

# Call for feedback on TEG report on EU Taxonomy

Fields marked with \* are mandatory.

## Introduction

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### Disclaimer:

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

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

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

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

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

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

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

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

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

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

### **Call for feedback**

The TEG is inviting stakeholders to provide feedback on (parts of) its technical report through the online `q u e s t i o n n a i r e`.

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

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

## Next steps

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

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

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

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

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**Please note:** In order to ensure a fair and transparent feedback process **only responses received through our online questionnaire will be taken into account** and included in the report summarising the responses. Should you have a problem completing this questionnaire or if you require particular assistance, please contact [ec-teg-sf@ec.europa.eu](mailto:ec-teg-sf@ec.europa.eu).

Useful documents and links:

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

## 1. Information about you

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\* Are you replying as:

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

\* Name of the public authority:

Government of The Netherlands

Contact email address:

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

r.t.p.glasbeek@minezk.nl

\* Type of public authority

- International or European organisation
- Government or Ministry
- Regulatory authority, Supervisory authority or Central bank
- Other public authority

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

The Netherlands

\* Field of activity (*if applicable*):

*at least 1 choice(s)*

- Accounting
- Auditing
- Banking
- Credit rating agencies
- Insurance
- Pension provision
- Investment management (e.g. hedge funds, private equity funds, venture capital funds, money market funds, securities)
- Market infrastructure operation (e.g. CCPs, CSDs, Stock exchanges)
- Social entrepreneurship
- Other
- Not applicable

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

Government

\* Sector (*if applicable*):

*at least 1 choice(s)*

- A Agriculture, forestry and fishing
- B Mining and quarrying
- C Manufacturing
- D Electricity, gas, steam and air conditioning supply
- E Water supply; sewerage, waste management and remediation activities
- F Construction
- H Transportation and storage
- I Accommodation and food service activities
- J Information and communication
- K Financial and insurance activities

- L Real estate activities
- M Professional, scientific and technical activities
- N Administrative and support service activities
- O Public administration and defence; compulsory social security
- P Education
- Q Human health and social work activities
- Not applicable

## Important notice on the publication of responses

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

([see specific privacy statement](#))

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

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

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

## 2. Selection feedback

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

- 1. Climate change mitigation activities**
- 2. Climate change adaptation**
- 3. Usability of the taxonomy**
- 4. Future development of the taxonomy**

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

# 1. Climate change mitigation activities

## Agriculture and forestry

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

## Manufacturing

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

## Electricity, gas, steam and air conditioning supply

- Production of Electricity from Solar PV
- Production of Electricity from Concentrated Solar Power
- Production of Electricity from Wind Power
- Production of Electricity from Ocean Energy
- Production of Electricity from Hydropower
- Production of Electricity from Geothermal
- Production of Electricity from Gas Combustion
- Production of Electricity from Bioenergy
- Transmission and Distribution of Electricity
- Storage of Energy
- Manufacture of Biomass, Biogas or Biofuels
- Retrofit of Gas Transmission and Distribution Networks
- District Heating/Cooling distribution
- Installation and operation of Electric Heat Pumps
- Cogeneration of Heat/Cool and power from Concentrated Solar Power
- Cogeneration of Heat/Cool and power from Geothermal Energy
- Cogeneration of Heat/Cool and power from Gas Combustion
- Cogeneration of Heat/Cool and power from Bioenergy
- Production of Heating and Cooling from Concentrated Solar Power
- Production of Heating and Cooling from Geothermal Energy
- Production of Heating and Cooling from Gas Combustion

- Production of heating and cooling from Bioenergy
- Production of Heating and Cooling using Waste Heat

## Water, Waste and Sewerage remediation

- Water collection, treatment and supply
- Centralized wastewater treatment systems
- Anaerobic digestion of sewage sludge
- Separate collection and transport of non-hazardous waste in source segregated fractions
- Anaerobic digestion of bio-waste
- Composting of bio-waste
- Material recovery from waste
- Landfill gas capture and energetic utilization
- Direct Air Capture of CO<sub>2</sub>
- Capture of anthropogenic emissions
- Transport of CO<sub>2</sub>
- Permanent Sequestration of captured CO<sub>2</sub>

## Transport

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

## Information and Communication Technologies (ICT)

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

## Buildings

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

## 2. Climate change adaptation

- I want to provide feedback for this topic

### 3. Usability of the taxonomy

- I want to provide feedback for this topic

### 4. Future development of the taxonomy

- I want to provide feedback for this topic

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## Manufacturing - Manufacturing of low carbon technologies

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

- Yes
- No

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

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

**Explanation:**

*3000 character(s) maximum*

Not a specific comment with regard to manufacturing of low carbon technologies, but rather a general question related to (mostly) the manufacturing and industrial sector: has the TEG considered including investments in the dismanteling of industrial installations that can prove to contribute to CO2 reduction? Could this perhaps be a part of the circular economy part of the taxonomy?

**Links to evidence:**

*1000 character(s) maximum*

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

- Yes
- No

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

- Yes
- No

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## **Water, Waste and Sewerage remediation - Direct Air Capture of CO<sub>2</sub>**

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

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Boundary of the activity

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

- Yes
- No

**I f                    y e s ,                    w h y                    a n d                    h o w ?**  
**Please provide a brief rationale for the proposed change as well as links to published journals or articles as evidence.**

**Explanation:**

*3000 character(s) maximum*

Direct Air Capture (23.9) is included as a sustainable activity. However, DAC being an important future technology for achieving net-zero emissions in 2050, it will only be sustainable when the energy used is zero carbon. At the current technology level, the amount of energy that is used to operate a DAC facility is high and could well outweigh the CO<sub>2</sub> gains from the process. We suggest to restrict energy usage to only low carbon (or sustainable as defined by this taxonomy) energy used, or to otherwise show that scope 2 emissions are not higher than the capture CO<sub>2</sub>, which will become possible over time.

**Links to evidence:**

*1000 character(s) maximum*

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## Water, Waste and Sewerage remediation - Transport of CO2

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

- Yes
- No

**If yes, why and how?**

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

**Explanation:**

*3000 character(s) maximum*

The taxonomy describes CO2 transport as a sustainable activity once leakage is less than 0,5% and the pipeline is directly connected to a (approved) storage facility. Would this mean that CO2 transport by other means, such as truck or ship transport can in no case be sustainable? Furthermore, the threshold of 0,5%, how are companies able to comply with this threshold? Would that require full time monitoring of the pipeline, or can this be implemented through complying with relevant technical standards?

## Links to evidence:

1000 character(s) maximum

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## 2. Climate change adaptation

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

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

**Please explain your answer:**

*2000 character(s) maximum*

The set of guiding principles combined with expert judgement raises the question whether this will be applied similarly by all (future) users of the taxonomy. The TEG or Platform should look at ensuring the consistent use of the taxonomy with regard to adaptation.

**2. Should the qualitative criteria be different?**

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

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

**Explanation:**

*3000 character(s) maximum*

Taxonomy Technical Report par. 3.1 (page 19):  
For an action to meet the definition of an 'environmentally sustainable economic activity' and thus be considered Taxonomy-eligible, we suggest adding that an activity preferably should contribute to integration of the environmental objectives. This would be in line with the future Dutch Environmental and Planning Act (Omgevingswet).

Taxonomy Technical Report par. 7.1 (page 36):  
We suggest that in the process of demonstrating how the economic activity (and related measures) will address negative physical effects, attention is given to mitigation-adaptation leverage.

**Links to evidence:**

*1000 character(s) maximum*

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

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

**Please explain what other information would be useful:**

*3000 character(s) maximum*

Yes, however, despite the report explicitly mentioning these are merely examples, they do raise some confusion. In communication and tools that enable easier use of the taxonomy, clarifying that these are only templates would be useful.

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

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

**If yes, what additional data or tools?**

*Text of 1 to 2000 characters will be accepted*

Additional guidance on which expenditures and/or revenues are eligible for adaptation activities is required in order to ensure the right application of the taxonomy with regard to adaptation. The current lack of such guidance might allow for bringing expenditures under the taxonomy that are not or not sufficiently related to sustainable economic activities.

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

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

### **3. Usability of the taxonomy**

---

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

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

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

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

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

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

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

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

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

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

*2000 character(s) maximum*

The Netherlands is in favour of measures that help companies to cost-efficiently comply with the taxonomy. For purposes of usability the Platform could develop a web-tool that helps people understand whether an activity meets the requirements of the taxonomy. This tool could apply a series of multiple-answer questions, that ultimately result in a judgement whether or not an activity or investment is eligible under the taxonomy.

Data providers: data providers are expected to play a large role, but currently they are not under any type of supervision. Does the TEG have any ideas about this?

Additionally, more elaboration on the role of nation competent authorities in supervision of the use of the taxonomy by financial market participants could be provided, including guidance to make sure that NCA's will have a similar way of doing so throughout the EU.



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

*3000 character(s) maximum*

An important factor in the implementation of the taxonomy will be the availability of data with regard to activities by investee companies. This sort of data is currently insufficiently available. Additionally, the taxonomy regulation does not impose a requirement on companies to disclose such information. Therefore, the TEG/Platform should develop standardised tools that enable companies to easily disclose the relevant information, and in doing so, facilitating the financial market participants to fulfill their disclosure requirements.

## 4. Future development of the taxonomy

---

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

*3000 character(s) maximum*

In the future development of the Taxonomy, especially with regard to circular economy, the taxonomy should take safe by design into consideration. Safe-by-Design is an approach that contributes to life cycle thinking and sustainability, by integrating safety as much as possible in the early stages of development and thereby prevents problems for the circular economy in later stages of the life cycle. This also relates to page 47, paragraph 2.

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

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

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

*3000 character(s) maximum*

## Useful links

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

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

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

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

## Contact

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