# **EU Taxonomy Stakeholder Request Mechanism**

Fields marked with \* are mandatory.

### Introduction

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

In accordance with Article 20 (2c) of the <u>Taxonomy Regulation</u>, 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 <a href="mailto:fisma-sustainable-finance@ec.europa.eu">fisma-sustainable-finance@ec.europa.eu</a>.

This tool does not replace calls for evidence or public consultations carried out for the Taxonomy Delegated Acts under the <u>Better Regulation guidelines</u> 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 lockin 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 <a href="here">here</a> for more information on the 9 stages.

Should you have a problem completing this questionnaire or if you require particular assistance, please contact <u>fismasustainable-finance@ec.europa.eu</u>.

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

<sup>\*</sup>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
* If you indicated "other", please specify.
* First name
*Last name
*E-mail address
Organisation name (if relevant)
Role in the organisation (if relevant)
Transparency Register number of organsiation (if relevant)
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?
*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 "financial undertaking", please specify.
Accounting
Auditing
Banking
Credit Rating Agency
Insurance/ Reinsurance
Pension provision
Investment Management
Market Infrastructure Operation
Other
* If you indicated "other", please specify.
* If you indicated "non-financial undertaking", please specify.
Agriculture, Forestry, Fishing
Mining and Quarrying

2.1. Commenting on existing activities already included in the EU Taxonomy	
<ul> <li>Comment on an existing activity</li> <li>Recommend a new activity</li> </ul>	
*Would you like to comment on an existing activity or recommend a activity for the EU Taxonomy?	ıev
2. Feedback	
I agree with the <u>personal data protection provisions.</u>	
In your managed outlook, produce opening.	
<ul><li>Other</li><li>* If you indicated "other", please specify.</li></ul>	
Arts, entertainment and recreation	
Human health and social work activities	
Education	
Public administration and defense; compulsory social security	
Administrative and support service activities	
Professional, scientific and technical activities	
<ul> <li>Information and communication</li> <li>Real estate activities</li> </ul>	
Accommodation and food service activities	
Transport and storage	
Wholesale and retail trade; repair of motor vehicles and motorcycles	
Construction	
Water supply, sewerage, waste management and remediation	
Electricity, gas, steam and air conditioning supply	
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Please use the following format: Objective, section number, name of the activity Example: Mitigation, 1.1, Afforestation
*Which aspect of the activity would you like to comment on?  Scope/ description
<ul> <li>Substantial Contribution criteria</li> <li>Do No Significant Harm (DNSH) criteria</li> </ul>
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
Substantial contribution

Which activity would you like to comment on?

\*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?



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
*Are there any key technical factors that need to be better defined in the technical screening criteria for substantial contribution of the activity?  O 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
*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?
<ul> <li>Yes, I have concerns on the ability to comply with the criteria</li> <li>Yes, I have concerns on the ability to implement the criteria</li> <li>No</li> </ul>
* 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).

Yes

3000 character(s) maximum

the substantial contribution criteria of this activity wire criteria of another activity included in the Taxonomy	th the	•	ding potential link tantial contributio	
<ul><li>Yes</li><li>No</li></ul>				
If yes, please specify together with a brief scientific/ rationale, as well as supporting evidence for your supublished journal articles and technical documents)	ugges		•	to
occo character(s) maximum				
Do No Significant Harm (DNSH)  Do you consider that the DNSH criteria ensure that	no się	gnifica	ınt harm occurs t	0
Do No Significant Harm (DNSH)	no siç	gnifica	ınt harm occurs t	0
Do No Significant Harm (DNSH)  Do you consider that the DNSH criteria ensure that the objective?	Yes	No	ınt harm occurs t	0
Do No Significant Harm (DNSH)  Do you consider that the DNSH criteria ensure that the objective?  * Climate change mitigation	Yes	No O	ınt harm occurs t	0
Do No Significant Harm (DNSH)  Do you consider that the DNSH criteria ensure that the objective?  * Climate change mitigation  * Climate change adaptation	Yes	No O	ınt harm occurs t	0
Do No Significant Harm (DNSH)  Do you consider that the DNSH criteria ensure that the objective?  * Climate change mitigation  * Climate change adaptation  * Sustainable use and protection of water and marine resources	Yes	No ©	ınt harm occurs t	0
Do No Significant Harm (DNSH)  Do you consider that the DNSH criteria ensure that the objective?  * Climate change mitigation  * Climate change adaptation	Yes	No O	ant harm occurs t	0

*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
*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
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).

2.2. Recommending new activities to be included in the EU Taxonomy					
*What activity would you like to propose for inclusion in the EU Taxonomy?					
*What sector does the activity fall under?					
Agriculture, Forestry, Fishing					
Mining and Quarrying					
Manufacturing					
Electricity, gas, steam and air conditioning supply					
Water supply, sewerage, waste management and remediation					
Construction					
Wholesale and retail trade; repair of motor vehicles and motorcycles					
Transport and storage					
Accommodation and food service activities					
Information and communication					
Financial and insurance activities					
Real estate activities					
Professional, scientific and technical activities					
Administrative and and support service activities					
Public administration and defense; compulsory social security					
Education					
Human health and social work activities					
Arts, entertainment and recreation					
Other					

\* If you indicated "other", please specify.

	the activity already (partially) included in the Taxonomy?  Yes  No
* If y	es, please specify the activity that is already covered in the EU Taxonomy.
	ease use the following format: Objective, section number, name of activity ample: Mitigation, 1.1, Afforestation
Sc	ope / Description
	ease include a description of the activity you would like to propose.
act	ease include all relevant NACE codes that could be associated with the proposed tivity.  ease follow the NACE Rev 2 format (see Commission Delegated Regulation (EU)
	23/137 of 10 October 2022 amending Regulation (EC) No 1893/2006 of the
	ropean Parliament and of the Council establishing the statistical classification of
ec	onomic activities NACE Revision 2). For example, for the activity "Growing of
sej	e" please indicate A.01.12. If you indicate more than one NACE code, please perate them through a comma. For example: A.01.12, A.01.30

*Would the activity qualify as an own performance, enabling or transitional activity?  (see definitions of these terms in the introduction of this questionnaire)  Own performance Enabling Transitional
*If you indicated an enabling activity, is the activity that is enabled ("target activity") already included in a Delegated Act?  Yes No
* If yes, what would be the target activity/ies included in a Delegated Act?
Please use the following format: Objective, section number, name of activity Example: Mitigation, 1.1, Afforestation
* If no, what would be the target activity/ies?  Please specify the name/s of the target activity/ies.
Substantial contribution
*To what environmental objective could the proposed activity make a substantial contribution?
Climate change mitigation
Climate change adaptation Sustainable use and protection of water and marine resources
Transition to a circular economy
<ul> <li>Pollution prevention and control</li> <li>Protection and restoration of biodiversity and ecosystems</li> </ul>
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*If you indicated one of the four environmental objectives (pollution, circular economy, water or biodiversity), please specify the type of substantial contribution that the proposed activity could make:  Reducing pressure Improving the state of the environment Directly enabling either of the two above
*Please justify on the basis of scientific/technical evidence how the activity can make a substantial contribution to the selected environmental objective, taking into account the relevant level of ambition. Where applicable please specify indicators that could measure the substantial contribution
Please consult the following hyperlinks for more information on the level of ambition for <u>climate change mitigation</u> and <u>the four environmental objectives</u> . For climate change adaptation, please consult this <u>report</u> (pp. 20-27), as well as Annex 6 of the <u>Impact Assessment</u> for the first Delegated Act to the climate objectives.
If applicable, please describe the Technology Readiness Level rating (see <a href="here">here</a> for the 9 TRL stages) related to this activity?  3000 character(s) maximum
*Which of the following approaches would be most suitable for setting technical screening criteria for substantial contribution, as defined in the <a href="JRC report">JRC report</a> <a "impact="" :="" a="" based<="" href="Development of the EU Sustainable Finance Taxonomy"></a>
Performance and relation to environmental target  Best-in-class Relative improvement

Practice-based
Process-based
Nature of the activity
*Based on your responses above, please suggest appropriate technical screening criteria for substantial contribution for the proposed activity. Please include a clear reference to the scientific or technical evidence that your suggestion is based on.  3000 character(s) maximum
Do No Significant Harm (DNSH)
*Please indicate to which environmental objective the proposed activity could
potentially cause significant harm:
Climate change mitigation
Climate change adaptation
Sustainable use and protection of water and marine resources
Transition to a circular economy
Pollution prevention and control
Protection and restoration of biodiversity and ecosystems
* Please suggest appropriate DNSH criteria per environmental objective for this activity.  3000 character(s) maximum

\*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).

environmental objectives, please also include an explanation for why you think this
is the case.
3000 character(s) maximum
Supporting information
<del>-</del>
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.
Tou can upload several files.
Please include any additional information that you would like to share.
3000 character(s) maximum

If you deem that the activity does not do significant harm to one of the