

# EU Taxonomy Stakeholder Request Mechanism

Fields marked with \* are mandatory.

## Introduction

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This questionnaire allows stakeholders to suggest potential revisions of existing activities that are already covered in an EU Taxonomy Delegated Act in force (see [Taxonomy Climate Delegated Act](#) and [Taxonomy Complementary Delegated Act](#)) or under scrutiny by EU co-legislators (see [Taxonomy Environmental Delegated Act and amendments to the Taxonomy Climate Delegated Act](#)) or to suggest new economic activities that should be added to the EU Taxonomy.

In accordance with Article 20 (2c) of the [Taxonomy Regulation](#), the Platform on Sustainable Finance ("Platform") shall assist the European Commission in analysing requests from stakeholders to develop or revise technical screening criteria for a given economic activity. This tool aims to support this task by streamlining the gathering of stakeholders' requests.

The Platform will analyse the requests and provide recommendations to the Commission on potential revisions of existing activities or on new activities that could be added to the EU Taxonomy.

Due to resource constraints, the Platform together with the Commission can choose to prioritise a certain number of activities that it will work on. Therefore, in developing the recommendations to the Commission, the Platform may decide not to prioritise certain activities, even though the submitted requests were substantiated with the necessary evidence and the suggested changes/new activities complied with the requirements of the Taxonomy Regulation. The Platform may decide on an appropriate sequence of how the submitted non-prioritised requests would be handled over time, considering their impact, urgency and other factors, as well as the working capacity of the Platform overall. In 2024, the Platform's Technical Working Group will provide a summary of the requests received, how they were assessed and what recommendations the Platform made on the basis of the requests.

Following an assessment of the Platform recommendations, the Commission may decide on possible amendments of the EU Taxonomy. The Commission is not bound by the feedback submitted through this tool or the recommendations by the Platform.

The Stakeholder Request Mechanism will be continuously running with cut-off dates for the processing of requests received. The first cut-off date will be on 15 December 2023. All requests received until that date will be processed by the Platform's Technical Working Group in early 2024 to be taken into account for their recommendations on potential revisions of the Taxonomy Delegated Acts and/or additions to the Taxonomy.

## How to use this tool

The questionnaire is divided into three main sections:

1. **About you:** The first section of the questionnaire aims to collect background information of the request that is being made. It must be filled out by every user.
2. **Proposing changes to existing activities:** The second section of the questionnaire allows users to comment on and propose potential changes to an activity that is already covered by a Delegated Act of the EU Taxonomy. Please substantiate your request with technical and/or scientific evidence wherever possible. If your request is solely focused on proposing new activities that are not yet covered in the EU Taxonomy, this section will be skipped and you will be asked to proceed with Section 2.2.
3. **Proposing new activities:** The last section of the questionnaire allows users to propose a new economic activity to be included in the EU Taxonomy. Please substantiate your request with technical and/or scientific evidence wherever possible. If your request is solely focused on proposing changes to existing economic activities already covered in a Delegated Act of the EU Taxonomy, this section will be skipped and you will only be asked to complete Section 2.1 of the questionnaire.

Requests should be substantiated by providing scientific and technical evidence to support the relevance of the activity, its compliance with the requirements of the Taxonomy Regulation, and the appropriateness of the suggested substantial contribution and DNSH criteria, if applicable. Requests that are not supported by the necessary evidence may not be processed.

This questionnaire allows you to suggest only one new activity or comment on only one existing activity at a time. If you would like to suggest several activities or comment on more than one activity included in a Delegated Act, please create another request.

Please note that the same requests for the revision of one activity or the same proposals for new activities will be considered as one request, even if they come from different organisations.

In order to ensure a fair and transparent feedback process, only responses received through this online questionnaire will be taken into account. Should you have a problem completing this questionnaire or if you require particular assistance, please contact [fisma-sustainable-finance@ec.europa.eu](mailto:fisma-sustainable-finance@ec.europa.eu).

This tool does not replace calls for evidence or public consultations carried out for the Taxonomy Delegated Acts under the [Better Regulation guidelines](#) of the European Commission.

Personal information provided in this survey will be stored only internally for the purpose of this task, in compliance with the Personal Data Protection Provisions. The information will not be published.

## Definitions of important terms

Section 2.2 of the questionnaire asks users to classify whether the proposed activity qualifies as an own performance, enabling or transitional activity. These are defined as follows:

- **Own performance activity** is an economic activity that makes a substantial contribution based on its own performance, i.e. an economic activity is performed in a way that is environmentally sustainable.
- **Enabling activity** is an economic activity that directly enables other activities to make a substantial contribution to one or more of the environmental objectives of the EU Taxonomy, where that activity: does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and has a substantial positive environmental impact, on the basis of lifecycle considerations.
- **Transitional Activity** is an economic activity that can be considered to be contributing substantially to the environmental objective of climate change mitigation under the following conditions:
  - There is no technologically and economically feasible low-carbon alternative;

- It supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 ° C above pre-industrial levels, for example by phasing out greenhouse gas emissions;
- That activity
  - has greenhouse gas emission levels that correspond to the best performance in the sector or industry
  - does not hamper the development and deployment of low-carbon alternatives, and
  - does not lead to a lock-in of assets incompatible with the objective of climate neutrality, considering the economic lifetime of those assets.

In addition, section 2.2 asks users to identify the **Technology Readiness Level (TRL)**, if applicable. The TRL scale is arranged in 9 evolutionary stages, showing how far a technology is from being ready for use in its intended operational environment. See [here](#) for more information on the 9 stages.

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Should you have a problem completing this questionnaire or if you require particular assistance, please contact [fisma-sustainable-finance@ec.europa.eu](mailto:fisma-sustainable-finance@ec.europa.eu).

More information on:

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

## 1. About you

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\* 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

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\* **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

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\* 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*

This response applies to several existing activities that do not include "utilisation" when they are referring to the transport and storage of captured carbon. We refer also to the response with contribution ID: 76a9a04f-2519-4ca5-88a0-58b707908743, where we suggest the addition of CCU as a stand-alone activity.

#### Mitigation

- 3.7. Manufacture of cement
- 3.9. Manufacture of iron and steel
- 3.10. Manufacture of hydrogen
- 4.7. Electricity generation from renewable non-fossil gaseous and liquid fuels
- 4.8. Electricity generation from bioenergy
- 4.13. Manufacture of biogas and biofuels for use in transport and of bioliquids
- 4.19. Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels
- 4.23. Production of heat/cool from renewable non-fossil gaseous and liquid fuels
- 4.29. Electricity generation from fossil gaseous fuels
- 4.30. High-efficiency co-generation of heat/cool and power from fossil gaseous fuels
- 4.31. Production of heat/cool from fossil gaseous fuels in an efficient district heating and cooling system

\* 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 comments are concentrated on completeness of the substantial contribution and not on the description of the activity itself

## 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*

see below

\* 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*

Common element in the abovementioned activities is the following paragraph  
“Where the CO<sub>2</sub> that would otherwise be emitted [...] is captured for the purpose of underground storage, the CO<sub>2</sub> is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.”  
It should be allowed to also utilise this CO<sub>2</sub> and not only store it underground (see scientific justification below). For that reason the paragraph should write:  
“Where the CO<sub>2</sub> that would otherwise be emitted [...] is captured for the purpose of utilisation or underground storage, the CO<sub>2</sub> is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex and is utilised in accordance with the technical screening criteria set out in the relevant sections of this Annex (reference to CCU as a stand-alone activity as suggested by response with contribution ID: 76a9a04f-2519-4ca5-88a0-58b707908743, where we suggest the addition of CCU; or reference to the activities that have included CCU in their description, like 3.10, 6.19, etc.)”.

\*

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*

It is essential that the option of "utilisation" of captured carbon is provided to the actors of the abovementioned activities, because CCU is complementary to CCS and because some actors might not have access to storage for various reasons (economic, storage site availability and proximity, etc.). If utilisation is not explicitly mentioned as a potential finality, then automatically the large scale deployment of capture and transport of the captured carbon is automatically jeopardised and EU climate targets will not be reached.

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*

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](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 Introduction and framing: page 25, lines 18-22
- Chapter 6 Energy Systems: page 37, lines 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.

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; It is therefore essential that the EU Taxonomy includes in its delegated act CCU so that goals in these and further policy packages can be effectively reached.

This is addressed in the response of suggesting a new activity with contribution ID Contribution ID: 76a9a04f-2519-4ca5-88a0-58b707908743

## 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

## Supporting information

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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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