

EU Taxonomy Stakeholder Request Mechanism

Fields marked with * are mandatory.

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.

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.

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

Anastasios

* Last name

Perimenis

* E-mail address

anastasios.perimenis@co2value.eu

Organisation name (if relevant)

CO2 Value Europe AISBL

Role in the organisation (if relevant)

Secretary General

Transparency Register number of organisation (if relevant)

977056531128-71

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

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

2. Feedback

* **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

* 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

Mitigation, 5.11, Transport of CO2

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

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

Description

* 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

The section of the "description of the activity" can remain as such, but the text under the "technical screening criteria" needs to change.

Substantial contribution

* 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

New point under point 2

"The CO₂ is delivered to utilisation sites where it is utilised to produce products (fuels, chemicals, materials) through Carbon Capture and Utilisation (CCU). Life-cycle GHG emissions of the manufactured products, are lower than the life-cycle GHG emissions of the equivalent product manufactured from fossil feedstock. Life-cycle GHG emissions are calculated using Commission Recommendation 2021/2279/EU or, alternatively, using ISO 14067:201811 or ISO 14064-1:201812. Quantified life-cycle GHG emissions are verified by an independent third party.

* 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

N/A

* 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

If the utilisation element is not included, then the development of the capture and transport infrastructure will not advance as quickly as needed, especially for actors that have no access to storage

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

It is essential that when it comes to CO2 transport infrastructure, CCU (carbon capture and utilisation) is considered at equal merit as CCS (carbon capture and storage). Indeed both finalities are relevant and necessary and capture and transport is common for both; if "utilisation" is excluded from the section on "substantial contribution to climate change mitigation" under the technical screening criteria description, we will face the adverse effect that parts of the transport infrastructure will be considered as abiding to the Taxonomy and parts of the same infrastructure not. CO2 will also be utilised for manufacturing products (fuels, chemicals, materials); storage will not be an option for many emitters (distance, unavailability of storage sites, economic considerations, etc); but the same transport infrastructure will serve both finalities. By excluding utilisation from the description of 5.11 we also jeopardise the deployment of carbon capture itself (an essential element for reaching climate goals) since one possible finality of the captured carbon will be ignored, especially when storage is not an option. The CCUs Forum (the Body inputting the upcoming Industrial Carbon Management Strategy) has also recognised the common interest of transport infrastructure for both CCS and CCU in its issue paper "Towards a European cross-border CO2 transport and storage infrastructure".

CCU has documented environmental benefits from life cycle perspective for all the three strands of products (see for example: <https://doi.org/10.1039/C9SE00479C> for CCU fuels; <https://doi.org/10.1039/C9EE00914K> and <https://doi.org/10.1073/pnas.1821029116> for CCU chemicals; <https://doi.org/10.1039/D0SE00190B> and <https://doi.org/10.3390/met10030342> for CCU mineralisation products. Further LCA studies are becoming increasingly available: <https://doi.org/10.1016/j.apenergy.2020.114599>; <https://doi.org/10.1016/j.scitotenv.2019.01.395>; <https://doi.org/10.1021/acs.chemrev.7b00435>; <https://doi.org/10.1016/j.ijggc.2019.102882>; <https://doi.org/10.1016/j.jclepro.2019.118359>.

An overview of the climate mitigation potential of CCU can be consulted here: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4286792

Additionally the IPCC has recognised the potential of CCU in its 6th Assessment Report, WG3 in various chapters, indicatively

- Technical Summary: TS 5.5, page 77, lines 9-13 // TS5.5, page TS81, lines 13-19 // TS 5.8, Box TS.12, page 103, lines 1-3
- Summary for policy makers: C.5.2, page 33
- Chapter 1 Introduction and farming: page 25, lines 18-20
- Chapter 6 Energy Systems: page 37, 15-26
- Chapter 11 Industry: pages 36-37

The above highlight that CCU has a merit to be mentioned as a stand-alone economic activity in the Taxonomy as explicitly mentioned in Article 10 of Regulation 2020/852 and as suggested by recital 21 of Delegated Regulation 2021/2139. This has been proposed in the section of recommending new activities under the same response.

Do No Significant Harm (DNSH)

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

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

* 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

* 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

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).

N/A

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

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

Carbon Capture and Utilisation (CCU)

* 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.

Transversal activity that touches upon various sectors – industry, manufacturing, energy supply, construction, waste management, transport

* 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

CCU represents an array of technologies. If only some of them are partially included as sustainable economic activities within the Taxonomy, it hinders the development of the entire concept of CCU, which is recognised internationally (IPCC) as a solution to mitigate climate change and increase carbon circularity.

Hydrogen based synthetic fuels (CO₂-based) could be considered as covered by activity "3.10 (Mitigation)

Manufacture of hydrogen".

Similarly activity "6.19 (Mitigation) Passenger and freight air transport" makes reference to SAF, which also include synthetic aviation fuels as per ReFuel EU (Regulation 2023/2405).

However:

Activity 5.11 (Mitigation) is not including utilisation as a potential finality of CO2 transport although it is the same infrastructure that will be used for the transport of CO2 that will be either utilised or stored.

Activities 3.7, 3.9, 3.10, 4.7, 4.8, 4.13, 4.19, 4.23, 4.29, 4.30, 4.31 (all on Mitigation) make reference to the geological storage of CO2 derived from these activities without including the utilisation of this CO2.

Activities 3.14, 3.17 (Mitigation) as well as 1.1 (Circularity) make reference to alternative carbon feedstock without including "captured carbon" as one of the alternatives of fossil carbon feedstock (despite the favorable suggestion of the Platform on Sustainable Finance during the 2021 consultation for the "Environmental Delegated Act").

It is therefore desirable to introduce a new section in the Taxonomy (Mitigation, Circular Economy) to include CCU as a whole. This will accordingly lead to other activities such as the ones referred above to include reference to this new activity.

Scope / Description

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

3000 character(s) maximum

Carbon Capture and Utilisation for the production of fuels, chemicals and materials from carbon captured from different point sources or directly from the air and resulting in substantial GHG emission reductions compared to conventional fossil-based production. CCU for Enhanced Oil Recovery (EOR) is not eligible.

- * 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

3000 character(s) maximum

Given the variety of products deriving from CCU, a single NACE code would not be able to represent CCU. Section C Manufacturing is relevant for a product-type classification (in analogy: CCU projects requesting funds from the Innovation Fund are required to select the industrial sector in which they can achieve emission reductions (e.g. by substituting a conventional product from those sectors by a CCU product))

*

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

Manufacturing activities as the ones stated above

* If no, what would be the target activity/ies?

Please specify the name/s of the target activity/ies.

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.

3000 character(s) maximum

On climate mitigation

CCU has indeed been documented to offer emission reduction from a life cycle perspective compared to conventional fossil-based products, for example <https://doi.org/10.1039/C9SE00479C> for CCU fuels; <https://doi.org/10.1039/C9EE00914K> and <https://doi.org/10.1073/pnas.1821029116> for CCU chemicals; <https://doi.org/10.1039/D0SE00190B> and <https://doi.org/10.3390/met10030342> for CCU mineralisation products. Further LCA studies are becoming increasingly available, e.g. <https://doi.org/10.1016/j.apenergy.2020.114599>; <https://doi.org/10.1016/j.scitotenv.2019.01.395>; <https://doi.org/10.1021/acs.chemrev.7b00435>; <https://doi.org/10.1016/j.ijggc.2019.102882>; <https://doi.org/10.1016/j.jclepro.2019.118359>. An overview of the potential of CCU to contribute to climate mitigation can be consulted here: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4286792

Additionally, The IPCC in its 6th Assessment Report, WG3, recognises the role that CCU can play in various sectors, indicatively : Technical Summary: TS5.5, page TS81, lines 13-19; TS5.5, page TS77, lines 7-17; TS 5.8, box TS12, page 103, lines 1-3 // Summary for policy makers: C.5.2, page 33 // Chapter 1, page 25, lines 18-22 // Chapter 6, page 37, lines 15-26 //Chapter 11 pages 36-37

On circularity:

CCU is de facto contributing to SC3 Circular Value Recovery of the JRC report as per the Nature of the Activity (approach 7) since CO₂ is reused into production systems to generate new products. In some cases of CCU this effect is double: mineralisation uses industrial residual fractions (e.g. steel slags, recycled concrete, cement by-pass dust, ashes) where CO₂ is carbonated to create new materials like aggregates or ceramics. Therefore not only CO₂ but also industrial waste is reused in a circular way. The content of captured carbon in the final product could be a potential indicator

The above highlight that CCU has a merit to be mentioned as a stand-alone economic activity in the Taxonomy as explicitly mentioned in Article 10 of Regulation 2020/852 and as suggested by recital 21 of Delegated Regulation 2021/2139

The Taxonomy will also serve as a vehicle to reach the goals of the EU Green Deal. Indicatively:

- REDII revision (Directive 2023/2413) recognizes CCU fuels (RFNBO and RCF) with targets for transport and industry.
- ETS revision (Directive 2023/959) recognises mineralisation in permanently binding CO₂ in a product and that emissions from CCU products shall not be double counted.

- ReFuel EU (Regulation 2023/2405) sets targets for CCU fuels in aviation and Fuel EU Maritime (Regulation 2023/1805) recognises their role in reducing emissions in maritime.
- The Carbon Removal Certification Mechanism (COM(2022) 672 final), recognises CCU mineralisation for carbon removals.
- The upcoming Industrial Carbon Management Strategy will highlight the important role of CCU, CCS and CDR

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

3000 character(s) maximum

Spanning across the entire TRL scale from 3 to 9
 Given the multitude of products and technologies employed within CCU some of the processes are lower TRL and some are already at commercial scale.
 Some projects are already operational (steelanol, george olah, solarbelt, etc.) many are to become operational in the next 4-5 years, see: <https://database.co2value.eu/>

* 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.

3000 character(s) maximum

For Mitigation:
 Life-cycle GHG emissions of the manufactured products, are lower than the life-cycle GHG emissions of the equivalent product manufactured from fossil feedstock. Life-cycle GHG emissions are calculated using Commission Recommendation 2021/2279/EU or, alternatively, using ISO 14067:201811 or ISO 14064-1:201812. The activity complies with the life-cycle GHG emissions savings requirement of Directive (EU) 2018/2001. Quantified life-cycle GHG emissions are verified by an independent third party.

For transition to circularity:

The activity supports the reuse of materials in the manufactured products. Percentage of captured carbon contained in the final product in line with the Communication on Sustainable Carbon Cycles COM 2001/800 and the upcoming Industrial Carbon Management Strategy

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.

3000 character(s) maximum

The activity complies with the criteria set out in Appendix A-D to the Annex I of the Climate Delegated Regulation and to the Annex II of the Environmental Delegated Regulation. .

* 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).

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.

3000 character(s) maximum

The activity complies with the criteria set out in Appendix A-D to the Annex I of the Climate Delegated Regulation and to the Annex II of the Environmental Delegated Regulation.

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 \(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)

[Climate Delegated Act \(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)

[Taxonomy Compass \(https://ec.europa.eu/sustainable-finance-taxonomy/\)](https://ec.europa.eu/sustainable-finance-taxonomy/)

[JRC report on substantial contribution to climate change mitigation \(https://publications.jrc.ec.europa.eu/repository/handle/JRC123355\)](https://publications.jrc.ec.europa.eu/repository/handle/JRC123355)

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

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

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

[Specific privacy statement \(https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf\)](https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)

Contact

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