

# 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

Adrien

\* Last name

Carton

\* E-mail address

adrien.carton@glassforeurope.com

Organisation name (if relevant)

Glass for Europe

Role in the organisation (if relevant)

Sustainable Construction and Industrial Policy Manager

Transparency Register number of organisation (if relevant)

15997912445-80

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

\* If you indicated "non-financial undertaking", please specify.

- Agriculture, Forestry, Fishing
- Mining and Quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply, sewerage, waste management and remediation
- Construction
- Wholesale and retail trade; repair of motor vehicles and motorcycles
- Transport and storage
- Accommodation and food service activities
- Information and communication
- Real estate activities
- Professional, scientific and technical activities
- Administrative and support service activities
- Public administration and defense; compulsory social security
- Education
- Human health and social work activities
- Arts, entertainment and recreation
- Other

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*

Climate Delegated Act, 3.5, Manufacture of energy efficiency equipment for buildings, Technical screening criteria, Substantial contribution to climate change mitigation

\* 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*

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### 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*

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\* 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*

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Glass for Europe welcomes the inclusion of windows and its main components in the list of building's equipment contributing to climate change mitigation. Windows with high-performance glazing reduce heating and cooling needs and vastly improve the energy and carbon efficiency of buildings.

The maximum value of  $U \leq 1,0 \text{ W/m}^2\text{K}$  used as criterion is however inappropriate. A unique U-value for windows across Europe does not allow for climatic conditions to be reflected whereas these conditions strongly impact the type of windows which must be installed into buildings to deliver maximum carbon efficiency.

Manufacturing windows with  $U \leq 1,0 \text{ W/m}^2\text{K}$  value is feasible by all EU manufacturers. Yet, such performance is not necessarily desirable in all EU regions from both an energy and carbon standpoints. For instance, windows with  $U \leq 1,0 \text{ W/m}^2\text{K}$  are not optimal in the Mediterranean and Oceanic regions, where windows with a slightly higher  $U_w$  value and specific g-values are better suited. The current  $U_w$  value included in the taxonomy therefore excludes windows and glazing manufacturers from these regions, although they manufacture high energy performance products perfectly adapted to local markets.

For taxonomy to not discriminate window manufacturers based on the regions they serve but solely on their contribution to climate change mitigation, the  $U_w$ -value should be adapted to different climate zones.

In its 2016 nZEB Recommendations and the 2021 EPBD recast proposal, the Commission had introduced four climate zones in which requirements for buildings vary. A similar approach could be taken by the taxonomy in introducing different U-values for these zones:

Mediterranean (CY, HR, IT, EL, MT, ES, PT) :  $1.4 \text{ W/m}^2\text{K}$

Oceanic (BE, DK, IE, DE, FR, LU, NL):  $1.4 \text{ W/m}^2\text{K}$

Continental (AT, BG, CZ, HU, PL, RO, SL, SK) :  $1.0 \text{ W/m}^2\text{K}$

Nordic (EE, FI, LV, LT, SE) :  $0.9 \text{ W/m}^2\text{K}$

The  $U_w$  value of 1.4 corresponds to a very high-performance double-glazed window and is much lower than the current EU building stock which has an average of  $3.4 U_w$ . In the Continental region, the 1.0 value is suited but it could be lowered to  $0.9 \text{ W/m}^2\text{K}$  in the Nordic zone. These values are indicative and national building regulations may sometimes provide for additional requirements. Further refinement in the taxonomy criteria could also include a g value. For instance, a g-value of 0.45 could be introduced for the Mediterranean zone to take into account the reduction of solar heat.

If differentiating between several climatic zones is not possible, the  $U_w$ -value should be raised to  $1.4 \text{ W/m}^2\text{K}$  to avoid the de facto geographical discrimination of manufacturers. It would allow manufacturers of high-performance glazing and windows across the entire EU to qualify, while excluding those offering products of lower performance. The initial ambition would be preserved while supporting the EU Renovation Wave and the decarbonation of the building stock.

\* 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*

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*

### 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*

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\* 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*

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\* 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*

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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).

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## 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.

**8ee66371-b3cd-4af8-af07-af89c9955905**

**/Final\_report\_Minimum\_performance\_requirements\_for\_window\_replacement\_in\_the\_residential\_sector\_368004f2-ea3c-4fed-9b9b-34d68da63c4f/GfE\_-Paper-on-Energy-balance.pdf**

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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