

Targeted public consultation - draft guidance on the application of the 'do no significant harm' principle under the 2028-2034 Multiannual Financial Framework (MFF)

Introduction

The Commission proposal for a Performance Regulation sets out that the Commission is to issue a simple and single guidance on the application of the Do No Significant Harm (DNSH) principle to the Multiannual Financial Framework (MFF) 2028-2034.

In this context, this targeted consultation aims to gather feedback from stakeholders on the Commission's envisaged approach to applying the principle, presented in the concept paper (attached to this questionnaire). The following survey follows the structure of the concept paper.

This targeted consultation will be open for 9 weeks, until 16 September 2026. It follows the Call for Evidence published on the "[Have your say](#)" portal in March 2026.

Profile of respondents

Language of my contribution:

English

I am giving my contribution as:

- ☐ National authority
- ☐ Regional authority
- ☐ National agency
- ☐ Implementing partner of EU funds
- ☐ Business organisation / company
- ☒ Industry or trade association
- ☐ Small and medium-sized enterprise (SME)
- ☐ NGO / Civil society organisation
- ☐ Consumer organisation
- ☐ Trade union / workers' organisation
- ☐ Academic or research organisation

- ☐ International organisation
- ☐ EU citizen
- ☐ non-EU citizen
- ☐ Other

Please specify the name of your organisation:

1000 character(s) maximum

International Association of Oil and Gas Producers (IOGP Europe)

What is the size of your organisation?

- ☐ Micro (fewer than 10 employees)
- ☒ Small (10-49 employees)
- ☐ Medium-sized (50-249 employees)
- ☐ Large (250 employees or more)

First name

Surname

Email address

Country of origin

BE - Belgium

In which sector(s) are you primarily active?

Maximum 3 selection(s)

- ☐ Agriculture and food
- ☒ Energy and mining
- ☐ Environment and climate
- ☐ Financial Services
- ☐ Health
- ☐ Digital / ICT
- ☐ Transport and mobility
- ☐ Consumer markets / retail
- ☐ Manufacturing / industry
- ☐ Construction / infrastructure

- ☐ Education
- ☐ Media / culture
- ☐ Justice / legal services
- ☐ Public administration
- ☐ Social services
- ☐ Defence / security
- ☐ Consulting services
- ☐ Cross-sectoral
- ☐ Other

Please indicate your level of familiarity with the 'Do No Significant Harm' (DNSH) principle.

- ☒ Very high – direct and regular practical experience
- ☐ High – good knowledge and some practical experience
- ☐ Moderate – general knowledge
- ☐ Limited – only partial familiarity
- ☐ No knowledge

What is the main basis for your replies?

- ☒ Practical experience in applying DNSH rules
- ☒ Experience in enforcement, auditing or supervision of DNSH rules
- ☐ Academic research
- ☒ Representative of an undertaking, industry association, NGO, or other stakeholder organisation
- ☐ Other

General questions on the proposed approach

Overall, do you think that the framework presented in the concept paper strikes a good balance between ensuring an adequate level of environmental protection and remaining proportionate and simple to apply?

- ☐ 1 – not at all
- ☒ 2 – to a limited extent
- ☐ 3 – to some extent
- ☐ 4 – to a great extent
- ☐ Do not know

Please justify your answer, providing examples where possible

2000 character(s) maximum

It is important to ensure that the DNSH guidelines support not only environmental objectives but also the strategic goals of the European Union, in particular food security, energy security, industrial competitiveness, and the EU's strategic autonomy. For energy-intensive and hard-to-abate sectors, recognizing phased investments leading to gradual emission reductions and the transformation of industrial processes is crucial. The concept paper rightly points out the need to consider programme objectives, proportionality, and limit excessive administrative burdens.

We welcome the statement in the Concept Paper that activities complying with the technical screening criteria of the EU Taxonomy would generally be considered DNSH-compliant. This is an important element of the proposed simplification approach. However, it would be beneficial to further clarify how this principle interacts with the list of DNSH-sensitive activities set out in Section 2. In particular, greater legal certainty would be helpful regarding the treatment of transformation projects that may fall within one of the listed activity categories but are nevertheless taxonomy-aligned. Clarifying this relationship would help avoid additional DNSH assessments or parallel verification procedures and thereby contribute to the Commission's stated objective of simplification.

General principles applicable to the DNSH approach (section 1 of the concept paper)

Do you have any comments on the concept paper's section on the principles of reduced administrative burden and proportionality (section 1.A)?

- ☒ Yes
☐ No

Do you think that the proposed approach in the concept paper, relying on a single list of DNSH criteria that are included in a guidance and are known upfront, is simpler and reduces administrative burden compared to the ways the DNSH principle is currently applied across the EU budget?

- ☐ 1 – not at all
☐ 2 – to a limited extent
☒ 3 – to some extent
☐ 4 – to a great extent
☐ Do not know

Please explain your answer

1000 character(s) maximum

A uniform catalogue of criteria increases regulatory certainty for beneficiaries and investors. For industry, where modernization, energy, and environmental projects are capital-intensive and multi-year, predictability of rules is a prerequisite for taking investment decisions. Meeting the requirements of the EU Taxonomy, EU Emission Trading System, Industrial Emissions Directive (IED) and best available techniques (BAT), and environmental permits should create a "presumption of compliance" with the DNSH or at least a simplified assessment path to avoid duplication of documentation.

Do you think that the proposed approach in the concept paper allows to achieve the set objectives of the relevant programmes or instruments in line with the Union's policy priorities?

- ☐ 1 – not at all
- ☐ 2 – to a limited extent
- ☒ 3 – to some extent
- ☐ 4 – to a great extent
- ☐ Do not know

Please explain your answer

1000 character(s) maximum

Achieving the objectives is only possible if the DNSH is a tool supporting the transformation of strategic sectors of the EU economy. Therefore, chemical production, gas as feedstock (e.g. fertilisers) to support food security, agriculture, infrastructure development (including for CCS), energy security, and supply chain resilience should be integrated in the proposed approach.

Moreover, the treatment of infrastructure serving multiple energy carriers during the transition period remains unclear. This includes natural gas infrastructure such as storage facilities, terminals, pipelines and other logistics and energy infrastructure that are intended to support a gradual shift towards renewable and low-carbon energy carriers. It would be helpful to explicitly clarify that transition and multi-purpose infrastructure can remain eligible for support where it demonstrably contributes to decarbonisation and security of energy supply.

Do you think that the proposed approach in the concept paper avoids duplication with existing EU environmental legislation?

- ☐ 1 – not at all
- ☒ 2 – to a limited extent
- ☐ 3 – to some extent
- ☐ 4 – to a great extent
- ☐ Do not know

Please explain your answer

1000 character(s) maximum

Industrial installations covered by the EU ETS, IED, BATs, REACH, environmental permits, and emissions monitoring are already subject to strict environmental and climate-related requirements. DNSH should consider, where relevant, the compliance with the existing framework when identifying the actual risk of significant harm, rather than creating a parallel documentation system.

Do you think that the proposed approach in the concept paper to applying the proportionality principle is adequate and operational?

- ☒ 1 – not at all
- ☐ 2 – to a limited extent
- ☐ 3 – to some extent
- ☐ 4 – to a great extent
- ☐ Do not know

Please explain your answer

1000 character(s) maximum

Proportionality should be applied consistently. The scope of the DNSH assessment should depend on the actual environmental risk, the scale of the impact, and the nature of the project, not solely on the investment value. Retrofits to existing installations that lead to improved energy efficiency or reduced emissions (including switching from coal to natural gas in power generation investments) should benefit from a simplified assessment process.

Do you think that developing a differentiated or specific approach for research activities would be necessary to cater for their specificities?

- ☒ Yes
☐ No

What approach should be developed, and which should be its key features?

1000 character(s) maximum

R&D, pilot, and demonstration projects should be granted a simplified DNSH screening approach. They are essential for developing or scaling decarbonization solutions, although they often carry uncertain technological profiles. Requirements should be based on the exclusion of established significant harms and risk management, rather than on comprehensive assessments comparable to mature commercial investments. While the concept paper refers to existing screening methodologies for research and innovation actions under Horizon Europe, it could further clarify how the principle of proportionality will apply to innovation projects. DNSH requirements should take account of the purpose, scale and risk profile of such activities and avoid applying the same expectations as those used for mature commercial deployment, while maintaining appropriate environmental safeguards.

Do you think that a specific approach should be developed for applying the DNSH principle to financial instruments and budgetary guarantees?

- ☒ Yes
☐ No

What approach should be developed, and which should be its key features?

1000 character(s) maximum

A simplified model based on a clear exclusion list and portfolio assessment would be preferred. In the case of general-purpose financing, a detailed DNSH assessment of each expenditure line would be disproportionate.

Do you have any comments on the concept paper's section on the principle of 'where feasible or appropriate' (section 1.B)?

- ☒ Yes
☐ No

Is your comment related to:

- ☒ The proposed definition of crisis
☒

The proposed definition of reasons of overriding public interest

- ☐ The proposed definition of defence and security, including dual-use activities
- ☒ The application of the 'where feasible or appropriate' principle
- ☐ Other

Please provide your comment on the definition of crisis

1000 character(s) maximum

The definition of a crisis should also encompass serious risks to food security, energy security, and the continuity of supplies of critical raw materials and products. Disruptions in the supply of oil, natural gas, fertilizers, power, or essential chemicals can directly impact agriculture, food prices, social stability, and the resilience of the EU economy. In such cases, the application of the DNSH should allow for flexibility where support is needed to maintain critical production capacities in Europe.

It should be clearly stated that the following situations can also be defined as "crisis":

- energy crisis;
- threats to food security;
- disruptions to the supply chains of strategic raw materials.

Please provide your comment on the definition of reasons of overriding public interest

1000 character(s) maximum

The current reference to overriding public interest is limited to concepts developed under EU nature and water legislation and should be further extended. Consideration should be given to clarifying whether projects necessary to ensure security of energy supply and the resilience of critical energy infrastructure should also be regarded as serving an overriding public interest. From our perspective, it should be explicitly clarified that security of energy supply, resilience of critical energy infrastructure and diversification of supply routes may also constitute overriding public interest scenarios.

Moreover, projects ensuring food security, maintaining critical pharmaceutical, fertilizers and ammonia production capacities in the EU, and strengthening industrial resilience and strategic autonomy should also be explicitly recognised as serving an overriding public interest.

Please provide your comment on the application of the 'where feasible or appropriate' principle

1000 character(s) maximum

We welcome the recognition that, in certain crisis situations, the application of the DNSH principle may not be feasible or appropriate. However, the proposed mechanism does not support one of the key objectives of the DNSH revision, namely the "reduction of administrative burden". Requiring project-by-project justification and assessment of the link to a crisis situation may create administrative complexity and legal uncertainty for investments that are clearly linked to security and resilience objectives. We therefore suggest introducing a presumption that projects located in regions exposed to heightened geopolitical risks and contributing to energy and fuel security, critical infrastructure resilience, strategic energy transition objectives, are considered sufficiently linked to a crisis situation. Such projects should benefit from an automatic application of the relevant exemption, without the need for individual case-by-case justification.

Are there any other areas or cases for which the application of the DNSH principle should be considered not feasible or appropriate?

1000 character(s) maximum

[Continuation of the previous answer]

This approach would provide greater legal certainty, ensure timely implementation of strategic investments, better reflect the objective of reducing administrative burdens while maintaining consistency with the overall rationale of the DNSH framework, and ultimately equip the Union with a crisis management tool in line with the EU's environmental and climate objectives.

Other areas for which the principle should be considered not feasible or appropriate include strategic projects for food and energy security, transition investments in hard-to-abate sectors (including coal-to-gas switch), pilot and demonstration projects, and investments implemented before sufficient hydrogen, CO₂, or competitive electricity infrastructure is in place. DNSH should be assessed based on a credible transition path and measurable environmental improvements.

Do you consider that additional criteria for climate change adaptation are necessary (section 1.C of the concept paper)?

- ☒ Yes
☐ No

How may any such additional criteria be best introduced in a proportionate manner and without adding excessive administrative burden?

2000 character(s) maximum

Do you consider the elements outlined in section 1.C of the concept paper (i.e. exposure and size) adequate for guiding the application of such additional criteria?

- ☒ 1 – not at all
☐ 2 – to a limited extent
☐ 3 – to some extent
☐ 4 – to a great extent
☐ Do not know

Please explain your answer

1000 character(s) maximum

The proposed elements of exposure and size are not adequate in the context of strategic energy and critical infrastructure projects located in regions exposed to heightened geopolitical risks. Applying additional DNSH criteria would introduce an excessive precautionary layer and delay investments that are essential for energy security, fuel supply security and resilience of critical infrastructure. This would be inconsistent with one of the objective of reducing administrative burden. For Member States exposed to the threat of military aggression or regional destabilisation, the construction and modernisation of strategic energy infrastructure should be treated as a priority. Such projects should benefit from a streamlined approach instead of new requirements. This is particularly relevant for investments in refining, fuel logistics, hydrogen, storage, oil and gas infrastructure modernisation, and other energy assets that support security of supply and system resilience.

DNSH areas and criteria (section 2 of the concept paper)

Do you have any comments on point 1) and/or its related exemptions in section 2.A of the concept paper?

- ☒ Yes
☐ No

Are the scope and formulation of point 1) and its exemptions clear?

- ☐ 1 – not at all
☐ 2 – to a limited extent
☒ 3 – to some extent
☐ 4 – to a great extent
☐ Do not know

Which element(s) need(s) to be further clarified? Please justify your answer, providing examples where possible, and drafting suggestions if relevant

2000 character(s) maximum

On point (b), the Commission is invited to clarify the meaning of "pure" hydrogen. Existing energy infrastructure will, in most cases, require some degree of adaptation to accommodate hydrogen transport. Restricting the exemption to infrastructure that can be repurposed without any further adaptation works risks unnecessarily limiting the reuse of assets that can contribute to the energy transition.

The guidance should therefore adopt a broader approach to infrastructure repurposing and explicitly allow investments supporting the transport of CO₂, hydrogen-natural gas blends, and other renewable or low-carbon gases where only limited and proportionate adaptation works are required.

Upgrading and repurposing existing infrastructure often represents the most resource-efficient and environmentally beneficial option, reducing material use, land use and environmental impacts compared to new-build projects, while accelerating the deployment of decarbonisation solutions in a cost-effective manner.

The Commission should also take into account the work undertaken by the Joint Research Centre (JRC) - and shared with the industry through the EUOAG -, and the IOGP ReStream study, on the repurposing potential of existing oil and gas infrastructure, which demonstrates the role that these assets can play in supporting hydrogen, CO₂, renewable and low-carbon energy value chains.

Do you expect any challenges in the implementation and verification of point 1) and its exemptions?

- ☐ 1 – not at all
☐ 2 – to a limited extent
☒ 3 – to some extent
☐ 4 – to a great extent
☐ Do not know

Please justify your answer, providing examples where possible, and drafting suggestions if relevant.

2000 character(s) maximum

Challenges could arise where the level of purity of the transported energy carrier, fuel, CO₂ varies depending on the source/production method; or if standards at the EU level are not timely developed.

Do you have any comments on point 2) and/or its related exemptions in section 2.A of the concept paper?

- ☐ Yes
- ☒ No

Do you have any comments on point 3) and/or its related exemptions in section 2.A of the concept paper?

- ☒ Yes
- ☐ No

Are the scope and formulation of point 3) and its exemptions clear?

- ☐ 1 – not at all
- ☐ 2 – to a limited extent
- ☐ 3 – to some extent
- ☐ 4 – to a great extent
- ☒ Do not know

Do you expect any challenges in the implementation and verification of point 3) and its exemptions?

- ☐ 1 – not at all
- ☐ 2 – to a limited extent
- ☐ 3 – to some extent
- ☐ 4 – to a great extent
- ☒ Do not know

Exemption a) includes a list of decarbonisation and net-zero technologies to be considered not to do significant harm. Are there any critical industrial decarbonisation technologies or techniques that are **not** captured by the list in a) and that would not meet the [30-40%] threshold under exemption b)?

- ☒ Yes
- ☐ No, the list is complete

Please specify which one

1000 character(s) maximum

Circular economy technologies, including chemical recycling, shall be eligible where they deliver lifecycle greenhouse gas emission reductions and where they contribute to lifecycle emission reductions compared to the production of virgin materials, irrespective of the ability to demonstrate a fixed emission reduction threshold at the level of an individual project.

Do you consider a threshold set within the range of 30-40% relative emission reductions (exemption b.) effective to promote emerging solutions for clean industrial transition, while avoiding crowding out investments in technologies in exemption a)?

- ☐ 1 - Yes.
- ☐ 2 - No, the threshold should be higher.
- ☒ 3 - No, the threshold should be lower.

Please explain your answer, suggesting the appropriate threshold value and providing evidence/practical examples

1000 character(s) maximum

The proposed GHG emission reduction threshold of 30–40% appears highly ambitious, particularly for industrial sectors facing technological, infrastructure-related or site-specific constraints. Lowering the threshold, or alternatively recognising investments that form part of a credible and time-bound decarbonisation pathway, would ensure that the framework better supports investments delivering meaningful emissions reductions while remaining aligned with the practical realities of industrial transition. The deployment of potentially disruptive, emerging technologies should be incentivised by taking into account their potential once scaled up and widely deployed. At the same time, the decarbonisation plan that project developers must present already represents a strong commitment towards reaching the targeted emission reductions in a defined timeframe, while avoiding the lock-in of carbon-intensive technologies. For these reasons, the threshold should be set at the 10-20% level.

When applying exemption b), should any special considerations be taken to those installations that already undertook efforts towards a transformation ("frontrunners")?

- ☒ Yes
☐ No

Please specify how to take account of reasonable and demonstrable investments already undertaken to decarbonise

1000 character(s) maximum

See answer below.

Which technological, infrastructure or local constraints do you consider relevant for gradual achievement of the GHG emission reductions under exemption b)?

1000 character(s) maximum

A range of constraints may affect the pace of GHG emission reductions under exemption b), even where an investment is part of a credible pathway to climate neutrality. These include limited technology availability or maturity, investment cycles in energy-intensive sectors, insufficient infrastructure, as well as site-specific conditions, permitting processes and regional differences in infrastructure readiness. Particular attention should be paid to installations that have already achieved significant emission reductions. A uniform reduction threshold may disadvantage such "frontrunners" whose remaining reduction potential is lower and whose further reductions are often more complex and costly. A purely percentage-based approach may therefore be inappropriate. Assessments under exemption b) should consider an installation's decarbonisation status and historical achievements of the installation and recognise investments that represent intermediate steps towards climate neutrality.

Do you have any comments on point 4) and/or its related exemptions in section 2.A of the concept paper?

- ☐ Yes
☒ No

Do you have any comments on point 5) and/or its related exemptions in section 2.A of the concept paper?

- ☐ Yes

☒ No

Do you have any comments on point 6) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 7) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 8) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 9) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 10) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 11) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 12) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 13) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 14) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 15) and/or its related exemptions in section 2.A of the concept paper?

☐ Yes

☒ No

Do you have any comments on point 16) and/or its related exemptions in section 2.A of the concept paper?

- ☐ Yes
☒ No

Do you have any comments on point 17) and/or its related exemptions in section 2.A of the concept paper?

- ☐ Yes
☒ No

Do you have any comments on point 18) and/or its related exemptions in section 2.A of the concept paper?

- ☐ Yes
☒ No

Final questions

Do you consider that any of the criteria included in the concept paper are not necessary?

- ☒ Yes, one or more are not necessary
☐ No, they are all necessary

Please explain your reply. Which criterion is not necessary and why?

2000 character(s) maximum

Please make reference to the responses outlined above.

Do you see the need to include any additional criteria or areas not covered in the concept paper?

- ☐ Yes
☒ No

Background Documents

[DNSH Concept paper 15.7.2026 - for publication.pdf](#)

Contact

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