrogen produced in an electrolyser over the same period are always the same, and that the reported energy shares are consistent.
- (7) The implementation of the European Green deal requires a swift shift of the use of fossil fuels for electricity generation. Both renewable and low-carbon hydrogen will contribute to the clean energy transition. The methodologies applicable to each, though based on different legal bases, should be coherent and reflect both technological specificities and economic efficiency. The Commission should, as soon as possible, initiate an assessment on the potential introduction of alternative approaches for recognising low-carbon electricity from nuclear power plants, based on adequate criteria. By 30 June 2026, the Commission should launch a public

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<sup>3</sup> Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (OJ L 328, 21.12.2018, p. 82, ELI: <http://data.europa.eu/eli/dir/2018/2001/oj>).

consultation on a draft methodology outlining these criteria. In addition, the Commission should assess the impact and the implications of evaluating the greenhouse gas emission intensity of electricity using average values. These assessments must consider the overall impact of such approaches on the energy system (including on its economic efficiency and the completion of interconnections), emission reduction potential, and the importance of maintaining a level playing field with fully renewable electricity as defined in Delegated Regulation (EU) 2023/1184 as well as the need to safeguard existing projects.

HAS ADOPTED THIS REGULATION:

#### *Article 1*

This Regulation specifies the methodology for calculating the greenhouse gas emissions savings from low-carbon fuels other than recycled carbon fuels.

#### *Article 2*

The greenhouse gas emissions savings from low-carbon fuels, other than recycled carbon fuels, shall be determined in accordance with the methodology set out in the Annex.

#### *Article 3*

##### *Monitoring and review*

By 1 July 2028, the Commission shall assess the impact of the introduction of alternative pathways, notably to consider low carbon electricity from nuclear power plants based on appropriate criteria and approaches considering the greenhouse gas emission intensity of electricity based on averages. This assessment shall take into account the impact of the use of such pathways on the energy system and emission savings and the need of maintaining a level playing field with sourcing fully renewable electricity. The Commission shall also assess the introduction of a country- or region-specific approach for standard values for greenhouse gas emission intensities of inputs as reported in part B in the Annex. When assessing changes to the criteria the Commission shall safeguard existing projects.

#### *Article 4*

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8.7.2025

*For the Commission*  
*The President*  
*Ursula VON DER LEYEN*