

Call for feedback by the Platform on Sustainable Finance on the draft report on preliminary recommendations for technical screening criteria for the EU taxonomy

Fields marked with * are mandatory.

The Royal Swedish Academy of Agriculture and Forestry (KSLA)

Transparency register number

255 character(s) maximum

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

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* Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

* Where are you based?

Please add your country of origin, or that of your organisation.

- | | | | |
|--------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------------|
| <input type="radio"/> Austria | <input type="radio"/> France | <input type="radio"/> Lithuania | <input type="radio"/> Slovakia |
| <input type="radio"/> Belgium | <input type="radio"/> Germany | <input type="radio"/> Luxembourg | <input type="radio"/> Slovenia |
| <input type="radio"/> Bulgaria | <input type="radio"/> Greece | <input type="radio"/> Malta | <input type="radio"/> Spain |
| <input type="radio"/> Croatia | <input type="radio"/> Hungary | <input type="radio"/> Netherlands | <input checked="" type="radio"/> Sweden |
| <input type="radio"/> Cyprus | <input type="radio"/> Iceland | <input type="radio"/> Norway | <input type="radio"/> Switzerland |
| <input type="radio"/> Czech Republic | <input type="radio"/> Ireland | <input type="radio"/> Other country | <input type="radio"/> United Kingdom |
| <input type="radio"/> Denmark | <input type="radio"/> Italy | <input type="radio"/> Poland | |
| <input type="radio"/> Estonia | <input type="radio"/> Latvia | <input type="radio"/> Portugal | |
| <input type="radio"/> Finland | <input type="radio"/> Liechtenstein | <input type="radio"/> Romania | |

* Where does your organisation carry out its activities (you can select more than one answer)?

- Europe
- Middle East
- Africa
- Asia
- North America
- South America
- Global

Field of activity

* Financial activity

Please select as many answers as you like

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

* 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)

The task of the Royal Swedish Academy of Agriculture and Forestry is to promote agriculture and forestry and associated activities with the support of science and practical experience and in the interest of society. The Swedish and international fellows are the Academy's most important resource, approximately 700.

* **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

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

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.

The descriptions of the activities listed under 1.1 Animal production are far too coarse to be meaningful. The variation in environmental performance within and between the different NACE codes and the ecosystems in which they occur requires a much finer disaggregation. This is clearly exemplified in the tautological wording of the first SC criteria.

To provide a meaningful basis for criteria for significant contribution the granularity of the activities, the boundaries between them and against other economic activities, as well as the clarity in their definitions, should be greatly improved by experts with academic and practical experience from these sectors.

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.

The space made available does not allow for a detailed comment nor supporting evidence. The proposed criteria lack precision, largely meaningful content and hence scientific support. Several of the key concepts are not defined (e.g. what is meant by biodiversity, how can it be improved and what is beneficial for it). By not setting a clear unambiguous ambition level the proposal cannot be deemed appropriate.

By attempting to be globally applicable, the criteria do not provide sufficient guidance for the intended users and also risk missing the most significant contributions that animal production makes while promoting activities that might not contribute or may actually cause harm directly or indirectly.

A far better approach would be to use science where it exists combined with proven experience to construct locally adapted criteria. Such criteria would to a larger extent be able to spell out what e.g. "adapted to the agro-climatic conditions" means or what the limits that limit negative impact are.

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.

As the animal production activities and their cooperation with and effects on ecosystems, water and pollution differ tremendously, this very limited set of criteria obviously omits almost everything of importance. The way this seems to have been compensated for by using blanket statements and vague words like "appropriate", "where grazing is beneficial", "minimum", etc. compounds the problem by not even being precise about the factors that are included.

As mentioned above, a serious attempt at designing this type of criteria would need to be scaled down to at least national level and be carried out by experts with academic knowledge about and practical experience from the production in that region. The long list of criteria that apply to options A, B and C has clear elements of local adaptation by referring to type of e.g., activity, assessments, and local habitats. This should be expanded and elaborated on as most of the prescribed activities do more harm than good if done poorly or in the wrong place and the reverse for most of the proscribed.

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.

Due to the vagueness of the criteria descriptions, the implementation of them will be virtually impossible. The proposed criteria and means of verification make it excessively burdensome and to a large extent a judgement call for economic actors to prove her adherence to the criteria and for a verification's agency to sign off and a financial market actor to be certain they have fulfilled their duties. There would be no legal certainty and a significant risk for wildly differing implementations of these criteria. It would be better to set general criteria for how and with what ambition national criteria should be developed to allow that they are different but ensure equivalence.

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.

As the reference method seems not to have worked in this format it is difficult to fully assess the scientific support. The general impression is that support has been sought for the proposals made and not the other way around. There is support for that the proposed criteria have some merit under specific circumstances, but there is insufficient evidence that they are applicable and suitable at this scale. The proposed criteria are clearly underdetermined by the available science. Also, this consultation has deficiencies regarding the scientific approach by making a multitude of ill-defined claims and assumptions and requiring short and rapid responses. The Platform should be mindful that absence of evidence is not evidence of absence and that the scientific underpinning of this approach and the criteria is has resulted in is very weak.

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.

The criteria may represent the state of the art in some parts of the world (e.g. the criteria on nitrogen balance may be that in parts of Germany and Netherlands). In general though they do not. One major weakness is that they in no way take into account the cost/benefit balance. The proposed criteria may have significant benefits in some instances (depending on the interpretation of all the vague terms) but may also cause other effects both locally and globally within the areas of the criteria but also on other aspects vital to sustainable development. In the assessment of KSLA, the criteria for the activity are more likely to harm than support sustainable development and can hence not be considered “state-of-the-art”.

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.

No, the DNSH criteria will do little to address challenges to the environmental objectives and may in instances cause harm. The criteria for climate mitigation are very vague and somewhat contradictory (why list no-conversion of “forested areas”, wet- and peatlands as bullet points under maintenance of permanent grasslands?) with no to very weak links between the DNSH, activities often carried out in animal production and emissions of GHG. There are also many instances where the criteria seem to be placed under the wrong heading, e.g. there may be trade-offs between conserving water quality/quantity and biodiversity when lining ditches/removing riparian vegetation but it is usually done increase the sustainability of the water use and protect its quality. Similarly, the exclusion of organic waste from anaerobic digestion makes little sense. The list of climate adaptation does not feature biological risks like pests and diseases that are likely to be the first and most significant for animal and crop production. The relative regulation on API use is unsuitable, unfair and a disincentive to perform. The restriction on certain active ingredients in response to the effects on the surrounding ecosystem further highlights the need to localize these criteria.

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.

The errors on not relating the harm that might be done to the societal values that are produced unless for (4) are unacceptable from a practical and scientific perspective. Not to list emissions from use of fossil resources (scope 1-3) is a major omission under (1). The water related criteria miss many important aspects relating to quality, in addition the vague terms “relevant authority” and “specifying conditions to avoid significant impact” need better defining. The second and third part of the water DNSH seems irrelevant considering the first and may hinder development towards more efficient water use, hence risk causing the harm it presumably was designed to avoid. The requirements under circular economy seems not designed to hinder significant harm, but to enable contributions; they should be removed.

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

Please identify your concern(s) on the ability to implement the proposed DNSH 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

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The vagueness and lack of definitions of many of the terms used are significant challenges to the implementation. The overlapping of criteria makes it hard to understand what type of animal production might be taxonomy compatible if any. Trade-offs between e.g. mitigation and biodiversity are not balanced, both are required making implementation impossible except in very special circumstances. There are also instances where administrative reasons would prevent an animal producer from being compliant: as livestock can't access “any natural watercourse” without guidance from competent authority and abstraction requires permit from relevant authority the baseline is that permit/guidance is required. Not all legal systems supply this for e.g. using a communal or traditional well, etc. why animal production from such jurisdictions would be ineligible for purely formal reasons.

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

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.

The descriptions of the activities listed under 1.2 Crop production are far too coarse to be meaningful. The variation in environmental performance within and between the different NACE codes and the ecosystems in which they occur requires a much finer disaggregation. This is clearly exemplified in the tautological wording of the first SC criteria.

To provide a meaningful basis for criteria for significant contribution the granularity of the activities, the boundaries between them and towards other economic activities, as well as the clarity in their definitions, should be greatly improved by experts with academic and practical experience from these sectors.

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.

The space made available does not allow for a detailed comment nor listing of supporting evidence. The proposed criteria lack precision, largely meaningful content and hence scientific support. Several of the key concepts are not defined (e.g. what is meant by biodiversity rich, how can it be improved and what is beneficial for it). By not setting a clear unambiguous ambition level the proposal cannot be deemed appropriate.

By attempting to be globally applicable, the criteria do not provide sufficient guidance for the intended users and risk missing the most significant contributions that crop production makes while promoting activities that might not contribute or may cause harm directly or indirectly.

A far better approach would be to use science where it exists combined with proven experience to construct locally adapted criteria. Such criteria would to a larger extent be able to spell out what e.g. "sensitive times of year" means or what soils are most nitrogen sensitive.

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.

As the crop production activities and their cooperation with and effects on ecosystems, water and pollution differ tremendously, this very limited set of criteria obviously omits almost everything of importance. The way this seems to have been compensated for by using blanket statements and vague words like "appropriate",

“avoid”, “minimum”, etc. compounds the problem by not even being precise about the factors that are included.

The criteria on N balance omits the need for N for increasing soil carbon/“carbon farming”. The criteria on organic plant protection lists several references that seems not to have been understood or selectively read. The evidence for these criteria is weak.

As mentioned above, a serious attempt at designing these of criteria would need to be scaled down to at least national level and be carried out by experts with academic knowledge about and practical experience from the crop production in that region. The long list of criteria that apply to options A,B and C has clear elements of local adaptation by referring to type of e.g. activity, assessments and local habitats. This should be expanded and elaborated on as most of the prescribed activities do more harm than good if done poorly or in the wrong place and the reverse for most of the proscribed. E.g., the requirement on no further drainage seems ill conceived considering current climate predictions.

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.

Due to the vagueness of the criteria descriptions, the implementation of them will be virtually impossible. The proposed criteria and means of verification make it excessively burdensome and to a large extent a judgement call for economic actors to prove their adherence to the criteria and for a verification agency to sign off and a financial market actor to be certain they have fulfilled their duties. There would be no legal certainty and a significant risk for wildly differing implementations of these criteria. It would be better to set general criteria for how and with what ambition national criteria should be developed to allow that they are different but ensure equivalence.

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.

As the reference method seems not to have worked in this format it is difficult to fully assess the scientific support. The general impression is that support has been sought for the proposals made and not the other way around. There is support for that the proposed criteria have some merit under specific circumstances, but there is insufficient evidence that they are applicable and suitable at this scale. The proposed criteria are clearly underdetermined by the available science. Also this consultation has deficiencies regarding the scientific approach by making a multitude of ill-defined claims and assumptions and requiring short and rapid responses. The Platform should be mindful that absence of evidence is not evidence of absence and that the scientific underpinning of this approach and the criteria is has resulted in is very weak.

The ambitions seem to have been to create a simple tool for financial market actors, not to establish a robust framework describe and incentivize more sustainable crop production. If the latter is the goal, far greater inclusion of experts like the ones that make up our academy in the rest of the process is strongly advised.

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.

The criteria may represent the state of the art in some parts of the world (e.g. the criteria on nitrogen balance may be that in parts of Germany and Netherlands). In general, though they do not. One major weakness is that they in no way consider the cost/benefit balance. The proposed criteria may have significant benefits in some instances (depending on the interpretation of all the vague terms) but may also cause other effects, both locally and globally, within the areas of the criteria but also on other aspects vital to sustainable development. In the assessment of KSLA, the criteria for the activity as a whole are more likely to harm than support sustainable development and can hence not be considered "state-of-the-art". To actively not produce cannot be a significant contribution to crop production – doing the most for biodiversity on fields and other parts of a holding would be. To only assess the nitrogen balance and not take into account the other limiting factors for crop production (P, K, H₂O, etc.) nor including assimilation in microbiota and soils risks suboptimization. The merits of organic farming are scientifically contested. To only pick a qualified plant protection part of this production paradigm increases rather than reduces the scientific burden on the Platform. The articles cited seem tendentiously read and selected. Local criteria would allow for a far better match between observed challenges and precise criteria.

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.

No, the DNSH criteria will do little to address challenges to the environmental objectives and may in instances cause harm. The criteria for climate mitigation are vague and seem mostly to move carbon emissions not to avoid them or address other GHG. There are also instances where the criteria seem to be placed under the wrong heading, e.g. there may be trade-offs between conserving water quality/quantity and biodiversity when lining ditches/removing riparian vegetation but it is usually done increase the sustainability of the water use and protect its quality. The wording in the water criteria seem not to make the distinction between withdrawals and consumptive use which has a huge difference in what volumes or how many times the water in a catchment can sustainably be used. The different irrigation efficiencies seem not to be technology neutral. The list of climate adaptation does not feature biological risks like pests and diseases that are likely to be among the first and most significant for crop production.

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.

The errors of not relating the harm that might be done to the societal values that are produced are unacceptable from a practical and scientific perspective. Not to list emissions from use of fossil resources (scope 1-3) is a major omission under (1). The water related criteria miss many important aspects relating to

quality, in addition the vague terms like “relevant authority”, “or equivalent” and “specifying conditions to avoid significant impact” need to be defined.

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

Please identify your concern(s) on the ability to implement the proposed DNSH 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.

The vagueness and lack of definitions of many of the terms used are significant challenges to the implementation. The overlapping of criteria makes it hard to understand what type of crop production might be taxonomy compatible if any.

The DNSH 1:5 is far stricter than Article 29, paragraph 4 of Directive (EU) 2018/2001. The footnoted qualification that it only applies to perennial crop production makes little sense. The “additional” in 3:3 has no baseline from which to assess additionality. It is unclear how an activity’s impact on net catchment water exploitation shall be assessed, the wording seem to indicate that all crop production, that inevitably evaporates some additional water, “in a WEI+ ...” can be taxonomy compatible. The scientific basis for WEI+ and its relevance for assessing the sustainability of agricultural water use needs to be established. It is unclear what 3:5 means in this regard, if aquifers are considered “water bodies” it could be used to argue that all crop production, at least indirectly, does significant harm. Clearly the positive and negative effects of e.g. lining of ditches on production of societal values have to be assessed against the harms it causes. As already mentioned, the more local such criteria can be made the more precise they can be thereby significantly reducing the risks for doing more harm than good with these criteria.

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

Forestry logging 1.3

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.

The criteria/indicators for forest management set out in section "Forestry Logging" can not be generalized across the widely varying ecological and management situations of European forests. There is an obvious risk that centralized regulations will lead to suboptimization of forest management. This also goes against how forest policy is to be handled in the EU – as a national competence, adapted to local conditions and considering a broad set of sustainability goals. For example, biodiversity objectives are an integral part of all forest management operations in Sweden, as stipulated by law and certification systems. The intention behind choosing the presented set of criteria/indicators is said to address the economic activity "through its full lifecycle", from planting to management (including tending, thinning, logging) over the forest's rotation cycle and including any initial land conversion. This is a too narrow perspective of the economic activities not taking into account the final products from forest biomass and its substitution effects replacing GHG intense products. A "full lifecycle" should include the complete value chain, and not only the production of biomass feedstock (see below). <https://www.sciencedirect.com/science/article/abs/pii/S0378112716303619>

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.

The headline "Forestry Logging" is a good illustration of the biased process behind the proposal. The Taxonomy should be based on agreed forest-related definitions and categories as used by institutions such as FAO FRA and Forest Europe. According to the FAO terminology, the activity intended to be covered under the headline "Forestry Logging" is broader than simply "Logging" – namely "Sustainable Forest Management". This fundamental scientific starting point has been omitted which was pointed out by the Swedish Royal Academy of Forestry and Agriculture already in the previous consultation.

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.

Three 'types' of forestry are defined in the annex document, building on an unofficial, non-scientific paper by Buchwald (2005), which was a personal contribution to a workshop on forest-related definitions at FAO in 2005. This paper was never intended as any form of official classification system, nor was it adopted in any fora for this purpose. The Technical Annex still makes extensive use of this classification of "naturalness" to invent its own three "types" of forests that are subsequently used throughout the Annex. This implies a violation of official definitions and forest-related reporting and seems to aim for degradation of active forest management even when native species are used (Exotic plantations; Native plantations; Close to Nature Managed Forest). While no reference is given, it appears that this suggested categorisation is linked to an informal paper by JRC (EC Joint Research Center, 2021) where the similar non-scientific classification approach is used to untangle the notions of "primary" and "old-growth" forests in the context of the EU Biodiversity Strategy. The JRC paper mixes officially established definitions by FAO and Forest Europe with informal, non-scientific ones emanating from a EC working paper and reports on Beech forests in the Carpathian mountains. Further, reference is given to a non-scientific CBD definition of "old-growth forest". As an example, a statistically mapping according to this non-scientific classification systems leads to significant errors regarding the actual amount of "primary and old-growth forests" in Sweden and Finland, based on existing official definitions and scientific-based classification systems.

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.

The proposed criteria for planning and monitoring reflect the perspectives of central planners in forest management disregarding the fact that most of Europe's forests are privately owned and managed. No extensive and adequate impact assessment of the proposed administrative load of planning, mapping, monitoring, and reporting on efficiency and overhead costs has been made.

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.

The proposal represents an inadequate perspective of the threat to Biodiversity of current Forest Management Practices in Europe. On page 125 in the Annex a generic global paper on degradation of native forests with limited bearing on forestry in the EU (Watson) is combined with an unreferenced statement that logging is damaging, followed by a narrow study at one site in Finland (Pohjanmies) and a paper that covers biodiversity resilience in the tropics and science-policy interface (Thomson). This framing of forestry impact on biodiversity in EU is thus not based on solid scientific knowledge and facts. This also overlooks that nature conservation efforts are an integral part of forest policy and legislation in individual countries. While there is a need for continuous improvement of Forest Management Practices, there is no scientific support for the radical changes in forest management suggested in the Taxonomy. For example, an extensive conversion to "close-to-nature-forestry", and a substantial selective logging of old forests, may increase the risk of storm-damages, bark beetle infections etc, and thereby reduce the resilience of the

European forest sector to meet the effects of climate change. Without a proper road system in place, combatting future forest fires will be more difficult. Once again, an appropriate impact assessment are needed to fully cover all various consequences of an extensive transition on forest management practices. The economic arguments for close-to-nature forestry (Tahvonen 2009; Tahvonen et al. 2010; Pukkala et al. 2010) are built on a few computer simulations and thus not on a solid scientific basis. Additional scientific studies and findings should be included (see below).

<https://www.sciencedirect.com/science/article/pii/S0378112716310271>

<https://www.tandfonline.com/doi/full/10.1080/14942119.2020.1796433>

<https://www.sciencedirect.com/science/article/abs/pii/S0378112718318838>

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.

The proposed criteria will lead to a less efficient utilisation of existing forest resources resulting in reduced profitability for forest owners and forest industry within Europe, reduced output of forest biomass and thereby a slower transition to a biobased circular economy. For example, a well develop forest road network is a prerequisite for energy and cost efficient logistics (and for firefighting) and can be design without harming biodiversity. The development and use of large modern and efficient forest machinery is not per se harmful for the biodiversity but could be utilised and adapted for various local conditions in forestry. Replanting forests with new plant-bred material will lead to increased growth and carbon sequestration in forest stands and no forest harvest closer than 30 meters from watercourses may lead to a significant less output of forest biomass without knowing the effects on biodiversity. Once again, the potential effects of the suggested criteria must be evaluated from a broad systems perspective in proper impact assessments taking into account additional sustainability goals and variations in local and regional conditions around Europe.

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.

The lack of an adequate and broad system perspective taking into account the complete value chain and life cycle perspective is illustrated by that the technical screening criteria for no significant harm related to “(4) Transition to a Circular Economy” is classified as not applicable N/A.

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

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.

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You can upload several files.

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



Electricity generation from bioenergy for protection and restoration of biodiversity and ecosystems 3.2

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.

The descriptions of the activities listed under 3.2 do not take into account the regional and local variation in biomass production where adapted bioenergy production systems in agriculture and forestry may be design, located and managed to avoid, or even improve the environmental status in surrounding ecosystems. To provide a scientific solid basis for criteria for significant contribution the granularity of the activities, the clarity in their definitions should be greatly improved by experts with academic and practical experience from these sectors. Furthermore, not including downstream environmental benefits from bioenergy when replacing fossil fuels will cause a limited and partial evaluation where indirect benefits are neglected. This is not in line with the increased requirements of holistic systems perspective in policies and legislations (e.g. the required life cycle calculation of biofuels greenhouse gas performance).

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.

The suggested criteria is too detailed and rigid without taking into account regional and local variations in bioenergy production systems around Europe. Based on existing scientific knowledge showing the extensive variation in the geographical conditions of bioenergy production systems and ecological impacts, much more flexible and adaptive criteria are needed.

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.

The general exclusion of whole trees for energy purposes limits the potential of multi-functional short-rotation forest plantations generating additional environmental services such as reduced nutrient leaching and soil erosion and increased soil carbon sequestration.

<https://www.sciencedirect.com/science/article/pii/S0959378018313682>

There is no scientific rationale for excluding "other crops grown primarily for the purpose of supplying biomass for energy use". Actual scientific research and publications demonstrate the potential of multi-functional biomass cultivations on agriculture land leading to reduced nutrient leaching and soil erosion and improved soil carbon sequestration and soil fertility.

<https://www.nature.com/articles/s43247-021-00247-y>

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.

Excluding crops for additional biomass generation is not in line with the Ecological Focus Areas in the Common Agricultural Policy where the biomass from cultivations promoting biodiversity is allowed to be harvested and utilized for energy purposes. Furthermore, cultivation of catch crops reducing nutrient leaching should be possible to harvest and used for energy purposes leading to reduced risk of nutrient leaching.

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.

The general exclusion of coarse woody debris is not based on scientific knowledge taking into account specific regional and local conditions. Long-term field trials in Nordic silviculture show that partial harvest is possible without harming biodiversity. The same is valid for tree stump harvest. The omission of taking into account local and regional conditions regarding ecological consequences in different forest management strategies including forest fuel recovery is a serious deficiency.
<https://www.sciencedirect.com/science/article/pii/S0378112716303255>

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.

The suggested limitations of removal of foliage and needles do not take into account the scientific experiences of recirculation of wood ash from forest fuels to the forest which have been practised in Sweden and Finland for more than 30 years. Depending on local conditions, such as heavy atmospheric deposition of nitrogen pollutants, removal of foliage and needles combined with wood ash recirculation may improve the nutrient balance in the forest soil and reduce the excess of nitrogen and thereby nitrogen leaching and eutrophication. This scientific knowledge is omitted.

<https://www.sciencedirect.com/science/article/pii/S0378112716303255>

<https://www.sciencedirect.com/science/article/abs/pii/S0378112715001280>

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

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

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

Please identify your concern(s) on the ability to implement the proposed DNSH 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.

The suggested requirement of thresholds that are set at each site for maximum removals of slash are indecisive since this will lead to a major administrative burden which is not motivated from a scientific point of view regarding the variation in ecological effects from slash removal. Instead, thresholds can preferably be based on representative sites which is the case existing guidelines regarding slash removal in (e.g. in Sweden). These guidelines are based on scientific synthesis of long-term field trials covering ecological effects from slash removal.

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

Horizontal considerations with respect to the proposed TSCs

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

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.

Contra productive:

The purpose of the Taxonomy is to meet the aims of the “European Green Deal” and to transform the EU into a modern, resource and carbon efficient, and competitive economy. In the proposed New EU Forest strategy for 2030 it is stated that the European forests have an important role in our economy and society. The Taxonomy criteria are not in line with those messages. The Taxonomy presents numerous of new restrictions for the forestry sector without being able to scientifically link them to the six environmental objectives. The limited list of references shows how a large part of existing scientific knowledge has been overlooked (see our input to the previous consultation). Furthermore, the inherent and significant geographical variety in local and regional conditions for sustainable forest management systems around Europe is not enough deliberated. The proposed design of afforestation plans (AP) and forest management plans (FMP), and the proposed compliance routines would create a disproportionate bureaucracy. This will be very costly to implement and lower the motivation of forest owners. In the Nordic countries this type of plans, but without heavy bureaucracy, are already in place. The forest management plan proposed in the Taxonomy document is given a new role, to control and monitor forest owners, which will increase the risk of being contra productive. The ban against building of new forest roads, which is both economically and environmentally motivated, as well as prohibiting use of fertilizers in forestry shows that the Taxonomy criteria are not in favour of increased wood biomass production and hence an increased climate mitigation potential. It also creates a disadvantage for large forest nations, such as the Nordic countries, in comparison with the rest of EU. An example of a suggested contra productive criteria within agriculture is when livestock farmers can't access “any natural watercourse” without guidance from competent authority. This will reduce the willingness of having grazing livestock in remote natural pasture areas which will jeopardise a continued high biodiversity in these areas.

Process failure:

The suggested criteria regarding animal production, crop production, forestry logging and electricity from bioenergy are only partly based on existing scientific knowledge and omits a large volume of scientific research and publications showing contradictory results, which reveal the deficiency in the process. One example is the insufficient scientific evidence that the biodiversity in the boreal forests in the Nordic countries is at risk. This lack of coherent scientific facts has led to that the Royal Swedish Academy of Agriculture and Forestry recently has established a special Committee with a three-year mandate to investigate and compile existing facts. There is also a lack in systems perspective including not only environmental but also

economic and social sustainability and a balanced evaluation between these three sustainability aspects. The process has also failed to apply a necessary value chain perspective taking into account also final products and their substitution effects, thereby covering the complete life cycle climate benefits. The suggestion that Forest sustainability should be decided by the most ambitious legislations, or by the National Legislation, Forest Europe's Sustainability Criteria or RED, increases the uncertainties in an unacceptable way by rereferring to not-yet decided legislations. The sizeable complexity and magnitude regarding the technical screening criteria in the Taxonomy makes the delegated act procedure inappropriate also from a democratic point of view. With respect to its far-reaching effects on the economic prerequisites for the agriculture and forestry sector, the procedure should instead have been based on the normal legislative procedure with a triologue negotiations with the Council and the European Parliament.

No impact assessment:

The suggested criteria are presented without an appropriate impact assessment quantifying potential consequences on environmental, social and economic sustainability aspects. This is not in line with an anticipated scientific approach, and which is a prerequisite before introducing new policy tools. For example, there are no consequence analyses presented on how the proposed criteria will affect a sustainable, economic use of the European forests, or how it will affect the objectives of a growing bioeconomy and the transition to a circular economy, neither the fact that European forestry nor forest industry are competing on a global market. An impact assessment regarding the preconditions for practical implementation of the various suggested criteria are also needed since, for example, it is unclear what is expected to be done and by whom in the forest/agriculture value chain, as well in the financial sector.

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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Useful links

[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)

[More on sustainable finance \(https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance_en\)](https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance_en)

[Platform on Sustainable Finance \(https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance_en\)](https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance/overview-sustainable-finance/platform-sustainable-finance_en)

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