*Contribution ID: c5a684d9-a0e0-4b71-b468-a3ef267c439b Date: 13/12/2023 10:35:55

EU Taxonomy Stakeholder Request Mechanism

Fields marked with * are mandatory.

Introduction

This questionnaire allows stakeholders to suggest potential revisions of existing activities that are already covered in an EU Taxonomy Delegated Act in force (see Taxonomy Climate Delegated Act (https://eur-lex.europa.eu/legal-content /EN/TXT/?uri=CELEX:32021R2139) and Taxonomy Complementary Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022R1214)) or under scrutiny by EU co-legislators (see Taxonomy Environmental Delegated Act and amendments to the Taxonomy Climate Delegated Act (https://finance.ec.europa.eu/publications /sustainable-finance-package-2023_en)) or to suggest new economic activities that should be added to the EU Taxonomy.

In accordance with Article 20 (2c) of the Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT /?uri=CELEX:32020R0852), the Platform on Sustainable Finance ("Platform") shall assist the European Commission in analysing requests from stakeholders to develop or revise technical screening criteria for a given economic activity. This tool aims to support this task by streamlining the gathering of stakeholders' requests.

The Platform will analyse the requests and provide recommendations to the Commission on potential revisions of existing activities or on new activities that could be added to the EU Taxonomy.

Due to resource constraints, the Platform together with the Commission can choose to prioritise a certain number of activities that it will work on. Therefore, in developing the recommendations to the Commission, the Platform may decide not to prioritise certain activities, even though the submitted requests were substantiated with the necessary evidence and the suggested changes/new activities complied with the requirements of the Taxonomy Regulation. The Platform may decide on an appropriate sequence of how the submitted non-prioritised requests would be handled over time, considering their impact, urgency and other factors, as well as the working capacity of the Platform overall. In 2024, the Platform's Technical Working Group will provide a summary of the requests received, how they were assessed and what recommendations the Platform made on the basis of the requests.

Following an assessment of the Platform recommendations, the Commission may decide on possible amendments of the EU Taxonomy. The Commission is not bound by the feedback submitted through this tool or the recommendations by the Platform.

The Stakeholder Request Mechanism will be continuously running with cut-off dates for the processing of requests received. The first cut-off date will be on 15 December 2023. All requests received until that date will be processed by the Platform's Technical Working Group in early 2024 to be taken into account for their recommendations on potential revisions of the Taxonomy Delegated Acts and/or additions to the Taxonomy.

How to use this tool

The questionnaire is divided into three main sections:

- 1. **About you**: The first section of the questionnaire aims to collect background information of the request that is being made. It must be filled out by every user.
- 2. Proposing changes to existing activities: The second section of the questionnaire allows users to comment on and propose potential changes to an activity that is already covered by a Delegated Act of the EU Taxonomy. Please substantiate your request with technical and/or scientific evidence wherever possible. If your request is solely focused on proposing new activities that are not yet covered in the EU Taxonomy, this section will be skipped and you will be asked to proceed with Section 2.2.
- 3. Proposing new activities: The last section of the questionnaire allows users to propose a new economic activity to be included in the EU Taxonomy. Please substantiate your request with technical and/or scientific evidence wherever possible. If your request is solely focused on proposing changes to existing economic activities already covered in a Delegated Act of the EU Taxonomy, this section will be skipped and you will only be asked to complete Section 2.1 of the questionnaire.

Requests should be substantiated by providing scientific and technical evidence to support the relevance of the activity, its compliance with the requirements of the Taxonomy Regulation, and the appropriateness of the suggested substantial contribution and DNSH criteria, if applicable. Requests that are not supported by the necessary evidence may not be processed.

This questionnaire allows you to suggest only one new activity or comment on only one existing activity at a time. If you would like to suggest several activities or comment on more than one activity included in a Delegated Act, please create another request.

Please note that the same requests for the revision of one activity or the same proposals for new activities will be considered as one request, even if they come from different organisations.

In order to ensure a fair and transparent feedback process, only responses received through this online questionnaire will be taken into account. Should you have a problem completing this questionnaire or if you require particular assistance, please contact fisma-sustainable-finance@ec.europa.eu (mailto:fisma-sustainable-finance@ec.europa.eu).

This tool does not replace calls for evidence or public consultations carried out for the Taxonomy Delegated Acts under the Better Regulation guidelines (https://commission.europa.eu/law/law-making-process/planning-and-proposing-law/better-regulation_en) of the European Commission.

Personal information provided in this survey will be stored only internally for the purpose of this task, in compliance with the Personal Data Protection Provisions. The information will not be published.

Definitions of important terms

Section 2.2 of the questionnaire asks users to classify whether the proposed activity qualifies as an own performance, enabling or transitional activity. These are defined as follows:

- **Own performance activity** is an economic activity that makes a substantial contribution based on its own performance, i.e. an economic activity is performed in a way that is environmentally sustainable.
- Enabling activity is an economic activity that directly enables other activities to make a substantial contribution to one or more of the environmental objectives of the EU Taxonomy, where that activity: does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and has a substantial positive environmental impact, on the basis of lifecycle considerations.
- **Transitional Activity** is an economic activity that can be considered to be contributing substantially to the environmental objective of climate change mitigation under the following conditions:

- There is no technologically and economically feasible low-carbon alternative;
- It supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 ° C above pre-industrial levels, for example by phasing out greenhouse gas emissions;
- That activity
 - has greenhouse gas emission levels that correspond to the best performance in the sector or industry
 - does not hamper the development and deployment of low-carbon alternatives, and
 - does not lead to a lock-in of assets incompatible with the objective of climate neutrality, considering the economic lifetime of those assets.

In addition, section 2.2 asks users to identify the **Technology Readiness Level (TRL)**, if applicable. The TRL scale is arranged in 9 evolutionary stages, showing how far a technology is from being ready for use in its intended operational environment. See here (https://ec.europa.eu/research/participants/data/ref/h2020/wp/2014_2015/annexes/h2020-wp1415-annex-g-trl_en.pdf) for more information on the 9 stages.

Should you have a problem completing this questionnaire or if you require particular assistance, please contact <u>fisma-sustainable-finance@ec.europa.eu (mailto:fisma-platform-sf@ec.europa.eu)</u>.

More information on:

- the EU Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)
- the Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)
- the Complementary Delegated Act to the Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT /?uri=CELEX:32022R1214)
- the amendments to the Climate Delegated Act (https://finance.ec.europa.eu/publications/sustainable-financepackage-2023_en) (still under scrutiny by the European Parliament and the Council of the European Union)
- the Environmental Delegated Act (https://finance.ec.europa.eu/publications/sustainable-finance-package-2023_en) (still under scrutiny by the European Parliament and the Council of the European Union)
- the Commission Staff Working Document accompanying the Environmental and Climate Delegated Acts (https://finance.ec.europa.eu/publications/sustainable-finance-package-2023_en)
- the Impact Assessment of the Climate Delegated Act (https://ec.europa.eu/finance/docs/level-2-measures /taxonomy-regulation-delegated-act-2021-2800-impact-assessment_en.pdf)
- the Taxonomy Navigator (https://ec.europa.eu/sustainable-finance-taxonomy/)
- <u>the JRC report on substantial contribution to climate change mitigation (https://publications.jrc.ec.europa.eu /repository/handle/JRC123355)</u>
- <u>the JRC report on substantial contribution for environmental objectives 3-6 (https://publications.jrc.ec.europa.eu /repository/handle/JRC126045)</u>
- the TEG taxonomy report: Technical annex (https://finance.ec.europa.eu/system/files/2020-03/200309-

sustainable-finance-teg-final-report-taxonomy_en.pdf)

- the Platform on Sustainable Finance (https://ec.europa.eu/info/business-economy-euro/banking-and-finance /sustainable-finance/platform-sustainable-finance_en)
- <u>the protection of personal data regime for this consultation (https://finance.ec.europa.eu/document/download /a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)</u>

1. About you

I give my input as

- Academic/ research institution
- Business association
- O Company/ business organisation
- Non-governmental Organisation (NGO)
- EU citizen
- O Non-EU citizen
- O Public authority
- Trade union
- Other

If you indicated "other", please specify.

association

First name

Stefan

Last name

Grassl

E-mail address

Grassl@kompost-biogas.info

Organisation name (if relevant)

KBVÖ

Role in the organisation (if relevant)

Transparency Register number of organsiation (if relevant)

What size is your organisation? (if relevant)

- 1 to 9 employees
- 10 to 49 employees
- 50 to 249 employees
- 250+ employees

What country are you based in?

Austria

Where does your organisation primarily carry out its activities? (if relevant)

- Global
- Europe
- O Asia
- O Africa
- O North America
- O South America
- Oceania

What type is your organisation? (if relevant)

- Financial undertaking
- Non-financial undertaking

I agree with the <u>personal data protection provisions. (https://finance.ec.europa.eu/document/download /a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)</u>

2. Feedback

Would you like to comment on an existing activity or recommend a new activity for the EU Taxonomy?

Comment on an existing activity

Recommend a new activity

2.1. Commenting on existing activities already included in the EU Taxonomy

Which activity would you like to comment on?

Please use the following format: Objective, section number, name of the activity *Example: Mitigation, 1.1, Afforestation*

2.5. Recovery of bio-waste by anaerobic digestion or composting

Which aspect of the activity would you like to comment on?

- Scope/ description
- Substantial Contribution criteria
- Do No Significant Harm (DNSH) criteria

Description

Does your comment on the scope/ description of the activity concern:

- Scope of the activity, e.g. does the activity cover all necessary elements?
- Clarity of the description, e.g. is the description clear enough to understand the activity?
- Granularity of the description, e.g. are enough details provided?

Please provide an alternative suggestion for the description of the activity with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion (including links to published journal articles and technical documents).

3,000 character(s) maximum

In view of the RePowerEU plan target of 35 bcm of biomethane produced per year by 2030, it is essential to ensure that all the possible products of anaerobic digestion of bio-waste are covered by this activity, including biomethane. → COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE EUROPEAN COUNCIL, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS REPowerEU Plan (https://eur-lex.europa.eu/legal-content /EN/TXT/?uri=COM%3A2022%3A230%3AFIN&qid=1653033742483)

Therefore, we propose the following alternative description of the activity:

"Construction and operation of facilities for the treatment of separately collected bio-waste through anaerobic digestion or composting with the resulting production and utilisation of biogas, biomethane, digestate, compost and/or chemicals. [...]"

Anaerobic digestion has a pivotal role in reducing EU methane emissions in the energy, the waste and the agricultural sectors. In this regard, the EBA has conducted a solid technical review of methane emissions originating from anaerobic digestion plants.

→ European Biogas Association, White paper "Design, build, and monitor biogas and biomethane plants to slash methane emissions" (https://www.europeanbiogas.eu /wp-content/uploads/2023/04/Design-build-and-monitor-biogas-and-biomethaneplants-to-slash-methane-emissions.pdf)

Biomethane can play an important role in meeting the European Union 2030 greenhouse gas emissions reduction target and achieving net-zero emissions by 2050, while increasing European energy security. This report by Gas for Climate shows that enough sustainable feedstocks are available in the EU-27 to meet the REPowerEU 2030 target and how even more biomethane potential can be unlocked. → Gas for Climate, "Biomethane production potentials in the EU" (https://www.europeanbiogas.eu/wp-content/uploads/2022/07/GfC_nationalbiomethane-potentials 070722.pdf)

In addition to providing a renewable energy source that can directly substitute natural gas and improve the EU's energy security, biomethane production can deliver numerous additional environmental, economic and social externalities as shown in this report produced by the EBA.

→ European Biogas Association, "Beyond energy - monetising biomethane's wholesystem benefits" (https://www.europeanbiogas.eu/wp-content/uploads/2023/02 /20230213_Guidehouse_EBA_Report.pdf)

Substantial contribution

Are there any key technical factors that are missing in the technical screening criteria for substantial contribution of this activity or whose ambition level needs to be adjusted?

- Yes
- O No

If yes, please identify the missing aspects together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

1. The reference to the EN 13432 standard only applies to composting. It should not be extended to anaerobic digestion as long as EN 13432 has not included digestate without post composting.

2. The draft text requests a specific threshold for co-digestion: at least 70% of the input feedstock must originate from source segregated bio-waste. The remaining 30% of feedstock co-digested cannot include contaminated feedstock coming from biomass fraction of mixed municipal and industrial waste. The rationale behind this threshold seems not to be based on best practices in the sector and seems to be rather arbitrary. We propose to remove this threshold. The reference to the listing of feedstocks in Annex IX should be removed as this list is aimed at defining advanced feedstocks for the transport sector and should not be used as a proxy defining sustainability in the taxonomy regulation context.

The term "industrial waste" should not be used unless it is properly defined by EU legislations, at this stage this might open the debate on the feedstock categories covered by this requirement.

3. Having to demonstrate that national rules on fertilisers or soil improvers are equal or stricter to requirements included in the FPR could represent a severe burden for operators. We suggest removing this requirement.

4. Module D1 (quality assurance of the production process) implies setting up a quality system for the production process to ensure the compliance of the EU fertilising products with the FPR. It does not make sense to include this in the screening criteria whereas the rest of the article indicates that the activity qualifies if complying with equivalent national rules.

5. The composting of digestate is displayed as a recommended treatment after anaerobic digestion because of its potential to minimise some potential agroenvironmental issues. Firstly, if the digestate is of high quality (i.e. stable, from thermophilic processes and therefore sanitized, free of contaminants because it comes from clean matrices), post-composting does not bring any benefits. Secondly, novel processes (e.g. membrane filtration, struvite precipitation, ammonia stripping, pyrolysis, hydrothermal carbonization) are increasingly developed and they are also able to reduce agro-environmental issues. Operators should therefore be able to decide on the type of treatment/processing to apply to their digestate.

6. The criteria should not specify the final use of biogas, digestate and compost, it is not in the scope of the circular economy criteria. Additionally, if the aim is to screen which activity contributes to circular economy, this criteria is not relevant.

See below the alternative text for the substantial contribution to the transition to a circular economy we propose.

Are there any key technical factors that need to be better defined in the technical screening criteria for substantial contribution of the activity?

- Yes
- O No

If yes, please identify the terms that need to be better defined and suggest an alternative definition together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

It is important to clarify that anaerobic digestion is an efficient treatment method which already makes digestate a more stabilized material compared to the initial raw material. \rightarrow Please see attached Moller, K., (2015). Effects of anaerobic digestion on soil carbon and nitrogen turnover, N emissions, and soil biological activity. A review. Agronomy for Sustainable Development, 35, 1021-1041. Anaerobic digestion is also more efficient than composting for the removals of pollutants. → COMMISSION STAFF WORKING DOCUMENT EVALUATION Council Directive 86/278/EEC of 12 June 1986 on the protection of the environment, and in particular of the soil, when sewage sludge is used in agriculture {SWD(2023) 158 final}.(https://data.consilium.europa.eu/doc/document/ST-9698-2023-INIT/en/pdf p. 47) \rightarrow See more details on novel treatment processes of digestate in the attached Chapter 6 'Completing the nutrient cycle with digestate' from EBA Statistical report 2023 (p. 87). \rightarrow For information on national certification/quality assurance systems, see EBA position paper "Returning digestate to the soil: a sustainable management practice contributing to soil health": https://www.europeanbiogas.eu/wp-content

/uploads/2023/06/EBA-Recommendations-Soil-Health-Law-June-2023.pdf.

Do you have concerns with respect to the ability to comply and/or implement (e.g. technical feasibility) the technical screening criteria for substantial contribution of the activity?

- Yes, I have concerns on the ability to comply with the criteria
- Yes, I have concerns on the ability to implement the criteria
- No

If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence (including links to published journal articles and technical documents).

3,000 character(s) maximum

Are there any other aspects you would like to raise (e.g. regarding potential links of the substantial contribution criteria of this activity with the substantial contribution criteria of another activity included in the Taxonomy)?

- Yes
- O No

If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

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We propose the following alternative text for the substantial contribution to
the transition to a circular economy:
"1. The bio-waste that is used for anaerobic digestion or composting is source
segregated and collected separately.
2. The activity produces one of the following:
(a) compost or digestate complying with Regulation (EU) 2019/1009, in particular
with requirements of Annex II on the Component Material Categories (CMC),
referring specifically to CMC 3 (Compost) and CMC 5 (Digestate other than fresh
crop digestate) or with national rules on fertilisers or soil improvers;
(b) chemicals through the conversion of organic waste to carboxylates,
carboxylic acids or polymers by fermentation with mixed cultures.
3. Compost and digestate complying with Regulation (EU) 2019/1009 or equivalent
national rules is not landfilled.
Depending on geographic specificities, the digestate can be post composted or
further processed (e.g. through membrane filtration, struvite precipitation,
ammonia stripping, pyrolysis, hydrothermal carbonization, etc.) after anaerobic
digestion to maximise benefits to the soil it is applied to afterwards, and
minimises some potential agro-environmental issues such as release of ammonia
and nitrates."
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Do No Significant Harm (DNSH)

Do you consider that the DNSH criteria ensure that no significant harm occurs to the objective?

	Yes	No
Climate change mitigation	0	0
Climate change adaptation	٢	0
Sustainable use and protection of water and marine resources	0	0
Transition to a circular economy	0	0
Pollution prevention and control	0	0
Protection and restoration of biodiversity and ecosystems	٥	0

For those DNSH criteria where you indicated "no", please specify what is missing from the criteria or what should be the performance limit level.

3,000 character(s) maximum

Please provide a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

Do you have concerns with respect to the ability to comply with and/or implement (e.g. technical feasibility) the technical screening criteria for DNSH of the activity?

- O Yes, I have concerns on the ability to comply with the criteria
- O Yes, I have concerns on the ability to implement the criteria
- No

If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

Are there any other aspects you would like to raise (e.g. regarding potential links of the DNSH criteria of this activity with the DNSH criteria of another activity included in the Taxonomy)?

O Yes

No

If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

Supporting information

Please include any links to websites containing scientific evidence to support your justification(s). *3,000 character(s) maximum* https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2022%3A230%3AFIN& qid=1653033742483 https://www.europeanbiogas.eu/wp-content/uploads/2023/04/Design-build-andmonitor-biogas-and-biomethane-plants-to-slash-methane-emissions.pdf https://www.europeanbiogas.eu/wp-content/uploads/2022/07/GfC_nationalbiomethane-potentials_070722.pdf https://www.europeanbiogas.eu/wp-content/uploads/2023/02 /20230213_Guidehouse_EBA_Report.pdf https://data.consilium.europa.eu/doc/document/ST-9698-2023-INIT/en/pdf p. 47 https://www.europeanbiogas.eu/wp-content/uploads/2023/06/EBA-Recommendations-Soil-Health-Law-June-2023.pdf

Please upload any attachments to scientific evidence to support your justification(s).

EBA_Statistical_Report_2023_Chapter_6.pdf

Moller_K.__2015_.pdf

Please include any additional information that you would like to share.

3,000 character(s) maximum

Useful links

EU Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)

Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)

Taxonomy Compass (https://ec.europa.eu/sustainable-finance-taxonomy/) (https://ec.europa.eu/sustainable-finance-taxonomy/)

JRC report on substantial contribution to climate change mitigation (https://publications.jrc.ec.europa.eu/repository/handle/JRC123355) (https://publications.jrc.ec.europa.eu/repository/handle/JRC123355)

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TEG Taxonomy Report: Technical Annex (https://ec.europa.eu/info/files/200309-sustainable-finance-teggreen-bond-standard-usability-guide_en) (https://ec.europa.eu/info/files/200309-sustainable-finance-teggreen-bond-standard-usability-guide_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) (https://ec.europa.eu /info/business-economy-euro/banking-and-finance/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance_overview-sustainable-finance/platform-sustainable-finance_overview-sustainable-finance/platform-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/ove

Specific privacy statement (https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf) (https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)

Contact

Contact Form (/eusurvey/runner/contactform/taxonomy-stakeholder-mechanism)

*Contribution ID: fa34959b-e880-44f7-b40e-51e82809314c Date: 13/12/2023 11:04:56

EU Taxonomy Stakeholder Request Mechanism

Fields marked with * are mandatory.

Introduction

This questionnaire allows stakeholders to suggest potential revisions of existing activities that are already covered in an EU Taxonomy Delegated Act in force (see Taxonomy Climate Delegated Act (https://eur-lex.europa.eu/legal-content /EN/TXT/?uri=CELEX:32021R2139) and Taxonomy Complementary Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022R1214)) or under scrutiny by EU co-legislators (see Taxonomy Environmental Delegated Act and amendments to the Taxonomy Climate Delegated Act (https://finance.ec.europa.eu/publications /sustainable-finance-package-2023_en)) or to suggest new economic activities that should be added to the EU Taxonomy.

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Please note that the same requests for the revision of one activity or the same proposals for new activities will be considered as one request, even if they come from different organisations.

In order to ensure a fair and transparent feedback process, only responses received through this online questionnaire will be taken into account. Should you have a problem completing this questionnaire or if you require particular assistance, please contact fisma-sustainable-finance@ec.europa.eu (mailto:fisma-sustainable-finance@ec.europa.eu).

This tool does not replace calls for evidence or public consultations carried out for the Taxonomy Delegated Acts under the Better Regulation guidelines (https://commission.europa.eu/law/law-making-process/planning-and-proposing-law/better-regulation_en) of the European Commission.

Personal information provided in this survey will be stored only internally for the purpose of this task, in compliance with the Personal Data Protection Provisions. The information will not be published.

Definitions of important terms

Section 2.2 of the questionnaire asks users to classify whether the proposed activity qualifies as an own performance, enabling or transitional activity. These are defined as follows:

- **Own performance activity** is an economic activity that makes a substantial contribution based on its own performance, i.e. an economic activity is performed in a way that is environmentally sustainable.
- Enabling activity is an economic activity that directly enables other activities to make a substantial contribution to one or more of the environmental objectives of the EU Taxonomy, where that activity: does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and has a substantial positive environmental impact, on the basis of lifecycle considerations.
- **Transitional Activity** is an economic activity that can be considered to be contributing substantially to the environmental objective of climate change mitigation under the following conditions:

- There is no technologically and economically feasible low-carbon alternative;
- It supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 ° C above pre-industrial levels, for example by phasing out greenhouse gas emissions;
- That activity
 - has greenhouse gas emission levels that correspond to the best performance in the sector or industry
 - does not hamper the development and deployment of low-carbon alternatives, and
 - does not lead to a lock-in of assets incompatible with the objective of climate neutrality, considering the economic lifetime of those assets.

In addition, section 2.2 asks users to identify the **Technology Readiness Level (TRL)**, if applicable. The TRL scale is arranged in 9 evolutionary stages, showing how far a technology is from being ready for use in its intended operational environment. See here (https://ec.europa.eu/research/participants/data/ref/h2020/wp/2014_2015/annexes/h2020-wp1415-annex-g-trl_en.pdf) for more information on the 9 stages.

Should you have a problem completing this questionnaire or if you require particular assistance, please contact <u>fisma-sustainable-finance@ec.europa.eu (mailto:fisma-platform-sf@ec.europa.eu)</u>.

More information on:

- the EU Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)
- the Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)
- the Complementary Delegated Act to the Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT /?uri=CELEX:32022R1214)
- the amendments to the Climate Delegated Act (https://finance.ec.europa.eu/publications/sustainable-financepackage-2023_en) (still under scrutiny by the European Parliament and the Council of the European Union)
- the Environmental Delegated Act (https://finance.ec.europa.eu/publications/sustainable-finance-package-2023_en) (still under scrutiny by the European Parliament and the Council of the European Union)
- the Commission Staff Working Document accompanying the Environmental and Climate Delegated Acts (https://finance.ec.europa.eu/publications/sustainable-finance-package-2023_en)
- the Impact Assessment of the Climate Delegated Act (https://ec.europa.eu/finance/docs/level-2-measures /taxonomy-regulation-delegated-act-2021-2800-impact-assessment_en.pdf)
- the Taxonomy Navigator (https://ec.europa.eu/sustainable-finance-taxonomy/)
- <u>the JRC report on substantial contribution to climate change mitigation (https://publications.jrc.ec.europa.eu /repository/handle/JRC123355)</u>
- <u>the JRC report on substantial contribution for environmental objectives 3-6 (https://publications.jrc.ec.europa.eu /repository/handle/JRC126045)</u>
- the TEG taxonomy report: Technical annex (https://finance.ec.europa.eu/system/files/2020-03/200309-

sustainable-finance-teg-final-report-taxonomy_en.pdf)

- the Platform on Sustainable Finance (https://ec.europa.eu/info/business-economy-euro/banking-and-finance /sustainable-finance/platform-sustainable-finance_en)
- the protection of personal data regime for this consultation (https://finance.ec.europa.eu/document/download /a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)

1. About you

I give my input as

- Academic/ research institution
- Business association
- O Company/ business organisation
- Non-governmental Organisation (NGO)
- EU citizen
- O Non-EU citizen
- O Public authority
- Trade union
- Other

If you indicated "other", please specify.

association

First name

Stefan

Last name

Grassl

E-mail address

Grassl@kompost-biogas.info

Organisation name (if relevant)

KBVÖ

Role in the organisation (if relevant)

Transparency Register number of organsiation (if relevant)

What size is your organisation? (if relevant)

- 1 to 9 employees
- 10 to 49 employees
- 50 to 249 employees
- 250+ employees

What country are you based in?

Austria

Where does your organisation primarily carry out its activities? (if relevant)

- Global
- Europe
- Asia
- O Africa
- O North America
- South America
- Oceania

What type is your organisation? (if relevant)

- Financial undertaking
- O Non-financial undertaking

I agree with the personal data protection provisions. (https://finance.ec.europa.eu/document/download /a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specificprivacy-statement_en.pdf)

2. Feedback

Would you like to comment on an existing activity or recommend a new activity for the EU Taxonomy?

- Comment on an existing activity
- Recommend a new activity

2.1. Commenting on existing activities already included in the EU Taxonomy

Which activity would you like to comment on?

Please use the following format: Objective, section number, name of the activity *Example: Mitigation, 1.1, Afforestation*

4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids

Which aspect of the activity would you like to comment on?

- Scope/ description
- Substantial Contribution criteria
- Do No Significant Harm (DNSH) criteria

Description

Does your comment on the scope/ description of the activity concern:

- Scope of the activity, e.g. does the activity cover all necessary elements?
- Clarity of the description, e.g. is the description clear enough to understand the activity?
- Granularity of the description, e.g. are enough details provided?

Please provide an alternative suggestion for the description of the activity with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion (including links to published journal articles and technical documents).

3,000 character(s) maximum

We recommend to include the screening of one economic activity for Manufacturing of biogas and biomethane for all sustainable feedstocks compliant with RED III and independent from end use. This requires separating activities between manufacture of biogas and of biofuels and bioliquids by deleting the reference to biogas in the current activity "4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids" and creating a new specific activity for the Manufacture of biogas and biomethane: "4.13.a. Manufacture of biogas and biomethane (anaerobic digestion)". Indeed, in certain cases, the producer of biomethane may not know what the end use is.

As part of the REPowerEU Plan, the European Commission has established the Biomethane Industrial Partnership (BIP), has set a target of 35 billion cubic meter of biomethane and has prepared a Biomethane Action Plan which is targeting specific finance to scale up the sector Based on this, it should be made possible to invest in this sector and to scale it up.

→ COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE EUROPEAN COUNCIL, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS REPowerEU Plan (https://eur-lex.europa.eu/legal-content /EN/TXT/?uri=COM%3A2022%3A230%3AFIN&qid=1653033742483)

Anaerobic digestion has a pivotal role in reducing EU methane emissions in the energy, the waste and the agricultural sectors. In this regard, the EBA has conducted a solid technical review of methane emissions originating from anaerobic digestion plants.

→ European Biogas Association, White paper "Design, build, and monitor biogas and biomethane plants to slash methane emissions" (https://www.europeanbiogas.eu /wp-content/uploads/2023/04/Design-build-and-monitor-biogas-and-biomethaneplants-to-slash-methane-emissions.pdf)

Biomethane can play an important role in meeting the European Union 2030 greenhouse gas emissions reduction target and achieving net-zero emissions by 2050, while increasing European energy security. This report by Gas for Climate shows that enough sustainable feedstocks are available in the EU-27 to meet the REPowerEU 2030 target and how even more biomethane potential can be unlocked. → Gas for Climate, "Biomethane production potentials in the EU" (https://www.europeanbiogas.eu/wp-content/uploads/2022/07/GfC_national-biomethane-potentials 070722.pdf)

In addition to providing a renewable energy source that can directly substitute natural gas and improve the EU's energy security, biomethane production can deliver numerous additional environmental, economic and social externalities as shown in this report produced by the EBA.

→ European Biogas Association, "Beyond energy - monetising biomethane's wholesystem benefits" (https://www.europeanbiogas.eu/wp-content/uploads/2023/02 /20230213_Guidehouse_EBA_Report.pdf)

Substantial contribution

Are there any key technical factors that are missing in the technical screening criteria for substantial

contribution of this activity or whose ambition level needs to be adjusted?

O Yes

No

If yes, please identify the missing aspects together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum _

Are there any key technical factors that need to be better defined in the technical screening criteria for substantial contribution of the activity?

O Yes

No

If yes, please identify the terms that need to be better defined and suggest an alternative definition together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

_

Do you have concerns with respect to the ability to comply and/or implement (e.g. technical feasibility) the technical screening criteria for substantial contribution of the activity?

Yes, I have concerns on the ability to comply with the criteria

Yes, I have concerns on the ability to implement the criteria

🗸 No

If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence (including links to published journal articles and technical documents).

3,000 character(s) maximum

Are there any other aspects you would like to raise (e.g. regarding potential links of the substantial contribution criteria of this activity with the substantial contribution criteria of another activity included in the Taxonomy)?

Yes

O No

If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

The end-use "transport" should not be specified in the activity "4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids", as it excludes all the other end-uses of biofuels. Therefore we suggest this alternative wording for the activity: "4.13. Manufacture of biofuels and of bioliquids" Alternatively, if the activity is so to be understood as divided between "Manufacture of biogas" and "Manufacture of biofuels for use in transport and of bioliquids" meaning that the end-use would not be specified for the biogas activity, it should be clarified in the title of the activity.

Do No Significant Harm (DNSH)

Do you consider that the DNSH criteria ensure that no significant harm occurs to the objective?

	Yes	No
Climate change mitigation	0	0
Climate change adaptation	0	0
Sustainable use and protection of water and marine resources	0	0
Transition to a circular economy	0	0
Pollution prevention and control	0	0
Protection and restoration of biodiversity and ecosystems	٢	0

For those DNSH criteria where you indicated "no", please specify what is missing from the criteria or what should be the performance limit level.

3,000 character(s) maximum

Please provide a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

Do you have concerns with respect to the ability to comply with and/or implement (e.g. technical feasibility) the technical screening criteria for DNSH of the activity?

- Yes, I have concerns on the ability to comply with the criteria
- Yes, I have concerns on the ability to implement the criteria
- No

If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

Are there any other aspects you would like to raise (e.g. regarding potential links of the DNSH criteria of this activity with the DNSH criteria of another activity included in the Taxonomy)?

O Yes

No

If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

2.2. Recommending new activities to be included in the EU Taxonomy

What activity would you like to propose for inclusion in the EU Taxonomy?

4.13. a Manufacture of biogas and biomethane (anaerobic digestion)

What sector does the activity fall under?

- Agriculture, Forestry, Fishing
- O Mining and Quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- O Water supply, sewerage, waste management and remediation
- Construction
- O Wholesale and retail trade; repair of motor vehicles and motorcycles
- Transport and storage
- Accommodation and food service activities
- Information and communication
- Financial and insurance activities
- Real estate activities
- Professional, scientific and technical activities
- Administrative and and support service activities
- O Public administration and defense; compulsory social security
- Education

- O Human health and social work activities
- Arts, entertainment and recreation
- Other

If you indicated "other", please specify.

-

Is the activity already (partially) included in the Taxonomy?

Yes

O No

If yes, please specify the activity that is already covered in the EU Taxonomy.

Please use the following format: Objective, section number, name of activity *Example: Mitigation, 1.1, Afforestation*

4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids

Scope / Description

Please include a description of the activity you would like to propose.

3,000 character(s) maximum

Manufacture of biogas and biomethane (anaerobic digestion).

```
The economic activities in this category could be associated with NACE code D35.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.
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Please include all relevant NACE codes that could be associated with the proposed activity.

Please follow the NACE Rev 2 format (see Commission Delegated Regulation (EU) 2023/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2 (https://eur-lex.europa.eu/legal-content /EN/TXT/PDF/?uri=CELEX:32023R0137)). For example, for the activity "Growing of rice" please indicate A.01.12. If you indicate more than one NACE code, please seperate them through a comma. For example: A.01.12, A.01.30

3,000 character(s) maximum

NACE code D35.21

Would the activity qualify as an own performance, enabling or transitional activity? (see definitions of these terms in the introduction of this questionnaire)

Own performance

- Enabling
- Transitional

If you indicated an enabling activity, is the activity that is enabled ("target activity") already included in a Delegated Act?

- O Yes
- No

If yes, what would be the target activity/ies included in a Delegated Act?

Please use the following format: Objective, section number, name of activity *Example: Mitigation, 1.1, Afforestation*

If no, what would be the target activity/ies?

Please specify the name/s of the target activity/ies.

Substantial contribution

To what environmental objective could the proposed activity make a substantial contribution?

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

If you indicated one of the four environmental objectives (pollution, circular economy, water or biodiversity), please specify the type of substantial contribution that the proposed activity could make:

- Reducing pressure
- Improving the state of the environment
- Directly enabling either of the two above

Please justify on the basis of scientific/technical evidence how the activity can make a substantial contribution to the selected environmental objective, taking into account the relevant level of ambition. Where applicable please specify indicators that could measure the substantial contribution

Please consult the following hyperlinks for more information on the level of ambition for climate change mitigation (https://publications.jrc.ec.europa.eu/repository/handle/JRC123355) and the four environmental

objectives. (https://publications.jrc.ec.europa.eu/repository/handle/JRC126045) For climate change adaptation, please consult this report (https://finance.ec.europa.eu/system/files/2020-03/200309-sustainable-finance-teg-final-report-taxonomy_en.pdf) (pp. 20-27), as well as Annex 6 of the Impact Assessment (https://ec.europa.eu/finance/docs/level-2-measures/taxonomy-regulation-delegated-act-2021-2800-impact-assessment_en.pdf) for the first Delegated Act to the climate objectives.

3,000 character(s) maximum

As part of the REPowerEU Plan, the European Commission has established the Biomethane Industrial Partnership (BIP), has set a target of 35 billion cubic meter of biomethane and has prepared a Biomethane Action Plan which is targeting specific finance to scale up the sector Based on this, it should be made possible to invest in this sector and to scale it up. Therefore, the activity should also cover investments in sustainable feedstock. → COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE EUROPEAN COUNCIL, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS REPowerEU Plan (https://eur-lex.europa.eu/legal-content /EN/TXT/?uri=COM%3A2022%3A230%3AFIN&qid=1653033742483) Anaerobic digestion has a pivotal role in reducing EU methane emissions in the energy, the waste and the agricultural sectors. In this regard, the EBA has conducted a solid technical review of methane emissions originating from anaerobic digestion plants. → European Biogas Association, White paper "Design, build, and monitor biogas

and biomethane plants to slash methane emissions" (https://www.europeanbiogas.eu /wp-content/uploads/2023/04/Design-build-and-monitor-biogas-and-biomethaneplants-to-slash-methane-emissions.pdf)

Biomethane can play an important role in meeting the European Union 2030 greenhouse gas emissions reduction target and achieving net-zero emissions by 2050, while increasing European energy security. This report by Gas for Climate shows that enough sustainable feedstocks are available in the EU-27 to meet the REPowerEU 2030 target and how even more biomethane potential can be unlocked. → Gas for Climate, "Biomethane production potentials in the EU" (https://www.europeanbiogas.eu/wp-content/uploads/2022/07/GfC_national-biomethane-potentials 070722.pdf)

In addition to providing a renewable energy source that can directly substitute natural gas and improve the EU's energy security, biomethane production can deliver numerous additional environmental, economic and social externalities as shown in this report produced by the EBA.

→ European Biogas Association, "Beyond energy - monetising biomethane's wholesystem benefits" (https://www.europeanbiogas.eu/wp-content/uploads/2023/02 /20230213_Guidehouse_EBA_Report.pdf)

If applicable, please describe the Technology Readiness Level rating (see here (https://ec.europa.eu /research/participants/data/ref/h2020/wp/2014_2015/annexes/h2020-wp1415-annex-g-trl_en.pdf) for the 9 TRL stages) related to this activity?

3,000 character(s) maximum

Which of the following approaches would be most suitable for setting technical screening criteria for substantial contribution, as defined in the JRC report "Development of the EU Sustainable Finance Taxonomy": (https://publications.jrc.ec.europa.eu/repository/handle/JRC126045)

- Impact based
- O Performance and relation to environmental target
- Best-in-class
- Relative improvement
- O Practice-based
- O Process-based
- Nature of the activity

Based on your responses above, please suggest appropriate technical screening criteria for substantial contribution for the proposed activity. Please include a clear reference to the scientific or technical evidence that your suggestion is based on.

3,000 character(s) maximum

Substantial contribution to climate change mitigation 1. Agricultural biomass used for the manufacture of biogas complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the manufacture of biogas complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive.

2. The greenhouse gas emission savings from the manufacture of biogas fulfils the requirements of Art. 29 RED III in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.

3. Where the manufacture of biogas relies on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.

4. Where the CO2 that otherwise would be emitted from the manufacturing process is captured for the purpose of underground storage, the CO2 is transported and stored underground in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.

5. To minimise methane leakage at the facility the operators are complying with methane mitigation strategies, voluntary methane monitoring programmes and detection campaigns.

Do No Significant Harm (DNSH)

Please indicate to which environmental objective the proposed activity could potentially cause significant harm:

Climate change mitigation

- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

Please suggest appropriate DNSH criteria per environmental objective for this activity.

3,000 character(s) maximum

(2) Climate change adaptation: The activity complies with the criteria set out in Appendix A to this Annex.

(3) Sustainable use and protection of water and marine resources: The activity complies with the criteria set out in Appendix B to this Annex.

(5) Pollution prevention and control: For biogas production, appropriate mitigation strategy to limit CH4 and NH3 emissions are undertaken. For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment (186). No significant cross-media effects occur.

In case of anaerobic digestion of organic material, where the produced digestate is used as fertiliser or soil improver, either directly or after post composting or any other treatment, it meets the requirements for fertilising materials set out in Component Material Categories (CMC) 4 and 5 for digestate or CMC 3 for compost, as applicable, in Annex II to Regulation EU 2019/1009 or national rules on fertilisers or soil improvers for agricultural use.

(6) Protection and restoration of biodiversity and ecosystems: The activity complies with the criteria set out in Appendix D to this Annex.

Please provide a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

If you deem that the activity does not do significant harm to one of the environmental objectives, please also include an explanation for why you think this is the case.

3,000 character(s) maximum

As part of the REPowerEU Plan, the European Commission has established the Biomethane Industrial Partnership (BIP), has set a target of 35 billion cubic meter of biomethane and has prepared a Biomethane Action Plan which is targeting specific finance to scale up the sector Based on this, it should be made possible to invest in this sector and to scale it up. \rightarrow Communication from the commission to the European parliament, the European COUNCIL, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS REPowerEU Plan (https://eur-lex.europa.eu/legal-content /EN/TXT/?uri=COM%3A2022%3A230%3AFIN&qid=1653033742483) Anaerobic digestion has a pivotal role in reducing EU methane emissions in the energy, the waste and the agricultural sectors. In this regard, the EBA has conducted a solid technical review of methane emissions originating from anaerobic digestion plants. \rightarrow European Biogas Association, White paper "Design, build, and monitor biogas Biomethane can play an important role in meeting the European Union 2030 greenhouse gas emissions reduction target and achieving net-zero emissions by 2050, while increasing European energy security. This report by Gas for Climate shows that enough sustainable feedstocks are available in the EU-27 to meet the

and biomethane plants to slash methane emissions" (https://www.europeanbiogas.eu /wp-content/uploads/2023/04/Design-build-and-monitor-biogas-and-biomethaneplants-to-slash-methane-emissions.pdf)

REPowerEU 2030 target and how even more biomethane potential can be unlocked. \rightarrow Gas for Climate, "Biomethane production potentials in the EU" (https://www.europeanbiogas.eu/wp-content/uploads/2022/07/GfC nationalbiomethane-potentials 070722.pdf)

In addition to providing a renewable energy source that can directly substitute natural gas and improve the EU's energy security, biomethane production can deliver numerous additional environmental, economic and social externalities as shown in this report produced by the EBA.

→ European Biogas Association, "Beyond energy - monetising biomethane's wholesystem benefits" (https://www.europeanbiogas.eu/wp-content/uploads/2023/02 /20230213 Guidehouse EBA Report.pdf)

Supporting information

Please include any links to websites containing scientific evidence to support your justification(s).

3,000 character(s) maximum

https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2022%3A230%3AFIN&
qid=1653033742483
https://www.europeanbiogas.eu/wp-content/uploads/2023/04/Design-build-andmonitor-biogas-and-biomethane-plants-to-slash-methane-emissions.pdf
https://www.europeanbiogas.eu/wp-content/uploads/2022/07/GfC_nationalbiomethane-potentials_070722.pdf
https://www.europeanbiogas.eu/wp-content/uploads/2023/02
/20230213 Guidehouse EBA Report.pdf

Please upload any attachments to scientific evidence to support your justification(s).

Please include any additional information that you would like to share.

3,000 character(s) maximum

Useful links

EU Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)

Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)

Taxonomy Compass (https://ec.europa.eu/sustainable-finance-taxonomy/) (https://ec.europa.eu/sustainable-finance-taxonomy/)

JRC report on substantial contribution to climate change mitigation (https://publications.jrc.ec.europa.eu/repository/handle/JRC123355) (https://publications.jrc.ec.europa.eu/repository/handle/JRC123355)

JRC report on substantial contribution for environmental objectives 3-6 (https://publications.jrc.ec.europa.eu /repository/handle/JRC126045) (https://publications.jrc.ec.europa.eu/repository/handle/JRC126045)

TEG Taxonomy Report: Technical Annex (https://ec.europa.eu/info/files/200309-sustainable-finance-teggreen-bond-standard-usability-guide_en) (https://ec.europa.eu/info/files/200309-sustainable-finance-teggreen-bond-standard-usability-guide_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) (https://ec.europa.eu /info/business-economy-euro/banking-and-finance/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance_overview-sustainable-finance/platform-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/ove

Specific privacy statement (https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf) (https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)

Contact

Contact Form (/eusurvey/runner/contactform/taxonomy-stakeholder-mechanism)

*Contribution ID: ca4484fd-e3b9-4746-964b-d6e21ffeb1b3 Date: 13/12/2023 10:53:19

EU Taxonomy Stakeholder Request Mechanism

Fields marked with * are mandatory.

Introduction

This questionnaire allows stakeholders to suggest potential revisions of existing activities that are already covered in an EU Taxonomy Delegated Act in force (see Taxonomy Climate Delegated Act (https://eur-lex.europa.eu/legal-content /EN/TXT/?uri=CELEX:32021R2139) and Taxonomy Complementary Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022R1214)) or under scrutiny by EU co-legislators (see Taxonomy Environmental Delegated Act and amendments to the Taxonomy Climate Delegated Act (https://finance.ec.europa.eu/publications /sustainable-finance-package-2023_en)) or to suggest new economic activities that should be added to the EU Taxonomy.

In accordance with Article 20 (2c) of the Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT /?uri=CELEX:32020R0852), the Platform on Sustainable Finance ("Platform") shall assist the European Commission in analysing requests from stakeholders to develop or revise technical screening criteria for a given economic activity. This tool aims to support this task by streamlining the gathering of stakeholders' requests.

The Platform will analyse the requests and provide recommendations to the Commission on potential revisions of existing activities or on new activities that could be added to the EU Taxonomy.

Due to resource constraints, the Platform together with the Commission can choose to prioritise a certain number of activities that it will work on. Therefore, in developing the recommendations to the Commission, the Platform may decide not to prioritise certain activities, even though the submitted requests were substantiated with the necessary evidence and the suggested changes/new activities complied with the requirements of the Taxonomy Regulation. The Platform may decide on an appropriate sequence of how the submitted non-prioritised requests would be handled over time, considering their impact, urgency and other factors, as well as the working capacity of the Platform overall. In 2024, the Platform's Technical Working Group will provide a summary of the requests received, how they were assessed and what recommendations the Platform made on the basis of the requests.

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The Stakeholder Request Mechanism will be continuously running with cut-off dates for the processing of requests received. The first cut-off date will be on 15 December 2023. All requests received until that date will be processed by the Platform's Technical Working Group in early 2024 to be taken into account for their recommendations on potential revisions of the Taxonomy Delegated Acts and/or additions to the Taxonomy.

How to use this tool

The questionnaire is divided into three main sections:

- 1. **About you**: The first section of the questionnaire aims to collect background information of the request that is being made. It must be filled out by every user.
- 2. Proposing changes to existing activities: The second section of the questionnaire allows users to comment on and propose potential changes to an activity that is already covered by a Delegated Act of the EU Taxonomy. Please substantiate your request with technical and/or scientific evidence wherever possible. If your request is solely focused on proposing new activities that are not yet covered in the EU Taxonomy, this section will be skipped and you will be asked to proceed with Section 2.2.
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Requests should be substantiated by providing scientific and technical evidence to support the relevance of the activity, its compliance with the requirements of the Taxonomy Regulation, and the appropriateness of the suggested substantial contribution and DNSH criteria, if applicable. Requests that are not supported by the necessary evidence may not be processed.

This questionnaire allows you to suggest only one new activity or comment on only one existing activity at a time. If you would like to suggest several activities or comment on more than one activity included in a Delegated Act, please create another request.

Please note that the same requests for the revision of one activity or the same proposals for new activities will be considered as one request, even if they come from different organisations.

In order to ensure a fair and transparent feedback process, only responses received through this online questionnaire will be taken into account. Should you have a problem completing this questionnaire or if you require particular assistance, please contact fisma-sustainable-finance@ec.europa.eu (mailto:fisma-sustainable-finance@ec.europa.eu).

This tool does not replace calls for evidence or public consultations carried out for the Taxonomy Delegated Acts under the Better Regulation guidelines (https://commission.europa.eu/law/law-making-process/planning-and-proposing-law/better-regulation_en) of the European Commission.

Personal information provided in this survey will be stored only internally for the purpose of this task, in compliance with the Personal Data Protection Provisions. The information will not be published.

Definitions of important terms

Section 2.2 of the questionnaire asks users to classify whether the proposed activity qualifies as an own performance, enabling or transitional activity. These are defined as follows:

- **Own performance activity** is an economic activity that makes a substantial contribution based on its own performance, i.e. an economic activity is performed in a way that is environmentally sustainable.
- Enabling activity is an economic activity that directly enables other activities to make a substantial contribution to one or more of the environmental objectives of the EU Taxonomy, where that activity: does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and has a substantial positive environmental impact, on the basis of lifecycle considerations.
- **Transitional Activity** is an economic activity that can be considered to be contributing substantially to the environmental objective of climate change mitigation under the following conditions:

- There is no technologically and economically feasible low-carbon alternative;
- It supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 ° C above pre-industrial levels, for example by phasing out greenhouse gas emissions;
- That activity
 - has greenhouse gas emission levels that correspond to the best performance in the sector or industry
 - does not hamper the development and deployment of low-carbon alternatives, and
 - does not lead to a lock-in of assets incompatible with the objective of climate neutrality, considering the economic lifetime of those assets.

In addition, section 2.2 asks users to identify the **Technology Readiness Level (TRL)**, if applicable. The TRL scale is arranged in 9 evolutionary stages, showing how far a technology is from being ready for use in its intended operational environment. See here (https://ec.europa.eu/research/participants/data/ref/h2020/wp/2014_2015/annexes/h2020-wp1415-annex-g-trl_en.pdf) for more information on the 9 stages.

Should you have a problem completing this questionnaire or if you require particular assistance, please contact <u>fisma-sustainable-finance@ec.europa.eu (mailto:fisma-platform-sf@ec.europa.eu)</u>.

More information on:

- the EU Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)
- the Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)
- the Complementary Delegated Act to the Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT /?uri=CELEX:32022R1214)
- the amendments to the Climate Delegated Act (https://finance.ec.europa.eu/publications/sustainable-financepackage-2023_en) (still under scrutiny by the European Parliament and the Council of the European Union)
- the Environmental Delegated Act (https://finance.ec.europa.eu/publications/sustainable-finance-package-2023_en) (still under scrutiny by the European Parliament and the Council of the European Union)
- the Commission Staff Working Document accompanying the Environmental and Climate Delegated Acts (https://finance.ec.europa.eu/publications/sustainable-finance-package-2023_en)
- the Impact Assessment of the Climate Delegated Act (https://ec.europa.eu/finance/docs/level-2-measures /taxonomy-regulation-delegated-act-2021-2800-impact-assessment_en.pdf)
- the Taxonomy Navigator (https://ec.europa.eu/sustainable-finance-taxonomy/)
- <u>the JRC report on substantial contribution to climate change mitigation (https://publications.jrc.ec.europa.eu /repository/handle/JRC123355)</u>
- <u>the JRC report on substantial contribution for environmental objectives 3-6 (https://publications.jrc.ec.europa.eu /repository/handle/JRC126045)</u>
- the TEG taxonomy report: Technical annex (https://finance.ec.europa.eu/system/files/2020-03/200309-

sustainable-finance-teg-final-report-taxonomy_en.pdf)

- the Platform on Sustainable Finance (https://ec.europa.eu/info/business-economy-euro/banking-and-finance /sustainable-finance/platform-sustainable-finance_en)
- <u>the protection of personal data regime for this consultation (https://finance.ec.europa.eu/document/download /a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)</u>

1. About you

I give my input as

- Academic/ research institution
- Business association
- O Company/ business organisation
- Non-governmental Organisation (NGO)
- EU citizen
- O Non-EU citizen
- O Public authority
- Trade union
- Other

If you indicated "other", please specify.

association

First name

Stefan

Last name

Grassl

E-mail address

Grassl@kompost-biogas.info

Organisation name (if relevant)

KBVÖ

Role in the organisation (if relevant)

Transparency Register number of organsiation (if relevant)

What size is your organisation? (if relevant)

- 1 to 9 employees
- 10 to 49 employees
- 50 to 249 employees
- 250+ employees

What country are you based in?

Austria

Where does your organisation primarily carry out its activities? (if relevant)

- Global
- Europe
- O Asia
- O Africa
- O North America
- South America
- Oceania

What type is your organisation? (if relevant)

- Financial undertaking
- Non-financial undertaking

I agree with the <u>personal data protection provisions. (https://finance.ec.europa.eu/document/download /a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)</u>

2. Feedback

Would you like to comment on an existing activity or recommend a new activity for the EU Taxonomy?

Comment on an existing activity

Recommend a new activity

2.1. Commenting on existing activities already included in the EU Taxonomy

Which activity would you like to comment on?

Please use the following format: Objective, section number, name of the activity *Example: Mitigation, 1.1, Afforestation*

4.14 Transmission and distribution networks for renewable and low-carbon gases

Which aspect of the activity would you like to comment on?

- Scope/ description
- Substantial Contribution criteria
- Do No Significant Harm (DNSH) criteria

Description

Does your comment on the scope/ description of the activity concern:

- Scope of the activity, e.g. does the activity cover all necessary elements?
- Clarity of the description, e.g. is the description clear enough to understand the activity?
- Granularity of the description, e.g. are enough details provided?

Please provide an alternative suggestion for the description of the activity with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion (including links to published journal articles and technical documents).

3,000 character(s) maximum

Reference is only made to hydrogen and "low carbon gases" while there is no reference to "renewable fuels" (e.g. biomethane and synthetic methane that fulfils the RFNBO criteria). Therefore, we suggest the following description: "Construction or operation of transmission and distribution pipelines dedicated to the transport of renewable gases or hydrogen."

Substantial contribution

Are there any key technical factors that are missing in the technical screening criteria for substantial contribution of this activity or whose ambition level needs to be adjusted?

- Yes
- O No

If yes, please identify the missing aspects together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

Reference is only made to hydrogen and "low carbon gases" while there is no reference to "renewable fuels" (e.g. biomethane and synthetic methane that fulfil the RFNBO criteria). Therefore, we suggest the following description: "(a) construction or operation of new transmission and distribution networks dedicated to renewable gases hydrogen or other low-carbon gases; (b) conversion/repurposing of existing natural gas networks to 100 % hydrogen; (c) retrofit of gas transmission and distribution networks that enables the integration of renewable gases, hydrogen and other low- carbon gases in the network, including any gas transmission or distribution network activity that enables the increase of the blend of renewable gases, hydrogen or other low carbon gasses in the gas system;"

Are there any key technical factors that need to be better defined in the technical screening criteria for substantial contribution of the activity?

- Yes
- O No

If yes, please identify the terms that need to be better defined and suggest an alternative definition together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

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Reference is only made to hydrogen and "low carbon gases" while there is no reference to "renewable fuels" (e.g. biomethane and synthetic methane that fulfils the RFNBO criteria).
```

Do you have concerns with respect to the ability to comply and/or implement (e.g. technical feasibility) the technical screening criteria for substantial contribution of the activity?

Yes, I have concerns on the ability to comply with the criteria

- Yes, I have concerns on the ability to implement the criteria
- No No

If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence (including links to published journal articles and technical documents).

3,000 character(s) maximum

The amendment should include the case in which the network is dedicated to renewable gases such as sustainable biogas and biomethane.

Are there any other aspects you would like to raise (e.g. regarding potential links of the substantial contribution criteria of this activity with the substantial contribution criteria of another activity included in the Taxonomy)?

- O Yes
- No

If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

-

Do No Significant Harm (DNSH)

Do you consider that the DNSH criteria ensure that no significant harm occurs to the objective?

	Yes	No
Climate change mitigation	۲	0
Climate change adaptation	۲	0
Sustainable use and protection of water and marine resources	۲	0
Transition to a circular economy	۲	0
Pollution prevention and control	۲	0
Protection and restoration of biodiversity and ecosystems	۲	0

For those DNSH criteria where you indicated "no", please specify what is missing from the criteria or what should be the performance limit level.

3,000 character(s) maximum

Please provide a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

The amendment should include the case in which the network is dedicated to renewable gases such as sustainable biogas and biomethane or hydrogen from biogas reforming.

As part of the REPowerEU Plan, the European Commission has established the Biomethane Industrial Partnership (BIP), has set a target of 35 billion cubic meter of biomethane and has prepared a Biomethane Action Plan which is targeting specific finance to scale up the sector. In particular, the Commission proposes to "[promote] the adaptation and adjustment of existing and the deployment of new infrastructure for the transport of more bio-methane through the EU gas grid". Based on this, it should be made possible to invest in this sector and to scale it up.

→ COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE EUROPEAN COUNCIL, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS REPowerEU Plan (https://eur-lex.europa.eu/legal-content /EN/TXT/?uri=COM%3A2022%3A230%3AFIN&qid=1653033742483)

Anaerobic digestion has a pivotal role in reducing EU methane emissions in the energy, the waste and the agricultural sectors. In this regard, the EBA has conducted a solid technical review of methane emissions originating from anaerobic digestion plants.

→ European Biogas Association, White paper "Design, build, and monitor biogas and biomethane plants to slash methane emissions" (https://www.europeanbiogas.eu /wp-content/uploads/2023/04/Design-build-and-monitor-biogas-and-biomethaneplants-to-slash-methane-emissions.pdf)

Biomethane can play an important role in meeting the European Union 2030 greenhouse gas emissions reduction target and achieving net-zero emissions by 2050, while increasing European energy security. This report by Gas for Climate shows that enough sustainable feedstocks are available in the EU-27 to meet the REPowerEU 2030 target and how even more biomethane potential can be unlocked. → Gas for Climate, "Biomethane production potentials in the EU" (https://www.europeanbiogas.eu/wp-content/uploads/2022/07/GfC_nationalbiomethane-potentials 070722.pdf)

In addition to providing a renewable energy source that can directly substitute natural gas and improve the EU's energy security, biomethane production can deliver numerous additional environmental, economic and social externalities as shown in this report produced by the EBA.

→ European Biogas Association, "Beyond energy - monetising biomethane's wholesystem benefits" (https://www.europeanbiogas.eu/wp-content/uploads/2023/02 /20230213_Guidehouse_EBA_Report.pdf)

Do you have concerns with respect to the ability to comply with and/or implement (e.g. technical feasibility) the technical screening criteria for DNSH of the activity?

- O Yes, I have concerns on the ability to comply with the criteria
- O Yes, I have concerns on the ability to implement the criteria
- No

If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

Are there any other aspects you would like to raise (e.g. regarding potential links of the DNSH criteria of this activity with the DNSH criteria of another activity included in the Taxonomy)?

Yes

O No

If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

The amendment should include the case in which the network is dedicated to renewable gases such as sustainable biogas and biomethane or hydrogen from biogas reforming. Here is an alternative suggestion for the DNSH criteria: "(2) In Section 4.14., subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')', point (1) is replaced by the following: '(1) Climate change mitigation The conversion, repurposing or retrofit does not increase gas transmission and distribution capacity. The conversion, repurposing or retrofit does not extend the lifespan of the networks beyond their pre-retrofit projected lifespan before the conversion, repurposing or retrofit, unless the network is dedicated to renewable gases (i.e. biogas, hydrogen) or low-carbon gases."

Supporting information

Please include any links to websites containing scientific evidence to support your justification(s).

3,000 character(s) maximum

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https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2022%3A230%3AFIN&
qid=1653033742483
https://www.europeanbiogas.eu/wp-content/uploads/2023/04/Design-build-and-
monitor-biogas-and-biomethane-plants-to-slash-methane-emissions.pdf
https://www.europeanbiogas.eu/wp-content/uploads/2022/07/GfC_national-
biomethane-potentials_070722.pdf
https://www.europeanbiogas.eu/wp-content/uploads/2023/02
/20230213_Guidehouse_EBA_Report.pdf
```

Please upload any attachments to scientific evidence to support your justification(s).

Please include any additional information that you would like to share.

3,000 character(s) maximum

Useful links

EU Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)

Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)

Taxonomy Compass (https://ec.europa.eu/sustainable-finance-taxonomy/) (https://ec.europa.eu/sustainable-finance-taxonomy/)

JRC report on substantial contribution to climate change mitigation (https://publications.jrc.ec.europa.eu /repository/handle/JRC123355) (https://publications.jrc.ec.europa.eu/repository/handle/JRC123355)

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Contact

Contact Form (/eusurvey/runner/contactform/taxonomy-stakeholder-mechanism)

Contribution ID: bc37c3a3-8c2f-4732-87be-0c82c9e91851 Date: 13/12/2023 10:09:53

EU Taxonomy Stakeholder Request Mechanism

Fields marked with * are mandatory.

Introduction

This questionnaire allows stakeholders to suggest potential revisions of existing activities that are already covered in an EU Taxonomy Delegated Act in force (see Taxonomy Climate Delegated Act (https://eur-lex.europa.eu/legal-content /EN/TXT/?uri=CELEX:32021R2139) and Taxonomy Complementary Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32022R1214)) or under scrutiny by EU co-legislators (see Taxonomy Environmental Delegated Act and amendments to the Taxonomy Climate Delegated Act (https://finance.ec.europa.eu/publications /sustainable-finance-package-2023_en)) or to suggest new economic activities that should be added to the EU Taxonomy.

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Personal information provided in this survey will be stored only internally for the purpose of this task, in compliance with the Personal Data Protection Provisions. The information will not be published.

Definitions of important terms

Section 2.2 of the questionnaire asks users to classify whether the proposed activity qualifies as an own performance, enabling or transitional activity. These are defined as follows:

- **Own performance activity** is an economic activity that makes a substantial contribution based on its own performance, i.e. an economic activity is performed in a way that is environmentally sustainable.
- Enabling activity is an economic activity that directly enables other activities to make a substantial contribution to one or more of the environmental objectives of the EU Taxonomy, where that activity: does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and has a substantial positive environmental impact, on the basis of lifecycle considerations.
- **Transitional Activity** is an economic activity that can be considered to be contributing substantially to the environmental objective of climate change mitigation under the following conditions:

- · There is no technologically and economically feasible low-carbon alternative;
- It supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 ° C above pre-industrial levels, for example by phasing out greenhouse gas emissions;
- That activity
 - has greenhouse gas emission levels that correspond to the best performance in the sector or industry
 - does not hamper the development and deployment of low-carbon alternatives, and
 - does not lead to a lock-in of assets incompatible with the objective of climate neutrality, considering the economic lifetime of those assets.

In addition, section 2.2 asks users to identify the **Technology Readiness Level (TRL)**, if applicable. The TRL scale is arranged in 9 evolutionary stages, showing how far a technology is from being ready for use in its intended operational environment. See here (https://ec.europa.eu/research/participants/data/ref/h2020/wp/2014_2015/annexes/h2020-wp1415-annex-g-trl_en.pdf) for more information on the 9 stages.

Should you have a problem completing this questionnaire or if you require particular assistance, please contact <u>fisma-sustainable-finance@ec.europa.eu (mailto:fisma-platform-sf@ec.europa.eu)</u>.

More information on:

- the EU Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)
- the Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)
- the Complementary Delegated Act to the Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT /?uri=CELEX:32022R1214)
- the amendments to the Climate Delegated Act (https://finance.ec.europa.eu/publications/sustainable-financepackage-2023_en) (still under scrutiny by the European Parliament and the Council of the European Union)
- the Environmental Delegated Act (https://finance.ec.europa.eu/publications/sustainable-finance-package-2023_en) (still under scrutiny by the European Parliament and the Council of the European Union)
- the Commission Staff Working Document accompanying the Environmental and Climate Delegated Acts (https://finance.ec.europa.eu/publications/sustainable-finance-package-2023_en)
- the Impact Assessment of the Climate Delegated Act (https://ec.europa.eu/finance/docs/level-2-measures /taxonomy-regulation-delegated-act-2021-2800-impact-assessment_en.pdf)
- the Taxonomy Navigator (https://ec.europa.eu/sustainable-finance-taxonomy/)
- <u>the JRC report on substantial contribution to climate change mitigation (https://publications.jrc.ec.europa.eu /repository/handle/JRC123355)</u>
- <u>the JRC report on substantial contribution for environmental objectives 3-6 (https://publications.jrc.ec.europa.eu /repository/handle/JRC126045)</u>
- the TEG taxonomy report: Technical annex (https://finance.ec.europa.eu/system/files/2020-03/200309-

sustainable-finance-teg-final-report-taxonomy_en.pdf)

- the Platform on Sustainable Finance (https://ec.europa.eu/info/business-economy-euro/banking-and-finance /sustainable-finance/platform-sustainable-finance_en)
- <u>the protection of personal data regime for this consultation (https://finance.ec.europa.eu/document/download /a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)</u>

1. About you

I give my input as

- Academic/ research institution
- Business association
- O Company/ business organisation
- Non-governmental Organisation (NGO)
- EU citizen
- O Non-EU citizen
- O Public authority
- Trade union
- Other

If you indicated "other", please specify.

association

First name

Stefan

Last name

Grassl

E-mail address

Grassl@kompost-biogas.info

Organisation name (if relevant)

KBVÖ

Role in the organisation (if relevant)

Transparency Register number of organsiation (if relevant)

What size is your organisation? (if relevant)

- 1 to 9 employees
- 10 to 49 employees
- 50 to 249 employees
- 250+ employees

What country are you based in?

Austria

Where does your organisation primarily carry out its activities? (if relevant)

- Global
- Europe
- Asia
- O Africa
- O North America
- South America
- Oceania

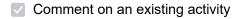
What type is your organisation? (if relevant)

- Financial undertaking
- O Non-financial undertaking

I agree with the personal data protection provisions. (https://finance.ec.europa.eu/document/download /a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specificprivacy-statement_en.pdf)

2. Feedback

Would you like to comment on an existing activity or recommend a new activity for the EU Taxonomy?



Recommend a new activity

2.1. Commenting on existing activities already included in the EU Taxonomy

Which activity would you like to comment on?

Please use the following format: Objective, section number, name of the activity *Example: Mitigation, 1.1, Afforestation*

2.1. Phosphorus recovery from waste water

Which aspect of the activity would you like to comment on?

- Scope/ description
- Substantial Contribution criteria
- Do No Significant Harm (DNSH) criteria

Description

Does your comment on the scope/ description of the activity concern:

- Scope of the activity, e.g. does the activity cover all necessary elements?
- Clarity of the description, e.g. is the description clear enough to understand the activity?
- Granularity of the description, e.g. are enough details provided?

Please provide an alternative suggestion for the description of the activity with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion (including links to published journal articles and technical documents).

3,000 character(s) maximum

Phosphorus is a finite re-source according to 2017/490 EU critical raw materials, therefore it is necessary to include a broader scope regarding phosphorus recovery (esp. phosphorus recycling through anaerobic digestion of organic waste). It is problematic that the recovery is limited to the wastewater sector, so excluding e.g. recovery from anaerobic digestion of organic waste, but also manure. We also regret that the recovery of nitrogen and other nutrients (such as potassium) is not included in this activity. The text should be widened to promote nitrogen recovery, in the context of the nitrogen fertilizer supply and price crises led by natural gas prices. Incentivizing the recovery of nitrogen is also coherent with the EU Green Deal and UN nutrient loss reduction targets, Circular Economy objectives, the EU Urban Wastewater Treatment Directive recast and climate and air quality objectives. Digestate is already a product from the recovery of nutrients through anaerobic digestion of a variety of feedstocks (e.g. sequential crops, manure or other animal by-products, bio-waste from households, industrial solid organic waste and wastewaters, sewage sludge), but digestate can also be further processed to recover nutrients hence resulting in products such as struvite or ammonium salts. Therefore, we propose the following alternative description of the activity: "2.1. Nutrients recovery from waste water, organic waste, manure or other organic wastes or by-products Construction, upgrade, operation and renewal of facilities for recovery of phosphorus from on-site wastewater treatment plants (WWTP) (aqueous phase and sludge), from organic waste, from manure or other animal by-products, or other types of organic wastes (such as industrial solid organic waste and wastewaters) and from materials (i.e. ashes) or after thermal oxidation (i.e. incineration), of the above organic wastes or by-products. The economic activity only includes the facilities and processes that make phosphorus, nitrogen and potassium recovery possible, not the previous steps, such as wastewater treatment, biogas production, or incineration facilities. The economic activities in this category could be associated with several NACE codes, in particular E37.00, E38.32 and F42.99 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006." Please see attached several supporting evidence: \rightarrow Chapter 6 'Completing the nutrient cycle with digestate' from EBA's Statistical Report 2023. \rightarrow EBA position paper "Returning digestate to the soil: a sustainable management practice contributing to soil health": https://www.europeanbiogas.eu/wp-content /uploads/2023/06/EBA-Recommendations-Soil-Health-Law-June-2023.pdf \rightarrow Four scientific articles.

Substantial contribution

Are there any key technical factors that are missing in the technical screening criteria for substantial contribution of this activity or whose ambition level needs to be adjusted?

Yes

O No

If yes, please identify the missing aspects together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

In line with our general remark on the necessity to extend the scope of this activity, we propose the following alternative text for the substantial contribution to the transition to a circular economy: "1. For the process integrated at the WWTP, or into the treatment of digestate, of manure or other animal by-products or of other organic wastes or by-products, covering mainly phosphorus salts such as struvite-magnesium ammonium phosphate (NH4MgPO4 \cdot 6H2O), the phosphorus recovery process recovers at least 15% of the incoming phosphorus load. Only the harvested material, such as struvite, is counted for the calculation of this threshold. 2. For down-stream recovery after thermal oxidation with chemical phosphorus recovery or after thermal oxidation with thermo chemical phosphorus recovery, the process recovers at least 80% of the incoming phosphorus load from the respective input material, such as sewage sludge ash. 3. The phosphorus extracted out of the system is used either as a component material in a fertilising product compliant with Regulation (EU) 2019/1009 of the European Parliament and of the Council or national fertiliser legislation where it is more stringent, or in another field of application, where the recovered phosphorus fulfils specified functions, in accordance with the respective regulations." Please see attached several supporting evidence: \rightarrow Chapter 6 'Completing the nutrient cycle with digestate' from EBA's Statistical report 2023. \rightarrow EBA position paper "Returning digestate to the soil: a sustainable management practice contributing to soil health": https://www.europeanbiogas.eu/wp-content /uploads/2023/06/EBA-Recommendations-Soil-Health-Law-June-2023.pdf → Four scientific articles: - Zilio, M., Pigoli, A., Rizzi, B., Herrera, A., Tambone, F., Geromel, G., ... & Adani, F. (2022). Using highly stabilized digestate and digestate-derived ammonium sulphate to replace synthetic fertilizers: The effects on soil, environment, and crop production. Science of the Total Environment, 815, 152919. - Luo, H., Dewitte, K., Landschoot, S., Sigurnjak, I., Robles-Aguilar, A. A., Michels, E., ... & Meers, E. (2022). Benefits of biobased fertilizers as substitutes for synthetic nitrogen fertilizers: Field assessment combining minirhizotron and UAV-based spectrum sensing technologies. Frontiers in Environmental Science, 10, 2375. - Zilio, M., Pigoli, A., Rizzi, B., Geromel, G., Meers, E., Schoumans, O., ... & Adani, F. (2021). Measuring ammonia and odours emissions during full field digestate use in agriculture. Science of the Total Environment, 782, 146882. - Hendriks, C. M., Shrivastava, V., Sigurnjak, I., Lesschen, J. P., Meers, E., Noort, R. V., ... & Rietra, R. P. (2022). Replacing mineral fertilisers for biobased fertilisers in potato growing on sandy soil: A case study. Applied Sciences, 12(1), 341.

Are there any key technical factors that need to be better defined in the technical screening criteria for substantial contribution of the activity?

- Yes
- O No

If yes, please identify the terms that need to be better defined and suggest an alternative definition together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

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A threshold for the recovery of nitrogen and potassium should also be defined,
depending on the other types of raw materials proposed (other than
wastewaters).
E.g. at least 60 to 80% of the total nitrogen becomes directly available in the
form of ammonium in the digestate.
→ Please see attached Makádi, M., Tomócsik, A., & Orosz, V. (2012). Digestate: a
new nutrient source-review. Biogas, 14, 295-312
```

Do you have concerns with respect to the ability to comply and/or implement (e.g. technical feasibility) the technical screening criteria for substantial contribution of the activity?

Yes, I have concerns on the ability to comply with the criteria

Yes, I have concerns on the ability to implement the criteria

No No

If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence (including links to published journal articles and technical documents).

3,000 character(s) maximum

Are there any other aspects you would like to raise (e.g. regarding potential links of the substantial contribution criteria of this activity with the substantial contribution criteria of another activity included in the Taxonomy)?

O Yes

No

If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

Do No Significant Harm (DNSH)

Do you consider that the DNSH criteria ensure that no significant harm occurs to the objective?

	Yes	No
Climate change mitigation	0	0
Climate change adaptation	٢	0
Sustainable use and protection of water and marine resources	٢	0
Transition to a circular economy	۲	0
Pollution prevention and control	۲	0
Protection and restoration of biodiversity and ecosystems	۲	0

For those DNSH criteria where you indicated "no", please specify what is missing from the criteria or what should be the performance limit level.

3,000 character(s) maximum

Please provide a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

Do you have concerns with respect to the ability to comply with and/or implement (e.g. technical feasibility) the technical screening criteria for DNSH of the activity?

- O Yes, I have concerns on the ability to comply with the criteria
- Yes, I have concerns on the ability to implement the criteria
- No

If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3,000 character(s) maximum

Are there any other aspects you would like to raise (e.g. regarding potential links of the DNSH criteria of this activity with the DNSH criteria of another activity included in the Taxonomy)?

O Yes

No

If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

-

Supporting information

Please include any links to websites containing scientific evidence to support your justification(s).

3,000 character(s) maximum

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https://www.europeanbiogas.eu/wp-content/uploads/2023/06/EBA-Recommendations-
Soil-Health-Law-June-2023.pdf
Chapter 6 'Completing the nutrient cycle with digestate' from EBA's Statistical
Report 2023
```

Please upload any attachments to scientific evidence to support your justification(s).

Hendriks_et_al_2022__1_.pdf

Luo_et_al_2022__1_.pdf

Mak_di_et_al_2012.pdf

Zilio_2021.pdf

Zilio_et_al_2022_Using.pdf

Please include any additional information that you would like to share.

3,000 character(s) maximum

Useful links

EU Taxonomy Regulation (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)

Climate Delegated Act (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139) (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)

Taxonomy Compass (https://ec.europa.eu/sustainable-finance-taxonomy/) (https://ec.europa.eu/sustainable-finance-taxonomy/)

JRC report on substantial contribution to climate change mitigation (https://publications.jrc.ec.europa.eu/repository/handle/JRC123355) (https://publications.jrc.ec.europa.eu/repository/handle/JRC123355)

JRC report on substantial contribution for environmental objectives 3-6 (https://publications.jrc.ec.europa.eu /repository/handle/JRC126045) (https://publications.jrc.ec.europa.eu/repository/handle/JRC126045)

TEG Taxonomy Report: Technical Annex (https://ec.europa.eu/info/files/200309-sustainable-finance-teg-green-bond-standard-usability-guide_en) (https://ec.europa.eu/info/files/200309-sustainable-finance-teg-

green-bond-standard-usability-guide_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) (https://ec.europa.eu /info/business-economy-euro/banking-and-finance/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance_overview-sustainable-finance/platform-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/overview-sustainable-finance/ove

Specific privacy statement (https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf) (https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)

Contact

Contact Form (/eusurvey/runner/contactform/taxonomy-stakeholder-mechanism)