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Call for feedback by the Platform on Sustainable Finance on the draft report on preliminary recommendations for technical screening criteria for the EU taxonomy

Fields marked with * are mandatory.

Introduction

Technical issue:

We are aware that this questionnaire takes a long time to load.

Here are 2 ways to get around this problem

- **use the blue button "Next"** at the bottom of each page to navigate to the next page.
  This will prevent the scrolling down issues
- **leave the questionnaire open and wait a few minutes**.
  You should then be able to work on it again.
  And when the questionnaire is **fully loaded the "Save as draft" button will appear** on the right side of the screen

We are aware of this issue and working on technical solutions to make the process of filling the questionnaire easier and faster.

Disclaimer:

The draft report is a working document by the Platform on Sustainable Finance and contains preliminary technical screening criteria that do not represent a final view of the Platform.

This call for feedback is part of ongoing work by the Platform, which was set up by the Commission to provide advice on the further development of the EU taxonomy. The call for feedback represents an opportunity to gather feedback and evidence from a wider set of stakeholders, to improve the draft criteria and make them more robust and usable.

This feedback process is not an official Commission consultation. The draft report produced by the Platform is not an official Commission document. Nothing in this feedback process commits the Commission nor does it preclude any policy outcomes.

The climate and environmental challenges we face put an immense task ahead of us: to transition to a low carbon, climate-resilient, and environmentally sustainable economy. The aim of sustainable finance policies is to help all economic actors navigate that transition with the urgency needed to avoid risks and meet climate and environmental goals.

In March 2018, the Commission published its action plan: financing sustainable growth, based on the advice of the High Level Expert Group (HLEG). Action 1 of the Commission's action plan calls for the establishment of an EU classification system for sustainable activities, or EU taxonomy. The Commission followed through on this action by proposing a regulation for such a taxonomy, which was adopted by the co-legislators in June 2020. The Taxonomy Regulation establishes the basis for the EU taxonomy by setting out 4 overarching conditions that an economic activity has to meet in order to qualify as making a substantial contribution to environmental objectives

i. it contributes substantially to one or more of the six environmental objectives set out in the Taxonomy Regulation [1]

ii. it does not significantly harm any of the other environmental objectives

iii. it is carried out in compliance with minimum (social) safeguards set out in the Taxonomy Regulation[2]

iv. and it complies with the 'technical screening criteria' that are established by the European Commission through delegated acts. The technical screening criteria specify the conditions under which an economic activity meets criteria (i) and (ii)

The development of the EU taxonomy relies on extensive input from experts from across the economy and civil society. Building on the experience of the Technical Expert Group (TEG) on Sustainable Finance and in line with the Article 20 of the Taxonomy Regulation ((EU) 2020/8521), the European Commission set up a permanent expert group, the Platform on Sustainable Finance, which advises the Commission on issues related to its sustainable finance policy, notably the further development of the EU taxonomy. The Platform operates through a plenary in full composition of all 57 members and 11 observers, and is organised around 6 subgroups where the technical work on its opinions, reports or recommendations takes place. As one of the 6 subgroups, the Technical Working Group (TWG) has, as its cores tasks, to

- advise the Commission on the technical screening criteria on environmental objectives in line with Article 19 of the Taxonomy Regulation
- advise on the possible need to update those criteria
- analyse the impact of the technical screening criteria in terms of potential costs and benefits

- and assist the Commission in analysing requests from stakeholders to develop or revise technical screening criteria for a given economic activity

The first of the above-mentioned tasks is the focus of the Platform's TWG July 2021 draft report and accompanying annex document as well as this associated call for stakeholder feedback – specifically to gather further evidence and feedback on proposed draft technical screening criteria. **The draft criteria presented in the report are working documents of the Platform and do not represent a final view of the Platform**. They are presented to gather feedback so that the criteria can be further refined and developed before a final set of recommendations on the criteria are agreed by the Platform and presented to the European Commission in November 2021.

The TWG report focuses primarily on presenting a first set of priority economic activities and draft recommendations for associated substantial contribution and do no significant harm (DNSH) technical screening criteria in relation to the four non-climate environmental objects covering water, circular economy, pollution prevention, and biodiversity & ecosystems. However, a small number of economic activities and corresponding draft recommendations for technical screening criteria related to the climate mitigation and adaptation objectives have also been included.

Due to resources, workload and time available, the Platform TWG addressed a first set of economic activities per environmental objective in its first phase of the work. The proposed methodology for the selection and prioritisation of the activities in explained in detail in the TWG draft report. It is important to note that an activity that is not included in this first batch of activities for the remaining 4 environmental objectives, for which the Platform will develop recommendations for technical screening criteria, may still be addressed as part of a second batch (Platform work starting after submission of the current batch of criteria). It is likely that the recommendations for additional activities and criteria included in that second batch would be addressed in a later update of the delegated act by the European Commission. Thus, non-inclusion by the Platform in the first batch of priority activities does not imply that the activity will not be considered for inclusion in the taxonomy. As recalled above, nothing in this process commits the Commission or precludes any policy outcomes.

In line with the taxonomy's guiding principle of establishing robust, science-based criteria, the call for feedback puts emphasis on providing a clear scientific and technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for any comments made with respect to the proposed technical screening criteria.

Call for feedback

The Platform is inviting stakeholders to provide feedback on the draft report through this online questionnaire.

The deadline for providing feedback is Friday 24 September 2021 at 18:00 Central European Summer Time.

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[1] The environmental objectives as set out in Article 9 of the Taxonomy Regulation are: climate change mitigation, climate change adaptation, pollution prevention and control, water and protection of marine resources, a circular economy, resource efficiency and recycling, and protection of ecosystems.

[2] Article 18 of the Taxonomy Regulation specifies those as the OECD guidelines for multinational enterprises and UN guiding principles on business and human rights, including the declaration on fundamental principles and rights at work of the International Labour Organisation (ILO), the eight fundamental conventions of the ILO and the international bill of human rights.

Please note: In order to ensure a fair and transparent consultation 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 fisma-platform-sf@ec.europa.eu.

More information on

- the call for feedback document
- the draft report of the Platform Technical Working Group on proposed (TSC)
- the Platform on Sustainable Finance
- sustainable finance
- the protection of personal data regime for this consultation

About you

* I am giving my contribution as
  - ○ Academic/research institution
  - ◉ Business association
  - ○ Company/business organisation
  - ○ Consumer organisation
  - ○ EU citizen
  - ○ Environmental organisation
  - ○ Non-EU citizen
  - ○ Non-governmental organisation (NGO)
  - ○ Public authority
  - ○ Trade union
  - ○ Other

* First name

Henrik

* Surname

Wingfors

* Email (this won't be published)

henrik.wingfors@energiforetagen.se

* Organisation name

255 character(s) maximum

Energiföretagen Sverige - Swedenergy - AB

Transparency register number

255 character(s) maximum

Check if your organisation is on the transparency register. It's a voluntary database for organisations seeking to influence EU decision-making.

13073098010-57

* Organisation size

- ○ Micro (1 to 9 employees)
- ○ Small (10 to 49 employees)
- ◉ Medium (50 to 249 employees)
- ○ Large (250 or more)

* Where are you based?

Please add your country of origin, or that of your organisation.

○ Austria	○ France	○ Lithuania	○ Slovakia
○ Belgium	○ Germany	○ Luxembourg	○ Slovenia
○ Bulgaria	○ Greece	○ Malta	○ Spain
○ Croatia	○ Hungary	○ Netherlands	◉ Sweden
○ Cyprus	○ Iceland	○ Norway	○ Switzerland
○ Czech Republic	○ Ireland	○ Other country	○ United Kingdom
○ Denmark	○ Italy	○ Poland	
○ Estonia	○ Latvia	○ Portugal	
○ Finland	○ Liechtenstein	○ Romania	

* Where does your organisation carry out its activities (you can select more than one answer)?

- ☑ Europe
- ☐ Middle East
- ☐ Africa
- ☐ Asia
- ☐ North America
- ☐ South America
- ☐ Global

Field of activity

* Financial activity

Please select as many answers as you like

- [ ] 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
- [x] Not applicable

* Non-financial activity (NACE)

Please select as many answers as you like

- [ ] Agriculture, forestry and fishing
- [ ] Mining and quarrying
- [ ] Manufacturing
- [x] Electricity, gas, steam and air conditioning supply
- [ ] Water supply; sewerage, waste management and remediation activities
- [ ] Construction
- [ ] Transportation and storage
- [ ] Accommodation and food service activities
- [x] Information and communication
- [ ] Real estate activities
- [x] Professional, scientific and technical activities
- [x] Administrative and support service activities
- [ ] Public administration and defence; compulsory social security
- [ ] Education
- [ ] Human health and social work activities
- [ ] Other
- [ ] Not applicable

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

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

- (●) **Yes, I agree to my responses being published under the name I indicate** (name of your organisation/company/public authority or your name – your email address will never be published)
- ( ) **No, I do not want my response to be published**

☑ I agree with the personal data protection provisions

Activities you would like to comment on

Please select the activity(ies) and the aspect(s) of the activity(ies) and its criteria that you would like to comment on:

Sector 1: Agriculture, forestry & fishing

Please select as many answers as you like

- ☐ Animal production 1.1
- ☐ Crop production 1.2
- ☐ Forestry logging 1.3
- ☐ Fishing 1.4

Sector 2: Manufacturing

Please select as many answers as you like

- ☐ Manufacture of basic pharmaceutical products 2.1
- ☐ Manufacture of basic pharmaceutical preparations 2.2
- ☐ Manufacture of chemicals 2.3
- ☐ Manufacture of chemicals products 2.4
- ☐ Manufacture of plastic packing goods 2.5
- ☐ Manufacture of durable electrical and electronic equipment 2.6
- ☐ Manufacture of circular electrical and electronic equipment 2.7
- ☐ Resell and/or remanufacture of used electrical and electronic equipment 2.8
- ☐ Manufacture of equipment generating electricity and/or heat 2.9

- [ ] Manufacture of high, medium and low voltage electrical equipment that result in or enable substantial GHG emissions reductions 2.10
- [ ] Manufacture of machinery enabling closed-loop systems, and high-quality waste collection and waste management 2.11
- [ ] Manufacture of machinery, equipment and solutions enabling a substantial contribution to the circular economy 2.12
- [ ] Manufacture of machinery, equipment and solutions enabling a substantial contribution to pollution prevention and control 2.13
- [ ] Manufacture of machinery, equipment and solutions enabling a substantial contribution the sustainable use and protection of water and marine resources 2.14
- [ ] Manufacture of motor vehicles, trailers and semi-trailers 2.15
- [ ] Manufacture of other transport equipment 2.16
- [ ] Design, manufacture, remanufacture, and reselling of furniture 2.17
- [ ] Manufacture of food products and beverages (making a substantial contribution to biodiversity) 2.18
- [ ] Manufacture of food products and beverages (making a substantial contribution to the transition to a circular economy) 2.19
- [ ] Finishing of textiles 2.20
- [ ] Manufacture, repair, refurbishment and resale of wearing apparel 2.21
- [ ] Manufacture, remanufacture and reselling of footwear and leather goods 2.22
- [ ] Tanning of leather 2.23

Sector 3: Energy

Please select as many answers as you like

- [x] Environmental refurbishment of electricity generation facilities that produce electricity from hydropower 3.1
- [x] Electricity generation from bioenergy for protection and restoration of biodiversity and ecosystems 3.2
- [ ] Electricity generation using solar photovoltaic technology 3.3
- [ ] Electricity generation using concentrated solar power (CSP) technology 3.4
- [ ] Electricity generation from wind power 3.5
- [ ] Electricity generation from ocean energy technologies 3.6
- [x] Electricity generation from hydropower 3.7
- [ ] Electricity generation from geothermal energy 3.8

- [ ] Electricity generation from natural gas 3.9
- [ ] Electricity generation from renewable non-fossil gaseous fuels 3.10
- [ ] Electricity generation from biogas 3.11
- [ ] Power from cogeneration of heat/cool and power from solar energy 3.12
- [ ] Power from cogeneration of heat/cool and power from geothermal energy 3.13
- [ ] Power from cogeneration of heat/cool and power from natural gas 3.14
- [ ] Power from cogeneration of heat/cool and power from renewable non-fossil gaseous fuels 3.15
- [ ] Power from cogeneration of heat/cool and power from biogas 3.16

Sector 4: Civil engineering

Please select as many answers as you like

- [ ] Construction of civil engineering objects 4.1
- [ ] Civil engineering for climate change adaptation 4.2
- [ ] Maintenance of roads and motorways 4.3
- [ ] Maintenance of bridges and tunnels (railway, road and cycling infrastructure) 4.4

Sector 5: Buildings

Please select as many answers as you like

- [ ] Construction of new buildings and major renovations of buildings for the transition to a circular economy 5.1
- [ ] Construction of new buildings and major renovations of buildings for protection and restoration of biodiversity and ecosystems 5.2
- [ ] Acquisition and ownership of buildings 5.3
- [ ] Demolition or wrecking of buildings and other structures 5.4

Sector 6: ICT

Please select as many answers as you like

- [ ] Digital solutions exploiting space-based earth observations enabling climate change mitigation 6.1
- [ ] Digital solutions exploiting space-based earth observations enabling climate change adaptation 6.2
- [ ] Digital solutions exploiting space-based earth observations enabling the protection and restoration of biodiversity and ecosystems 6.3

- [ ] Digital solutions exploiting space-based earth observations enabling pollution prevention and control 6.4
- [ ] Digital solutions exploiting space-based earth observations enabling sustainable use of waters and marine resources, and their protection 6.5
- [ ] Provision of data-driven solutions enabling to prolong asset's lifetime, provide value chain material and product information, or enable product designers to make a substantial contribution to the circular economy 6.6
- [ ] Provision of data-driven solutions enabling map and monitor water quality and scarcity, and manufacture of equipment enabling the efficient use and treatment of water resources 6.7

Sector 7: Disaster risk management

Please select as many answers as you like

- [ ] Emergency services – Emergency health services 7.1
- [ ] Emergency services – Disaster response coordination 7.2
- [ ] Emergency services – Disaster relief 7.3
- [ ] Emergency services – Search and rescue 7.4
- [ ] Emergency services – Hazardous materials response 7.5
- [ ] Emergency services – Firefighting 7.6
- [ ] Emergency services – Technical protection response and assistance 7.7
- [ ] Flood risk prevention and protection infrastructure for inland and coastal floods 7.8
- [ ] Nature based solutions (Nbs) for flood risk prevention and protection for both inland and coastal waters 7.9

Sector 8: Transport

Please select as many answers as you like

- [ ] Sea and coastal freight water transport 8.1
- [ ] Sea and coastal passenger water transport 8.2
- [ ] Retrofit and upgrade of vessels for the transport of freight on vessels designed for operating on sea or coastal waters 8.3
- [ ] Retrofit and upgrade of vessels for the transport of passengers on vessels designed for operating on sea or coastal waters 8.4
- [ ] Inland freight water transport 8.5
- [ ] Inland passenger water transport 8.6

- [ ] Urban and suburban passenger land public transport 8.7
- [ ] Transport by motorbikes, passenger cars and light commercial vehicles 8.8
- [ ] Manufacturing of aircraft 8.9
- [ ] Passenger air transport 8.10
- [ ] Air transportation ground handling operations 8.11

Sector 9: Restoration, remediation

Please select as many answers as you like

- [ ] Conservation of habitats/ecosystems 9.1
- [ ] Restoration of ecosystems for protection and restoration of biodiversity and ecosystems 9.2
- [ ] Restoration of ecosystems for climate change adaptation 9.3
- [ ] Remediation activities enabling restoration of waterbodies 9.4
- [ ] Remediation activities for the transition to a circular economy 9.5
- [ ] Remediation activities for pollution prevention and control 9.6
- [ ] Remediation activities enabling restoration of ecosystems 9.7

Sector 10: Tourism

- [ ] Hotels, holiday, camping grounds and similar accommodation 10.1

Sector 11: Water supply

Please select as many answers as you like

- [ ] Water supply 11.1
- [ ] Desalination 11.2

Sector 12: Sewerage

Please select as many answers as you like

- [ ] Urban wastewater treatment 12.1
- [ ] Phosphorus recovery 12.2
- [ ] Production of alternative water resources 12.3
- [ ] Sustainable urban drainage systems (SUDs) 12.4

Sector 13: Waste management

Please select as many answers as you like

- [ ] Collection and transport of non-hazardous and hazardous waste 13.1

- [ ] Separate collection and transport of hazardous waste 13.2
- [ ] Treatment of hazardous waste as a means for pollution prevention and control 13.3
- [ ] Treatment of hazardous waste as a means for material recovery 13.4
- [ ] Recovery of bio-waste by anaerobic digestion and/or composting 13.5
- [ ] Remediation of legally non-conforming landfills and abandoned or illegal waste dumps 13.6
- [ ] Depollution and dismantling of end-of-life products for material recovery 13.7
- [ ] Sorting and material recovery of non-hazardous waste 13.8
- [ ] Preparation for re-use of end-of-life products and components they are made of having become waste 13.9

Sector 14: Services

Please select as many answers as you like

- [ ] Provision of electrical and electronic equipment through circular business models 14.1
- [ ] Provision of repair and maintenance services and of directly related activities 14.2

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- [ ] The description/boundary of the activity
- [ ] The substantial contribution TSC
- [ ] The DNSH TSC

On which aspect(s) of this activity would you like to comment?

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Environmental refurbishment of electricity generation facilities that produce electricity from hydropower 3.1

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- [x]

- [ ] The description/boundary of the activity
- [x] The substantial contribution TSC
- [x] The DNSH TSC

Description/boundary of the economic activity

What does your comment about the description/boundary of the activity concern?

Please select as many answers as you like

- [x] The granularity of the activity
- [x] The boundary of the activity
- [x] The clarity with which the activity has been defined

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your selection:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Activity 3.1. should be removed since it adds to the administrative burden without adding any real value as a separate activity. The activity Electricity generation from hydropower (for instance 4.5 in DA on CC mitigation) already includes “construction and operation” and the DNSH criteria specify that this includes “operation of existing hydropower plants, including refurbishment”. In practice, all refurbishment and reinvestments of hydropower plants must fulfil modern environmental standards that are compliant with the strict requirements set by the water framework directive and the nature directives. Hence, the proposal introduces an unnecessary and artificial division between generic hydropower activities and specific environmental refurbishments. This adds a complicated layer for companies that shall report and stakeholders that shall understand how companies can meet the technical screening criteria. Further, the proposed criteria re-introduce many items that has already been discussed and changed in the scope of the DA for objective 1 and 2.

Substantial contribution technical screening criteria (TSC)

Do you consider the ambition level set by the proposed substantial contribution criteria to be appropriate?

- ( ) Yes
- (•) No (please comment)
- ( ) Don’t know / no opinion / not applicable

Please provide an alternative suggestion with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The criteria presented in Annex 3.1 are very specific without any solid evidence or even logic reasoning behind them. The criteria give the impression that it is more important to exclude as much hydropower as possible from the taxonomy, rather than driving capital towards activities that could give a positive contribution to biodiversity and ecosystems. See specific examples under the answer to the question on rationale and scientific evidence.

Are there any key factors which have been omitted from the draft proposed substantial contribution criteria or that need better defining that should be addressed?

- (●) Yes (please comment)
- ( ) No
- ( ) Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s)

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

See answers to the previous questions. The whole activity should be removed. If the commission decides to keep the activity, several criteria must be removed or revised so that they do not set double standards. See examples further below.

The taxonomy should acknowledge the fact that climate change is a major threat to biodiversity and ecosystems. Hydropower is a renewable source of electricity in itself, and also an enabler for other intermittent renewables by providing large scale energy storage and ancillary power system services such frequency and voltage control, rotational energy etc.

Do you have any major concerns with respect to the ability to implement (e.g. technical feasibility) the proposed substantial contribution criteria?

- (●) Yes (please comment)
- ( ) No
- ( ) Don't know / no opinion / not applicable

Please identify your concern(s) on the ability to implement the proposed substantial contribution criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The problem is not the technical feasibility of implementing environmental measures. The problem is that many of them are counterproductive and should not be implemented for that reason. We also see many problems when it comes to assessing and reporting the activities.

Our view is that the proposed activity 3.1. introduces an unnecessary and artificial layer between generic hydropower activities and specific environmental refurbishments. Again, we think that environmental refurbishment should be handled within the activity electricity generation from hydropower by demanding compliance with the strict requirements of the WFD and the Nature directives.

Do you consider that the rationale and scientific evidence on which the proposed criteria are based is sufficient and robust?

- ○ Yes
- ◉ No (please comment)
- ○ Don't know / no opinion / not applicable

Please identify your concern(s) on the sufficiency and robustnessof the rationale and scientific evidence, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The list below should be seen as a set of examples to demonstrate that several criteria neither are rational nor scientifically robust.

TSC #3 states that the refurbishment activity must be conducted on a plant having a capacity above 10 MW. There is no rationale for excluding small scale hydropower plants as such activities could contribute significantly to biodiversity or ecosystems. The effectiveness of such measures is independent of plant size or electrical output. The positive contribution or harm to biodiversity should be evaluated site-by-site, just like in the WFD. Hence, this criterion counteracts its own purpose.

TSC #4 states that "retrofitting" of existing barriers is not eligible. A barrier could have been built for many different purposes and still serve those purposes today, e.g., agriculture, water, flood prevention, transportation etc. It is rational to require that these barriers are adapted to ecological needs in every technically and economically feasible way, but it might not always be possible to remove them. If the barrier could be retrofitted to also include electricity generation under the strict requirements set by the WFD and the nature directives (non-deterioration etc.), there is no reason not to consider such activities sustainable. Again, the positive contribution or harm to biodiversity and ecosystems should be evaluated site-by-site.

NB: CONTINUED IN NEXT BOX!!!

Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms?

- ○ Yes
- ◉ No (please comment)
- ○ Don't know / no opinion / not applicable

Please identify your concern(s) on the criteria for the activity, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

CONTINUED FROM PREVIOUS BOX:
TSC #5.1 requires that "all riverine species to migrate both ways…, for at least 85% of those who enter to exit alive and for a low mortality observed further downstream of the dam". It is not always desirable to let all riverine species or individuals pass a barrier. The risk of spreading diseases and invasive species must also be considered. Modern technology, for instance cameras with machine learning algorithms, combined with different kinds of technical fish passes and barriers make it possible to control what species and individuals that can pass a barrier. Regarding mortality downstream, it is not certain that the hydropower plant causes or can affect the down-stream mortality. We also see difficulties in measuring and reporting this specific, yet fuzzy requirements.

TSC #5.2 which require compliance with existing legal requirements is good, but it is also self-evident. Our view is that the modern EU legislation on water and endangered habitats and species is very ambitious and rigorous Consequently, every criterion except a requirement to follow modern EU-legislation is unnecessary at best, and at worst, it counteracts the overall sustainability goal of the taxonomy.

The statement that "All the above-mentioned measures are implemented according to the state-of-the-art developments and current best practices, and preliminary tests have validated their effectiveness." needs to be supported by references to scientific litterature.

ANSWER to question above: Requiring general environmental measures is not best practice. Best practice is to make individual assessments site by site and use a combination of nature-like and technical solution to best fulfil the ecological needs, still generating as much renewable electricity as possible to combat climate change.

The Norwegian Research Centre for Hydropower Technology https://storymaps.arcgis.com/stories/f9e8c4ff1c8849fb874176adbb17fb0b

Do No Significant Harm (DNSH) technical screening criteria (TSC)

Does the proposed DNSH criteria ensure no significant harm to the environmental objective?

- ○ Yes
- ◉ No (please comment)
- ○ Don't know / no opinion / not applicable

What should the performance limit level be in your view?

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

2000 character(s) maximum

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Regarding criteria on DNSH objective 3 under hydropower refurbishment: It is not justified to limit dam height or water used volume. Infact, this criteria can counteract the overall purpose to improve biodiversity and strengthening the ecosystem. Increasing the high of a barrier or the size of reservoir could for instance create larger habitats or slow down flow patterns. Effective measures should be designed site-by-site using the best practice of environmental design. See for instance https://www.sintef.no/en/shared-research-areas/hydropower/environmental-design-of-hydropower-systems-power-production-that-respects-nature/

Furthermore, it should be recognized that increasing the reservoir can have major positive impact on the power systems ability to integrate more intermittent renewables.

A more flexible and site-specific approach will facilitate new and sustainable solutions.

Are there any key factors which have been omitted from the draft proposed DNSH criteria or that need better defining?

- ◉ Yes (please comment)
- ○ No
- ○ Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s):

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Again, the taxonomy should acknowledge the fact that climate change is a major threat to biodiversity and ecosystems. Hydropower is a renewable source of electricity in itself, and also an enabler for other

intermittent renewables by providing large scale energy storage and ancillary power system services such frequency and voltage control, rotational energy etc.

Do you have any major concerns with respect to the ability to implement (e.g. technical feasibility) the proposed DNSH criteria?

- (●) Yes (please comment)
- ( ) No
- ( ) Don't know / no opinion / not applicable

Please identify your concern(s) on the ability to implement the proposed DNSH criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

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Again, the problem is not the technical feasibility of implementing environmental measures. The problem is that many of them are counterproductive. By focusing only on some aspects and being too general, they reduce the sustainability on the system level. Environmental refurbishment should be conducted through a site-specific environmental design process, in line with strict environmental laws like the WFD.

Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

The maximum file size is 1 MB.
You can upload several files.
Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

Electricity generation from bioenergy for protection and restoration of biodiversity and ecosystems 3.2

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- [x] The description/boundary of the activity
- [x]

- [ ] The substantial contribution TSC
- [x] The DNSH TSC

Description/boundary of the economic activity

What does your comment about the description/boundary of the activity concern?

Please select as many answers as you like

- [x] The granularity of the activity
- [x] The boundary of the activity
- [x] The clarity with which the activity has been defined

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your selection:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Swedenergy admit that residues left in the forest can support biodiversity along with other ecosystem services. We also admit that there must be a limit for removal of trees and forest residues and that the limit must be decided by relevant authorities in Member States. According to Swedish Energy Agency, there is potential to increase the use of forest residues in Sweden while considering that all environment goals are fulfilled. (https://www.slu.se/globalassets/ew/org/centrb/cbm/dokument/publikationer-cbm/low-2012-konsekvanser-av-okat-uttag-skogsbransle.pdf). This report also shows that is possible to remove 20 percent of stumps without any environmental impact. Today, In Sweden all stumps are left in the forest. These are potentials that could be used to increase the use of bioenergy and to fulfil the European Commission and Sweden's goal on use of renewable to achieve the climate reduction goals.

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- ( ) Yes
- (•) No (please comment)
- ( ) Don't know / no opinion / not applicable

Please provide an alternative suggestion with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Swedenergy admit that residues left in the forest can support biodiversity along with other ecosystem services. We also admit that there must be a limit for removal of trees and forest residues and that the limit must be decided by relevant authorities in Member States. According to Swedish Energy Agency, there is potential to increase the use of forest residues in Sweden while considering that all environment goals are fulfilled. (https://www.slu.se/globalassets/ew/org/centrb/cbm/dokument/publikationer-cbm/low-2012-konsekvanser-av-okat-uttag-skogsbransle.pdf). This report also shows that is possible to remove 20 percent of stumps without any environmental impact. Today, In Sweden all stumps are left in the forest. These are potentials that could be used to increase the use of bioenergy and to fulfil the European Commission and Sweden's goal on use of renewable to achieve the climate reduction goals.
Either the headline and criteria are misleading, or it must be emphasized that is limited to power (for comparison see criteria for biogas 3.16). It is unreasonable that the criteria apply to both production of electricity and heat from biomass, biogas and bio-liquids as there is no specified lower limit for the size of the installations. This means that in principle everyone who produces electricity and/or heat from biomass is covered, including all household boilers. The threshold 20 MW, as it is legislated in Renewable Energy Directive is reasonable.

Are there any key factors which have been omitted from the draft proposed substantial contribution criteria or that need better defining that should be addressed?

- ○ Yes (please comment)
- ○ No
- ○ Don't know / no opinion / not applicable

Do you have any major concerns with respect to the ability to implement (e.g. technical feasibility) the proposed substantial contribution criteria?

- ○ Yes (please comment)
- ○ No
- ◉ Don't know / no opinion / not applicable

Do you consider that the rationale and scientific evidence on which the proposed criteria are based is sufficient and robust?

- ○ Yes
- ◉ No (please comment)
- ○ Don't know / no opinion / not applicable

Please identify your concern(s) on the sufficiency and robustnessof the rationale and scientific evidence, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

We'd like to note that the proposed reporting requirements and criteria go beyond current legislation. In this context, we also would like to draw attention to the recent European Commission reply to a parliamentary request: P9_RE(2021)000867_EN.pdf (europa.eu).
We propose that the platform abstains from introducing new requirements but rather references existing legislation like the EU Directive 2018/2001.

Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms?

- ○ Yes
- ◉ No (please comment)
- ○ Don't know / no opinion / not applicable

Please identify your concern(s) on the criteria for the activity, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

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We propose that the platform abstains from introducing new requirements but rather references existing legislation like the EU Directive 2018/2001.

Do No Significant Harm (DNSH) technical screening criteria (TSC)

Does the proposed DNSH criteria ensure no significant harm to the environmental objective?

- ○ Yes
- ○ No (please comment)
- ○ Don't know / no opinion / not applicable

Are there any key factors which have been omitted from the draft proposed DNSH criteria or that need better defining?

- ○ Yes (please comment)
- ○ No
- ○ Don't know / no opinion / not applicable

Do you have any major concerns with respect to the ability to implement (e.g. technical feasibility) the proposed DNSH criteria?

- ○ Yes (please comment)

- ○ No
- ○ Don’t know / no opinion / not applicable

Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

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On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- ☐ The description/boundary of the activity
- ☐ The substantial contribution TSC
- ☐ The DNSH TSC

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- ☐ The description/boundary of the activity
- ☐ The substantial contribution TSC
- ☐ The DNSH TSC

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- ☐ The description/boundary of the activity
- ☐ The substantial contribution TSC
- ☐ The DNSH TSC

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- [ ] The description/boundary of the activity
- [ ] The substantial contribution TSC
- [ ] The DNSH TSC

Electricity generation from hydropower 3.7

On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- [ ] The description/boundary of the activity
- [x] The substantial contribution TSC
- [x] The DNSH TSC

Substantial contribution technical screening criteria (TSC)

Do you consider the **ambition level** set by the proposed substantial contribution criteria to be appropriate?

- ( ) Yes
- (•) No (please comment)
- ( ) Don't know / no opinion / not applicable

Please provide an alternative suggestion with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

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The criteria should only apply to new constructions.

Although the ambition level sets an appropriate environmental standard and thresholds, we believe applying these criteria on existing assets will be an unnecessary administrative burden and will not contribute effectively for this environmental objective.

The current standards for EPDs relies on current database values and nearly all the pollution in a life-cycle perspective occurs in the upstream supply chain. Conducting the analysis on assets built 40-50 years ago - which is the case for the bulk of the hydropower fleet – will produce values that have no real value for disclosure purposes. It is also unrealistic to retrieve actual environmental data from the supply chain as the practice for documenting these values would be non-existent.

The requirements should also be based on existing regulation and not create/add new requirements above

existing directive, etc. Therefore, reaching WFD objectives should be the target for water biodiversity. Requirements 3, 4, 5 should be deleted from document.

Are there any key factors which have been omitted from the draft proposed substantial contribution criteria or that need better defining that should be addressed?

- (●) Yes (please comment)
- ( ) No
- ( ) Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s)

2000 character(s) maximum

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The draft proposal is not efficient as it doesn't recognise that most of the pollution occurs in the upstream supply chain. Neither does it recognize that the current practice for EPDs and unavailability of data will result in meaningless disclosure in relation to actual environmental performance.

We believe an improved definition would be to differentiate current and new/rehabilitated assets. Where current assets should be exempted for the reporting criteria – as was the case for solar and wind power for climate change mitigation. The basis for this is the fact, as provided in most of the EPDs referred already (for example Vattenfall), that the bulk of the pollution occurs in either the supply chain or in the grid. Hence it is ineffective to target existing assets with this massive administrative burden, when the results from retroactively reporting on the supply chain has no real connection to real historical pollution data. We believe there is sufficient scientific basis already in the current proposal for exempting existing assets.

For new and rehabilitated assets there is the option of keeping the criteria, as it should be possible to enforce disclosure of supply chain footprint in the contractual phase. Since these are long-established assets and there is little pollution occurring in the operational phase, we recommend that this should be done during the lifetime of the asset through documenting mainly the upstream supply chain environmental footprint.

Do you have any major concerns with respect to the ability to implement (e.g. technical feasibility) the proposed substantial contribution criteria?

- (●) Yes (please comment)
- ( ) No
- ( ) Don't know / no opinion / not applicable

Please identify your concern(s) on the ability to implement the proposed substantial contribution criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

2000 character(s) maximum

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The criteria are not commonly used criteria in Hydro power where WFD is the main reference text. Availability of data is at present questionable.

Do you consider that the rationale and scientific evidence on which the proposed criteria are based is sufficient and robust?

- ○ Yes
- ◉ No (please comment)
- ○ Don't know / no opinion / not applicable

Please identify your concern(s) on the sufficiency and robustnessof the rationale and scientific evidence, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

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The scientific basis presented in the document for discussing relevant thresholds are not sufficient. It relies on a very few EPDs, and when we research these references, we can't find the same values. Below you find our preliminary findings of the scientific findings for hydropower: •Reference [3] gives a very broad range of acidification performance, between 0.05 and 0.4. When we study the appendix of this report we find these values, but only as two data points. Illustrating this as a range in the report gives a false impression of a range of values. We have been in touch with the author, who states that using only a few data points to conclude on the environmental footprint of hydropower in general is statistically incorrect.•There is no proper reference to Reference [7]. So we are not able to understand the scientific basis for this. The reasoning for the thresholds is extensive for acidification, while for the four other categories there are no mention or references. We struggle to find any scientific basis for setting thresholds for these categories. We know that your reference [22] Vattenfall include data on the other categories as well, and for all well below the thresholds discussed. We believe the weakness of the given references, as well as omitting other obvious references, diminishes the scientific basis for enforcing these thresholds. The population of data is too low and the analysis not statistically correct, giving the impression that two data points from one study constitute a range. That in combination with the infeasibility of conducting the life cycle assessments is a strong argument for removing the criteria for existing assets. Statkraft conducted an EPD of the Trollheim hydropower facilities in 2019. Page 4 this document a level for acidization (0,00667), eutrophication (0,0546) and photochemical ozone (0,000869) for the generation of electricity. Eutrophication is here on par with the proposed threshold while the others are far below

Do the criteria for the activity represent the state-of-the-art in technological and/or practice terms?

- ○ Yes
- ◉ No (please comment)
- ○ Don't know / no opinion / not applicable

Please identify your concern(s) on the criteria for the activity, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

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Requiring general environmental measures is not best practice. Best practice is to make individual assessments site by site and use a combination of nature-like and technical solution to best fulfil the ecological needs, still generating as much renewable electricity as possible to combat climate change.

The Norwegian Research Centre for Hydropower Technology has shared learning on this in this article, backed up by a legacy of scientific work: https://storymaps.arcgis.com/stories/f9e8c4ff1c8849fb874176adbb17fb0b

Do No Significant Harm (DNSH) technical screening criteria (TSC)

Does the proposed DNSH criteria ensure no significant harm to the environmental objective?

- ○ Yes
- ◉ No (please comment)
- ○ Don't know / no opinion / not applicable

What should the performance limit level be in your view?

Please provide a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion:

2000 character(s) maximum

including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Requirement 2.1: is redundant with respect of requirement 1. The requirement should be based on existing regulation and not create/add new requirements above existing directive, etc. Therefore, reaching WFD objectives should be the target for water biodiversity. Keep the identical wording to WFD.

Are there any key factors which have been omitted from the draft proposed DNSH criteria or that need better defining?

- (●) Yes (please comment)
- ( ) No
- ( ) Don't know / no opinion / not applicable

Please identify the missing aspects or the improved definitions together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s):

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Regarding DNSH #3: Judgement of what all technically feasible and ecologically relevant mitigation measures actually is, requires a site-specific approach and careful evidence-based analysis, which is very complex both when it comes to biological values and also the impact of the measures on the hydropower production and flexibility, where the latter is very important to balance other renewable sources of electricity generation. The detailed list presented under DNSH#3 is – just like in activity 4.5 in the DA on CC – at best unclear/vaguely written. But what is worse, if they are interpreted the way the authors probably have intended, they would reduce the sustainability of hydropower on a system level, where all relevant aspects are indeed considered.
Instead of clarity, the detailed requirements create significant uncertainty and open up for arbitrariness. The intentions expressed in the detailed list – to reach good ecological status or potential, and to protect certain species and habitats – are already handled in the established and ambitious EU Water Framework Directive, where large efforts have been put into developing a common understanding, as well as guidance and clarification of various requirements. It is our strong advice to replace the detailed list by a reference to existing EU legislation.

Do you have any major concerns with respect to the ability to implement (e.g. technical feasibility) the proposed DNSH criteria?

- (●) Yes (please comment)
- ( ) No
- ( ) Don't know / no opinion / not applicable

Please identify your concern(s) on the ability to implement the proposed DNSH criteria, together with a brief explanation and rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):

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Investments in hydropower are to a large extent driven by other factors such as age of the present facilities, legal requirements or business motives. The taxonomy could have some impact on the latter, but only marginal ones. Hence, if taxonomy requirements are too strict, they will not have any positive environmental

effect at all. They will only increase the cost of capital and cause extra administration, hence reducing the overall investment volume. To be effective, the taxonomy criteria must be well balanced and well defined – which they are not.

Additional information

Should you wish to provide additional information on this activity (e.g. a position paper, report) or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

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Please select as many answers as you like

- [ ] The description/boundary of the activity
- [ ] The substantial contribution TSC
- [ ] The DNSH TSC

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The substantial contribution TSC

☐ The DNSH TSC

Horizontal considerations with respect to the proposed TSCs

Substantial contribution technical screening criteria (TSC)

Where economic activities are linked (e.g. through the supply chain) or have similar characteristics, are the associated substantial contribution criteria for a particular environmental objective suitably aligned and consistent?

- ○ Yes
- ○ No (please comment)
- ○ Don't know / no opinion / not applicable

Should you wish to provide additional information (e.g. a position paper, report) on the TSC or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

The maximum file size is 1 MB.
You can upload several files.
Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

Do No Significant Harm (DNSH) technical screening criteria (TSC)

For each environmental objective, is the proposed performance level of DNSH criteria generally consistent and aligned across the different economic activities?

- ○ Yes
- ◉ No (please comment)
- ○ Don't know / no opinion / not applicable

Please identify the specific instances (environmental objective, economic activities, DNSH criteria) where you consider there to be misalignments or inconsistencies together with a brief scientific/technical explanation and rationale as well as supporting evidence (including links to published journals and articles) for your suggestion(s):

2000 character(s) maximum
including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

The DNSH criteria are much more specific for hydropower than for other renewables such as solar and wind power. The taxonomy should respect the principle of technology neutrality. Further, the DNSH requirements should be consistent with other EU legislation such as the WFD and not add another layer of arbitrary requirements.

Should you wish to provide additional information (e.g. a position paper, report) on the DNSH TSC or raise specific points not covered by the questionnaire, you can upload your additional document(s) below.

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General feedback on the draft report

Please provide us with any additional comments you would like to make on the report:

5000 character(s) maximum
including spaces and line breaks, i.e. stricter than the MS Word characters counting method.

Hydro power
Clearly, the working group behind the report does not fully understand the complex relations between environmental (biological, hydromorphological etc) factors, water management, hydroelectric energy conversion and power system fundamentals. The working group should consult expertise on environmental design of rivers and energy systems to make the taxonomy more consistent with best practice as well as other EU-legislation.
Waste-to-energy
Waste-to-Energy (WtE) of high quality is an essential part of a sustainable circular economy, as acknowledged by the Commission's Communication on the role of Waste-to-Energy. Criteria should therefore be developed for this activity, in order to highlight how to treat non-recyclable waste while following the objectives set in the Taxonomy Regulation.
WtE contributes substantially to pollution prevention and control by treating the contaminated waste and avoiding the spread of diseases. Material recovery of metals and minerals from bottom ash from WtE contributes to the circular economy. Also, Waste-to-Energy is essential for material recycling, as landfilling of residual waste from municipalities and industries is planned to be phased out. WtE should therefore be included in the taxonomy framework, both as contributing to a sustainable circular economy and to prevent pollution from residual waste.
To ensure the good quality of WtE that should be included as a sustainable activity a couple of criteria should be met:
- Fulfillment of environmental legislation as IED and of the Best Available Technology-requirements (BAT).
- Efficient energy recovery, by producing electricity, district heat or other forms of energy at hig-efficient

plants.

- The waste hierarchy is an essential principle for achieving a sustainable waste management. Not all waste is recyclable, for instance low-quality waste degraded after several recycling rounds, and waste made of composite materials. There are two options for treating this kind of waste: landfills or treatment at high temperature. From the waste hierarchy it is clear that WtE is the preferred option, as long as the energy is recovered. Taxonomy framework gives an opportunity to promote the best solutions.
- Demand on source sorting in the member state and where applicable further sorting of material-recycable waste to ensure only residual municipal- and industrial waste goes to incineration.
- That the WtE plant is included in the EU-ETS to ensure the fossil emissions are covered in the total EU-emission cap set within the system.

Adding WtE in the taxonomy will give a framework to treat non-recyclable waste in the most sustainable way possible. Ignoring WtE will lead to incomplete waste management systems, where high-quality recycling cannot be achieved. Without WtE, landfills or waste exports remain the only options for residual waste, impeding the achievement of the circular economy and the target set in the EU Landfill Directive.

We therefore strongly urge the Commission to include WtE of high quality in the Taxonomy, thus giving incentives for energy recovery of residual wastes that remain after sorting, collection and material recovery and a better adherence to the final steps in the waste hierarchy.

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Useful links

Call for feedback document (https://ec.europa.eu/info/files/2021-technical-screening-criteria-taxonomy-report-call for-feedback-document_en)

Draft report by the Platform on Sustainable Finance on preliminary recommendations for technical screening criteria for the EU taxonomy (https://ec.europa.eu/info/publications/210803-sustainable-finance-platform-technica screening-criteria-taxonomy-report_en)

More on sustainable finance (https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance_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)

Specific privacy statement (https://ec.europa.eu/info/files/2021-technical-screening-criteria-taxonomy-report-specific-privacy-statement_en)

Contact

fisma-platform-sf@ec.europa.eu