

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

Fields marked with * are mandatory.

Introduction

Technical issue:

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

Here are 2 ways to get around this problem

- **use the blue button "Next"** at the bottom of each page to navigate to the next page.
This will prevent the scrolling down issues
- **leave the questionnaire open and wait a few minutes.**
You should then be able to work on it again.
And when the questionnaire is **fully loaded the "Save as draft" button will appear** on the right side of the screen

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

Disclaimer:

The draft report is a working document by the [Platform on Sustainable Finance](#) and contains preliminary technical screening criteria that do not represent a final view of the Platform.

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

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

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

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

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

The development of the EU taxonomy relies on extensive input from experts from across the economy and civil society. Building on the experience of the [Technical Expert Group \(TEG\) on Sustainable Finance](#) and in line with the Article 20 of the [Taxonomy Regulation \(\(EU\) 2020/8521\)](#), the European Commission set up a permanent expert group, the [Platform on Sustainable Finance](#), which advises the Commission on issues related to its sustainable finance policy, notably the further development of the EU taxonomy. The Platform operates through a plenary in full composition of all 57 members and 11 observers, and is organised around 6 subgroups where the technical work on its opinions, reports or recommendations takes place. As one of the 6 subgroups, the [Technical Working Group \(TWG\)](#) has, as its cores tasks, to

- advise the Commission on the technical screening criteria on environmental objectives in line with Article 19 of the Taxonomy Regulation
- advise on the possible need to update those criteria
- analyse the impact of the technical screening criteria in terms of potential costs and benefits

- and assist the Commission in analysing requests from stakeholders to develop or revise technical screening criteria for a given economic activity

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

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

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

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

Call for feedback

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

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

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

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

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

More information on

- [the call for feedback document](#)
- [the draft report of the Platform Technical Working Group on proposed \(TSC\)](#)
- [the Platform on Sustainable Finance](#)
- [sustainable finance](#)
- [the protection of personal data regime for this consultation](#)

About you

* I am giving my contribution as

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

* First name

Alexander

* Surname

Van Hulle

* Email (this won't be published)

avh@iogp.org

* Organisation name

255 character(s) maximum

International Association of Oil & Gas Producers (IOGP)

Transparency register number

255 character(s) maximum

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

3954187491-70

* Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

* Where are you based?

Please add your country of origin, or that of your organisation.

- | | | | |
|--|-------------------------------------|-------------------------------------|--------------------------------------|
| <input type="radio"/> Austria | <input type="radio"/> France | <input type="radio"/> Lithuania | <input type="radio"/> Slovakia |
| <input checked="" type="radio"/> Belgium | <input type="radio"/> Germany | <input type="radio"/> Luxembourg | <input type="radio"/> Slovenia |
| <input type="radio"/> Bulgaria | <input type="radio"/> Greece | <input type="radio"/> Malta | <input type="radio"/> Spain |
| <input type="radio"/> Croatia | <input type="radio"/> Hungary | <input type="radio"/> Netherlands | <input type="radio"/> Sweden |
| <input type="radio"/> Cyprus | <input type="radio"/> Iceland | <input type="radio"/> Norway | <input type="radio"/> Switzerland |
| <input type="radio"/> Czech Republic | <input type="radio"/> Ireland | <input type="radio"/> Other country | <input type="radio"/> United Kingdom |
| <input type="radio"/> Denmark | <input type="radio"/> Italy | <input type="radio"/> Poland | |
| <input type="radio"/> Estonia | <input type="radio"/> Latvia | <input type="radio"/> Portugal | |
| <input type="radio"/> Finland | <input type="radio"/> Liechtenstein | <input type="radio"/> Romania | |

* Where does your organisation carry out its activities (you can select more than one answer)?

- Europe
- Middle East
- Africa
- Asia
- North America
- South America
- Global

Field of activity

* Financial activity

Please select as many answers as you like

- Accounting
- Auditing
- Banking
- Credit rating agencies
- Insurance
- Pension provision
- Investment management (e.g. hedge funds, private equity funds, venture capital funds, money market funds, securities)
- Market infrastructure operation (e.g. CCPs, CSDs, Stock exchanges)
- Social entrepreneurship
- Other
- Not applicable

* Non-financial activity (NACE)

Please select as many answers as you like

- Agriculture, forestry and fishing
- Mining and quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply; sewerage, waste management and remediation activities
- Construction
- Transportation and storage
- Accommodation and food service activities
- Information and communication
- Real estate activities
- Professional, scientific and technical activities
- Administrative and support service activities
- Public administration and defence; compulsory social security
- Education
- Human health and social work activities
- Other
- Not applicable

*** Contributions received are intended for publication on the Commission’s website dedicated to the Platform. Do you agree to your contribution being published?**

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

- Yes, I agree to my responses being published under the name I indicate (name of your organisation/company/public authority or your name – your email address will never be published)**
- No, I do not want my response to be published**

I agree with the [personal data protection provisions](#)

Activities you would like to comment on

Please select the activity(ies) and the aspect(s) of the activity(ies) and its criteria that you would like to comment on:

Sector 1: Agriculture, forestry & fishing

Please select as many answers as you like

- Animal production 1.1
- Crop production 1.2
- Forestry logging 1.3
- Fishing 1.4

Sector 2: Manufacturing

Please select as many answers as you like

- Manufacture of basic pharmaceutical products 2.1
- Manufacture of basic pharmaceutical preparations 2.2
- Manufacture of chemicals 2.3
- Manufacture of chemicals products 2.4
- Manufacture of plastic packing goods 2.5
- Manufacture of durable electrical and electronic equipment 2.6
- Manufacture of circular electrical and electronic equipment 2.7
- Resell and/or remanufacture of used electrical and electronic equipment 2.8
- Manufacture of equipment generating electricity and/or heat 2.9

- Manufacture of high, medium and low voltage electrical equipment that result in or enable substantial GHG emissions reductions 2.10
- Manufacture of machinery enabling closed-loop systems, and high-quality waste collection and waste management 2.11
- Manufacture of machinery, equipment and solutions enabling a substantial contribution to the circular economy 2.12
- Manufacture of machinery, equipment and solutions enabling a substantial contribution to pollution prevention and control 2.13
- Manufacture of machinery, equipment and solutions enabling a substantial contribution the sustainable use and protection of water and marine resources 2.14
- Manufacture of motor vehicles, trailers and semi-trailers 2.15
- Manufacture of other transport equipment 2.16
- Design, manufacture, remanufacture, and reselling of furniture 2.17
- Manufacture of food products and beverages (making a substantial contribution to biodiversity) 2.18
- Manufacture of food products and beverages (making a substantial contribution to the transition to a circular economy) 2.19
- Finishing of textiles 2.20
- Manufacture, repair, refurbishment and resale of wearing apparel 2.21
- Manufacture, remanufacture and reselling of footwear and leather goods 2.22
- Tanning of leather 2.23

Sector 3: Energy

Please select as many answers as you like

- Environmental refurbishment of electricity generation facilities that produce electricity from hydropower 3.1
- Electricity generation from bioenergy for protection and restoration of biodiversity and ecosystems 3.2
- Electricity generation using solar photovoltaic technology 3.3
- Electricity generation using concentrated solar power (CSP) technology 3.4
- Electricity generation from wind power 3.5
- Electricity generation from ocean energy technologies 3.6
- Electricity generation from hydropower 3.7
- Electricity generation from geothermal energy 3.8

- Electricity generation from natural gas 3.9
- Electricity generation from renewable non-fossil gaseous fuels 3.10
- Electricity generation from biogas 3.11
- Power from cogeneration of heat/cool and power from solar energy 3.12
- Power from cogeneration of heat/cool and power from geothermal energy 3.13
- Power from cogeneration of heat/cool and power from natural gas 3.14
- Power from cogeneration of heat/cool and power from renewable non-fossil gaseous fuels 3.15
- Power from cogeneration of heat/cool and power from biogas 3.16

Sector 4: Civil engineering

Please select as many answers as you like

- Construction of civil engineering objects 4.1
- Civil engineering for climate change adaptation 4.2
- Maintenance of roads and motorways 4.3
- Maintenance of bridges and tunnels (railway, road and cycling infrastructure) 4.4

Sector 5: Buildings

Please select as many answers as you like

- Construction of new buildings and major renovations of buildings for the transition to a circular economy 5.1
- Construction of new buildings and major renovations of buildings for protection and restoration of biodiversity and ecosystems 5.2
- Acquisition and ownership of buildings 5.3
- Demolition or wrecking of buildings and other structures 5.4

Sector 6: ICT

Please select as many answers as you like

- Digital solutions exploiting space-based earth observations enabling climate change mitigation 6.1
- Digital solutions exploiting space-based earth observations enabling climate change adaptation 6.2
- Digital solutions exploiting space-based earth observations enabling the protection and restoration of biodiversity and ecosystems 6.3

- Digital solutions exploiting space-based earth observations enabling pollution prevention and control 6.4
- Digital solutions exploiting space-based earth observations enabling sustainable use of waters and marine resources, and their protection 6.5
- Provision of data-driven solutions enabling to prolong asset's lifetime, provide value chain material and product information, or enable product designers to make a substantial contribution to the circular economy 6.6
- Provision of data-driven solutions enabling map and monitor water quality and scarcity, and manufacture of equipment enabling the efficient use and treatment of water resources 6.7

Sector 7: Disaster risk management

Please select as many answers as you like

- Emergency services – Emergency health services 7.1
- Emergency services – Disaster response coordination 7.2
- Emergency services – Disaster relief 7.3
- Emergency services – Search and rescue 7.4
- Emergency services – Hazardous materials response 7.5
- Emergency services – Firefighting 7.6
- Emergency services – Technical protection response and assistance 7.7
- Flood risk prevention and protection infrastructure for inland and coastal floods 7.8
- Nature based solutions (Nbs) for flood risk prevention and protection for both inland and coastal waters 7.9

Sector 8: Transport

Please select as many answers as you like

- Sea and coastal freight water transport 8.1
- Sea and coastal passenger water transport 8.2
- Retrofit and upgrade of vessels for the transport of freight on vessels designed for operating on sea or coastal waters 8.3
- Retrofit and upgrade of vessels for the transport of passengers on vessels designed for operating on sea or coastal waters 8.4
- Inland freight water transport 8.5
- Inland passenger water transport 8.6

- Urban and suburban passenger land public transport 8.7
- Transport by motorbikes, passenger cars and light commercial vehicles 8.8
- Manufacturing of aircraft 8.9
- Passenger air transport 8.10
- Air transportation ground handling operations 8.11

Sector 9: Restoration, remediation

Please select as many answers as you like

- Conservation of habitats/ecosystems 9.1
- Restoration of ecosystems for protection and restoration of biodiversity and ecosystems 9.2
- Restoration of ecosystems for climate change adaptation 9.3
- Remediation activities enabling restoration of waterbodies 9.4
- Remediation activities for the transition to a circular economy 9.5
- Remediation activities for pollution prevention and control 9.6
- Remediation activities enabling restoration of ecosystems 9.7

Sector 10: Tourism

- Hotels, holiday, camping grounds and similar accommodation 10.1

Sector 11: Water supply

Please select as many answers as you like

- Water supply 11.1
- Desalination 11.2

Sector 12: Sewerage

Please select as many answers as you like

- Urban wastewater treatment 12.1
- Phosphorus recovery 12.2
- Production of alternative water resources 12.3
- Sustainable urban drainage systems (SUDs) 12.4

Sector 13: Waste management

Please select as many answers as you like

- Collection and transport of non-hazardous and hazardous waste 13.1

- Separate collection and transport of hazardous waste 13.2
- Treatment of hazardous waste as a means for pollution prevention and control 13.3
- Treatment of hazardous waste as a means for material recovery 13.4
- Recovery of bio-waste by anaerobic digestion and/or composting 13.5
- Remediation of legally non-conforming landfills and abandoned or illegal waste dumps 13.6
- Depollution and dismantling of end-of-life products for material recovery 13.7
- Sorting and material recovery of non-hazardous waste 13.8
- Preparation for re-use of end-of-life products and components they are made of having become waste 13.9

Sector 14: Services

Please select as many answers as you like

- Provision of electrical and electronic equipment through circular business models 14.1
- Provision of repair and maintenance services and of directly related activities 14.2

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

Electricity generation using solar photovoltaic technology

3.3

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

Please select as many answers as you like

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

Substantial contribution technical screening criteria (TSC)

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

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

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

2000 character(s) maximum

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

IOGP supports the 0.15 kg SO₂eq/MWh threshold level for life-cycle emissions of pollutants contributing to the acidification potential and supports the argumentation in favour of this threshold as provided in the draft report. The 0.15 threshold would serve to accommodate the best-performing photovoltaic technologies.

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

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

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

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

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

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

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

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

Additional information

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

The maximum file size is 1 MB.

You can upload several files.

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

Electricity generation from natural gas 3.9

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

Please select as many answers as you like

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

Substantial contribution technical screening criteria (TSC)

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

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

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

2000 character(s) maximum

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

IOGP supports the 0.15 kg SO₂eq/MWh threshold level for life-cycle emissions of pollutants contributing to the acidification potential and supports the argumentation in favour of this threshold as provided in the draft report.

Indeed, the transitional role of natural gas should be recognised. Flexible power sources allowing for the mass penetration of intermittent renewables and replacing coal power with fast and significant GHG reductions are needed. Natural gas is uniquely positioned to do so, and support the EU's net zero ambitions. It is therefore important that the taxonomy facilitates investment that can contribute to this ambition in the most sustainable way possible. The 0.15 threshold would serve to accommodate the best-performing gas power plants. As highlighted by the draft report, the Ramboll study shows that this threshold would give high performing CCGTs, with low pollution impact from upstream fuel provision, the opportunity to deliver substantial positive environmental impact on the basis of life-cycle considerations. It is important that gas power plants and gas-fired CHPs can attract finance to reduce pollution. Investments in gas will still take place because of the reasons mentioned above. However, if they lack an incentive such as attainable taxonomy thresholds, these investments are likely to be significantly more expensive making higher-emitting and/or higher polluting technologies/assets more attractive in the short term.

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

- Yes (please comment)

- No
- Don't know / no opinion / not applicable

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

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

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

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

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

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

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

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

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

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

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

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

-

Yes (please comment)

- No
- Don't know / no opinion / not applicable

Additional information

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

The maximum file size is 1 MB.

You can upload several files.

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

Power from cogeneration of heat/cool and power from natural gas 3.14

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

Please select as many answers as you like

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

Substantial contribution technical screening criteria (TSC)

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

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

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

2000 character(s) maximum

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

IOGP supports the 0.15 kg SO₂eq/MWh threshold level for life-cycle emissions of pollutants contributing to the acidification potential and supports the argumentation in favour of this threshold as provided in the draft report.

Indeed, the transitional role of natural gas should be recognised. Flexible power sources allowing for the mass penetration of intermittent renewables and replacing coal power with fast and significant GHG reductions are needed. Natural gas is uniquely positioned to do so, and support the EU's net zero ambitions. It is therefore important that the taxonomy facilitates investment that can contribute to this ambition in the most sustainable way possible. The 0.15 threshold would serve to accommodate the best-performing gas

power plants. As highlighted by the draft report, the Ramboll study shows that this threshold would give high performing CCGTs, with low pollution impact from upstream fuel provision, the opportunity to deliver substantial positive environmental impact on the basis of life-cycle considerations. It is important that gas power plants and gas-fired CHPs can attract finance to reduce pollution. Investments in gas will still take place because of the reasons mentioned above. However, if they lack an incentive such as attainable taxonomy thresholds, these investments are likely to be significantly more expensive making higher-emitting and/or higher polluting technologies/assets more attractive in the short term.

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

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

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

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

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

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

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

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

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

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

- Yes
- No (please comment)

- Don't know / no opinion / not applicable

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

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

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

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

Additional information

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

The maximum file size is 1 MB.

You can upload several files.

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

The DNSH TSC

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

- The description/boundary of the activity
-

The substantial contribution TSC

- The DNSH TSC

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

-

The description/boundary of the activity

The substantial contribution TSC

The DNSH TSC

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

Please select as many answers as you like

The description/boundary of the activity

The substantial contribution TSC

The DNSH TSC

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

Please select as many answers as you like

The description/boundary of the activity

The substantial contribution TSC

The DNSH TSC

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

Please select as many answers as you like

The description/boundary of the activity

The substantial contribution TSC

The DNSH TSC

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

Please select as many answers as you like

The description/boundary of the activity

The substantial contribution TSC

The DNSH TSC

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

Horizontal considerations with respect to the proposed TSCs

Substantial contribution technical screening criteria (TSC)

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

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

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

The maximum file size is 1 MB.

You can upload several files.

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

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

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

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

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

The maximum file size is 1 MB.

You can upload several files.

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

General feedback on the draft report

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

5000 character(s) maximum

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

IOGP believes it is important that the Platform on Sustainable Finance and the draft proposals stay aligned with existing EU legislation. For example, in respect of Sections 2.3 and 2.4 on the matter of Substances of Concern, this list has not yet been defined under EU legislation. However, the TSC Annex makes reference to this as an already agreed list. IOGP recommends that care is taken to avoid proposing measures on the basis of developments which remain undefined as of yet, or subject to ongoing legislative debate; in this case, the review of existing chemicals legislation.

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

The maximum file size is 1 MB.

You can upload several files.

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

Useful links

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

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

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

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

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

Contact

fisma-platform-sf@ec.europa.eu