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Call for feedback by the Platform on Sustainable Finance on the draft report on preliminary recommendations for technical screening criteria for the EU taxonomy

Fields marked with * are mandatory.

Introduction

Deadline extension

Some stakeholders have faced technical difficulties with the submission of their feedback.

We apologise for the inconvenience.

In order to account for later submissions due to these technical difficulties with the questionnaire, the deadline for the call for feedback by the platform has been extended from originally 24 September until Tuesday 28 September 23:59 CEST.

Technical issue:

We are aware that this questionnaire takes a long time to load.

Here are 2 pieces of advice to enhance your experience

- use the latest versions of one of the following browsers:
 Microsoft Edge, Mozilla Firefox or Google Chrome
- follow the order of the questionnaire:
 fill it in one section after the other without skipping any section.

Jumping over unfilled section(s) can cause never ending loading of the next sections

We are aware of this issue and are still working on technical solutions to make the process of filling the questionnaire easier and faster.

Disclaimer:

The draft report is a working document by the <u>Platform on Sustainable Finance</u> and contains preliminary technical screening criteria that do not represent a final view of the Platform.

This call for feedback is part of ongoing work by the Platform, which was set up by the Commission to provide advice on the further development of the EU taxonomy. The call for feedback represents an opportunity to gather feedback and evidence from a wider set of stakeholders, to improve the draft criteria and make them more robust and usable.

This feedback process is not an official Commission consultation. The draft report produced by the Platform is not an official Commission document. Nothing in this feedback process commits the Commission nor does it preclude any policy outcomes.

The climate and environmental challenges we face put an immense task ahead of us: to transition to a low carbon, climate-resilient, and environmentally sustainable economy. The aim of sustainable finance policies is to help all economic actors navigate that transition with the urgency needed to avoid risks and meet climate and environmental goals.

In March 2018, the Commission published its <u>action plan: financing sustainable growth</u>, based on the advice of the <u>High Level Expert Group (HLEG)</u>. Action 1 of the Commission's action plan calls for the establishment of an EU classification system for sustainable activities, or <u>EU taxonomy</u>. The Commission followed through on this action by proposing a regulation for such a taxonomy, which was adopted by the co-legislators in June 2020. The <u>Taxonomy Regulation</u> establishes the basis for the EU taxonomy by setting out 4 overarching conditions that an economic activity has to meet in order to qualify as making a substantial contribution to environmental objectives

- i. it contributes substantially to one or more of the six environmental objectives set out in the Taxonomy Regulation [1]
- ii. it does not significantly harm any of the other environmental objectives
- iii. it is carried out in compliance with minimum (social) safeguards set out in the Taxonomy Regulation [2]
- iv. and it complies with the 'technical screening criteria' that are established by the European Commission through delegated acts. The technical screening criteria specify the conditions under which an economic activity meets criteria (i) and (ii)

The development of the EU taxonomy relies on extensive input from experts from across the economy and civil society. Building on the experience of the <u>Technical Expert Group (TEG) on Sustainable Finance</u> and in line with the Article 20 of the <u>Taxonomy Regulation ((EU) 2020/8521)</u>, the European Commission set up a permanent expert group, the <u>Platfor</u>

m on Sustainable Finance, which advises the Commission on issues related to its sustainable finance policy, notably the further development of the EU taxonomy. The Platform operates through a plenary in full composition of all 57 members and 11 observers, and is organised around 6 subgroups where the technical work on its opinions, reports or recommendations takes place. As one of the 6 subgroups, the <u>Technical Working Group (TWG)</u> has, as its cores tasks, to

- advise the Commission on the technical screening criteria on environmental objectives in line with Article 19 of the Taxonomy Regulation
- advise on the possible need to update those criteria
- analyse the impact of the technical screening criteria in terms of potential costs and benefits
- and assist the Commission in analysing requests from stakeholders to develop or revise technical screening criteria for a given economic activity

The first of the above-mentioned tasks is the focus of the <u>Platform's TWG July 2021 draft report and accompanying annex document</u> as well as this associated call for stakeholder feedback – specifically to gather further evidence and feedback on proposed draft technical screening criteria. **The draft criteria presented in the report are working documents of the Platform and do not represent a final view of the Platform**. They are presented to gather feedback so that the criteria can be further refined and developed before a final set of recommendations on the criteria are agreed by the Platform and presented to the European Commission in November 2021.

The TWG report focuses primarily on presenting a first set of priority economic activities and draft recommendations for associated substantial contribution and do no significant harm (DNSH) technical screening criteria in relation to the four non-climate environmental objects covering water, circular economy, pollution prevention, and biodiversity & ecosystems. However, a small number of economic activities and corresponding draft recommendations for technical screening criteria related to the climate mitigation and adaptation objectives have also been included.

Due to resources, workload and time available, the Platform TWG addressed a first set of economic activities per environmental objective in its first phase of the work. The proposed methodology for the selection and prioritisation of the activities in explained in detail in the TWG draft report. It is important to note that an activity that is not included in this first batch of activities for the remaining 4 environmental objectives, for which the Platform will develop recommendations for technical screening criteria, may still be addressed as part of a second batch (Platform work starting after submission of the current batch of criteria). It is likely that the recommendations for additional activities and criteria included in that second batch would be addressed in a later update of the delegated act by the European Commission. Thus, non-inclusion by the Platform in the first batch of priority activities does not imply that the activity will not be considered for inclusion in the taxonomy. As recalled above, nothing in this process commits the Commission or precludes any policy outcomes.

In line with the taxonomy's guiding principle of establishing robust, science-based criteria, the call for feedback puts emphasis on providing a clear scientific and technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for any comments made with respect to the proposed technical screening criteria.

Call for feedback

The Platform is inviting stakeholders to provide feedback on the draft report through this online questionnaire.

The deadline for providing feedback is Friday 24 September 2021 at 18:00 Central European Summer Time.

1	The environmental objectives as set out in Article 9 of the Taxonomy Regulation are: climate change mitigation, climate change adaptation,
р	pollution prevention and control, water and protection of marine resources, a circular economy, resource efficiency and recycling, and protection
0	of ecosystems.

Please note: In order to ensure a fair and transparent consultation process only responses received through our online questionnaire will be taken into account and included in the report summarising the responses. Should you have a problem completing this questionnaire or if you require particular assistance, please contact <u>fisma-platform-sf@ec.europa.eu</u>.

More information on

- the call for feedback document
- the draft report of the Platform Technical Working Group on proposed (TSC)
- the Platform on Sustainable Finance
- sustainable finance

• the protection of personal data regime for this consultation	
About you	
*I am giving my contribution as Academic/research institution Business association	
Company/business organisationConsumer organisationEU citizen	
 Environmental organisation Non-EU citizen Non-governmental organisation (NGO) 	
Public authority Trade union Other	

Anthony

² Article 18 of the Taxonomy Regulation specifies those as the OECD guidelines for multinational enterprises and UN guiding principles on business and human rights, including the declaration on fundamental principles and rights at work of the International Labour Organisation (ILO), the eight fundamental conventions of the ILO and the international bill of human rights.

*Su	rname						
	Lorin						
*En	nail (this won't be	puk	olished)				
	alorin@europeanbioga	s.eu					
*Ore	ganisation name						
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*Or	ganisation size Micro (1 to 9 er Small (10 to 49 Medium (50 to Large (250 or r	en 249	nployees) 9 employees)				
*Wł	nere are you base	d?					
Ple	ase add your country of	origi		rgan			
	Austria	0	France	0	Lithuania	0	Slovakia
	Belgium		Germany		Luxembourg		Slovenia
	Bulgaria		Greece		Malta		Spain
	Croatia		Hungary		Netherlands		Sweden
	Cyprus		Iceland		Norway		Switzerland
	Czech Republi	c 🔍	Ireland		_		United Kingdom
	Denmark		Italy		Poland		
	Estonia	0	Latvia		Portugal		
	Finland		Liechtensteir		Romania		

Where does your organisation carry out its activities (you can select more than one
answer)?
Europe
Middle East
Africa
Asia
North America
South America
Global
Field of activity
* Financial activity
Please select as many answers as you like
Accounting
Auditing
Banking
Credit rating agencies
Insurance
Pension provision
Investment management (e.g. hedge funds, private equity funds, venture
capital funds, money market funds, securities)
Market infrastructure operation (e.g. CCPs, CSDs, Stock exchanges)
Social entrepreneurship
Other
✓ Not applicable
*Non-financial activity (NACE)
Please select as many answers as you like
Agriculture, forestry and fishing
Mining and quarrying
Manufacturing
Electricity, gas, steam and air conditioning supply
Water supply; sewerage, waste management and remediation activities
Construction
Transportation and storage

Accommodation and food service activities
Information and communication
Real estate activities
Professional, scientific and technical activities
Administrative and support service activities
Public administration and defence; compulsory social security
Education
Human health and social work activities
Other
Not applicable
* Contributions resolved are intended for mublication on the Commission's
*Contributions received are intended for publication on the Commission's website dedicated to the Platform. Do you agree to your contribution being
published?
The Commission will publish the responses to this public consultation. You can choose whether you would like
your details to be made public or to remain anonymous.
Yes, I agree to my responses being published under the name I indicate
name of your organisation/company/public authority or your name – your
email address will never be published)
No, I do not want my response to be published
■ I agree with the personal data protection provisions
Activities you would like to comment on
Please select the activity(ies) and the aspect(s) of the activity(ies) and its criteria that you would like to comment on:
Sector 1: Agriculture, forestry & fishing
Please select as many answers as you like
Animal production 1.1
☑ Crop production 1.2
Forestry logging 1.3
Fishing 1.4
- ··· · · · · · · · · · · · · · · · · ·

Sector 2: Manufacturing

Sector 3: Energy

Please select as many answers as you like

Please select as many answers as you like

Environmental refurbishment of electricity generation facilities that produce	
electricity from hydropower 3.1	
Electricity generation from bioenergy for protection and restoration of	
biodiversity and ecosystems 3.2	
Electricity generation using solar photovoltaic technology 3.3	
Electricity generation using concentrated solar power (CSP) technology 3.4	
Electricity generation from wind power 3.5	
Electricity generation from ocean energy technologies 3.6	
Electricity generation from hydropower 3.7	
Electricity generation from geothermal energy 3.8	
Electricity generation from natural gas 3.9	
Electricity generation from renewable non-fossil gaseous fuels 3.10	
Electricity generation from biogas 3.11	
Power from cogeneration of heat/cool and power from solar energy 3.12	
Power from cogeneration of heat/cool and power from geothermal energy 3.	13
Power from cogeneration of heat/cool and power from natural gas 3.14	
Power from cogeneration of heat/cool and power from renewable non-fossil	
gaseous fuels 3.15	
Power from cogeneration of heat/cool and power from biogas 3.16	
Sector 4: Civil engineering	
Please select as many answers as you like	
Construction of civil engineering objects 4.1	
Civil engineering for climate change adaptation 4.2	
Maintenance of roads and motorways 4.3	
Maintenance of bridges and tunnels (railway, road and cycling infrastructure)	1
4.4	
Sector 5: Buildings	
Please select as many answers as you like	
Construction of new buildings and major renovations of buildings for the	
transition to a circular economy 5.1	
Construction of new buildings and major renovations of buildings for protection	on
and restoration of biodiversity and ecosystems 5.2	
Acquisition and ownership of buildings 5.3	

Demolition or wrecking of buildings and other structures 5.4 Sector 6: ICT Please select as many answers as you like Digital solutions exploiting space-based earth observations enabling climate change mitigation 6.1 Digital solutions exploiting space-based earth observations enabling climate change adaptation 6.2 Digital solutions exploiting space-based earth observations enabling the protection and restoration of biodiversity and ecosystems 6.3 Digital solutions exploiting space-based earth observations enabling pollution prevention and control 6.4 Digital solutions exploiting space-based earth observations enabling sustainable use of waters and marine resources, and their protection 6.5 Provision of data-driven solutions enabling to prolong asset's lifetime, provide value chain material and product information, or enable product designers to make a substantial contribution to the circular economy 6.6 Provision of data-driven solutions enabling map and monitor water quality and scarcity, and manufacture of equipment enabling the efficient use and treatment of water resources 6.7 Sector 7: Disaster risk management Please select as many answers as you like Emergency services – Emergency health services 7.1 Emergency services – Disaster response coordination 7.2 Emergency services – Disaster relief 7.3 Emergency services – Search and rescue 7.4 Emergency services – Hazardous materials response 7.5 Emergency services – Firefighting 7.6 Emergency services – Technical protection response and assistance 7.7 Flood risk prevention and protection infrastructure for inland and coastal floods

Nature based solutions (Nbs) for flood risk prevention and protection for both

Sector 8: Transport

inland and coastal waters 7.9

7.8

Please select as many answers as you like
 Sea and coastal freight water transport 8.1 Sea and coastal passenger water transport 8.2 Retrofit and upgrade of vessels for the transport of freight on vessels designed for operating on sea or coastal waters 8.3 Retrofit and upgrade of vessels for the transport of passengers on vessels designed for operating on sea or coastal waters 8.4 Inland freight water transport 8.5 Inland passenger water transport 8.6 Urban and suburban passenger land public transport 8.7 Transport by motorbikes, passenger cars and light commercial vehicles 8.8 Manufacturing of aircraft 8.9 Passenger air transport 8.10 Air transportation ground handling operations 8.11
Air transportation ground nandling operations 8.11
Sector 9: Restoration, remediation Please select as many answers as you like Conservation of habitats/ecosystems 9.1 Restoration of ecosystems for protection and restoration of biodiversity and ecosystems 9.2 Restoration of ecosystems for climate change adaptation 9.3 Remediation activities enabling restoration of waterbodies 9.4 Remediation activities for the transition to a circular economy 9.5 Remediation activities for pollution prevention and control 9.6 Remediation activities enabling restoration of ecosystems 9.7
Sector 10: Tourism
Hotels, holiday, camping grounds and similar accommodation 10.1
Sector 11: Water supply Please select as many answers as you like Water supply 11.1 Desalination 11.2

Sector 12: Sewerage

Please select as many answers as you like
□ Urban wastewater treatment 12.1☑ Phosphorus recovery 12.2
Production of alternative water resources 12.3
Sustainable urban drainage systems (SUDs) 12.4
Sector 13: Waste management
Please select as many answers as you like
Collection and transport of non-hazardous and hazardous waste 13.1
Separate collection and transport of hazardous waste 13.2
Treatment of hazardous waste as a means for pollution prevention and control 13.3
Treatment of hazardous waste as a means for material recovery 13.4
Recovery of bio-waste by anaerobic digestion and/or composting 13.5
Remediation of legally non-conforming landfills and abandoned or illegal
waste dumps 13.6
Depollution and dismantling of end-of-life products for material recovery 13.7
Sorting and material recovery of non-hazardous waste 13.8
Preparation for re-use of end-of-life products and components they are made of having become waste 13.9
Sector 14: Services
Please select as many answers as you like
Provision of electrical and electronic equipment through circular business models 14.1
Provision of repair and maintenance services and of directly related activities 14.2
Crop production 1.2
On which aspect(s) of this activity would you like to comment? Please select as many answers as you like
The description/boundary of the activity
The substantial contribution TSC

The DNSH TSC

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Are there any **key factors which have been omitted** from the draft proposed substantial contribution criteria or that **need better defining** that should be addressed?

- Yes (please comment)
- [⊚] No
- Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s)

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

We highly recommend considering the contribution of sequential cropping to limitation of pollution and protection of biodiversity, in line with the EU Biodiversity strategy, and tailoring the criteria so that they do contribute to meeting these.

Sequential cropping reduces nutrient losses, including nitrogen. Like other intermediary crops, they benefit to pollinator populations, especially for honey crops. This has been recognized by the French Energy National Regulator. See Commission de régulation de l'énergie (CRE) (2019), Le verdissement du gaz, pages 27-28, https://www.inrae.fr/sites/default/files/pdf/rapport-sur-le-verdissement-du-gaz-prospective-cre-1.pdf

See:

Marsac et al. (2019), Optimisation of French energy cover crop production in double cropping systems for onfarm biogas use

Ecofys (2016), Assessing the case for sequential cropping to produce low ILUC risk biomethane. Final report Panagos et al. (2015), Estimating the soil erosion cover-management factor at the European scale, https://www.sciencedirect.com/science/article/pii/S0264837715001611. Panagos et al. have assessed the

https://www.sciencedirect.com/science/article/pii/S0264837/15001611. Panagos et al. have assessed the beneficial effect of cover crops to prevent soil erosion. They concluded that by extending cover crops to 35% of European arable lands would allow to reduce risk of soil erosion by 40%.

WWF France (2020), Méthanisation agricole. Quelles conditions de durabilité de la filière en France ?, pages 16-23, https://www.wwf.fr/sites/default/files/doc-2020-03/20200317_Rapport_Methanisation-agricole_WWF_GRDF-min.pdf

Table 4 - 5. Diversified crop rotation: The scope of the system should be more precise. "At least a 5 crop rotation" is too demanding for efficient sequential cropping and this should be limited to 3 rotations. Supporting evidence: Article "Long-term effect of contrasted tillage and crop management on soil carbon dynamics during 41 years", Agriculture, Ecosystems & Environment, Volume 188, April 2014, pages 134-146, https://doi.org/10.1016/j.agee.2014.02.014

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed substantial contribution criteria?

- Yes (please comment)
- O No
- Don't know / no opinion / not applicable

Do you consider that the **rationale and scientific evidence** on which the proposed criteria are based is **sufficient and robust**?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

The maximum file size is 1 MB.

You can upload several files.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

The description/boundary of the activity

The substantial contribution TSC The DNSH TSC	
On which aspect(s) of this activity would you like to comment'	?
 The description/boundary of the activity The substantial contribution TSC The DNSH TSC 	
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 The description/boundary of the activity The substantial contribution TSC The DNSH TSC 	
On which aspect(s) of this activity would you like to comment'	?

The description/boundary of the activity
The substantial contribution TSC
☐ The DNSH TSC
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Please select as many answers as you like
The description/boundary of the activity
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Manufacture of equipment generating electricity and/or heat 2.9

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- The DNSH TSC

Description/boundary of the economic activity

What does your comment about the description/boundary of the activity concern?

Please select as many answers as you like

- The granularity of the activity
- The boundary of the activity
- The clarity with which the activity has been defined

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your selection:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The definition should make clear whether heating appliances for buildings and micro-cogeneration are excluded from this activity or not. A list of equipment types included in this activity would be welcome. The TSC should be appropriate for the range of equipment defined for this activity.

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Please provide an alternative suggestion with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The set of criteria are not adapted to CHP units for biogas facilities, because in the case of anaerobic digestion with on-site power or CHP generation, the environmental performance of the CHP equipment depends to some extent on the content of the digester that produce the biogas that is ultimately burned in the CHP unit. This is the case for emissions of SO2 and NH3.

If the activity does include the manufacture of CHP units for anaerobic digestion facilities producing on-site combined power and heat, the approach and criteria should thus be adapted to this specific case and remain technology neutral.

Are there any **key factors which have been omitted** from the draft proposed substantial contribution criteria or that **need better defining** that should be addressed?

ddressed?	· ·	
Yes (please comment)		

[◎] No

Don't know / no opinion / not applicable

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed substantial contribution criteria?

Yes (please comment)

O No

Don't know / no opinion / not applicable

Please identify your concern(s) on the ability to implement the proposed substantial contribution criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The metrics used should be appropriate for combined heat and power generation.

Do you consider that the **rationale and scientific evidence** on which the proposed criteria are based is **sufficient and robust**?

Yes

No (please comment)

Don't know / no opinion / not applicable

Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms? Yes No (please comment) Don't know / no opinion / not applicable
Additional information
Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.
The maximum file size is 1 MB. You can upload several files. Only files of the type pdf,txt,doc,docx,odt,rtf are allowed
On which aspect(s) of this activity would you like to comment? Please select as many answers as you like
 The description/boundary of the activity The substantial contribution TSC The DNSH TSC
On which aspect(s) of this activity would you like to comment? Please select as many answers as you like
 The description/boundary of the activity The substantial contribution TSC The DNSH TSC
Manufacture of machinery, equipment and solutions

Manufacture of machinery, equipment and solutions enabling a substantial contribution to the circular economy 2.12

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- The DNSH TSC

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Please provide an alternative suggestion with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The proposed interpretation of Article 16 is too restrictive in the light of the purpose of the Taxonomy (channeling green finance towards "environmentally sustainable" activities).

Moreover, the proposed interpretation and criteria may not be applicable to some "enabling activities", considering the compliance with the "SC" criteria of that other activity might vary depending on other factors that the operator of the enabling activity cannot control.

In the case of Anaerobic digestion (Activity 13.5 in the PSF's draft report), it may prove difficult for equipment provider SMEs (and investors wanting to verify their alignment with the Taxonomy) to prove that the "use of this equipment always helps make a substantial contribution to the transition to the circular economy", since criteria on Activity 13.5 also depends on the feedstocks used.

We propose the following definition: The equipment or the service:

- should be essential to perform the targeted other activity as it is defined, and
- should be material, alone or as a part of a system, to the production of the targeted products that are essential to the "substantial contribution" of that activity to a "transition to a circular economy"

Are there any **key factors which have been omitted** from the draft proposed substantial contribution criteria or that **need better defining** that should be addressed?

Yes	(please	comment)
	(10.00.00	

No

Don't know / no opinion / not applicable

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed substantial contribution criteria?

- Yes (please comment)
- O No
- Don't know / no opinion / not applicable

Please identify your concern(s) on the ability to implement the proposed substantial contribution criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

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Do you consider that the **rationale and scientific evidence** on which the proposed criteria are based is **sufficient and robust**?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Please identify your concern(s) on the sufficiency and robustnessof the rationale and scientific evidence, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

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Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Do No Significant Harm (DNSH) technical screening criteria (TSC)

Does the proposed DNSH criteria ensure no significant harm to the environmental objective?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Are there any **key factors which have been omitted** from the draft proposed DNSH criteria or that **need better defining**?

- Yes (please comment)
- O No
- Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Under DNSH (1) Climate change mitigation, in criterion 3, the meaning of "decarbonized energy sources" should be clarified: we propose to refer to "renewable energy sources" and "low-carbon energy sources", knowing the latter category will be defined in the upcoming Gas Package and the former is defined in the Directive 2018/2001 (RED II).

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed DNSH criteria?



Yes (please comment) No
Don't know / no opinion / not applicable
Please identify your concern(s) on the ability to implement the proposed DNSH criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s): 2000 character(s) maximum including spaces and line breaks, i.e. stricter than the MS Word characters counting method.
The Life Cycle Performance analysis and verification by an independent third-party for each DNSH criterion will likely be a costly burden for SMEs willing to prove their alignment with the Taxonomy to investors.
Additional information
Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.
The maximum file size is 1 MB. You can upload several files. Only files of the type pdf,txt,doc,docx,odt,rtf are allowed
On which aspect(s) of this activity would you like to comment? Please select as many answers as you like
 The description/boundary of the activity The substantial contribution TSC The DNSH TSC
On which aspect(s) of this activity would you like to comment?
Please select as many answers as you like

On which aspect(s) of this activity would you like to comment? Please select as many answers as you like
 The description/boundary of the activity The substantial contribution TSC The DNSH TSC
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 The description/boundary of the activity The substantial contribution TSC The DNSH TSC
On which aspect(s) of this activity would you like to comment? Please select as many answers as you like
 The description/boundary of the activity The substantial contribution TSC The DNSH TSC
Manufacture of food products and beverages (making

☐ The DNSH TSC

Manufacture of food products and beverages (making a substantial contribution to the transition to a circular economy) 2.19

The description/boundary of the activity The substantial contribution TSC The DNSH TSC Substantial contribution technical screening criteria (TSC) Do you consider the ambition level set by the proposed substantial contribution criteria to be appropriate? Yes No (please comment) Don't know / no opinion / not applicable Are there any key factors which have been omitted from the draft proposed substantial contribution criteria or that need better defining that should be addressed? Yes (please comment) O No Don't know / no opinion / not applicable Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s) 2000 character(s) maximum including spaces and line breaks, i.e. stricter than the MS Word characters counting method. For criterion B.1, we suggest that, for the making of sparkling beverage, the activity should use a source of biogenic CO2, which is a renewable feedstock. Reference: CTBM (Centre technique du biogaz et de la méthanisation), Guide technique Valorisation du CO2 de méthanisation, May 2020, 24 pages Do you have any major concerns with respect to the ability to implement (e.g.

technical feasibility) the proposed substantial contribution criteria?

Yes (please comment)

No

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

Don't know / no opinion / not applicable Do you consider that the rationale and scientific evidence on which the proposed criteria are based is sufficient and robust? Yes No (please comment) Don't know / no opinion / not applicable Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms? Yes No (please comment) Don't know / no opinion / not applicable **Additional information** Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below. The maximum file size is 1 MB. You can upload several files. Only files of the type pdf,txt,doc,docx,odt,rtf are allowed On which aspect(s) of this activity would you like to comment? Please select as many answers as you like The description/boundary of the activity The substantial contribution TSC The DNSH TSC On which aspect(s) of this activity would you like to comment? Please select as many answers as you like The description/boundary of the activity The substantial contribution TSC The DNSH TSC

Description/boundary of the economic activity

What does your comment about the description/boundary of the activity concern?



The granularity of the activity

The boundary of the activity

The clarity with which the activity has been defined

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your selection:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Boundary: As the SC criteria cover "construction", construction of installations should also be mentioned in the description of the activity.

Clarity:

- We ask Platform to unequivocally clarify the scope of the activity: is about power only generation? Or is it about cogeneration of power and heat?

The title refers to "electricity generation from bioenergy", whereas the description includes "Operation of installations generating electricity and/or heat that produce exclusively from biomass, biogas or bioliquids". Later in the text, the activity is classified under NACE code D35.11 and D35.30 the latter being used for heat production.

- The "biogas" should be defined as a generic term covering: - the specific "biogas" defined in the RED II as "gaseous fuels produced from biomass" (Article 2(28)); - landfill gas; - biogas from sewage treatment plant (biogas from sewage sludge is qualified as an advanced biogas under the RED 2018/2001, article 25 and Annex IX – part A).

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Please provide an alternative suggestion with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

We recommend considering sequential crops, understood as intermediary, short-term sown pastures in the same fields used for food and feed crops. A) Sequential cropping is used for both environmental services (increased carbon capture in the soil, water and erosion limitations, reduced weed control and nutrient losses, benefits for pollinisators), in line with the EU Biodiversity strategy, and on-farm biogas production. By definition, sequential crops do not compete with food and feed and prevents indirect land-use change. They are never grown only for energy. B) Farmers can use the co-produced digestate, so a sound criterion for the use of these crops is the use of the digestate as a replacement of chemical fertilizers. In a long-term perspective, digestate could become a substitute for natural peat (today used for the production of growing medium), thereby protecting peatland ecosystem (see Systemic project).

References:

- See EBA's position paper attached
- Biogas Done Right approach developed by Consorzio Italiano Biogas, https://www.consorziobiogas.it/wp-content/uploads/2017/05/Biogasdoneright-No-VEC-Web.pdf
- WWF France (2020), https://www.wwf.fr/sites/default/files/doc-2020-03 /20200317_Rapport_Methanisation-agricole_WWF_GRDF-min.pdf , pp. 16-23
- Marsac et al. (2019), Optimisation of French energy cover crop production in double cropping systems for on-farm biogas use
- Ecofys (2016), Assessing the case for sequential cropping to produce low ILUC risk biomethane
- Panagos et al. (2015), Estimating the soil erosion cover-management factor at the European scale, https://www.sciencedirect.com/science/article/pii/S0264837715001611.
- See attached article Closing nutrient loops in a maize rotation
- Dimassi et ali. (2014), Long-term effect of contrasted tillage and crop management on soil carbon dynamics during 41 years, https://doi.org/10.1016/j.agee.2014.02.014
- Systemic project, https://systemicproject.eu/

Are there any **key factors which have been omitted** from the draft proposed substantial contribution criteria or that **need better defining** that should be addressed?

0	Yes	(please	comment)
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O No

Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s)

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Criterion 1.b: to ensure utmost clarity, the steps of the mitigation hierarchy should be mentioned.

Criteria 2.b is not aligned with the RED II 2018/2001, nor does it mean higher sustainability ambition than the RED II. According to article 2(37) and article 26, biogas can be produced from crops with low ILUC-risk.

We recommend considering sequential crops, understood as intermediary, short-term sown pastures in the same fields used for food and feed crops. A) Sequential cropping is used for both environmental services (increased carbon capture in the soil, water and erosion limitations, reduced weed control and nutrient

losses, benefits for pollinisators), in line with the EU Biodiversity strategy, and on-farm biogas production. By definition, sequential crops do not compete with food and feed and prevents indirect land-use change. They are never grown only for energy. B) Farmers can use the co-produced digestate, so a sound criterion for the use of these crops is the use of the digestate as a replacement of chemical fertilizers. In a long-term perspective, digestate could become a substitute for natural peat (today used for the production of growing medium), thereby protecting peatland ecosystem (see Systemic project).

See references in the previous answer

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed substantial contribution criteria?

- Yes (please comment)
- ON O
- Don't know / no opinion / not applicable

Please identify your concern(s) on the ability to implement the proposed substantial contribution criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

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Generally the required verification of the criteria might constitute in itself a burden on the activities. Without clear guidance, harmonised methodologies and definitions and benchmark thresholds, such verifications risk being very complex and arbitrary, leading to diverging assessments. This may undermine investors' trust in financing these activities since the same activity may not be assessed and labelled in a uniform way as sustainable or not across the EU.

We recommend that the PSF follows its "intention" to "set base criteria that are not reliant on local regulations or standards, that can be interpreted in all locations and contexts globally, and use globally recognized terminology"

Criteria on the biomass sourcing plan is likely to overlap with the requirements for sustainability certification under RED II for agricultural-based biogas production, while adding some new and unnecessary requirements to prove the compliance with sustainability criteria in the RED II. It will thus create new administrative burden for biogas producers with on-site power generation to get extra auditing and certification. We highly recommend aligning these criteria with the RED II.

Criteria 2.c.b (Locally appropriate thresholds are set for maximum removals of agricultural..) must be aligned with the RED II 2018/2001. The RED2 has just been implemented by Member States and new verification methods have been decided. It does not make sense to create duplication of procedures and increase the administrative burden.

Do you consider that the **rationale and scientific evidence** on which the proposed criteria are based is **sufficient and robust**?

Yes

- No (please comment)
- Don't know / no opinion / not applicable

Please identify your concern(s) on the sufficiency and robustnessof the rationale and scientific evidence, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Exclusion of all types of "food and feed crops" as such does not match with scientific evidence. Inclusion of sequential crops should be investigated and supportive scientific references clearly mentioned in the final report.

Do the criteria for the activity **represent the state-of-the-art in technological** and/or practice terms?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Please identify your concern(s) on the criteria for the activity, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

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including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Proposed criteria do not capture the full potential of sustainable feedstock sourcing possible to produce biogas. They do not give room for the following feedstocks that can be processed in anaerobic digestion and that are valid feedstocks for a sustainable production of biogas:

- Livestock effluents (manure, slurry),
- Sewage sludge (which is not part of "biomass")
- A significant part of "biowaste": food and kitchen waste from households, offices, restaurants, wholesale, canteens, caterers and retail premises
- Sequential crops

Do No Significant Harm (DNSH) technical screening criteria (TSC)

Does the proposed DNSH criteria ensure no significant harm to the environmental objective?

Yes

- No (please comment)
- Don't know / no opinion / not applicable

Are there any **key factors which have been omitted** from the draft proposed DNSH criteria or that **need better defining**?

- Yes (please comment)
- No
- Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s):

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For DNSH 5 "Pollution prevention and control", a mistake was found in criterion 5, compared to similar DNSH in the climate change mitigation DA: reference to "relevant national law on fertilising products" should be an alternative nor an addition to the reference to Regulation (EU) 2019/1009, therefore it should be written "(...) meets the requirements for fertilising materials set out in Component Material Categories (CMC) 4 or 5 in Annex II to Regulation (EU) 2019/1009 or relevant national law on fertilising products."

This criterion on the digestate should be conditional upon the usage of the digestate. There are other material recovery options than just the manufacturing of fertilizers, e.g. the digestate can be used to process chemicals, the dry matter can be processed into bedding for animals. Please see Annex I Niche markets of the deliverable D 3.4 "Market research in Europe" of the Systemic Project: https://systemicproject.eu/wp-content/uploads/D-3.4-Market-research-in-Europe_update2021-1.pdf

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed DNSH criteria?

- Yes (please comment)
- O No
- Don't know / no opinion / not applicable

Please identify your concern(s) on the ability to implement the proposed DNSH criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

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Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

The maximum file size is 1 MB.

Please select as many answers as you like

You can upload several files.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

On which aspect(s) of this activity would you like to comment?

The descr	iption/boundary of the activity
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The DNS	HTSC

On which aspect(s) of this activity would you like to comment?

The description/boundary of the activity
 The substantial contribution TSC
 The DNSH TSC

On which aspect(s) of this activity would you like to comment?

The description/boundary of the activity
 The substantial contribution TSC
 The DNSH TSC

Please select as many answers as you like

On which aspect(s) of this activity would you like to comment?

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 The description/boundary of the activity The substantial contribution TSC The DNSH TSC

Please select as many answers as you like

Electricity generation from biogas 3.11

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- The DNSH TSC

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Please provide an alternative suggestion with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The requirements proposed are laid down for all kinds of electricity generation whether they are using natural gas (very large plants) or biogas or wind power.

This is not workable for the case of biogas, because electricity generation from biogas is often made from relatively small units, and hardly never biogas plants are existing just for generating electricity. Rather the biogas plant is always linked to waste management activities (biowaste, sludge, food and animal by products, and agricultural waste and residues such as manure, plant residues, straw, etc.).

The requirements are too strict for electricity generation from biogas. In our view, these requirements should apply only to activities that are classified as a main activity. For these, the BAT recommendations for its operation should be considered. The limits of application must be clearly stated both in this set of criteria and later in the communication. Often a single biogas plant can belong to several different TOL categories at the same time, but still the main function is waste treatment. Too strict requirements for the utilization of biogas can lead to raw gas being flared and not utilized at all, which is not in line with climate objective and the transition to a circular economy.

Another option is to exclude from the scope installations below the IED limit (waste according to BREFF) and, for example, installations using landfill gases.

Are there any **key factors which have been omitted** from the draft proposed substantial contribution criteria or that **need better defining** that should be addressed?

- Yes (please comment)
- No
- Don't know / no opinion / not applicable

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed substantial contribution criteria?

- Yes (please comment)
- O No
- Don't know / no opinion / not applicable

Do you consider that the **rationale and scientific evidence** on which the proposed criteria are based is **sufficient and robust**?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

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On which aspect(s) of this activity would you like to comment? Please select as many answers as you like
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Description/boundary of the economic activity

What does your comment about the description/boundary of the activity concern?

Please select as many answers as you like

- The granularity of the activity
- The boundary of the activity
- The clarity with which the activity has been defined

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your selection:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

We ask Platform to unequivocally clarify the scope of the activity: is about power only generation? Or is it about cogeneration of power and heat?

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Please provide an alternative suggestion with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The requirements proposed are laid down for all kinds of cogeneration whether they are using natural gas (very large plants) or biogas or wind power.

This is not workable for the case of biogas, because cogeneration from biogas is often made from relatively small units, and hardly never biogas plants are existing just for generating electricity and heat. Rather the

biogas plant is always linked to waste management activities (biowaste, sludge, food and animal by - products, and agricultural waste and residues such as manure, plant residues, straw, etc.). Often a single biogas plant can belong to several different TOL categories at the same time, but still the main function is waste treatment.

- In our view, these requirements should apply only to activities that are classified as a main activity. For these, the relevant BAT conclusions and BAT-AEL (emission levels associated with the best available techniques) should be considered. The limits of application must be clearly stated both in this set of criteria and later in the communication.
- Too strict requirements for the utilization of biogas can lead to raw gas being flared and not utilized at all, which is not in line with climate objective and the transition to a circular economy.

Installations outside the scope of the IED limits should be exempt from complying with the criteria.

Are there any **key factors which have been omitted** from the draft proposed substantial contribution criteria or that **need better defining** that should be addressed?

0	Yes (please comment)	
_	No	

Don't know / no opinion / not applicable

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed substantial contribution criteria?

Yes (please comment)

O No

Don't know / no opinion / not applicable

Please identify your concern(s) on the ability to implement the proposed substantial contribution criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

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Data should be available and referenced to ground criteria on Particulate matter PM10 and Fine particulate matter PM2.5 applicable to CHP units of biogas production facilities

Do you consider that the **rationale and scientific evidence** on which the proposed criteria are based is **sufficient and robust**?

Yes

No (please comment)
Don't know / no opinion / not applicable
Do the criteria for the activity represent the state-of-the-art in technological
and/or practice terms?
Yes
No (please comment)
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Additional information
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Please select as many answers as you like
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On which aspect(s) of this activity would you like to comment?
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On which aspect(s) of this activity would you like to comment? Please select as many answers as you like
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The substantial contribution TSC
The DNSH TSC
Urban and suburban passenger land public transport 8.7
On which aspect(s) of this activity would you like to comment? Please select as many answers as you like
The description/boundary of the activity
The substantial contribution TSC
The DNSH TSC
Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

The maximum file size is 1 MB. You can upload several files. Only files of the type pdf,txt,doc,docx,odt,rtf are allowed On which aspect(s) of this activity would you like to comment? Please select as many answers as you like The description/boundary of the activity The substantial contribution TSC The DNSH TSC On which aspect(s) of this activity would you like to comment? Please select as many answers as you like The description/boundary of the activity The substantial contribution TSC ☐ The DNSH TSC On which aspect(s) of this activity would you like to comment? Please select as many answers as you like The description/boundary of the activity The substantial contribution TSC ■ The DNSH TSC On which aspect(s) of this activity would you like to comment? Please select as many answers as you like The description/boundary of the activity The substantial contribution TSC The DNSH TSC

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Phosphorus recovery 12.2

On which asp	ect(s)	of this activity	y would v	you like to	comment?
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Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- The DNSH TSC

Description/boundary of the economic activity

What does your comment about the description/boundary of the activity concern?

Please select as many answers as you like

- The granularity of the activity
- The boundary of the activity
- The clarity with which the activity has been defined

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your selection:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Description is unclear and appears to limit to struvite or ash-to-fertiliser. There are other viable processes (ion exchange, pyrolysis - biochar, algae biomass production, ...).

"Description of the activity" should be modified "... recovering phosphorus from aqueous AND SLUDGE phase in ..."

Activity should cover both P-recovery as fertilising products or P acid / P salts (corresponding to CRM "phosphate rock") and P-recovery as elemental P4 (CRM "phosphorus"). At present, these are confused. See www.phosphorusplatform.eu/Scope136

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- Yes
- No (please comment)

0

Don't know / no opinion / not applicable

Please provide an alternative suggestion with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The EBA supports the principle of requiring minimum P-recovery rates.

The proposed recovery rate of 80% for ash is appropriate (corresponds to German P-recovery legislation of 2017) but should be applicable to P in the ash, not to P in WWTP inflow (as in German legislation, see www. phosphorusplatform.eu/Scope139), in that the activity boundary does not cover the WWTP upstream of sludge incineration.

However, for P-recovery from ash, this is not necessarily as fertiliser. Recovered P products from ash, with real markets, include technical-grade phosphoric acid or phosphate salts, elemental P4. Such products may have higher economic value and better LCA than recovery of fertiliser.

Are there any **key factors which have been omitted** from the draft proposed substantial contribution criteria or that **need better defining** that should be addressed?

Yes	(please	comment)
	Yes	Yes (please

No

Don't know / no opinion / not applicable

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed substantial contribution criteria?

	Yes	(please	comment	١
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No

Don't know / no opinion / not applicable

Do you consider that the **rationale and scientific evidence** on which the proposed criteria are based is **sufficient and robust**?

Yes

No (please comment)

Don't know / no opinion / not applicable

Please identify your concern(s) on the sufficiency and robustnessof the rationale and scientific evidence, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

LCA data also shows a climate benefit for nitrogen recovery compared to mineral N fertilisers: SYSTEMIC in www.phosphorusplatform.eu/eNews056 and N2-Applied in www.phosphorusplatform.eu/eNews049

Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

The maximum file size is 1 MB.

You can upload several files.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- The DNSH TSC

On which aspect(s) of this activity would you like to comment?

The description/boundary of the activity
The substantial contribution TSC
☐ The DNSH TSC

Collection and transport of non-hazardous and hazardous waste 13.1

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- The DNSH TSC

Description/boundary of the economic activity

What does your comment about the description/boundary of the activity concern?

Please select as many answers as you like

- The granularity of the activity
- The boundary of the activity
- The clarity with which the activity has been defined

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your selection:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Since treated of biowaste in anaerobic digestion as a valid route of environmentally sustainable management of this waste, we recommend enlarging the definition of this activity to waste aimed at preparing for reuse, at recycling or at material and energy recovery by way of anaerobic digestion, composting or gasification, instead of mentioning only "aimed at preparing for reuse or recycling".

The definition of the activity should refer to legal definitions from the Waste Directive 2008/98/EC as its latest version.

Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

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On which aspect(s)	of this activity would y	ou like to comment?
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Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- The DNSH TSC

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- ☐ The DNSH TSC

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- The DNSH TSC

Recovery of bio-waste by anaerobic digestion and/or composting 13.5

On which aspect(s) of this activity would you like to comment?

- The description/boundary of the activity
- The substantial contribution TSC
- ☑ The DNSH TSC

Description/boundary of the economic activity

What does your comment about the description/boundary of the activity concern?

Please select as many answers as you like

- The granularity of the activity
- The boundary of the activity
- The clarity with which the activity has been defined

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your selection:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The notion of "biowaste" should be defined by referring to the latest version of Directive 2008/98/EC

The notion of "dedicated facilities" should be clarified. We recommend clarity and defining this notion as facilities using more than 50% of biowaste in the feedstock mix, measured in weight, as an annual average.

Recovery of energy and material from organic feedstocks by anaerobic digestion and/or composting should be enlarged to other types of feedstocks that can be processed by anaerobic digestion:

- organic waste and residues from agriculture and forestry and related industries, including fisheries and aquaculture
- sewage sludge

thereby making a substantial contribution to the transition to a circular economy.

For a matter of coherence, compost must be named amongst the output types that are produced and used.

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Are there any **key factors which have been omitted** from the draft proposed substantial contribution criteria or that **need better defining** that should be addressed?

- Yes (please comment)
- No
- Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s)

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Criterion 2 should make sure that new developments in biopackaging suitable for degradation in anaerobic fermentation can qualify. Polymers such as polyhydroxyalkanoates (PHA), starches, cellulose based can degrade well in anaerobic systems. See when published the following PhD Thesis: Henley A (2021) An Investigation of the Impact of Pre-Treatments on anaerobic Degradability of Commercial Polymer Films. University of South Wales

Criterion 4: National quality assurance systems should also be recognised

Criterion 6: "110 m3 per 1 tonne of bio-waste" is not appropriate nor supported by scientific evidence. We advise against setting a threshold. The threshold proposed is valid only for food waste and grasses as feedstocks. It is too high for numerous biowaste types. It is too difficult to set a valid and evidence-supported threshold and is unfair to set a single 'one size fits all' minimum figure.

If the EUPSF continues to recommend a threshold of yield:

- a) It should be based on findings from research into how such a criterion, or range of criteria, could be fairly set given the diversity of biodegradable waste types (and mixtures of these digested), the variety of AD technology types already in operation, and the commercial, regulatory and policy environments that influence viability of AD businesses.
- b) It should be clarified:
- The unit of the ouput biogas should "normalised cubic meter" (Nm3), the common unit used in biomethane. See also ISO 20675:2018, Biogas Biogas production, conditioning, upgrading and utilization Terms, definitions and classification scheme, where 'biomethane potential of biomass' is defined as 'potential of biomethane production expressed in normal cubic metres per tonne dry matter'
- The "biowaste" should be defined, preferably in on a "per dry tonne" basis, or on a "volatile solids in the biowaste" basis.

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed substantial contribution criteria?

0	Yes	(please	comment)
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O No

Please identify your concern(s) on the ability to implement the proposed substantial contribution criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Criterion 3: The reference to "national rules (...) with equal or stricter requirements compared to those of Regulation 2019/1009" will be difficult to implement because of legal uncertainty of operators so far about what this would mean, given the Fertilising Products Regulation 2019/1009 has not yet been implemented. Therefore we recommend deleting the reference to "equal or stricter requirements (...)".

Criterion 4: It is not feasible to require the use of "Quality assurance of the production process" according to the Module D1 foreseen by Regulation (EU) 2019/1009, because such Quality Assurance is targeted for fertilizers aimed for export. Most of the digestate or compost based organic fertilizers and soil improvers are aimed for the domestic markets, not for export markets. The fertilizers for domestic markets need to fulfil the national fertilizer legislation that necessarily don't include requirements for quality assurance systems yet. Please ensure consistency and the national legislation as a compliance option.

This criterion should also be conditional upon the usage of the digestate. There are other material recovery options than just the manufacturing of fertilizers, e.g. the digestate can be used to process chemicals, the dry matter can be processed into bedding for animals. Please see Annex I Niche markets of the deliverable D 3.4 "Market research in Europe" of the Systemic Project: https://systemicproject.eu/wp-content/uploads/D-3.4-Market-research-in-Europe_update2021-1.pdf

Do you consider that the **rationale and scientific evidence** on which the proposed criteria are based is **sufficient and robust**?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Please identify your concern(s) on the sufficiency and robustnessof the rationale and scientific evidence, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

- The rationale should stress that anaerobic digestion contributes to the circular economy by also recovering energy: biogas and its upgraded form, biomethane. Biowaste (including the industrial fraction) amounted to more than 20% of the feedstocks used to produce biomethane in 2019.

References: EBA Statistical Report 2020

Moretti et al., Characterization of municipal biowaste categories for their capacity to be converted into a

feedstock aqueous slurry to produce methane by anaerobic digestion, 2020, https://doi.org/10.1016/j. scitotenv.2020.137084

Thauvin (ADEME), Inventaire et performances des technologies de déconditionnement des biodéchets, 2016, https://www.ademe.fr/inventaire-performances-technologies-deconditionnement-biodechets

Bautista Angeli et al., Anaerobic digestion and integration at urban scale: feedback and comparative case study, 2018, https://doi.org/10.1186/s13705-018-0170-3

Annexe Etude ENEA, 2019 (see attachement)

- The rationale should give attention to soil improving benefits in addition to the replacement of fertilisers. The Farm-to-Fork and the Biodiversity Strategies and the Zero Pollution Action Plan set the target for 2030 of 20% in reduction of nutrient losses. Use of chemical fertilisers should be cut. But in order to build soil fertility without fertilising products, soil health and quality should be restored. This is not possible with mineral fertilisers but can be pursued with the recycled organic compost and digestate which have lower nutrient power, but which return organic matter for humus formation in soil over the medium to long time.
- First paragraph should mention that composting and AD of biowaste leads to replace also "critical raw materials such as phosphate rocks" not just "virgin raw materials".
- No rationale is proposed for the yield of "110 m3 per 1 tonne of bio-waste". The rationale and scientific evidence should be provided, otherwise this threshold should be removed.

Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Do No Significant Harm (DNSH) technical screening criteria (TSC)

Does the proposed DNSH criteria ensure no significant harm to the environmental objective?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Are there any **key factors which have been omitted** from the draft proposed DNSH criteria or that **need better defining**?

- Yes (please comment)
- [⊚] No
- Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

(5) Pollution prevention and control – Criterion 1: The threshold should be applied "for anaerobic digestion plants treating over 100 tonnes per day", like it is done for criterion 2, to have consistency with the Industrial Emissions Directive, from which the Commission implementing decision referenced in the criterion is actually derived.

Do you have any major concerns with respect to the **ability to implement** (e.g. technical feasibility) the proposed DNSH criteria?

- Yes (please comment)
- O No
- Don't know / no opinion / not applicable

Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

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You can upload several files.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
- The DNSH TSC

On which aspect(s) of this activity would you like to comment?

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The substantial contribution TSC
The DNSH TSC
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Please select as many answers as you like
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Horizontal considerations with respect to the proposed TSCs

Substantial contribution technical screening criteria (TSC)

Where economic activities are linked (e.g. through the supply chain) or have similar characteristics, are the associated substantial contribution criteria for a particular environmental objective suitably aligned and consistent?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Should you wish to provide additional information (e.g. a position paper, report) on the TSC or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

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You can upload several files.

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Do No Significant Harm (DNSH) technical screening criteria (TSC)

For each environmental objective, is the proposed performance **level of DNSH criteria generally consistent and aligned** across the different economic activities?

- Yes
- No (please comment)
- Don't know / no opinion / not applicable

Should you wish to provide additional information (e.g. a position paper, report) on the DNSH TSC or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

The maximum file size is 1 MB.

You can upload several files.

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General feedback on the draft report

Please provide us with any additional comments you would like to make on the report:

5000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

We welcome very much this opportunity to provide the Platform with feedback at this stage of its work.

a) We welcome the recognition of anaerobic digestion of biowaste as a substantial contribution of a transition to circular economy (Activity 13.2). Yet anaerobic digestion is a mature technology to recovery energy and organic material from other feedstocks than biowaste: - organic waste and residues from agriculture and forestry and related industries, including fisheries and aquaculture, - sewage sludge

That is why we highly recommend enlarging the definition of Activity 13.5 to include anaerobic digestion of these feedstocks:

- organic waste and residues from agriculture and forestry and related industries, including fisheries and aquaculture. See Study for Gas for Climate consortium, The optimal role for gas in a net zero emissions energy system, 2019, https://gasforclimate2050.eu/publications/. See EBA Statistical Report 2020: https://www.europeanbiogas.eu/eba-statistical-report-2020/.
- organic industrial waste
- sewage sludge, including from industrial WWTP. See potential of AD from sewage sludge, https://www.europeanbiogas.eu/the-role-of-biogas-production-from-industrial-wastewaters-in-reaching-climate-neutrality-by-2050/. See also Patterson et ali. (2017), Integration of Power to Methane in a waste water treatment plant A feasibility study

These activities can make a substantial contribution to the transition to a circular economy (attachment)

- b) We also recommend adding the following activity making a substantial contribution to the transition to a circular economy as an enabling activity: "Refueling infrastructure with advanced biofuels and biogas", without restriction in terms of transport modes. The advanced biofuels and biogas referred to here should be produced in compliance with the sustainability requirements of the Renewable Energy Directive 2018/2001.
- c) Based on the four categories to define a SC to the circular economy, we propose to enlarge understandings of these categories to full grasp the potential of anaerobic digestion, its products and the enduses of these products to contribute to the transition to a circular economy:
- Anaerobic digestion fits into "Circular value recovery" as it is defined
- The "circular use" category should be extended to include products made from renewable sources, in a circular approach and replacing products from non-renewable sources produced in a linear model (3 criteria are here defined); this includes biomethane which is a versatile energy that can replace fossil fuels in heating, transport and power generation or CHP
- The "circular support" category should be enhanced to integrate activities that makes such circular products (as just defined in the previous point) available to the markets/to the consumers. They are enabling activities that "intervene at the itnerface between different activities" (p. 49 of the report). Building and operations of biomethane refuelling points for transport would fit then in this category.
- d) Methodology: make sure the rationale part of each Activity presents the reasons for the selection of this activity (impact and/or improvement potential)
- e) For the sake of transparency, we recommend the PSF to disclose who are the experts not members of the PSF that the Technical Working Group involved in the process of drafting the criteria, including the rationale and supporting references/evidence. There is a lack of transparency regarding the identity of these contributors. For this reason, the PSF and the EU Commission do not live up to their declaration that the Taxonomy is developed "on the basis of a transparent process" (draft Technical report, p. 8) as it is stated in

most, if not all, public presentation of the Taxonomy.

- f) Please include in the final report a timeline for the 1st batch of criteria and the 2nd batch that "will be addressed in a later update of the delegated act" (p. 11)
- g) All SC criteria should be ordered in number for clarity when referring to them and using them.

We remain available for any requests for additional inputs or expertise. The EBA counts today on a well-established network of over 150 national organisations, scientific institutes, and companies from Europe and beyond.

Should you wish to provide additional information (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

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Useful links

<u>Call for feedback document (https://ec.europa.eu/info/files/2021-technical-screening-criteria-taxonomy-report-call for-feedback-document_en)</u>

<u>Draft report by the Platform on Sustainable Finance on preliminary recommendations for technical screening criteria for the EU taxonomy (https://ec.europa.eu/info/publications/210803-sustainable-finance-platform-technica screening-criteria-taxonomy-report_en)</u>

More on sustainable finance (https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance_en)

Platform on Sustainable Finance (https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance_en)

Specific privacy statement (https://ec.europa.eu/info/files/2021-technical-screening-criteria-taxonomy-report-specific-privacy-statement_en)

Contact

fisma-platform-sf@ec.europa.eu