

TYPE OF RESPONDENT: Business Association	TRANSPARENCY REGISTER NUMBER: 977056531128-71
COUNTRY: Belgium	SECTOR OF ACTIVITY: Other
ORGANISATION: CO ₂ Value Europe	ORGANISATION SIZE: Micro (< 10 employees)
FIRST NAME: Tudy	LAST NAME: Bernier
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COMMENT

Delegated Act: Taxonomy Environmental Delegated Act

Annex: Annex II to Environmental Delegated Act (CE)

ACTIVITY: CE 1.1. Manufacture of plastic packaging goods

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act): None

COMMENT ON THE ACTIVITY DESCRIPTION: None

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA: We invite the European Commission to reuse the exact wording as proposed by the EU Platform on Sustainable Finance, feeding and screening the criteria of the EU taxonomy for sustainable activities published its suggests for a delegated regulation (in [March](#) 2022 and supplementary [October](#) 2022) on the four remaining environmental objectives of the Taxonomy on “Manufacture of plastic packing goods” (activity 2.18, page 253 in the supplementary). It refers to the *“use of circular feedstock: At least 85% of the packaging product by weight consists of mechanically recycled post-consumer material, chemically recycled, biobased or CCU (Carbon Capture and Utilization) based material”*, which is also in line with the EU Communication on Sustainable Carbon Cycles from December 2021, underlining that *“at least 20% of the carbon used in the chemical and plastic products should be from sustainable non-fossil sources by 2030”* and that *“while drastically reducing the use of fossil carbon, the EU economy will need to capture CO₂ and use it as feedstock for the production of fuel, chemicals and materials that still require carbon”*. The wording proposed in the CE Delegated Act is not inclusive of all the different pathways eligible to produce circular feedstock, which should be corrected. More specifically, the possibility of using CO₂ as feedstock for the production of plastic packaging use and other chemicals (i.e. CCU) is not mentioned in the text, thereby removing one of the few available options to defossilise the chemical industry (see Kätelhön et al., 2019, www.pnas.org/cgi/doi/10.1073/pnas.1821029116).

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: None