

Call for feedback on TEG report on EU Taxonomy

Fields marked with * are mandatory.

Introduction

Disclaimer:

This call for feedback is part of ongoing work by Directorate-general for financial stability, financial services and capital markets union, Directorate-general for environment, Directorate-general for climate action and Directorate-general for energy on sustainable finance, for which the European Commission has set up a [dedicated Technical expert group \(TEG\)](#).

This feedback process is not an official Commission consultation or document nor an official Commission position. Nothing in this feedback process commits the Commission nor does it preclude any policy outcomes.

In March 2018 the European Commission published its [action plan: financing sustainable growth](#). Action 1 of the Commission's action plan calls for the establishment of an EU classification system for sustainable activities, or Taxonomy. The European Commission followed through on this action in May 2018 with a [proposal for a regulation on the establishment of a framework to facilitate sustainable investment](#) (taxonomy regulation).

In addition, a [technical expert group on sustainable finance \(TEG\)](#) was set up by the European Commission in July 2018 to assist in with the implementation of four key actions of the action plan, including the development of an EU taxonomy.

Within the framework of the proposed taxonomy regulation, the TEG has been asked to develop recommendations for technical screening criteria for economic activities that can make a substantial contribution to climate change mitigation or adaptation, while avoiding significant harm to the four other environmental objectives:

1. sustainable use and protection of water and marine resources;
2. transition to a circular economy, waste prevention and recycling;
3. pollution prevention control; and (4) protection of healthy ecosystems.

On 18 June 2019, the TEG published its [technical report on EU taxonomy](#). The report sets out the basis for a future EU taxonomy in legislation. The report contains:

- technical screening criteria for 67 activities across 8 sectors that can make a substantial contribution to **climate change mitigation**;
- a methodology and worked examples for evaluating substantial contribution to **climate change adaptation**;
- guidance and case studies for **investors preparing to use the taxonomy**.

This report builds on the [work that the TEG published in December last year](#) together with a call for feedback on the proposed criteria for these “first round” activities. The TEG has also engaged with over 150 additional experts in the past months to develop technical screening criteria for the ‘second round’ of climate change mitigation activities and climate change adaptation activities.

In addition to its technical report, the TEG has also published a [supplementary report on using the taxonomy](#). This provides investors and companies with a concise and clear explanation of why the taxonomy is needed, what it looks like, and its ease of use.

Call for feedback

The TEG is inviting stakeholders to provide feedback on (parts of) its technical report through the online [questionnaire](#).

Because of technical problems, the deadline for providing feedback is **extended at least until Monday 16 September 2019 23:59**. If the technical problems persist, a further extension will be considered.

In the online questionnaire, you will be able to select on which parts of the report you want to provide feedback to, including a selection of the 67 individual activities that make a substantial contribution to climate change mitigation and the different elements of each activity.

Next steps

The TEG mandate has been extended until the end of this year. The TEG will use this time to:

- assess the feedback from stakeholders on its technical report;;
- refine and further develop some incomplete aspects of the proposed technical screening criteria for substantial contributions and avoidance of significant harm;
- develop further guidance on implementation and use of the taxonomy.

At the end of its mandate, the TEG will make further recommendations to the European Commission on the need to adjust and complement their work on an EU taxonomy.

The TEG's recommendations are designed to support the European Commission in the development of future delegated acts, as proposed in the taxonomy regulation.

Please note: In order to ensure a fair and transparent feedback 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 ec-teg-sf@ec.europa.eu.

Useful documents and links:

- [More on EU taxonomy](#)
- [Technical report on EU taxonomy](#)
- [Supplementary report on using the taxonomy](#)
- [Specific privacy statement](#)

1. Information about you

* Are you replying as:

- a private individual
- a private organisation or a company
- a public authority or an international organisation

* Name of your organisation:

The Bioenergy Association of Finland

Contact email address:

The information you provide here is for administrative purposes only and will not be published

info@bioenergia.fi

* Is your organisation included in the Transparency Register?

(If your organisation is not registered, [we invite you to register here](#), although it is not compulsory to be registered to reply to this feedback process. [Why a transparency register?](#))

- Yes
 No

* If so, please indicate your Register ID number:

174042620514-51

* Type of organisation:

- | | |
|---|---|
| <input type="radio"/> Academic institution | <input type="radio"/> Media |
| <input type="radio"/> Company, SME, micro-enterprise, sole trader | <input type="radio"/> Non-governmental organisation |
| <input type="radio"/> Consultancy, law firm | <input type="radio"/> Think tank |
| <input type="radio"/> Consumer organisation | <input type="radio"/> Trade union |
| <input checked="" type="radio"/> Industry association | <input type="radio"/> Other |

* Where are you based and/or where do you carry out your activity?

Finland

* Field of activity (*if applicable*):

at least 1 choice(s)

- 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

* Please specify your activity field(s) or sector(s):

renewable Energy, bioenergy, domestic energy

* Sector (*if applicable*):

at least 1 choice(s)

- A Agriculture, forestry and fishing
- B Mining and quarrying
- C Manufacturing
- D Electricity, gas, steam and air conditioning supply
- E Water supply; sewerage, waste management and remediation activities
- F Construction
- H Transportation and storage
- I Accommodation and food service activities
- J Information and communication
- K Financial and insurance activities
- L Real estate activities
- M Professional, scientific and technical activities
- N Administrative and support service activities
- O Public administration and defence; compulsory social security
- P Education
- Q Human health and social work activities
- Not applicable

Important notice on the publication of responses

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

([see specific privacy statement](#))

- Yes, I agree to my response being published under the name I indicate (*name of your organisation /company/public authority or your name if your reply as an individual*)
- No, I do not want my response to be published

* Contributions received through this survey will be reviewed by the TEG. Do you agree to be contacted by the TEG to clarify your response if necessary?

- Yes, I agree to be contacted by the TEG if necessary through the contact details I provided
- No, I do not want to be contacted by the TEG

2. Selection feedback

This call for feedback covers the following parts of the technical report:

- 1. Climate change mitigation activities**
- 2. Climate change adaptation**

3. Usability of the taxonomy

4. Future development of the taxonomy

Please tick the relevant topics and/or sectors and activities to which you would like to provide feedback :
(You will be able to answer questions for the selected topics and/or sectors and activities)

1. Climate change mitigation activities

Agriculture and forestry

- Growing of perennial crops
- Growing of non-perennial crops
- Livestock production
- Afforestation
- Rehabilitation, Restoration
- Reforestation
- Existing forest management

Manufacturing

- Manufacturing of low carbon technologies
- Manufacture of Cement
- Manufacture of Aluminium
- Manufacture of Iron and Steel
- Manufacture of hydrogen
- Manufacture of other inorganic basic chemicals
- Manufacture of other organic basic chemicals
- Manufacture of fertilizers and nitrogen compounds
- Manufacture of plastics in primary form

Electricity, gas, steam and air conditioning supply

- Production of Electricity from Solar PV
- Production of Electricity from Concentrated Solar Power
- Production of Electricity from Wind Power
- Production of Electricity from Ocean Energy
- Production of Electricity from Hydropower
- Production of Electricity from Geothermal
- Production of Electricity from Gas Combustion
- Production of Electricity from Bioenergy
- Transmission and Distribution of Electricity
- Storage of Energy

- Manufacture of Biomass, Biogas or Biofuels
- Retrofit of Gas Transmission and Distribution Networks
- District Heating/Cooling distribution
- Installation and operation of Electric Heat Pumps
- Cogeneration of Heat/Cool and power from Concentrated Solar Power
- Cogeneration of Heat/Cool and power from Geothermal Energy
- Cogeneration of Heat/Cool and power from Gas Combustion
- Cogeneration of Heat/Cool and power from Bioenergy
- Production of Heating and Cooling from Concentrated Solar Power
- Production of Heating and Cooling from Geothermal Energy
- Production of Heating and Cooling from Gas Combustion
- Production of heating and cooling from Bioenergy
- Production of Heating and Cooling using Waste Heat

Water, Waste and Sewerage remediation

- Water collection, treatment and supply
- Centralized wastewater treatment systems
- Anaerobic digestion of sewage sludge
- Separate collection and transport of non-hazardous waste in source segregated fractions
- Anaerobic digestion of bio-waste
- Composting of bio-waste
- Material recovery from waste
- Landfill gas capture and energetic utilization
- Direct Air Capture of CO₂
- Capture of anthropogenic emissions
- Transport of CO₂
- Permanent Sequestration of captured CO₂

Transport

- Passenger Rail Transport (Interurban)
- Freight Rail Transport
- Public transport
- Infrastructure for low carbon transport
- Passenger cars and commercial vehicles
- Freight transport services by road
- Interurban scheduled road transport
- Inland passenger water transport
- Inland freight water transport
- Construction of water projects

Information and Communication Technologies (ICT)

- Data processing, hosting and related activities
- Data-driven solutions for GHG emissions reductions

Buildings

- Construction of new buildings
- Renovation of existing buildings
- Individual renovation measures, installation of renewable on-site and professional, scientific and technical activities
- Acquisition of buildings

2. Climate change adaptation

- I want to provide feedback for this topic

3. Usability of the taxonomy

- I want to provide feedback for this topic

4. Future development of the taxonomy

- I want to provide feedback for this topic

Agriculture and forestry - Growing of perennial crops

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

2. Should a different metric be used?

- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

For metrics to criterion 2 should include also the energy produced on the farm and used for the farm or sold to replace fossil fuels and therefore mitigate climate change. Also the avoidance of emissions from manure due to use as biogas digestate for fertilizer should be possible to be counted as bonus; as is on REDII GHG accounting. Knowledge, measurement and methodology of soil carbon is developing fast. Soil carbon criteria should be so far based on best practices, not on measurements.

Links to evidence:

1000 character(s) maximum

<http://biogasaction.eu/wp-content/uploads/2018/10/MM-presentation-RES-gas-in-REDII-Biogas-Action-Project.pdf>
<https://www.frontiersin.org/articles/10.3389/fenvs.2017.00041/full>
<http://www.fao.org/3/I9693EN/I9693en.pdf>
<https://www.sciencedirect.com/science/article/pii/S0048969719306138>

Agriculture and forestry - Growing of non-perennial crops

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2. Should a different metric be used?

- Yes
 No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

For metrics to criterion 2 should include also the energy produced on the farm and used for the farm or sold to replace fossil fuels and therefore mitigate climate change. Also the avoidance of emissions from manure due to use as biogas digestate should be possible to be counted as bonus; as is on REDII GHG accounting.

Links to evidence:

1000 character(s) maximum

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Agriculture and forestry - Afforestation

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- Do no significant harm criteria
- International applicability of activity criteria

2. Should a different metric be used?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Taxonomy and all the terminology used in it needs to be aligned with the existing legislation, for instance very recently adopted Renewable Energy Directive recast (REDII), EU timber regulation (EUTR) and Energy Efficiency Directive. The existing legislation sets out extensive sustainability criteria for energy operators which obligates a number of companies on the whole fuel chain.

Sustainable Finance taxonomy should therefore be based on the same thresholds for criteria as REDII. Relevant additional criteria are possible in case they are set to address Sustainable Development Goals (SDG) and do not depend on the final use of biomass.

As regards the GHG balance, the forestry sector's positive contribution to the Union's climate and energy goals must be considered in the context of the entire life cycle phases of any given forest and the multifunctionality of forest management. In this context, the recently adopted LULUCF Regulation aims to ensure a balance between emissions and removals from the land use, land use change and forestry (LULUCF) sector by 2030 at country level. Unfortunately, the set of climate mitigation acti

vities envisaged in the TEG report disregards the holistic concepts of sustainable forestry and multifunctional forests as well as their related carbon cycles by not specifying in the criteria that the requirements should apply at country level and fit with the long-term cycles of forests.

Additionally, reference to Climate Bond Initiative forestry criteria should be avoided. This is a private initiative that is not the result of a democratic and transparent process.

Links to evidence:

1000 character(s) maximum

The proposed sustainable finance regulation should build on the definition of sustainable forest management (SFM), referred to in the 2013 EU Forest Strategy (https://ec.europa.eu/agriculture/forest/strategy_en) which European countries and the European Commission endorsed within the framework of the Ministerial Conference on the Protection of Forests in Europe (https://foresteurope.org/wp-content/uploads/2016/11/Commitments_all.pdf).

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

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Agriculture and forestry - Existing forest management

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Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

2. Should a different metric be used?

- Yes
- No

If yes, why and how?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Taxonomy and all the terminology used in it needs to be aligned with the existing legislation, for instance very recently adopted Renewable En

ergy Directive recast (REDII), EU timber regulation (EUTR) and Energy Efficiency Directive. The existing legislation sets out extensive sustainability criteria for energy operators which obligates a number of companies on the whole fuel chain.

Sustainable Finance taxonomy should therefore be based on the same thresholds for criteria as REDII. Relevant additional criteria are possible in case they are set to address Sustainable Development Goals (SDG) and do not depend on the final use of biomass.

As regards the GHG balance, the forestry sector's positive contribution to the Union's climate and energy goals must be considered in the context of the entire life cycle phases of any given forest and the multifunctionality of forest management. In this context, the recently adopted LULUCF Regulation aims to ensure a balance between emissions and removals from the land use, land use change and forestry (LULUCF) sector by 2030 at country level. Unfortunately, the set of climate mitigation activities envisaged in the TEG report disregards the holistic concepts of sustainable forestry and multifunctional forests as well as their related carbon cycles by not specifying in the criteria that the requirements should apply at country level and fit with the long-term cycles of forests.

The principle that forest management should maintain or increase carbon sinks in forests in the long run is generally supported. However, it should be noted that accounting methods still carry substantial uncertainties in the LULUCF sector which affect assessments.

Maintaining or improving the soil quality and biodiversity as criteria is supported, but this shall be evaluated and verified as long-term trends in a landscape approach, rather than in a detailed assessment at the forest estate level.

Links to evidence:

1000 character(s) maximum

The proposed sustainable finance regulation should build on the definition of sustainable forest management (SFM), referred to in the 2013 EU Forest Strategy (https://ec.europa.eu/agriculture/forest/strategy_en) which European countries and the European Commission endorsed within the framework of the Ministerial Conference on the Protection of Forests in Europe (https://foresteurope.org/wp-content/uploads/2016/11/Commitments_all.pdf)
<https://link.springer.com/article/10.1007/s10533-018-0509-z>
<https://www.sciencedirect.com/science/article/pii/S0168192317303556>

Manufacturing - Manufacturing of low carbon technologies

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

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- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Manufacture of low carbon technologies:

Bioenergy should be included in the list of low carbon technologies. The Recast Renewable Energy Directive II sets sustainability criteria for bioenergy, making it the only fuel with sustainability requirements. These include among others requirements on conversion efficiency and GHG emissions savings. Bioenergy technologies meeting with these requirements (that are clearly defined in order to separate sustainable solutions from unsustainable solutions, and that are based on BAT), should be included in the taxonomy together with other renewable energy technologies.

In addition, if a criterion is given to one product, it should be made sure that all relevant products for the same purpose have equal means to be included in the taxonomy. The draft taxonomy does include proposals for the production of bioenergy, but when it comes to the manufacturing of the technology for producing this, this has been left out while the manufacturing of all other renewable energy technologies are included in the text.

Multifuel boilers should also be included on the list of low carbon technologies as they allow decarbonization while giving flexibility in the fuel supply, ensuring security of supply and fuel affordability. The fuels, in addition to biomass, typically are other industrial residues and waste, Multifuel boilers should be included in the Taxonomy as these are high efficient solutions using streams that have limited or no other use and which are best combusted from the environmental perspective.

Further, gasifiers should be included in the list of low carbon technologies. They allow for the gasification of biomass and waste derived fuels, thus raising efficiency in combustion and extending fuel use to lower grade feedstocks.

Manufacture of vehicles, fleets and vessels meeting the following criteria is eligible:

Using “tailpipe emissions” for vehicles favours electrification ahead of using biofuels, including biogas. Only electric and hydrogen are mentioned as favoured fuels. To transform the transport sector and reduce its climate impact, we will need both electrification and increased use of biofuels.

Links to evidence:

1000 character(s) maximum

7. Are there science-based approaches that can be used to tailor manufacturing thresholds to national circumstances?

- Yes
 No

If yes, please explain and provide links to published journals or articles as evidence.

2000 character(s) maximum

National or regional average electricity GHG can be used for LCE. This supports decarbonisation of the whole economy as the manufacturing may choose country or region that is advanced in this respect.

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- Boundary of the activity
 Metric for substantial contribution criteria

- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

7. Are there science-based approaches that can be used to tailor manufacturing thresholds to national circumstances?

- Yes
- No

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When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
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Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

Electricity, gas, steam and air conditioning supply - Production of Electricity from Bioenergy

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

-

Boundary of the activity

- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

- Electricity is produced from biomass, not from bioenergy which is the final product. Title should be replaced by 'production of electricity from Biomass, Biogas or Biofuels'.

-There is no mention of Waste-to-Energy (WtE) in the report. Part of the waste fuel is often biomass. Combustion of waste streams that cannot be used for other purposes is beneficial to climate change. We suggest to include WtE technologies in the taxonomy.

What criteria would apply to multi-fuel boilers? Multi-fuel boilers allow decarbonization while giving flexibility in the fuel supply, ensuring security of supply and fuel affordability. In fact, they offer the possibility for the operators to increase the share of sustainable/low carbon fuels flexibly whenever they have the chance to do so on the basis of fuel availability and cost. The fuels, in addition to biomass, typically are other industrial residues, waste and fossil fuels. They should be included in the Taxonomy as these are high efficient solutions using streams that have limited or no other use and which are best combusted from an environmental perspective.

Multifuel boilers, as enabler of the energy transition, should be included in the manufacturing of low carbon technologies (see section on manufacturing of low carbon technologies)

As for the production of energy, the proportion of these fuels (biomass, waste and industrial residues), meeting requirements set for energy production in the taxonomy should be considered sustainable. This way, only the share meeting the requirements will be considered sustainable and would thus encourage to increase this share whenever possible.

Links to evidence:

1000 character(s) maximum

2. Should a different metric be used?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

-The text mentions: This is applicable to feedstock where a minor share is bio-waste and sewage sludge (combined). There are no solid justification for this. Any ratio of bio-waste or sewage sludge with biomass fuels, biogas or biofuels should be eligible if all the other Taxonomy requirements are met. There are no rationale to set limits such as “minor”, which is not specified amount either.

Links to evidence:

1000 character(s) maximum

3. Should the threshold be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

- GHG saving requirements of REDII for bioenergy CHP, power only or heat only should apply as such. 85 % GHG saving requirement is not aligned with REDII where the highest savings requirement 80 % applies only after 2025. High fixed threshold would negatively affect flexibility and usability of the plant.

-Possible tightening GHG-savings (by reducing maximum emission levels every 5 years as proposed) can be realised in the taxonomy only if primary legislation drives this development.

The TEG should clarify the scientific basis for setting the thresholds of 85% and 100%.

The requirement of 85% means that bioelectricity will be produced using optimal parameters. The flexibility of the plant will thus suffer, making it unable to complement variable renewable energy in the system and supporting therefore the production of complementing electricity to the system with fossil fuels. Any more ambitious GHG reduction requirement means that this can be achieved mainly using CCS, which will also (with current technologies) limit possibilities for flexible production, raise the cost and thus weaken bioelectricity's competitiveness against fossil fuels.

The requirement of 100% in 2050 is virtually impossible to reach in a LCA approach, even if transport modes like trucks and boats are decarbonized.

Links to evidence:

1000 character(s) maximum

Sustainability of Bioenergy – European Commission Impact Assessment https://ec.europa.eu/energy/sites/ener/files/documents/1_en_impact_assessment_part4_v4_418.pdf

The taxonomy should use the recently agreed RED II sustainability criteria https://eur-lex.europa.eu/legal-content/EN/TXT/?toc=OJ%3AL%3A2018%3A328%3ATOC&uri=uriserv%3AOJ.L_.2018.328.01.0082.01.ENG

4. For the objectives where DNSH criteria have been identified, should these criteria be different?

- Yes
 No

If yes, why and how? Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

- Regarding cascading use of biomass, The European Commission has issued a report on best practices for cascading use of biomass <https://publi>

cations.europa.eu/en/publication-detail/-/publication/04c3a181-4e3d-11e6-89bd-01aa75ed71a1 This should be the reference document when mentioning cascade use of biomass.

On (6) Ecosystems: What type of Environmental Impact Assessment is required? Bioenergy producers will already have to show compliance with Renewable Energy Directive II sustainability criteria that includes:

- o Legality of harvesting operations
- o Forest regeneration of harvested areas
- o Areas designated by law for nature protection purposes including in wetlands/peatlands are protected
- o Harvesting is carried out considering maintenance of soil quality and biodiversity
- o Long-term production capacity of forests is maintained or improved
- o LULUCF criteria

This should be exhaustive list of criteria.

Links to evidence:

1000 character(s) maximum

5. Are there any additional objectives where DNSH criteria need to be identified to avoid significant harm?

- Yes
 No

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
-

Do no significant harm criteria

- International applicability of activity criteria

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Electricity, gas, steam and air conditioning supply - Manufacture of Biomass, Biogas or Biofuels

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

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- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The title is confusing.
Existing definitions: RED II: Art. 2(27) 'biomass fuels' means gaseous and solid fuels produced from biomass;
Art. 2(28) 'biogas' means gaseous fuels produced from biomass;
Biomass should be replaced by "biomass fuels".

Links to evidence:

1000 character(s) maximum

3. Should the threshold be different?

- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

Restrictions on feedstocks for biofuels and biogas should follow the RED II principles. Making new restrictions or limiting the shares of feedstocks should be made only after robust assessment following public consultation.
Any biofuel meeting the sustainability criteria of REDII should be considered eligible economic activity within Sustainable Finance. TEG would restrict allowed feedstocks to Part A of Annex IX of RED II and Part B of Annex IX (for instance including UCO and animal fats) which is unjustifiable in terms of resource efficiency and circular economy principle

s.

The report mentions « Production of biomass, biogas and biofuels is eligible if produced from the advanced bioenergy feedstock listed in Annex IX of Directive (EU) 2018/2001” but the Annex IX of this directive refers to feedstocks that can count for the renewable share of the production of biogas for transport and advanced biofuels. This list doesn't include the feedstocks for solid biomass. Including solid biomass into this requirement would exclude some feedstock for bioenergy production. This has been rejected by the co-legislators during the negotiations on the sustainability requirements under RED II. If a list of feedstocks for bioenergy should be decided, it should be done through a transparent and democratic process, in the framework of the revision of RED II. Regarding biofuels, discriminating between crop-based and advanced biofuels is not justified according to the EU's Renewable Energy policy post-2020. The phase-out of policy support for crop-based biofuels in transport has been rejected by the co-legislators, first in the 'ILUC Directive' 2015/1513 and more recently in RED II.

This part mentions that “the eligibility criteria are based on existing EU regulation but seek to advance the agenda by setting a higher threshold on the required GHG emissions savings outlined in RED II”. This can be accepted for the period after 2030 only. Until then, the very recently agreed Renewable Energy Directive II (December 2018) is including sustainability requirements that should be taken into account. In order to ensure implementation and consistency in EU legislation, a double standard system should not be created by introducing new requirements in the delegated act of the Taxonomy Regulation.

In addition, on pages 261 & 262, the wording “primary” forest -related feedstock should be deleted as the mentioned feedstock (o) of Annex IX Part A as such in REDII do not refer to any specific type of forests but to sustainability criteria that these forests have to meet.

Links to evidence:

1000 character(s) maximum

Recast of the Renewable Energy Directive (specifically Annex IX) http://eur-lex.europa.eu/legal-content/EN/TXT/?toc=OJ%3AL%3A2018%3A328%3ATOC&uri=uriserv%3AOJ.L_.2018.328.01.0082.01.ENG

4. For the objectives where DNSH criteria have been identified, should these criteria be different?

- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The diverse requirements in the numerous environmental impact assessment required may lead to problems for SMEs. A large part of production of pellets, wood chips and biogas takes place in SMEs, who do not have the capacity to produce so many impact assessments. Streamlining the administrative burden around RED II sustainability criteria would ensure sustainable production while keeping administrative burden acceptable for SMEs.

Links to evidence:

1000 character(s) maximum

5. Are there any additional objectives where DNSH criteria need to be identified to avoid significant harm?

- Yes
- No

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

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Electricity, gas, steam and air conditioning supply - Cogeneration of Heat/Cool and power from Bioenergy

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- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

3. Should the threshold be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The TEG should clarify the scientific basis for setting the thresholds 100 g CO₂/kWh(e) for electricity and 30 CO₂e/kWh(th) for heat production for eligibility under taxonomy.

Taxonomy should apply existing methods for the appropriate treatment of cogeneration: The Energy Efficiency Directive (EED) 2012/27/EU method for high efficiency cogeneration, complemented by the Harmonised Reference Values Regulation (EU) 2015/2402: compares cogeneration with best in class power plant and boiler (rather than current mix displaced by cogeneration). High-efficiency cogeneration installations shall provide primary energy savings of at least 10 % compared with the references for separate production of heat and electricity.

Thresholds for bioenergy CHP should be in line with the GHG savings emissions requirements for bioenergy under RED II

Possible tightening GHG-savings (by reducing maximum emission levels every 5 years as proposed) can be realised in the taxonomy only if primary legislation drives this development.

Links to evidence:

1000 character(s) maximum

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

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- Threshold for substantial contribution criteria
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- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

Electricity, gas, steam and air conditioning supply - Production of heating and cooling from Bioenergy

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

- Electricity is produced from biomass, not from bioenergy which is the final product. Title should be replaced by 'production of heating and cooling from Biomass, Biogas or Biofuels'.

- The report proposes that the principle is "Based on Electric Heat Pumps as best available technology to determine the threshold". It doesn't make sense to compare with a technology that doesn't provide the same service. Biomass heating provides much higher temperature heat (above 500°) including for industrial heat processes, while a heat pump cannot go much above 100°. In addition, in certain contexts (such as in non-insulated buildings) a heat pump cannot deliver the heat needs and an alternative system would be needed. It doesn't make sense to take a technology that do not deliver the same service as BAT.

In addition, an electric heat pump must only comply with SCOP higher than 3.33, but no threshold is imposed on the carbon intensity of the electricity used.

Links to evidence:

1000 character(s) maximum

<https://www.sciencedirect.com/science/article/abs/pii/S0360544218305759>

3. Should the threshold be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

The TEG is required to provide scientific evidence on both thresholds: 30g CO₂e/kWh (th) and 0g CO₂e/kWh.

Regarding 30g CO₂e/kWh (th): using RED II calculation methodology, a threshold of 30g CO₂e/kWh (th) would mean a reduction of 90% GHG emissions compared to the fossil fuel comparator.

This requirement is not in line with existing Union legislation. The freshly adopted bioenergy sustainability requirements under Renewable Energy Directive II sets up thresholds (70% in 2021 and 80% in 2026) based on Best Available Technology (BAT), thorough impact assessments, the consultation of stakeholders and constitute the political agreement between EU Member States and the European Parliament. These requirements cannot and should not be ignored by Sustainable Finance, and should be the baseline until 2030, followed (only after 2030) by a transitional progression towards a net-zero 2050 economy.

This threshold is also inconsistent with the proposed threshold for electricity production from biomass (85% - p253). In fact, a threshold of 30g CO₂e/kWh (th) is equivalent to 90% GHG emissions reduction while the threshold for electricity production is 85%. Why a different threshold between electricity and heat? What is the reason behind that, especially when decarbonization of the heat sector is lagging behind. To reach our 2050 objectives, we need to accelerate decarbonization of the H&C sector that represents today about 50% of our energy consumption. More renewables are needed in this sector and the transition in this sector should be supported rather than hampered.

Links to evidence:

1000 character(s) maximum

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- Do no significant harm criteria
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Water, Waste and Sewerage remediation - Anaerobic digestion of bio-waste

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the Technical report on Taxonomy.

Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm

assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
- Threshold for substantial contribution criteria
- Do no significant harm criteria
- International applicability of activity criteria

2. Should a different metric be used?

- Yes
- No

If yes, why and how?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

TEG draft proposes:
"the major share of material for anaerobic digestion is bio-waste. In case of co-digestion, other biodegradable wastes such as solid or liquid manure and other agricultural residues may be added, whereas energy crops and other non-waste feedstock are excluded."
Arbitrary restrictions to what kind of feedstocks may be added with bio-waste to produce must be deleted. There is no mitigation, DNSH or other justification for this. Mix of different feedstocks is reality and may increase cost-efficiency of a plant in question or further usability of digestate adding to circular economy goals.

Links to evidence:

1000 character(s) maximum

When responding to these questions please refer to the requirements for technical screening criteria as outlined in Article 14 of the [proposed Taxonomy regulation](#) and the principles for developing criteria as used by TEG and explained in the [Technical report on Taxonomy](#).

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Please select the elements of the activity to which you would like to provide feedback:

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Please note that if you propose new boundaries, metrics or thresholds for an activity, you are requested to also provide additional information on the Do No Significant Harm assessment that might be affected by your proposal.

Please select the elements of the activity to which you would like to provide feedback:

- Boundary of the activity
- Metric for substantial contribution criteria
-

Threshold for substantial contribution criteria

- Do no significant harm criteria
- International applicability of activity criteria

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Water, Waste and Sewerage remediation - Capture of anthropogenic emissions

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1. Should the boundaries, as set for the purposes of applying principles, metrics and thresholds of the activity, be different?

- Yes
- No

If yes, why and how?
Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

TEG proposal states one principle that "Ensure there is sufficient storage and sequestration capacity available to meet the rate of capture of CO2". This is impossible requirement for the operator of this economic activity as no one may influence the other economic actors or know for sure what is the current amount of services on the market. It would also be arbitrary to invest on technology that then could not be used because of the lack of storage and sequestration. This principle should be deleted.

Links to evidence:

1000 character(s) maximum

Water, Waste and Sewerage remediation - Transport of CO2

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- Boundary of the activity
- Metric for substantial contribution criteria
-

Threshold for substantial contribution criteria

- Do no significant harm criteria
- International applicability of activity criteria

3. Should the threshold be different?

- Yes
- No

I f y e s , w h y a n d h o w ?

Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.

Explanation:

3000 character(s) maximum

TEG proposal states that "Only pipelines which lead directly to an eligible permanent sequestration site are eligible." However principle do not make statement that this economic activity is eligible only when the CO2 is transported via other means but pipelines.
It should be clarified that also other means of transportation, such as tanks or CO2 as in (solid, liquid etc) products are eligible.

Links to evidence:

1000 character(s) maximum

Water, Waste and Sewerage remediation - Permanent Sequestration of captured CO2

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1. Do you consider that the qualitative criteria for adaptation apply equally to all sectors?

- Yes
- No
- Don't know / no opinion / not relevant

Please explain your answer:

2000 character(s) maximum

2. Should the qualitative criteria be different?

- Yes
-

No

Don't know / no opinion / not relevant

3. Are the illustrative templates provided in the Technical report useful for indicating the potential application of the criteria?

Yes

No

Don't know / no opinion / not relevant

Please explain what other information would be useful:

3000 character(s) maximum

4. Would any additional data or tools would improve the usability of the Adaptation qualitative screening criteria?

Yes

No

Don't know / no opinion / not relevant

Are there areas of potential harm that TEG should consider for DNSH criteria for the activities that make a substantial contribution to adaptation objectives?

Yes

No

Don't know / no opinion / not relevant

1. Do you expect to use the Taxonomy in your business activities in the short term (1-3 years) or long term (4 years or more)?

Yes

No

Don't know / no opinion / not relevant

2. Can the Taxonomy be made more useful for disclosures related to your specific financial product? This question covers only financial products where disclosure obligations are foreseen by the Taxonomy proposal.

Yes

No

Don't know / no opinion / not relevant

3. Can the Taxonomy be made more useful for your investment decisions in different asset classes?

- Yes
- No
- Don't know/no opinion/not relevant

4. Is it sufficiently clear when the entire activities of a company or other entity should be considered as Taxonomy eligible (revenues or turnover) and when only expenditures by companies or other entities should be considered Taxonomy eligible?

- Yes
- No
- Don't know / no opinion / not relevant

5. What practical tools or measures could be developed to facilitate the implementation of the taxonomy by financial actors?

Please specify what these tools would be used for and provide sufficient explanation on how they can help to implement the taxonomy:

2000 character(s) maximum

6. What practical tools or measures could be developed to help non-financial companies assess what share of their economic activities is taxonomy-eligible?

3000 character(s) maximum

4. Future development of the taxonomy

1. What economic activities that can make a substantial contribution to the climate change mitigation objective should next be considered for the Taxonomy?

3000 character(s) maximum

First of all, future development needs to be done with specific expert stakeholder involvement; including relevant committees, such as Standing Forestry Committee and REDII committee and public consultation. Highly efficient Waste-to-Energy plants is one new activity to be included.

2. Should any of the economic activities included in the Technical report be reconsidered as regards their inclusion in the taxonomy?

- Yes
- No
- Don't know / no opinion / not relevant

If yes, please indicate what activity and explain why inclusion should be reconsidered:

3000 character(s) maximum

Negative emissions and carbon accounting considerations with regard to several economic activities should be updated when more scientific knowledge is gained.

3. For what economic activities should an illustrative template for substantial contribution to climate change adaptation be developed next?

3000 character(s) maximum

Useful links

[More on EU taxonomy \(https://ec.europa.eu/info/publications/sustainable-finance-teg-taxonomy_en\)](https://ec.europa.eu/info/publications/sustainable-finance-teg-taxonomy_en)

[Technical report on EU taxonomy \(https://ec.europa.eu/info/files/190618-sustainable-finance-teg-report-taxonomy_en\)](https://ec.europa.eu/info/files/190618-sustainable-finance-teg-report-taxonomy_en)

[Supplementary report on using the taxonomy \(https://ec.europa.eu/info/files/190618-sustainable-finance-teg-rep-using-the-taxonomy_en_en\)](https://ec.europa.eu/info/files/190618-sustainable-finance-teg-rep-using-the-taxonomy_en_en)

[Specific privacy statement \(https://ec.europa.eu/info/files/190705-sustainable-finance-teg-report-taxonomy-privacy-statement_en\)](https://ec.europa.eu/info/files/190705-sustainable-finance-teg-report-taxonomy-privacy-statement_en)

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