

**ESPP (European Sustainable Phosphorus Platform)  
Input  
To EU consultation on “Taxonomy”  
25/9/2021**

[https://ec.europa.eu/info/publications/210803-sustainable-finance-platform-technical-screening-criteria-taxonomy-report\\_en](https://ec.europa.eu/info/publications/210803-sustainable-finance-platform-technical-screening-criteria-taxonomy-report_en)

**\* Non-financial activity (NACE)**

Please select as many answers as you like

- Agriculture, forestry and fishing
- Mining and quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply; sewerage, waste management and remediation activities
- Construction
- Transportation 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 defence; compulsory social security
- Education
- Human health and social work activities
- Other
- Not applicable

\* Please specify your non-financial activity field(s)

Phosphorus sustainability

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

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

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

I agree with the [personal data protection provisions](#)

## Activities you would like to comment on

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

### Sector 1: Agriculture, forestry & fishing

Please select as many answers as you like

- Animal production 1.1
- Crop production 1.2
- Forestry logging 1.3

- Fishing 1.4

## Sector 2: Manufacturing

Please select as many answers as you like

- Manufacture of basic pharmaceutical products 2.1
- Manufacture of basic pharmaceutical preparations 2.2
- Manufacture of chemicals 2.3
- Manufacture of chemicals products 2.4
- Manufacture of plastic packing goods 2.5
- Manufacture of durable electrical and electronic equipment 2.6
- Manufacture of circular electrical and electronic equipment 2.7
- Resell and/or remanufacture of used electrical and electronic equipment 2.8
- Manufacture of equipment generating electricity and/or heat 2.9
- Manufacture of high, medium and low voltage electrical equipment that result in or enable substantial GHG emissions reductions 2.10
- Manufacture of machinery enabling closed-loop systems, and high-quality waste collection and waste management 2.11
- Manufacture of machinery, equipment and solutions enabling a substantial contribution to the circular economy 2.12
- Manufacture of machinery, equipment and solutions enabling a substantial contribution to pollution prevention and control 2.13
- Manufacture of machinery, equipment and solutions enabling a substantial contribution the sustainable use and protection of water and marine resources 2.14
- Manufacture of motor vehicles, trailers and semi-trailers 2.15
- Manufacture of other transport equipment 2.16
- Design, manufacture, remanufacture, and reselling of furniture 2.17
- Manufacture of food products and beverages (making a substantial contribution to biodiversity) 2.18
- Manufacture of food products and beverages (making a substantial contribution to the transition to a circular economy) 2.19
- Finishing of textiles 2.20
- Manufacture, repair, refurbishment and resale of wearing apparel 2.21
- Manufacture, remanufacture and reselling of footwear and leather goods 2.22
- Tanning of leather 2.23

## Sector 3: Energy

Please select as many answers as you like

- Environmental refurbishment of electricity generation facilities that produce electricity from hydropower 3.1
- Electricity generation from bioenergy for protection and restoration of biodiversity and ecosystems 3.2
- Electricity generation using solar photovoltaic technology 3.3
- Electricity generation using concentrated solar power (CSP) technology 3.4
- Electricity generation from wind power 3.5
- Electricity generation from ocean energy technologies 3.6
- Electricity generation from hydropower 3.7
- Electricity generation from geothermal energy 3.8
- Electricity generation from natural gas 3.9
- Electricity generation from renewable non-fossil gaseous fuels 3.10
- Electricity generation from biogas 3.11
- Power from cogeneration of heat/cool and power from solar energy 3.12
- Power from cogeneration of heat/cool and power from geothermal energy 3.13
- Power from cogeneration of heat/cool and power from natural gas 3.14
- Power from cogeneration of heat/cool and power from renewable non-fossil gaseous fuels 3.15
- Power from cogeneration of heat/cool and power from biogas 3.16

## Sector 4: Civil engineering

Please select as many answers as you like

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

## Sector 5: Buildings

Please select as many answers as you like

- Construction of new buildings and major renovations of buildings for the transition to a circular economy 5.1
-

Construction of new buildings and major renovations of buildings for protection and restoration of biodiversity and ecosystems 5.2

- Acquisition and ownership of buildings 5.3
- Demolition or wrecking of buildings and other structures 5.4

## **Sector 6: ICT**

Please select as many answers as you like

- Digital solutions exploiting space-based earth observations enabling climate change mitigation 6.1
- Digital solutions exploiting space-based earth observations enabling climate change adaptation 6.2
- Digital solutions exploiting space-based earth observations enabling the protection and restoration of biodiversity and ecosystems 6.3
- Digital solutions exploiting space-based earth observations enabling pollution prevention and control 6.4
- Digital solutions exploiting space-based earth observations enabling sustainable use of waters and marine resources, and their protection 6.5
- Provision of data-driven solutions enabling to prolong asset's lifetime, provide value chain material and product information, or enable product designers to make a substantial contribution to the circular economy 6.6
- Provision of data-driven solutions enabling map and monitor water quality and scarcity, and manufacture of equipment enabling the efficient use and treatment of water resources 6.7

## **Sector 7: Disaster risk management**

Please select as many answers as you like

- Emergency services – Emergency health services 7.1
- Emergency services – Disaster response coordination 7.2
- Emergency services – Disaster relief 7.3
- Emergency services – Search and rescue 7.4
- Emergency services – Hazardous materials response 7.5
- Emergency services – Firefighting 7.6
- Emergency services – Technical protection response and assistance 7.7
- Flood risk prevention and protection infrastructure for inland and coastal floods 7.8
-

Nature based solutions (Nbs) for flood risk prevention and protection for both inland and coastal waters 7.9

## Sector 8: Transport

Please select as many answers as you like

- Sea and coastal freight water transport 8.1
- Sea and coastal passenger water transport 8.2
- Retrofit and upgrade of vessels for the transport of freight on vessels designed for operating on sea or coastal waters 8.3
- Retrofit and upgrade of vessels for the transport of passengers on vessels designed for operating on sea or coastal waters 8.4
- Inland freight water transport 8.5
- Inland passenger water transport 8.6
- Urban and suburban passenger land public transport 8.7
- Transport by motorbikes, passenger cars and light commercial vehicles 8.8
- Manufacturing of aircraft 8.9
- Passenger air transport 8.10
- Air transportation ground handling operations 8.11

## Sector 9: Restoration, remediation

Please select as many answers as you like

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

## Sector 10: Tourism

- Hotels, holiday, camping grounds and similar accommodation 10.1

## Sector 11: Water supply

Please select as many answers as you like

- Water supply 11.1
- Desalination 11.2

## Sector 12: Sewerage

Please select as many answers as you like

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

## Sector 13: Waste management

Please select as many answers as you like

- Collection and transport of non-hazardous and hazardous waste 13.1
- Separate collection and transport of hazardous waste 13.2
- Treatment of hazardous waste as a means for pollution prevention and control 13.3
- Treatment of hazardous waste as a means for material recovery 13.4
- Recovery of bio-waste by anaerobic digestion and/or composting 13.5
- Remediation of legally non-conforming landfills and abandoned or illegal waste dumps 13.6
- Depollution and dismantling of end-of-life products for material recovery 13.7
- Sorting and material recovery of non-hazardous waste 13.8
- Preparation for re-use of end-of-life products and components they are made of having become waste 13.9

## Sector 14: Services

Please select as many answers as you like

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

## Animal production 1.1

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

Please select as many answers as you like

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

## Substantial contribution technical screening criteria (TSC)

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

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

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

*2000 character(s) maximum*

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

Page 17 of the report Annex B should specifically cite the target fixed in the EU Farm-to-Fork and Biodiversity Strategies to reduce nutrient losses by at least -50% by 2030, without deteriorating soil fertility (rather than simply indicating "reduce excess fertilisation" as currently written). This concerns both phosphorus and nitrogen.

The European Commission clarified that the -20% fertiliser use target concerns both mineral and organic fertilisers, as well as other nutrient inputs (such as manure application). This target is therefore relevant for animal production. see [www.phosphorusplatform.eu/Scope139](http://www.phosphorusplatform.eu/Scope139)

This target concerns both nitrogen and phosphorus.

ESPP welcomes the requirements of farm-gate nutrient balances and nutrient use efficiency (NUE), but these should cover both phosphorus as well as nitrogen. See below for scientific references on PUE (Phosphorus Use Efficiency)

ESPP underlines that the proposed CAP FaST (Farm Sustainability Tool for Nutrients) is critical to enabling these objectives, and suggests that its implementation should be required in the Taxonomy criteria.

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

- Yes (please comment)
- No

- Don't know / no opinion / not applicable

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

*2000 character(s) maximum*

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

Phosphorus (P) farm balance and phosphorus use efficiency are missing key factors.

ESPP supports (report annex B, page 19) "Ensuring a sustainable farm-gate nitrogen balance" but this should be extended to include also a farm-gate phosphorus balance, in order to reduce risk of phosphorus losses to surface waters (causing eutrophication) and to limit consumption of non-renewable phosphate rock resources (an EU Critical Raw Material).

This would be coherent with the explanatory text which cites phosphorus as well as nitrogen.

ESPP supports the statement (page 20) that "At the end reducing nutrients such as nitrogen can only be implemented on the farm holding via balancing nutrient inputs with the outputs of the agricultural system" and the related proposed criteria 1.1 "N-surplus limits" page 28. However, this criteria should be widened to include also a farm-gate balance for phosphorus.

Page 30, criteria 1.2 "Minimum Nitrogen Use Efficiency" should be extended to include also minimum phosphorus use efficiency.

ESPP welcomes page 58, §1.2.1 "The farm holding has a feeding plan for all livestock on the farm".

If the farm shows a nutrient excess for phosphorus or nitrogen, but the excess nutrients are fully recycled, this should be approved under the Taxonomy criteria. Recycling should be specified to be:

- to a product having a "real use" as defined in 12.2 Phosphorus recovery
- for nitrogen recycling, by a process which has demonstrated significantly reduced GHG emissions for processing and use phase, compared to slurry storage and spreading
- used as a fertiliser on other farms, where these farms respect EU water policy objectives (in particular, Water Framework Directive good ecological status of water bodies) and of the Taxonomy criteria for agriculture.

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

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

**Please identify your concern(s) on the ability to implement the proposed substantial contribution criteria, together with a brief explanation and**

**rationale as well as supporting evidence (including links to published journals and articles) for your concern(s):**

*2000 character(s) maximum*

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

There is a need to update agricultural BEMP (Best Environmental Management Practice) fact sheets concerning nutrient loss mitigation, to take into account new knowledge concerning, e.g. long-term performance of buffer strips or impacts on phosphorus run-off of “no till”. See [www.phosphorusplatform.eu/Scope115](http://www.phosphorusplatform.eu/Scope115) and [www.phosphorusplatform.eu/Scope125](http://www.phosphorusplatform.eu/Scope125)

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

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

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

*2000 character(s) maximum*

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

There is extensive literature on calculation of livestock Phosphorus Use Efficiency and showing links to sustainability and to limitation of phosphorus losses.

E.g.:

Global animal production and nitrogen and phosphorus flows, Liu et al., 2017, <https://doi.org/10.1071/SR17031>

Farm-gate nutrient balances of grassland-based milk production systems with full- or part-time grazing and fresh herbage indoor feeding at variable concentrate levels, Akert et al., 2020, <https://doi.org/10.1007/s10705-020-10072-y>

Nutrient Intake, Excretion and Use Efficiency of Grazing Lactating Herds on Commercial Dairy Farms, Aarons et al., 2020, <https://doi.org/10.3390/ani10030390>

Assessment of phosphorus use efficiency on Great Britain dairy farms to identify barriers to, and facilitators for, reducing phosphorus losses in diverse dairy farming systems, Harrison, 2021 <http://centaur.reading.ac.uk/100229/>

etc.

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

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

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

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ESPP suggests that the proposed CAP FaST (Farm Sustainability Tool for Nutrients) would provide the data necessary to evaluate the farm nutrient balance, nutrient use efficiency and nutrient loss risk criteria, and so should be required as State-of-the-Art. FaST should be required for both nitrogen and for phosphorus.

We recommend to refer to the use of phytase, as State of the Art for non-ruminant livestock. Phytase improves digestibility of phosphorus in vegetable materials feeds, so reducing P input required and reducing P discharges in manure. See [www.phosphorusplatform.eu/eNews047](http://www.phosphorusplatform.eu/eNews047) and K. Westerbeek in [www.phosphorusplatform.eu/Scope125](http://www.phosphorusplatform.eu/Scope125) M. Oster in [www.phosphorusplatform.eu/Scope128](http://www.phosphorusplatform.eu/Scope128) W. Trunk, DG SANTE, in [www.phosphorusplatform.eu/Scope139](http://www.phosphorusplatform.eu/Scope139) and also the EU BAT BREF for intensive pig and poultry production.

State of the Art should refer to processing of manure to reduce N losses, for which technologies are today available (e.g. N2 Applied see [www.phosphorusplatform.eu/eNews058](http://www.phosphorusplatform.eu/eNews058)) and to nutrient recycling <http://www.phosphorusplatform.eu/p-recovery-technology-inventory>

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

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

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

**What should the performance limit level be in your view?**

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

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The DNSH should explicitly refer to:

- the target fixed in the EU Farm-to-Fork and Biodiversity Strategies to reduce nutrient losses by at least -50% by 2030, without deteriorating soil fertility, for both phosphorus and nitrogen

- achievement of EU water policy objectives for water bodies impacted by the farm: achievement of good ecological status under the Water Framework Directive for both underground and surface water bodies, Marine Strategy Framework Directive and Nitrates Directive.

For Animal Production, these objectives should be ensured both for the farm itself and to any other farms taking manure nutrients from the farm itself.

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

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

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

*2000 character(s) maximum*

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

Under Animal Production, the DNSH should include the requirements of a “yearly crop nutrient management and fertilisation plan” (this should concern both phosphorus and nitrogen) and regular soil testing for nitrogen and phosphorus, as required for Crop Production, Annex B, pages 107-108.

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

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

**Additional information**

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

The maximum file size is 1 MB.

You can upload several files.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

## Crop production 1.2

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

Please select as many answers as you like

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

### Substantial contribution technical screening criteria (TSC)

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

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

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

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Page 17 of the report Annex B should specifically cite the target fixed in the EU Farm-to-Fork and Biodiversity Strategies to reduce nutrient losses by at least -50% by 2030, without deteriorating soil fertility (rather than simply indicating "reduce excess fertilisation" as currently written). This concerns both phosphorus and nitrogen.

The European Commission clarified that the -20% fertiliser use target concerns both mineral and organic fertilisers, as well as other nutrient inputs (such as manure application). This target is therefore relevant for animal production. see [www.phosphorusplatform.eu/Scope139](http://www.phosphorusplatform.eu/Scope139)

This target concerns both nitrogen and phosphorus.

ESPP welcomes the requirements of farm-gate nutrient balances and nutrient use efficiency (NUE), but these should cover both phosphorus as well as nitrogen. See below for scientific references on PUE (Phosphorus Use Efficiency)

ESPP underlines that the proposed CAP FaST (Farm Sustainability Tool for Nutrients) is critical to enabling these objectives, and suggests that its implementation should be required in the Taxonomy criteria.

ESPP also welcomes, for crop production, Annex B, pages 107-108 the “yearly crop nutrient management and fertilisation plan” and the requirement of regular soil testing for both nitrogen and phosphorus.

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

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

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

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

Phosphorus (P) farm balance and phosphorus use efficiency are missing key factors.

ESPP supports (report annex B, page 80) “Ensuring a sustainable farm-gate nitrogen balance” but this should be extended to include also a farm-gate phosphorus balance, in order to reduce risk of phosphorus losses to surface waters (causing eutrophication) and to limit consumption of non-renewable phosphate rock resources (an EU Critical Raw Material).

This would be coherent with the explanatory text which cites phosphorus as well as nitrogen.

ESPP supports the statement (page 70) that “At the end reducing nutrients such as nitrogen can only be implemented on the farm holding via balancing nutrient inputs with the outputs of the agricultural system” and the related proposed criteria 1.1 “N-surplus limits”. However, this criteria should be widened to include also a farm-gate balance for phosphorus.

Page 82, criteria 1.2 “Minimum Nitrogen Use Efficiency” should be extended to include also minimum phosphorus use efficiency.

ESPP also welcomes, for crop production, Annex B, pages 107-108 the “yearly crop nutrient management and fertilisation plan” and the requirement of regular soil testing for nitrogen and phosphorus.

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

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

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

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There is a need to update agricultural BEMP (Best Environmental Management Practice) fact sheets concerning nutrient loss mitigation, to take into account new knowledge concerning, e.g. long-term performance of buffer strips or impacts on phosphorus run-off of "no till". See [www.phosphorusplatform.eu/Scope115](http://www.phosphorusplatform.eu/Scope115) and [www.phosphorusplatform.eu/Scope125](http://www.phosphorusplatform.eu/Scope125)

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

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

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

There is extensive literature on calculation of crop production Phosphorus Use Efficiency and showing links to sustainability and to limitation of phosphorus losses.

E.g.:

Comparing of the difference and balance methods to calculate percent recovery of fertilizer phosphorus applied to soils: a critical discussion, Chien et al., 2012, <https://doi.org/10.1007/s10705-011-9467-8>

World Phosphorus Use Efficiency in Cereal Crops, Dhillon et al., 2017, 7 (2017)  
<https://doi.org/10.2134/agronj2016.08.0483>

A New Approach to Assessing Phosphorus Use Efficiency in Agriculture, Johnston & Syers, 2009,

[http://umanitoba.ca/faculties/afs/MAC\\_proceedings/proceedings/2009/Fixen\\_Johnston\\_Syers\\_BC.pdf](http://umanitoba.ca/faculties/afs/MAC_proceedings/proceedings/2009/Fixen_Johnston_Syers_BC.pdf)

Phosphorus use efficiency and management in agriculture, Roberts & Johnston, 2015, <http://dx.doi.org/10.1016/j.resconrec.2015.09.013>

Improved phosphorus use efficiency in agriculture: A key requirement for its sustainable use, Schröder et al., 2011 <https://doi.org/10.1016/j.chemosphere.2011.01.065>

etc.

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

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

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

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

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

#### **What should the performance limit level be in your view?**

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

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The DNSH should explicitly refer to:

- the target fixed in the EU Farm-to-Fork and Biodiversity Strategies to reduce nutrient losses by at least -50% by 2030, without deteriorating soil fertility, for both phosphorus and nitrogen

- achievement of EU water policy objectives for water bodies impacted by the farm: achievement of good ecological status under the Water Framework Directive for both underground and surface water bodies, Marine Strategy Framework Directive and Nitrates Directive.

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

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

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

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

For Crop Production: ESPP welcomes the requirements of a “yearly crop nutrient management and fertilisation plan” (this should concern both phosphorus and nitrogen) and regular soil testing for nitrogen and phosphorus, Annex B, pages 107-108.

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

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

### **Additional information**

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

Please select as many answers as you like

- The description/boundary of the activity
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### **On which aspect(s) of this activity would you like to comment?**

Please select as many answers as you like

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

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

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

## **Manufacture of food products and beverages (making a substantial contribution to the transition to a circular economy) 2.19**

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

Please select as many answers as you like

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

## Substantial contribution technical screening criteria (TSC)

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

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

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

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

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

*2000 character(s) maximum*

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

ESPP supports the proposed criteria of "Food/beverage loss and waste reduction".

This should be extended to consider nutrient recycling from non-avoidable waste streams, where these cannot be used higher up the waste hierarchy (e.g. as animal feed). Nutrient recovery should cover nitrogen and phosphorus if levels are significant in such waste streams. Recycling should include use as an agricultural fertiliser to supply crop nutrient needs or nutrient recovery as specified in 12.2. This nutrient recycling criteria could be based on the specifications in the BAT BREF for the "Food, Drink and Milk" industries (FDM). In this BREF, under 17.1.6 (Resource efficiency) BAT 10, it is specified that "Phosphorus recovery as struvite" is BAT for "waste water streams with ... high total phosphorus content (e.g. above 50 mg/l) and a significant flow". Other BAT techniques indicated are anaerobic digestion, appropriate use of residues in animal feed, appropriate use of wastewater in agriculture to valorise nutrients and/or water.  
[https://eippcb.jrc.ec.europa.eu/reference/BREF/FDM/JRC118627\\_FDM\\_Bref\\_2019\\_published.pdf](https://eippcb.jrc.ec.europa.eu/reference/BREF/FDM/JRC118627_FDM_Bref_2019_published.pdf)

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

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

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

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

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

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

### **Additional information**

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

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You can upload several files.

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- The substantial contribution TSC
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## Urban and suburban passenger land public transport 8.7

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

Please select as many answers as you like

- The description/boundary of the activity

- The substantial contribution TSC
- The DNSH TSC

### Additional information

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

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Please select as many answers as you like

- The description/boundary of the activity
- The substantial contribution TSC
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## On which aspect(s) of this activity would you like to comment?

Please select as many answers as you like

- The description/boundary of the activity
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## Hotels, holiday, camping grounds and similar accommodation 10.1

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

Please select as many answers as you like

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

## Description/boundary of the economic activity

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

Please select as many answers as you like

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

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

*2000 character(s) maximum*

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

ESPP regrets that, to our understanding, restaurants, catering and other food services are not covered in this 'Tourism' category, but only accommodation.

Dietary choice has very large impacts on climate change, nutrient use (consumption of EU Critical Raw Material 'Phosphate Rock') and nutrient losses, land use and biodiversity. See e.g; Jarmul 2020 and Scheelbeek 2020 in [www.phosphorusplatform.euNews/051](http://www.phosphorusplatform.euNews/051)

The EU Farm-to-Fork Strategy fixes the objective of "a more plant-based diet with less red and processed meat and with more fruits and vegetables" and a sustainable food labelling framework (for 2024).

Restaurants, caterers, etc can be flagships of healthier and more sustainable diets, for example by offering vegetarian options or demitarian (reduced meat consumption) menus, as well as carrying out direct sustainability actions (smaller portions and possibility of take-away of unfinished servings (doggy bags), management of food waste, use of ecolabeled kitchen products, etc.

## Additional information

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

## Urban wastewater treatment 12.1

---

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

Please select as many answers as you like

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

### Description/boundary of the economic activity

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

Please select as many answers as you like

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

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

*2000 character(s) maximum*

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

In the report, Annex A Application of the methodology to identify priority activities A1 i “Sustainable use and protection of water and marine resources” and Annex A1 iii “Pollution prevention and control”, the text respectively after “Chemical pressures / Pollution” and after “Pollution of water” reads: “Oxygen demanding pollutants and nutrients (bio-degradable organic compounds in suspended, colloidal, or dissolved form)”. This should be modified to move the words in brackets to after “pollutants” – because these words do not concern nutrients, which are often inorganic.

### Substantial contribution technical screening criteria (TSC)

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

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

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

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

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

*2000 character(s) maximum*

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

Page 918 of Annex B, Substantial Contribution criteria should include that phosphorus in sewage generated by the wastewater treatment system must be recycled:

- applied to land under a management plan ensuring that nutrients are applied to plants corresponding to plant requirements (not in excess) and with a quality assurance scheme to ensure safety (contaminants); and/or:
- is recycled as per the specifications of 12.2.

Page 918 of Annex B, Substantial Contribution criteria should include that the wastewater treatment system must not impede achievement of EU water policy objectives for water bodies impacted by the system, that is the system discharge must not impede achievement of good ecological status under the Water Framework Directive for both underground and surface water bodies, nor Marine Strategy Framework Directive targets.

Page 918 of Annex B, Substantial Contribution criteria should include that the wastewater treatment operator has in place a management plan to reduce and minimise contaminants entering the wastewater and susceptible to be found in either discharge or sewage sludge, see REVAQ in [www.phosphorusplatform.eu/Scope123](http://www.phosphorusplatform.eu/Scope123)

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

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

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

- Yes
- No (please comment)

- Don't know / no opinion / not applicable

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

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

### Additional information

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

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## Phosphorus recovery 12.2

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

Please select as many answers as you like

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

### Description/boundary of the economic activity

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

Please select as many answers as you like

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

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

*2000 character(s) maximum*

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

Activity should be widened to recovery of all nutrients: phosphorus (P), nitrogen, potassium, micronutrients, organic carbon. P-recovery is important, in particular because P is an EU Critical Raw Material (as indicated in the report). Recovery of other nutrients enables synergy with P-recovery, contributes to circularity, offers climate change benefits (e.g. energy use in mineral fertiliser production), reduces losses in waste management or NO<sub>x</sub>/N<sub>2</sub>O emissions.

Both P-recovery and N-recovery can contribute to reducing nutrient losses to surface and ground waters from wastewater treatment or manures, so reducing eutrophication risks and contributing to EU water policy objectives. See [www.phosphorusplatform.eu/Scope133](http://www.phosphorusplatform.eu/Scope133) Furthermore, eutrophication is linked to climate change, see [www.phosphorusplatform.eu/Scope137](http://www.phosphorusplatform.eu/Scope137)

Activity should be widened to include recovery from other wastes: manures, animal by-products, food industry, food waste, industry. P in sewage sludge in Europe is c. 300 ktP/y, P in manure c. 1800, in meat and bone meal (animal byproducts) 130 and in biodegradable solid waste 130. P can also be recovered from industry streams (e.g. plastics, pharmaceuticals, electronics)

Process description is unclear and appears to limit to struvite or ash-to-fertiliser. There are other viable processes (ion exchange, pyrolysis - biochar, algae biomass production, ...). P-recovery is not necessarily as fertiliser.

"Description of the activity" should be modified "... recovering phosphorus from aqueous AND SLUDGE phase in ..."

Overview of above: "Opportunities for phosphorus recycling in Europe" <https://www.slideshare.net/NutrientPlatform>

Activity should cover both P-recovery as fertilising products or P acid / P salts (corresponding to CRM "phosphate rock") and P-recovery as elemental P<sub>4</sub> (CRM "phosphorus"). These are confused. [www.phosphorusplatform.eu/Scope136](http://www.phosphorusplatform.eu/Scope136)

For all points below [www.phosphorusplatform.eu](http://www.phosphorusplatform.eu) or [info@phosphorusplatform.eu](mailto:info@phosphorusplatform.eu)

## Substantial contribution technical screening criteria (TSC)

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

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

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

*2000 character(s) maximum*

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

ESPP supports the principle of requiring minimum P-recovery rates.

The proposed recovery rate of 80% for ash is appropriate (corresponds to German P-recovery legislation of 2017) but should be applicable to P in the ash, not to P in WWTP inflow (as in German legislation, see [www.phosphorusplatform.eu/Scope139](http://www.phosphorusplatform.eu/Scope139)), in that the activity boundary does not cover the WWTP upstream of sludge incineration.

The proposed rate of 10% (of WWTP inflow P) for processes in the WWTP is insufficiently ambitious, in that 30 – 50% is today achieved in existing struvite installations, see <http://www.phosphorusplatform.eu/p-recovery-technology-inventory> Other technologies and enhanced struvite recovery (with sludge lysis) may achieve higher rates.

ESPP supports that the recovered product must have a “real market demand ensuring its reasonable use”.

However, for P-recovery from ash, this is not necessarily as fertiliser. Recovered P products from ash, with real markets, include technical-grade phosphoric acid or phosphate salts, elemental P<sub>4</sub> ... Such products may in some cases have higher economic value and/or better LCA than recovery of phosphorus as fertiliser..

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

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

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

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Because sewage can contain contaminants (PFAS, pharmaceuticals, microplastics, heavy metals, ...), the criteria should specify removal rates and/or safe levels of contaminants, and safety and quality of recovered P products. This is important to avoid environmental accumulation, for a clean circular economy and for user and consumer confidence.

For recovery as fertilisers, this can be ensured by requiring conformity to EU fertiliser legislation contaminant limits. In some cases (e.g. biochars), the EU Fertilising Products Regulation 2019-1009 (FPR) excludes

sewage as an input (pending STRUBIAS criteria). If P is recovered from sewage sludge as such a material, the criteria should specify that it must conform to national fertiliser legislation (real market) but also to EU FPR contaminant limits.

For recovery from ash for industrial use (e.g. P acid, P salts), separation of different elements in the ash should be effective, with specified minimum removal % or limit levels for output products:

- heavy metals (Cd, As, Hg, Pb, Cr ...) should be removed to a specific stream for safe disposal, or to a stream where they are safely neutralised (e.g. to cement).
- copper, zinc, iron and aluminium are generally undesirable in phosphoric acid for most applications, and can be valorised if separated in an appropriate form.

As in the FPR STRUBIAS criteria, limits on dioxins and PAH should be applicable to the ash itself.

The reference to EC 2003/2003 should be updated to refer to the new Fertilising Products Regulation 2019-1009.

State-of-the-art is driven not only by German P-recovery legislation but (even if not in the EU) by Swiss P-recovery legislation (waste ordinance 2018 and fertilisers ordinance 2018, see [www.phosphorusplatform.eu/Scope139](http://www.phosphorusplatform.eu/Scope139)).

See here for examples of state-of-the-art technologies <http://www.phosphorusplatform.eu/p-recovery-technology-inventory>

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

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

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

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Implementation is feasible.

Technologies are available and are in some cases already operational. Implementation of the Swiss and German P-recovery legislations will lead to further technology development large-scale roll-out in the next 10-15 years in these countries, see e.g. German RePhoR projects summarised in [www.phosphorusplatform.eu/eNews048](http://www.phosphorusplatform.eu/eNews048)

Operational summary of some 20 technologies today at TRL 6+ see <http://www.phosphorusplatform.eu/p-recovery-technology-inventory>

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

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

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

*2000 character(s) maximum*

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

Under DNSH, the report confuses elemental phosphorus P<sub>4</sub> (also called “white phosphorus”, and corresponding to the EU CRM termed “Phosphorus”) with recovered phosphate-containing materials (e.g. struvite, phosphoric acid, P salts, algal biomass, biochars – corresponding to the EU CRM “Phosphate Rock”).

It is stated “the production of natural P<sub>4</sub> is an energy-intensive process”. P<sub>4</sub> is never natural. P<sub>4</sub> production is energy intensive because phosphate is reduced (oxygen removed) to P<sub>4</sub> (comparable to a furnace producing iron from iron ore).

Full explanation [www.phosphorusplatform.eu/Scope136](http://www.phosphorusplatform.eu/Scope136)

P<sub>4</sub> can potentially be produced from sewage sludge incineration ash and similar secondary materials. This will probably also be energy intensive, but would positively address the EU's 100% import dependency for this specific form of P, essential for a wide range of important industries (see above reference and <http://dx.doi.org/10.2760/677981> and <https://www.uni-stuttgart.de/en/university/news/all/Treasure-Hunt-in-Sewage-Sludge/>

The GHG impacts and LCA of P-recovery as phosphate-containing should be compared to production from phosphate rock by the “wet acid” route (see Scope 136 above) - not to P<sub>4</sub>.

LCA data on recovered phosphate-containing materials:

- Phorwärts in [www.phosphorusplatform.eu/eNews054](http://www.phosphorusplatform.eu/eNews054)
- LCA struvite recovery <https://doi.org/10.1016/j.jclepro.2020.124222>
- ENRICH and review of struvite LCA studies [www.phosphorusplatform.eu/eNews047](http://www.phosphorusplatform.eu/eNews047)
- German UBA LCA comparison P-recovery to mineral P fertilisers <https://www.umweltbundesamt.de/publikationen/oekobilanzieller-vergleich-der-p-rueckgewinnung-aus>
- [www.phosphorusplatform.eu/eNews028](http://www.phosphorusplatform.eu/eNews028)

LCA data also shows a climate benefit for nitrogen recovery compared to mineral N fertilisers: SYSTEMIC in [www.phosphorusplatform.eu/eNews056](http://www.phosphorusplatform.eu/eNews056) and N<sub>2</sub>-Applied in [www.phosphorusplatform.eu/eNews049](http://www.phosphorusplatform.eu/eNews049)

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

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

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

*2000 character(s) maximum*

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

See above and operational summary of some 20 technologies today at TRL 6+ see <http://www.phosphorusplatform.eu/p-recovery-technology-inventory>

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

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

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

**What should the performance limit level be in your view?**

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

*2000 character(s) maximum*

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

See above comments under TSC

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

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

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

*2000 character(s) maximum*

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

See above comments under TSC

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

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

### **Additional information**

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

The maximum file size is 1 MB.

You can upload several files.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

# Recovery of bio-waste by anaerobic digestion and/or composting 13.5

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

Please select as many answers as you like

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

## Description/boundary of the economic activity

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

Please select as many answers as you like

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

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

*2000 character(s) maximum*

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

ESPP suggests that the covered activity be widened to AD and/or composting of all organic wastes and secondary materials, for which a use higher in the waste hierarchy is not possible (e.g. use as animal feed), that is widening to cover AD/composting of sewage biosolids, industrial organic wastes, manures, crop wastes ...

## Substantial contribution technical screening criteria (TSC)

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

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

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

*2000 character(s) maximum*

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

ESPP welcomes the requirement that “The activity produces compost or digestate complying with the Regulation (EU) 2019/1009, in particular Annex II on the Component Material Categories, referring specifically to (CMC) 3 (Compost) and 5 (Digestate other than fresh crop digestate) or national rules on fertilisers or soil improvers for agricultural use, with equal or stricter requirements compared to those of Regulation 2019/1009.

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

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

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

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

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

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

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

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

**Additional information**

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

The maximum file size is 1 MB.

You can upload several files.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

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

Please select as many answers as you like

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

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

Please select as many answers as you like

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

## Sorting and material recovery of non-hazardous waste 13.8

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

Please select as many answers as you like

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

### Description/boundary of the economic activity

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

Please select as many answers as you like

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

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

*2000 character(s) maximum*

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

ESPP suggests that activities recovering raw materials from ash from waste incineration should be included, subject that the upstream waste management system (before incineration) should implement BAT for separative collection and sorting to minimise the residual materials going to incineration.

See Ragn-Sells Hitachi Zosen plant to recover potassium from fly ash (Ash2Salt) <https://newsroom.ragnsells.com/posts/pressreleases/ragn-sells-partners-with-hitachi-zosen-inova>

## Additional information

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

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You can upload several files.

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

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

Please select as many answers as you like

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

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

Please select as many answers as you like

- The description/boundary of the activity

- The substantial contribution TSC
- The DNSH TSC

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

Please select as many answers as you like

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

## Horizontal considerations with respect to the proposed TSCs

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### Substantial contribution technical screening criteria (TSC)

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

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

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

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

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

- Yes
-

No (please comment)

Don't know / no opinion / not applicable

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

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You can upload several files.

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## General feedback on the draft report

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

*5000 character(s) maximum*

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

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

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

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

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

## **Contact**

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