

Template for providing your feedback on the EU Taxonomy Delegated Acts

TYPE OF RESPONDENT: Public authority	TRANSPARENCY REGISTER NUMBER:
COUNTRY: Netherlands	SECTOR OF ACTIVITY: Choose an item.
ORGANISATION: Ministry of Infrastructure and Water Management	ORGANISATION SIZE: Choose an item.
FIRST NAME:	LAST NAME:
EMAIL ADDRESS:	

The Delegated Acts presented in this call for feedback include several activities spanning over various economic sectors substantially contributing to all six environmental objectives of the Taxonomy Regulation, however only some of these activities may be of relevance to you. To facilitate your feedback process, find an overview of included activities per sector and environmental objective on the [EU Taxonomy website](#).

Stakeholders are asked to limit their feedback only to the content of the drafts Delegated Acts subject to this call for feedback. Any other comments, including suggestions to add new activities will not be considered. A specific mechanism to channel these requests will be made available on the Commission website in the future.

When replying to this call for feedback, please clearly signal which activities in the draft Delegated Regulation(s) your comments relate to. For example, if referring to activity 3.19 regarding the manufacture of rail constituents in the draft amending Delegated Regulation regarding the objective of climate change mitigation (CCM), please mention the activity reference number (3.19) and the objective (CCM) clearly in your submission. The objectives should be abbreviated as follows:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

If referring to the amendments to Delegated Regulation (EU) 2021/2178 regarding disclosures under the Taxonomy (Art. 8), please also clearly highlight the relevant Section or Annex your reply refers to.

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.

For more information on the EU Taxonomy and activities already covered in the Taxonomy Climate Delegated Act, please visit: https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en.

Please copy/paste the below comment table for each activity that you would like to provide comments to. In addition, please name the file using your organisation's or first and last name: e.g. Company X or John_Smith.

HORIZONTAL COMMENTS

- The Netherlands is committed to an objective, science-based, technology-neutral, proportional and holistic taxonomy framework.
- Overall, the Netherlands would like to compliment the Commission with the extensive work done.
- We would like to once again underline that a substantial contribution should go beyond existing minimum legal requirements.
- The Netherlands prefers a broader taxonomy which includes an 'orange' category for activities neither harming nor substantially contributing to climate change mitigation.
- In general we are critical about the addition of transitional activities under climate change mitigation and ask the Commission to clarify for all proposed transitional activities how these align with article 10(2) of the Taxonomy regulation and specifically with a pathway to limit the global temperature increase to 1,5 °C above pre-industrial levels.
- We note that various economic activities for biodiversity are missing. Could the Commission elaborate on its plans and timelines regarding these activities?
- The Netherlands notes that not for all manufacturing activities specific criteria are proposed to address the emissions of pollutants. All manufacturing activities should have criteria that address emissions.
- The Netherlands suggests that for manufacturing activities - and other industrial economic activities - to include criteria such that a management system is in place for continuously identifying and minimizing emissions of substances that meet the criteria of Article 57 of Regulation (EC) 1907/ 2006.
 - Explanation: Substances that meet the criteria of Article 57 of Regulation (EC) 1907/ 2006 are considered the most harmful. They can be: carcinogenic; mutagenic; reprotoxic; persistent, bioaccumulative and toxic; very persistent and very bioaccumulative or have an equivalent level of concern. Therefore, emissions should be as low as possible, ideally zero. In the Netherlands, industrial emitters are already legally required to identify and minimize those emissions, as well as to regularly report on this.
- It is important that workers are adequately protected from exposure to hazardous substances, including for the economic activities within the scope of the taxonomy. In the consultation drafts for the technical screening criteria and substantial contribution criteria for the 6 environmental domains (climate mitigation, climate adaptation, circular economy, pollution, water, biodiversity) working conditions are mentioned in only two economic activities, namely: "7.3 Installation, maintenance and repair of energy efficiency equipment" (climate mitigation annex) and "5.3. Preparation for re-use of end-of-life products and product components" (circular economy annex). Why has the Commission opted to include criteria for working conditions only for these two economic activities? How does this compare to compliance with the social minimum safeguards where labour criteria are addressed? Furthermore, can the Commission give an update regarding the work on Social Taxonomy in which working conditions could potentially also have a place?
- Appendix C regarding pollution prevention and control in all ANNEX proposals:

- Good to see that the Commission suggests to not have 'essential use' in the main text anymore and that criteria will be reviewed after horizontal principles on essential use of chemicals are published.
- The Netherlands expresses concern about the suggestions for criteria 'f' and notably 'g'. The Netherlands strongly supports stimulating the use of safer alternatives to hazardous substances. However, the current formulation seems to overshoot its purpose by potentially blocking important and many otherwise taxonomy-aligned activities by not providing clear criteria how to assess the availability of alternatives and what is meant with controlled conditions. It should be clear how exemptions are possible for the use of the in Appendix C mentioned hazardous substances. However, it is insufficiently clear how such an exemption is realized.
 - Therefore, can the Commission indicate how the economic activities within the taxonomy that refer to appendix C would be affected in terms of *percentage taxonomy alignment*, if the draft criteria 'f' and 'g' in Appendix C are adopted'?
 - An example: *Economic activity 1.2. Manufacture of electrical and electronic equipment* in Annex II to Environmental Delegated Regulation (Circular Economy) refers to Appendix C as part of the Do No significant Harm criteria for Pollution Prevention and Control. Lithium is a substance that is now in the process of being classified as a reprotoxic substance. According to the current formulation of criterium 'g', important equipment needed for the energy transition, such as batteries, containing lithium or cobalt would then not be taxonomy aligned.
 - How will be assessed whether no suitable alternative substances or technologies are available on the market? How does this affect taxonomy alignment?
 - For example, how can equipment with lithium be taxonomy aligned?
 - How to harmonize taxonomy with REACH, in case substances will be restricted but not yet for all uses as it has been assessed that no suitable alternatives exist today?
 - What is meant by 'controlled conditions'? How will this be assessed? How does this affect taxonomy alignment? If this is a reference to the REACH Regulation:
 - Note that 'strictly controlled conditions' refers to intermediary use only.
 - If by 'controlled conditions' 'adequate control of risks' are meant, then it should be noted that some substances (such as PBT) cannot be 'adequately controlled' See *Guidance on the preparation of socio-economic analysis as part of an application for authorization* (ECHA, 2011).

SPECIFIC COMMENTS PER ACTIVITY

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act (Water)
Annex: Annex I to Environmental Delegated Act (WTR)
ACTIVITY: 2.2. Urban Waste Water Treatment
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: What would be the effect of also including a reference to Appendix C?

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act
Annex: Annex I to Environmental Delegated Act (WTR)
ACTIVITY : 3.1. Nature-based solutions for flood and drought risk prevention and protection
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act): The Netherlands strongly supports the inclusion of Nature-based solutions for flood and drought risk prevention and protection as an economic activity contribution substantially to sustainable use of protection of water and marine resources. The Netherlands would like to suggest the following addition to this activity: 1. Add “sand nourishments in the coastal zone” to (c) coastal measures
COMMENT ON THE ACTIVITY DESCRIPTION: See above, under general comment
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act (Water)
Annex: Annex I to Environmental Delegated Act (WTR)
ACTIVITY: 4.1. Provision of IT/OT data-driven solutions for leakage reduction
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: What would be the effect of also including a reference to Appendix C?

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act (CE)
Annex: Annex II to Environmental Delegated Act (CE)

ACTIVITY : 1.2. Manufacture of electrical and electronic equipment
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: Reference is made to Appendix C. See horizontal comments, regarding criteria f and g of Appendix C.

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act (CE)
Annex: Annex II to Environmental Delegated Act (CE)
ACTIVITY: 2.1. Phosphorus recovery from waste water
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: What would be the effect of also including a reference to Appendix C?

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act (CE)
Annex: Annex II to Environmental Delegated Act (CE)
ACTIVITY: 2.6 Depollution and dismantling of end-of-life products
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: What would be the effect of also including a reference to Appendix C?

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act (CE)
Annex: Annex II to Environmental Delegated Act (CE)
ACTIVITY: 2.7. Sorting and material recovery of non-hazardous waste
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: What would be the effect of also including a reference to Appendix C?

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act (CE)
Annex: Annex II to Environmental Delegated Act (CE)
ACTIVITY: 3.3. Demolition and wrecking of buildings and other structures

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: How will “(b) measures are taken to reduce noise, dust and pollutant emissions during construction works” be operationalized?

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act (CE)
Annex: Annex II to Environmental Delegated Act (CE)
ACTIVITY: 4.1. Provision of IT/OT data-driven solutions and software
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: What would be the effect of also including a reference to Appendix C?

COMMENT
Delegated Act: Taxonomy Environmental Delegated Act (Pollution)
Annex: Annex III to Environmental Delegated Act (PPC)
ACTIVITY: 1.1. Manufacture of active pharmaceutical ingredients (API) or drug substances; 1.2. Manufacture of pharmaceutical products
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA: <ul style="list-style-type: none"> ▪ Note that naturally occurring substances are not by default non-hazardous ▪ What guidance or criteria exist or will be developed for: “Compliance with this requirement is demonstrated through a publicly available analysis verified by an independent third party”? ▪ “The manufacturing process of the API does not involve the use of substances, whether on their own or in mixtures, that meet the criteria set out in Article 57 of Regulation (EC) 1907/2006 except where it is assessed and documented by the operator that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions.” <ul style="list-style-type: none"> • How will be assessed, documented and evaluated that no other suitable alternative substances or technologies are available on the market? What is meant by controlled conditions?
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

COMMENT

Delegated Act: Amendment to Taxonomy Environmental Delegated Regulation (Biodiversity)
Annex: Annex IV to Environmental Delegated Regulation (Biodiversity)
ACTIVITY: 1.1. Conservation, including restoration, of habitats, ecosystems and species
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act): <ul style="list-style-type: none"> NL supports the high degree of ambition regarding conservation and restoration. What is the relation with the proposal for a nature restoration law? It is important that both are aligned so that investments as a result of the nature restoration law are also eligible for taxonomy alignment.
COMMENT ON THE ACTIVITY DESCRIPTION: <ul style="list-style-type: none"> (p. 2: 1.1): We get a signal from the private sector that 1.1 has limited financial return and that possibly only donations/grants fall under this category. How does the Commission regard this (possible) issue?
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA: <ul style="list-style-type: none"> (p. 4: 4.1): We get a signal from the private sector that most of the HCVA mainly takes place in emerging markets, and that this verification burden might not be feasible outside of the EU. What is the Commission's view on this?
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

COMMENT
Delegated Act: Amendment to Taxonomy Environmental Delegated Regulation (Biodiversity)
Annex: Annex IV to Environmental Delegated Regulation (Biodiversity)
ACTIVITY: 2.1. Hotels, holiday, camping grounds and similar accommodation
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act): <ul style="list-style-type: none"> Does the activity encompass agricultural tourism / recreation? Explicating this could support farmers who transform their business to a more nature positive way of farming. Did the Commission consider feasibility outside the EU? We get a signal from the private sector that some criteria might not be workable for accommodation outside the EU.
COMMENT ON THE ACTIVITY DESCRIPTION: <ul style="list-style-type: none"> (p. 7: 2.1): How did the Commission consider the definition of ecotourism by the UNWTO?

- All nature-based forms of tourism in which the main motivation of the tourists is the observation and appreciation of nature as well as the traditional cultures prevailing in natural areas.
- It contains educational and interpretation features.
- It is generally, but not exclusively organized by specialized tour operators for small groups. Service provider partners at the destinations tend to be small, locally owned businesses.
- It minimizes negative impacts upon the natural and socio-cultural environment.
- It supports the maintenance of natural areas which are used as ecotourism attractions by:
 - Generating economic benefits for host communities, organizations and authorities managing natural areas with conservation purposes;
 - Providing alternative employment and income opportunities for local communities;
 - Increasing awareness towards the conservation of natural and cultural assets, both among locals and tourists.

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

- (p. 8: 1.1): Overall the criteria seem logical and appropriate.
- (p. 9: 1.3): We get a signal from the private sector that it is difficult to determine the percentage contribution in the contractual agreement, as it is dependent on economic business models and many other factors such as cost of land and employment.
- (pp. 9-10: 2.1a ii): Did the commission look at the [ABTA Animal Welfare Guidelines](#) – which has guidance for unacceptable practices, wildlife viewing and working animals?
- (p. 10: 2.1b): Has the Commission considered using the safeguards as defined by [IFC Performance Standards](#) and/or the GSTC Criteria?
- (p. 10: 3): Did the Commission consider feasibility outside the EU? We get a signal from the private sector that some criteria might not be workable for accommodation outside the EU, for example for conservation parks in emerging markets (where most of the High Conservation Value of Biodiversity still remains and we need to invest in projects that help local communities to protect this valuable land for biodiversity).
- (pp. 10-11: 3.2): Did the Commission take into account the Global Sustainable Tourism Council standards, and the GSTC-Recognized/ Accredited labels?
- (p. 11: 4.1): Regarding the minimum requirements, why did the Commission limit the criteria of not having significant adverse effects, to protected areas as opposed to areas beyond protected areas as well?
- (p. 12: 5): We get a signal from the private sector that it is not feasible to do an audit at the beginning of an activity, and they advise to do this within the first five years instead.

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

- (p. 12: 5): For the DSH climate mitigation, what falls under ‘buildings’? All accommodations that are mentioned under 2.1? We get a signal from the private sector that this is not feasible for camps.
- How will “Noise, plastic, light and chemical pollution are minimized” be operationalized?

COMMENT

Delegated Act: Amendment to Taxonomy Climate Delegated Act

Annex: Annex I to Climate Delegated Act (CCM)

ACTIVITY: 3.3. Manufacture of low carbon technologies for transport

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):

In the past year the IWT sector was represented in expert group ST8 under the Technical Working Group of the Platform on Sustainable Finance. ST8 agreed on a revision of shipping taxonomy mitigation criteria post-2025 as laid down in the **attachment**.

Having taken note of the currently proposed amendments we conclude that a couple of these recommended revisions have not been taken into consideration. We therefore call upon the Commission to adapt the proposed amendments in line with most of these criteria.

COMMENT ON THE ACTIVITY DESCRIPTION:

Description of the activity

Manufacture, *financing*, repair, maintenance, retrofitting, repurposing and upgrade of low carbon transport vehicles, rolling stock and vessels.

The economic activities in this category could be associated with several NACE codes, in particular C29.1, C30.1, C30.2, C30.9, C33.15, C33.17, **N77.34** in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity in accordance with Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

COMMENT

Delegated Act: Amendment to Taxonomy Climate Delegated Act

Annex: Annex I to Climate Delegated Act (CCM)

ACTIVITY: 3.20. Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):

COMMENT ON THE ACTIVITY DESCRIPTION: The broad-based definition of this activity (combined with the large numbers of investment decisions grid operators typically make) makes the evaluation of the criteria complex.

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

The electricity grid is accessible for both 'grey' and 'green' power. For the transition to a green power supply, the power source is more significant than the infrastructure for distributing and transferring it. In the future, the power grid will increasingly support the energy transition in order to meet the necessary adjustments in production processes and production profiles (from coal and gas to solar

and wind) and to adjust to the declining demand for fossil fuels and the growing demand for (renewable) electricity due to the electrification of key sectors (heat, industry and mobility).

It is positive that the Commission intends to exclude the use of switchgears that rely on potent greenhouse gases (i.e. Global Warming potential >10). The Netherlands is working to phase out the use of SF6 in electricity grids and welcomes the proposal to exclude SF6-based switchgears from the Taxonomy.

Generally speaking, most electricity infrastructure in the Netherlands is developed by officially acknowledged grid operators, which are run by public entities. Privatization is prohibited by law. This means that commercial entities hold no interest in electricity grids, nor do these invest in those grids.

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: Grid operators realize investments in the order of thousands each year. Countless of projects are implemented and parts of the grid are being developed or expanded on a near continuous basis. Inevitably, individual investments will occur where the contribution to the sustainability goals of the Taxonomy may not be proven, or where there is a possibility that these may negatively impact biodiversity or are inconsistent with a circular economy. Evaluating the alignment with sustainability objectives at the individual investment level is hardly feasible. The proposal to lump investments in electricity grids together as 'green' is not specific, but possibly unavoidable.

COMMENT

Delegated Act: **Amendment to Taxonomy Climate Delegated Act**

Annex: **Annex I to Climate Delegated Act (CCM)**

ACTIVITY: 3.21 Manufacturing of aircraft

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):

COMMENT ON THE ACTIVITY DESCRIPTION:

As indicated under horizontal comments, the Netherlands advocates for a broader taxonomy, is critical of transitional activities and asks the Commission to clarify their contribution to 1.5°C.

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA

The Netherlands welcomes the intention to establish criteria for the contribution of investments in aviation towards climate change mitigation. We acknowledge that it is of great importance to mobilise private finance towards more efficient aircraft and sustainable aviation fuel, and for that reason can generally support the proposed criteria. We do ask the Commission to limit the time period for 'best in class' aircraft under (c) to 2030 as opposed to 2032 in keeping with the temporary nature of transitional activities.

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: Aircraft have more environmental impacts than CO₂. Under DNSH for PPC we ask the Commission to demand significantly better performance on NO_x and nvPM emissions than the current ICAO standards. We are glad to see that this has already been done for noise.

COMMENT
Delegated Act: Amendment to Taxonomy Climate Delegated Act
Annex: Annex I to Climate Delegated Act (CCM)
ACTIVITY: <u>6.8. Inland freight water transport</u>
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
<p>COMMENT ON THE ACTIVITY DESCRIPTION:</p> <p>Financing, leasing, rental and operation of freight vessels on inland waters, involving vessels that are not suitable for sea transport. The economic activities in this category could be associated with several NACE code H50.4 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point (a) of this Section, the activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this Section.</p>
<p>COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA</p> <p>1. The activity complies with one or more of the following criteria¹:</p> <p><i>(d – new) Vessels derive 100% of the energy used onboard from fuels or other energy carriers which achieve at least 80% greenhouse gas emission savings compared to their fossil fuel equivalent on a Well-To-Wake basis</i></p>
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

COMMENT
Delegated Act: Amendment to Taxonomy Climate Delegated Act
Annex: Annex I to Climate Delegated Act (CCM)
ACTIVITY: <u>6.9. retrofitting of inland vessels</u>

¹ *The criteria refer to operational requirements. The requirements are covenanted in the financial and contractual agreements between financial institutions/asset and owners/operators and reported ex post minimum annually. Fulfilling of the operational criteria will be evidenced via relevant policies and procedures by vessels operators, or via relevant contractual obligations on the vessels charters/ operators posed by vessel owners.*

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):

COMMENT ON THE ACTIVITY DESCRIPTION:

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA

Technical screening criteria Substantial contribution to climate change mitigation

1. The retrofitting activity achieves one or more of the following:

a) ***Reduces*** fuel consumption of the inland ***passenger*** vessel by at least **15 %** expressed ***per unit of energy*** per ***complete journey (full passenger cruise)***, as demonstrated by a comparative calculation for the representative navigation areas (including representative load profiles ***and docking***) in which the vessel is to operate or by means of the results of model tests or simulations.

a 1 (new) Reduces fuel consumption of the inland freight vessel by at least 15 % expressed per unit of energy per tonne kilometre, as demonstrated by a comparative calculation for the representative navigation areas (including representative load profiles) in which the vessel is to operate or by means of the results of model tests or simulations.

b) (new) enables vessels to derive 100 % of the energy used onboard from fuels or other energy carriers which achieve at least 80% greenhouse gas emission savings compared to their fossil fuel equivalent on a Well-To-Wake basis, have the ability to plug-in at berth and are equipped with plug-in power technology;

2. Vessels retrofitted or upgraded are not dedicated to the transport of fossil fuels

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

COMMENT

Delegated Act: **Amendment to Taxonomy Climate Delegated Act**

Annex: **Annex I to Climate Delegated Act (CCM)**

ACTIVITY: 6.16 Infrastructure enabling low carbon water transport

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):

COMMENT ON THE ACTIVITY DESCRIPTION: The Annex contains the following statement:

“Construction, modernisation, operation and maintenance of infrastructure that is required for zero tailpipe CO2 operation of vessels or the port’s own operations, as well as infrastructure dedicated to transshipment and modal shift and service facilities, safety and traffic management systems.

The economic activities in this category excludes dredging of waterways.”

Dredging should however be included because the requirement for excluding dredging of waterways is in contradiction to the creation of a waterway infrastructure for the operation of zero tailpipe vessels and facilitation of a modal shift to water. Almost all activities relating to the modernisation and improvement of waterway infrastructure for improved transport efficiency and reduced

greenhouse gas emissions are based on dredging. This holds even for the implementation of nature based solutions, which are promoted as alternative measures in Section 6.16 ((3) Sustainable use and protection of water and marine resources), for example when disconnected side arms of rivers are connected to the river for creation of flood plains, artificial islands for the benefit of fauna and flora as well as navigation are created or river bed stabilisation is achieved by nourishment with dredged material for the benefit of surrounding wetlands and ground water. The exclusion of dredging means the exclusion of nature based solutions as well as prevention of modernisation and climate proofing of the waterway infrastructure and reduced efficiency of transport associated with higher greenhouse gas emissions related to the amount of goods transported per km.

Further, it is noted that measures implemented based on dredging can lead to significantly reduced dredging activities during the subsequent operation of the waterway infrastructure, depending on the respective case and local framework conditions.

COMMENT

Delegated Act: **Amendment to Taxonomy Climate Delegated Act**

Annex: **Annex I to Climate Delegated Act (CCM)**

ACTIVITY: 6.18 Leasing of aircraft

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):

COMMENT ON THE ACTIVITY DESCRIPTION:

As indicated in our comment on 3.21 with regards to 'best in class' aircraft and the 1.5°C pathway.

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA

As indicated in our comment on 3.21 with regards to 'best in class' aircraft.

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

As indicated in our comment on 3.21 with regards to NO_x and nvPM.

COMMENT

Delegated Act: **Amendment to Taxonomy Climate Delegated Act**

Annex: **Annex I to Climate Delegated Act (CCM)**

ACTIVITY: 6.19 Passenger and freight air transport

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):

COMMENT ON THE ACTIVITY DESCRIPTION:

As indicated in our comment on 3.21 with regards to ‘best in class’ aircraft and the 1.5°C pathway.

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA

As indicated in our comment on 3.21 with regards to ‘best in class’ aircraft.

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

As indicated in our comment on 3.21 with regards to NO_x and nvPM.

COMMENT

Delegated Act: **Amendment to Taxonomy Climate Delegated Act (Mitigation)**

Annex: **Annex I to Climate Delegated Act (CCM)**

ACTIVITY: **7.1. Construction of new buildings; 7.2. Renovation of existing buildings; 7.3.**

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):

COMMENT ON THE ACTIVITY DESCRIPTION:**COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:****COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:**

What would be the impact of ‘Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex’ on the Taxonomy alignment?

COMMENT

Delegated Act: **Amendment to Taxonomy Climate Delegated Act (Adaptation)**

Annex: **Annex II Climate Delegated Act (CCA)**

ACTIVITY: **7.8. Civil engineering**

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):

COMMENT ON THE ACTIVITY DESCRIPTION:**COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:****COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:**

How will “(b) measures are taken to reduce noise, dust and pollutant emissions during construction works” be operationalized?

What would be the impact of ‘Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex’ on the Taxonomy alignment?

COMMENT

Delegated Act: **Amendment to Taxonomy Climate Delegated Act (Adaptation)**

Annex: **Annex II Climate Delegated Act (CCA)**

ACTIVITY: **8.4. Software enabling climate risk management**

GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act):
COMMENT ON THE ACTIVITY DESCRIPTION:
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: What would be the effect of also including a reference to Appendix C?

COMMENT
Delegated Act: Amendment to Taxonomy Climate Delegated Act
Annex: Annex II Climate Delegated Act (CCA)
ACTIVITY: 14.2 Flood protection
GENERAL COMMENT (incl. comments on corrections of technical mistakes in Climate Delegated Act and Article 8 Delegated Act): The Netherlands strongly supports the inclusion of flood protection as an economic activity contributing substantially to climate adaptation. In the view of the Netherlands, the proposed criteria are very suitable. However, we suggest two additions: <ol style="list-style-type: none"> 1. Add “weirs” to item I (f) [Structural measures undertaken, include, (f) fydraulic structures to regulate water flow such as pumping stations, sluices, gates, <u>weirs</u>. 2. Add “maintenance” to the sentence “The activity includes the design, construction, extension, rehabilitation, upgrade, <u>maintenance</u> and operation of structural and non-structural measures.
COMMENT ON THE ACTIVITY DESCRIPTION: See above, under general comment
COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:
COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: