

# EU Taxonomy Stakeholder Request Mechanism

**The usability of the EU Taxonomy framework is a priority for the Commission, as shown by the multitude of initiatives that have been already launched. One of the key initiatives is the Stakeholder Request Mechanism (SRM), a tool launched by the Commission and the Platform on sustainable finance to collect inputs on new activities or to propose or amendments to the existent Technical Screening Criteria (TSCs).**

IOGP Europe submitted this questionnaire response on 15 December as a first round of feedback

The platform will analyse the responses, suggestions and requests and provide recommendations to the Commission

## 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 and Taxonomy Complementary Delegated Act) or under scrutiny by EU co-legislators (see Taxonomy Environmental Delegated Act and amendments to the Taxonomy Climate Delegated Act) or to suggest new economic activities that should be added to the EU Taxonomy.

In accordance with Article 20 (2c) of the Taxonomy Regulation, 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 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 for more information on the 9 stages.

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).

### More information on:

- [the EU Taxonomy Regulation](#)
- [the Climate Delegated Act](#)
- [the Complementary Delegated Act to the Climate Delegated Act](#)
- [the amendments to the Climate Delegated Act \(still under scrutiny by the European Parliament and the Council of the European Union\)](#)
- [the Environmental Delegated Act \(still under scrutiny by the European Parliament and the Council of the European Union\)](#)
- [the Commission Staff Working Document accompanying the Environmental and Climate Delegated Acts](#)
- [the Impact Assessment of the Climate Delegated Act](#)
- [the Taxonomy Navigator](#)
- [the JRC report on substantial contribution to climate change mitigation](#)
- [the JRC report on substantial contribution for environmental objectives 3-6](#)
- [the TEG taxonomy report: Technical annex](#)
- [the Platform on Sustainable Finance](#)
- [the protection of personal data regime for this consultation](#)

## 1. About you

### I give my input as

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

### First name

Gabrielle

### Last name

van Melkebeke

### E-mail address

*gvm@iogp.org*

### Organisation name (if relevant)

*IOGP Europe*

### Role in the organisation (if relevant)

### Transparency Register number of organisation (if relevant)

*3954187491 70*

### 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?

*Belgium*

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

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

**What type is your organisation? (if relevant)**

- Financial undertaking
- Non-financial undertaking

**If you indicated "non-financial undertaking", please specify.**

- Agriculture, Forestry, Fishing
- Mining and Quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply, sewerage, waste management and remediation
- Construction
- Wholesale and retail trade; repair of motor vehicles and motorcycles
- Transport 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 defense; compulsory social security
- Education
- Human health and social work activities
- Arts, entertainment and recreation
- Other

**If you indicated "other", please specify.**

*Oil & Gas*

- I agree with the personal data protection provisions.

## 2. Feedback

### QUESTION:

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

### QUESTION:

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

*Chargers for electric vehicles (EV), applicable to:*

*6.15: Infrastructure enabling low-carbon road transport and public transport and 7.4. Installation, maintenance and repair of charging stations for EVs in buildings*

### QUESTION:

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

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

## Description

### QUESTION:

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).

3000 character(s) maximum

*Electric vehicle charging is referenced by several economic activities in the taxonomy, including 6.15, 7.4 and 4.9. Companies are confused about which activity to use, given that each activity has different technical screening criteria. Bearing in mind that there are different business models for EV charging (home charging, on-street, destination, fleet solutions, fast charging forecourts) many companies have opted to classify their EV charging under 6.15. However, many of the criteria under 6.15 are more applicable to a large-scale infrastructure project than a typical EV charging installation.*

## Substantial contribution

### QUESTION:

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  
 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)**

3000 character(s) maximum

*Electric vehicle charging is referenced by several economic activities in the taxonomy, including 6.15, 7.4 and 4.9. Companies are confused about which activity to use, given that each activity has different technical screening criteria. Bearing in mind that there are different business models for EV charging (home charging, on-street, destination, fleet solutions, fast charging forecourts) many companies have opted to classify their EV charging under 6.15. However, many of the criteria under 6.15 are more applicable to a large-scale infrastructure project than a typical EV charging installation.*

### QUESTION:

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

- 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).**

3000 character(s) maximum

*Electric vehicle charging is referenced by several economic activities in the taxonomy, including 6.15, 7.4 and 4.9. Companies are confused about which activity to use, given that each activity has different technical screening criteria. Bearing in mind that there are different business models for EV charging (home charging, on-street, destination, fleet solutions, fast charging forecourts) many companies have opted to classify their EV charging under 6.15. However, many of the criteria under 6.15 are more applicable to a large-scale infrastructure project than a typical EV charging installation.*

### QUESTION:

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).**

3000 character(s) maximum

**QUESTION:**

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
- 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).**

3000 character(s) maximum

**Do No Significant Harm (DNSH)**

**QUESTION:**

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

	Yes	No
Climate change mitigation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Climate change adaptation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sustainable use and protection of water and marine resources	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Transition to a circular economy	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Pollution prevention and control	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Protection and restoration of biodiversity and ecosystems	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

3000 character(s) maximum

*We have answered yes, as there is no possibility to skip this question when answering 'no'*

**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).**

3000 character(s) maximum

**QUESTION:**

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).

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*Electric vehicle charging is referenced by several economic activities in the taxonomy, including 6.15, 7.4 and 4.9. Companies are confused about which activity to use, given that each activity has different technical screening criteria. Bearing in mind that there are different business models for EV charging (home charging, on-street, destination, fleet solutions, fast charging forecourts) many companies have opted to classify their EV charging under 6.15. However, many of the criteria under 6.15 are more applicable to a large-scale infrastructure project than a typical EV charging installation.*

**QUESTION:**

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

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).

3000 character(s) maximum

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

The maximum file size is 1 MB. You can upload several files.

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

3000 character(s) maximum

## Useful links

EU Taxonomy Regulation (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852>) Climate Delegated Act (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139>) Taxonomy Compass (<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>)

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

TEG Taxonomy Report: Technical Annex ([https://ec.europa.eu/info/files/200309-sustainable-finance-teg-greenbond-standard-usability-guide\\_en](https://ec.europa.eu/info/files/200309-sustainable-finance-teg-greenbond-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](#))

Specific privacy statement ([https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93ded52063c2cf2\\_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement\\_en.pdf](https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93ded52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf))

## Contact

[Contact Form](#)

## 2. Feedback

### QUESTION:

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

### QUESTION:

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

*Chargers for electric vehicles (EV), applicable to:*

*6.15: Infrastructure enabling low-carbon road transport and public transport and 7.4. Installation, maintenance and repair of charging stations for EVs in buildings*

### QUESTION:

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

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- Substantial Contribution criteria
- Do No Significant Harm (DNSH) criteria

## Description

### QUESTION:

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).

3000 character(s) maximum

*We call to add to the description of the activity even industrial processes to cover all the industrial projects /activities with significant energy efficiency impact. In that way we are suggesting implementing the following text: Individual renovation measures consisting in installation, maintenance or repair of energy efficiency equipment's and industrial processes.*

## Substantial contribution

### QUESTION:

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  
 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)**

3000 character(s) maximum

*Currently the scope of the technical screening criteria is mostly covering the energy efficiency solutions of the buildings. In that way there are several industrial projects or activities, which cannot be categorized eligible or aligned under any categories but have a significant emission reduction or energy efficiency impact. However, according to our point of view since energy efficiency and to its connected GHG emission reduction is the most important factor in climate change mitigation, every project with significant emission mitigation impact should be covered. Because of that we suggest the TSC an additional (g) point, which covers the industrial projects/activities with significant energy efficiency impact. As implementation, we recommend posing energy audit requirements for the new activities under the (EN16247) and a certain final energy saving threshold.*

### QUESTION:

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

- 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).**

3000 character(s) maximum

*Currently the scope of the technical screening criteria is mostly covering the energy efficiency solutions of the buildings. In that way there are several industrial projects or activities, which cannot be categorized eligible or aligned under any categories but have a significant emission reduction or energy efficiency impact. However, according to our point of view since energy efficiency and to its connected GHG emission reduction is the most important factor in climate change mitigation, every project with significant emission mitigation impact should be covered. Because of that we suggest the TSC an additional (g) point, which covers the industrial projects/activities with significant energy efficiency impact. As implementation, we recommend posing energy audit requirements for the new activities under the (EN16247) and a certain final energy saving threshold.*

### QUESTION:

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).

3000 character(s) maximum

N/A

**QUESTION:**

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

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).

3000 character(s) maximum

N/A

### Do No Significant Harm (DNSH)

**QUESTION:**

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

	Yes	No
Climate change mitigation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Climate change adaptation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sustainable use and protection of water and marine resources	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Transition to a circular economy	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Pollution prevention and control	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Protection and restoration of biodiversity and ecosystems	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

3000 character(s) maximum

N/A

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).

3000 character(s) maximum

N/A

### QUESTION:

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).

3000 character(s) maximum

N/A

### QUESTION:

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
- 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).

3000 character(s) maximum

N/A

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

The maximum file size is 1 MB. You can upload several files.

N/A

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

3000 character(s) maximum

N/A

## Useful links

EU Taxonomy Regulation (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852>) Climate Delegated Act (<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139>) Taxonomy Compass (<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>)



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

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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://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93ded52063c2cf2\\_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement\\_en.pdf](https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93ded52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf))

## Contact

[Contact Form](#)

## 2. Feedback

### QUESTION:

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

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

### QUESTION:

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

*Supply of electricity*

### QUESTION:

What sector does the activity fall under?

- Agriculture, Forestry, Fishing
- Mining and Quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply, sewerage, waste management and remediation
- Construction
- 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 support service activities
- Public administration and defense; compulsory social security
- Education
- Human health and social work activities
- Arts, entertainment and recreation
- Other



If you indicated "other", please specify.

N/A

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

- Yes  
 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

N/A

## Scope / Description

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

*The whole value chain of electricity is key for the energy transition. However, electricity marketing activities are currently not eligible under the taxonomy regulation. Marketing activities are substantially contributing to the climate objectives:*

- *by selling and promoting decarbonized energy to residential and commercial customers, including renewables and nuclear electricity,*
- *by encouraging customers to save energy, through the development of new offers and the broadcasting of alarms regarding voltage on the electricity grid*
- *by actions linked to load offset/load compensation - flexibility to optimize energy management and make the most of capacity*

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](#)). For example, for the activity "Growing of rice" please indicate A.01.12. If you indicate more than one NACE code, please separate them through a comma. For example: A.01.12, A.01.30

D35.12

### QUESTION:

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?

- 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

N/A

**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](#) and [the four environmental objectives](#). For climate change adaptation, please consult this [report](#) (pp. 20-27), as well as Annex 6 of the [Impact Assessment](#) for the first Delegated Act to the climate objectives.

N/A

**If applicable, please describe the Technology Readiness Level rating (see here for the 9 TRL stages) related to this activity?**

N/A

**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"](#):**

- Impact based
- Performance and relation to environmental target
- Best-in-class
- Relative improvement
- Practice-based
- 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.

- *The activity sells electricity to customers, which has been generated or cogenerated by an aligned activity, including solar photovoltaic technology, concentrated solar power, wind power, ocean energy technologies, hydropower, geothermal energy, renewable non-fossil gaseous and liquid fuels, bioenergy, nuclear energy, and fossil gaseous fuels. of electricity should be calculated and documented with guarantees of origin (GO), for renewable production, and with the country's official electric power mix, for nuclear and gas-based production.*
- *The electricity supplier is actively promoting its s to subscribe to decarbonized electricity contracts and to adopt energy efficiency behaviors, including a key device to monitor power consumption.*
- *The electricity supplier is taking actions linked to offset/load compensation - flexibility.*

## 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.

N.A

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).

*As this is a service activity, we do not see any areas where it could do significant harm to one of the environmental objectives.*

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.

N/A **Supporting information**

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

3000 character(s) maximum

N/A

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

The maximum file size is 1 MB. You can upload several files.

N/A

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

3000 character(s) maximum

N/A

## Useful links

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## Contact

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## 2. Feedback

### QUESTION:

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

### QUESTION:

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

3.17 Manufacture of primary plastics

### QUESTION:

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

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

## Description

### QUESTION:

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).

3000 character(s) maximum

1

## Substantial contribution

### QUESTION:

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  
 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)**

3000 character(s) maximum

*In large plastics manufacturing sites, the introduction of recycled or renewable feedstocks is likely to be a gradual process rather than an immediate transformation. Companies are uncertain whether they can recognise the share of production attributable to recycled or renewable feedstock as aligned. For example, if a site uses 10% recycled feedstock that meets the Substantial Contribution criteria, can this proportion be considered aligned? How should companies treat situations where the recycled or sustainable feedstock is blended with traditional feedstock?*

*Clarify that if a proportion of feedstock meets the taxonomy criteria, that proportion of resulting production can be considered aligned.*

*Also involve under the activity (as d and e points) or provide further clarification, how plastic compounding and physical recycling can be involved under this category. We suggest involving under the activity (as d and e points) the plastic compounding and physical recycling (e.g. solvent based). Under compounding we call to involve the following activities: compounding recycled and virgin polymer with or without fillers and other additives. According to our understanding these circular economy activities are not covered by the current framework, however they are recycling activities which enables the circular economy.*

### QUESTION:

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

- 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).**

3000 character(s) maximum

*We call for further explanation regarding the following criteria defined by point b; "excluding any calculated credits from the production of fuels"*

*When calculating the life cycle GHG emissions of plastics manufactured from chemical recycling, in case of avoided emissions we suggest allocating the same number of emissions to landfill as to incineration without energy recovery. This way the taxonomy criteria could incentivize hard-to-recycle plastic waste to find its way from landfills towards more sustainable waste management options*

**QUESTION:**

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).

3000 character(s) maximum

**QUESTION:**

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
- 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).

3000 character(s) maximum

**Do No Significant Harm (DNSH)**

**QUESTION:**

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

	Yes	No
Climate change mitigation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Climate change adaptation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sustainable use and protection of water and marine resources	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Transition to a circular economy	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Pollution prevention and control	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Protection and restoration of biodiversity and ecosystems	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

3000 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).

3000 character(s) maximum

**QUESTION:**

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).

3000 character(s) maximum

**QUESTION:**

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
- 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).

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## 2. Feedback

### QUESTION:

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

### QUESTION:

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

### QUESTION:

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

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

## Description

### QUESTION:

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).

3000 character(s) maximum

## Substantial contribution

### QUESTION:

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  
 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)**

3000 character(s) maximum

*The Substantial Contribution criteria for biofuels require the use of sustainable feedstocks. The supply chain for such feedstocks is immature, meaning that many companies cannot meet the criteria today. Several companies are making investments in the development of sustainable feedstocks. However, they are uncertain whether this activity can be considered part of the manufacturing process under the economic activity 4.13.*

*Clarify whether investments in the supply chain for sustainable feedstocks are taxonomy-eligible under activity 4.13.*

### QUESTION:

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

- 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).**

3000 character(s) maximum

### QUESTION:

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).**

3000 character(s) maximum

**QUESTION:**

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
- 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).

3000 character(s) maximum

**Do No Significant Harm (DNSH)**

**QUESTION:**

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

	Yes	No
Climate change mitigation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Climate change adaptation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sustainable use and protection of water and marine resources	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Transition to a circular economy	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Pollution prevention and control	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Protection and restoration of biodiversity and ecosystems	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

3000 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).

3000 character(s) maximum

**QUESTION:**

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).

3000 character(s) maximum

#### QUESTION:

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

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).

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## 2. Feedback

### QUESTION:

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

### QUESTION:

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

3.14 Manufacture of organic basic chemicals

### QUESTION:

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

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

## Description

### QUESTION:

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).

3000 character(s) maximum

N/A

## Substantial contribution

### QUESTION:

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  
 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)**

3000 character(s) maximum

*The definition of high value chemicals (HVO) should be compliant with the HVO definition in the EU Emissions Trading System (EU ETS).*

### QUESTION:

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

- 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).**

3000 character(s) maximum

*3000 character(s) maximum The Climate delegated act for activity 3.14 "Manufacture of organic basic chemicals" refers to the ETS methodology to calculate greenhouse gas emissions, according to regulation (EU) 2019/331 (FAR regulation - Free Allocation Rules).*

*• This ETS linked regulation details the rules for accounting the direct emissions, but also, for 14 sectors of activity including steam cracking, styrene or aromatics product benchmark, details the rules for calculating indirect emissions: "[...] the electricity consumption, [...], for the production of the product concerned times 0.376 es of carbon dioxide per megawatthour." In the ETS, this fixed emission factor of electricity (0.376 tCO<sub>2</sub>/MWh) is needed for the construction and definition of the Benchmark curves. The benchmark curve will rank all facilities (Steam crackers for example) and focus on the top 10%. Steam cracking's Benchmarks consider the total emissions of installations with the aim of treating equally installations which use fuels in their production process where others use, for the same process, electricity. Electricity must have an emission factor. But since installations do not have control over the energy mix of their country, and to avoid any distortion in the benchmark curve drawn up (some installations could be red or instead disadvantaged by the energy mix of their country), the ETS requires everyone to use this fixed emission factor. What makes sense in ETS has contrariwise no sense in 45 Taxonomy. The fixed factor of electricity excludes all electrification of the process or greening of the supply of electricity. The reference made to the ETS methodology within Taxonomy is not suitable. Taxonomy should on the contrary push this sector towards sustainable projects. Our suggestion is that taxonomy recognize the consumption of green electricity (including with guarantees of origin).*

*• The Climate delegated act sets a CO<sub>2</sub> threshold to be reached for the substantial contribution of aromatics at 0,0072 tCO<sub>2</sub>e/t per CWT (complex weighted throughput). Aromatics production is a complex activity as it may come from several feedstocks' streams, multiple processes leaned to multiple, and above all, different ETS installations. On integrated platforms the different aromatics units can, because of the configuration of the platform and the connection to the flares, be devoted for their emissions to one installation for their ETS reporting while the main production of aromatics comes out of another ETS installation. With the activity spread over different installations, the Benchmark curve of Aromatics in the ETS is impossible to draw. The Climate*



delegated act nevertheless took unrepresentative and above all unused data of ETS to define the threshold to be reached for alignment. We ask to treat aromatics as it is done in the ETS and fix the Aromatics threshold at 0,0255 tCO<sub>2</sub>e/t per CWT.

• [continued below]

**QUESTION:**

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).**

3000 character(s) maximum

• [continued here]

The Climate delegated act sets a threshold to be reached for the alignment (substantial contribution) of steam crackers at 0.693 tCO<sub>2</sub>/HVC (ton of High-Value Chemicals). The regulation specifies that this threshold reflects the average value of the 10% most efficient installations in 2016 and 2017 (ton CO<sub>2</sub>/ton of product), as indicated in the annex of implementing regulation (EU) 2021/447 depending on the ETS. However, this threshold, resulting from the data collection of the ETS, was calculated by considering the list of HVCs defined in the ETS, which is different than the one defined in the Climate delegated act for activity 3.14 "Manufacture of organic basic chemicals". The ETS HVC includes on top Benzene and hydrogen. By redefining the list of HVCs in the taxonomy, the GHG emissions are spread on less products (ton of HVC) in the calculation of the threshold. The threshold of 0.693 tCO<sub>2</sub>/HVC to reach to be aligned does not reflect (and even exclude) the facilities being in the average value of the 10% most efficient installations in 2016 and 2017 in Europe. We suggest that the Climate delegated acts consider the same definition of HVC as in the ETS to ensure coherence. answer to this specific question : Technical data required are referring to the ETS. At the time of making our taxonomy reporting, ETS data collections are neither done, published nor verified. Both calendars are not compatible.

**QUESTION:**

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
- 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).**

3000 character(s) maximum

N/A

## Do No Significant Harm (DNSH)

### QUESTION:

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

	Yes	No
Climate change mitigation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Climate change adaptation	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Sustainable use and protection of water and marine resources	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Transition to a circular economy	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Pollution prevention and control	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Protection and restoration of biodiversity and ecosystems	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

3000 character(s) maximum

N/A

**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).**

3000 character(s) maximum

N/A

### QUESTION:

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

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3000 character(s) maximum

N/A

### QUESTION:

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
- No

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

TEG Taxonomy Report: Technical Annex ([https://ec.europa.eu/info/files/200309-sustainable-finance-teg-greenbond-standard-usability-guide\\_en](https://ec.europa.eu/info/files/200309-sustainable-finance-teg-greenbond-standard-usability-guide_en))

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