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Feedback on the public consultation on the delegated act related to taxonomy and sustainable finance

Central Union of Agricultural Producers and Forest Owners (MTK) is an interest organization representing farmers, forest owners and rural entrepreneurs in Finland. MTK has over 316 000 members in local agricultural producers' organisations and regional forest management associations. All the occupations and businesses of our members are based on renewable natural resources and their utilisation in a sustainable and economical way.

Farmers and forest owners are key players in carbon mitigation and adaptation to new climate conditions. They need a strong support to continue to invest in more sustainable production methods and adaptation measures and smarter technologies. Access to finance is key for economically viable activities, including access to finance earmarked for the recovery fund. While creating new tools for financing it is important to take stock of the existing legislation and recognise the work done by farmers and forest owners to improve sustainability in agriculture and forestry.

Agriculture and forestry are not the main objectives or beneficiaries of the financial products that Regulation 2020/852 focuses on, but the delegated act (DA) supplementing takes a strong stance on and a disproportionate approach to these NACE-code activities although some of them are not independently profit generating economic activity.

It seems to us that the Commission is using a DA to regulate issues which are extremely important for agriculture and forestry as sustainable (economical, environmental and social) business activity. Therefore there should be a transparent, accurate, consistent, complete and comparable process described in the DA how to set criteria to SC or DNSH together with stakeholders.

In terms of sustainability, the main shortcoming is the lack of the sectorial impact assessments. This leads to the situation where the Commission jeopardised the EU principals to have viable agriculture in all parts of the Union. The DA also represents an unprecedented attempt to propose conflicting legislation and to enforce criteria that set a new policy in parallel with the Common Agricultural Policy (CAP), other sectoral regulations and national legislation. In fact, Regulation 2020/852 states that when establishing and updating the technical screening criteria, the Commission should consider "relevant Union law". The technical screening criteria must be in line and compatible with existing measures (and already adopted into national legislations) of CAP, REDII and Sustainable Forest Management (SFM) of Forest Europe which EU as signatory has agreed on. Forest certifications are voluntary and market-based instruments, not legislation. The DA questioned the bioeconomy sectors' important role in fighting climate change and replacing fossil-based materials.

The delegated act creates additional and stricter requirements on the DNSH-level compared to those already in place (CAP, REDII, Forest Europe). Many of the criteria are unfeasible (request use of unavailable data, proposed targets, farm sustainability plans and frequent reporting). This should be based on the existing reporting and auditing system for the CAP or the SFM rules.

The share of the raw material is significant in the climate impact of bioenergy, the technical criteria are impractical, unworkable and, above all, require a disproportionate amount of effort. Actually, large parts of the EU bioeconomy risk being determined unsustainable for taxonomy purposes, even if their primary purpose is to produce

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added value while using renewable resources as feedstock to make innovative, value-added products and materials.

The delegated act refers to the use of agricultural raw materials for industrial and energy applications, such as plastics, biofuels, biowaste and organic chemicals. It is not acceptable that a key criterion is that “Food or feed crops are not used as bio-based feedstock for the manufacture” of these bio-based products and ingredients.

To prevent carbon leakage is one of main objectives in the Green Deal. We emphasize that as an indirect effect there is an obvious risk of leakage if investments are hindered by the defined criteria.

Every day, farmers and forest owners produce food, wood, fibres and energy as sustainably as possible so that they can leave the farms and forests for future generations in a more vibrant countryside. We can only achieve this with effective innovative investments.

Central Union of Agricultural Producers and Forest Owners MTK, together with its European counterparts, has prepared detailed proposals to finetune the delegated regulation to better meet market needs. We are prepared to discuss more on proposals, whenever is needed.

SPECIFIC REMARKS

Annex 1	
	Proposed amendment
<p>Agriculture [and forestry]</p> <p>1. Protection of non-agricultural land with high carbon stock from land use change</p>	
<p>(a) Non-perennial crops are not grown on land with high carbon stock, namely on land that had one of the following statuses on the reference date referred to in Articles 29 (3), (4) and (5) of Directive (EU) 2018/2001 of the European Parliament and of the Council¹ and no longer has that status:</p> <p>(i) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year;</p> <p>(ii) continuously forested areas, namely land spanning more than one hectare with trees higher than five meters and a canopy cover of more than 30 %, or trees able to reach those thresholds <i>in situ</i>;</p> <p>(iii) land spanning more than one hectare with trees higher than five meters and a canopy cover of between</p>	<p>(a) Non-perennial crops are not grown on land with high carbon stock, namely on land that had one of the following statuses on the reference date referred to in Articles 29 (3), (4) and (5) of Directive (EU) 2018/2001 of the European Parliament and of the Council¹ and no longer has that status:</p> <p>(i) wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year;</p> <p>(ii) continuously forested areas, namely land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30 %, or trees able to reach those thresholds <i>in situ</i>;</p> <p>(iii) land spanning more than one hectare with trees higher than five metres and a canopy cover of between 10 % and 30 %, or trees able to reach those thresholds <i>in situ</i>;</p>

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10 % and 30 %, or trees able to reach those thresholds <i>in situ</i> ; (iv) peatland, unless evidence is provided that the cultivation and harvesting of the crop does not involve drainage of previously undrained soil. (b) Where growing of non-perennial crops includes the management of permanent grassland, the permanent grassland is maintained.	(iv) peatland, unless evidence is provided that the cultivation and harvesting of the crop does not involve drainage of previously undrained soil. (b) Where growing of non-perennial crops includes the management of permanent grassland, the permanent grassland is maintained.
(c) identifies the management practices with the highest potential to substantially contribute to climate change mitigation, and quantifies this potential contribution ;	c) identifies possible the management practices with the highest potential to substantially contribute to climate change mitigation, and quantifies this potential contribution
2. Establishment of a Farm Sustainability Plan	
(b) measures the holding's climate baseline, i.e. its average performance in terms of GHG emissions and carbon sequestration in the five years prior to the start of the project;	(b) Measures the holding's climate baseline, i.e. its average performance in terms of GHG emissions and carbon sequestration in the five years prior to the start of the project;
4. Farm records	
The agricultural holding keeps a yearly record of its climate performance, including: (a) information on the deployment of management practices; (b) information on GHG emissions and removals that: (i) is based on best available data; (ii) is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, including the good practices regarding the consistency between Agriculture, Forestry and Other Land Uses ('AFOLU') projects or activities and IPCC inventory guidelines4.	The agricultural holding keeps a yearly record of its climate performance, including: (a) information on the deployment of management practices; (b) information on GHG emissions and removals that: (i) is based on best available data; (ii) is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories, including the good practices regarding the consistency between Agriculture, Forestry and Other Land Uses ('AFOLU') projects or activities and IPCC inventory guidelines4.
DNSH 5 Pollution prevention and control	
Only plant protection products with active substances that ensure high protection of human and animal health and the environment are used.	Only plant protection products with active substances that ensure high protection of human and animal health and the environment are used.
Appendix A Growing of non-perennial crops: essential management practices	
Crop Management	
APPENDIX A: GROWING OF NON-PERENNIAL CROPS: ESSENTIAL MANAGEMENT PRACTICES	
The holding puts in place on arable land an appropriate crop rotation system for up to five crops including at least one legume or a green manure , taking into	Note: these provisions should be in line with applicable CAP rules.

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<p>account the agronomic crop succession requirements specific to each crops grown and climatic conditions, in order to break weed and disease cycles, build up soil fertility and soil organic matter, reduce external input uses (including pesticides, chemical fertilisers) and associated N2O emissions and to increase soil carbon sequestration.</p> <p>Cover and catch crops are sown using a locally appropriate species mixture. The living plant coverage of the agricultural holding is at least 75 % and bare soil is avoided. When rice is cultivated on the agricultural holding, measures are in place to minimise emissions of methane from rice cultivation, which may include shallow flooding, mid-season drying events, off-season straw</p>	<p>The holding puts in place on arable land an appropriate crop rotation diversification system <i>as defined in Article 44 of Regulation (EU) No 1307/2013 of the European Parliament and of the Council under the Common agricultural policy.</i> up to five crops including at least one legume or a green manure, taking into account the agronomic crop succession requirements specific to each crops grown and climatic conditions, in order to break weed and disease cycles, build up soil fertility and soil organic matter, reduce external input uses (including pesticides, chemical fertilisers) and associated N2O emissions and to increase soil carbon sequestration.</p> <p>Cover and catch crops are sown using a locally appropriate species mixture. The living plant coverage of the agricultural holding is at least 75 % and bare soil is avoided. When rice is cultivated on the agricultural holding, measures are in place to minimise emissions of methane from rice cultivation, which may include shallow flooding, mid-season drying events, off-season straw</p>
<p>Appendix A Growing of non-perennial crops: essential management practices</p> <p>Soil management</p>	
<p>The Farm Sustainability Plan describes soil management and cropping practices deployed in non-perennial crop production in order to protect and improve soil health and organic matter content. Practices are chosen and applied with appropriate care given to key, site-specific soil threats, including soil erosion from wind and water, loss of organic matter, salinisation, compaction, soil acidification, with the objective to prevent, minimise or mitigate the effect of the relevant soil degradation.</p> <p>The following practices are not used:</p> <ul style="list-style-type: none"> (a) practices that disturb histosols and organic soils; (b) artificially lowering water tables on histosols and organic soils; (c) mechanical weeding with inversion tillage between rows; 	<p>The Farm Sustainability Plan describes soil management and cropping practices deployed in non-perennial crop production in order to protect and improve soil health and organic matter content. Practices are chosen and applied with appropriate care given to key, site-specific soil threats, including soil erosion from wind and water, loss of organic matter, salinisation, compaction, soil acidification, with the objective to prevent, minimise or mitigate the effect of the relevant soil degradation.</p> <p>The following practices are not used:</p> <ul style="list-style-type: none"> (a) practices that disturb histosols and organic soils; (b) artificially lowering water tables on histosols and organic soils; (c) mechanical weeding with inversion tillage between rows;

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<p>(d) burning of crop residues (except where an exemption has been granted for plant health reasons).¹</p> <p>Good soil management practices are in place, including: (e) limiting tillage operations with preference to minimum or non-inversion tillage.</p>	<p>(d) burning of crop residues (except where an exemption has been granted for plant health reasons).²</p> <p>Good soil management practices are in place, including: (e) (e) limiting tillage operations with preference to minimum or non-inversion tillage.</p>
<p>Nutrient management Good nutrient management practices are in place to significantly reduce nutrient losses and the use of fertilisers, going beyond the requirements laid down in Directive 91/676/EEC (and the applicable Nitrate Action Plan) and Directive (EU) 2016/2284 of the European Parliament and of the Council¹⁶ (and the applicable Programme of Action). Relevant practices in this category include:..</p>	<p>Nutrient management Good nutrient management practices are in place to significantly reduce nutrient losses <i>and improve nutrient use efficiency the use of fertilisers, which contribute to or implementing going beyond the requirements laid down in</i> Directive 91/676/EEC (and the applicable Nitrate Action Plan) and Directive (EU) 2016/2284 of the European Parliament and of the Council¹⁶ (and the applicable Programme of Action). Relevant practices in this category, <i>among others, might</i> include:..</p>
<p>Appendix A Growing of non-perennial crops: essential management practices</p> <p>High-diversity landscape features</p>	
<p>A minimum share of 10 % of the agricultural area is covered with high-diversity landscape features, including hedges, tree groups or single trees, or with non-productive landscape features, including flower strips, buffer strips, terrace walls, ponds, to protect against soil erosion and contribute to carbon sequestration.</p>	<p>Note: these provisions should be in line with applicable CAP rules. <i>The holding puts in place Ecological Focus Area on arable land as defined in Article 46 of Regulation (EU) No 1307/2013 of the European Parliament and of the Council under the Common agricultural policy.</i></p> <p>A minimum share of 10 % of the agricultural area is covered with high-diversity landscape features, including hedges, tree groups or single trees, or with non-productive landscape features, including flower strips, buffer strips, terrace walls, ponds, to protect against soil erosion and contribute to carbon sequestration.</p>
<p>Do no significant harm ('DNSH')</p>	
<p>Protection and restoration of biodiversity and ecosystems:</p> <p>Activities ensure the protection of soil, particularly over winter, to prevent erosion and run-off into water courses/bodies and to maintain soil organic matter⁹. Activities do not lead to the disturbance, capture or</p>	<p>Protection and restoration of biodiversity and ecosystems:</p> <p>Activities ensure the protection of soil, particularly over winter, to prevent erosion and run-off into water courses/bodies and to maintain soil organic matter. Activities do not lead to the <i>deliberate</i> disturbance, capture or killing of legally protected species or the deterioration of legally protected</p>

¹ In accordance with GAEC 6 of Annex II to Regulation (EU) No 1306/2013.

² In accordance with GAEC 6 of Annex II to Regulation (EU) No 1306/2013.

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<p>killing of legally protected species or the deterioration of legally protected habitats. Activities do not lead to the conversion, fragmentation or unsustainable intensification of high-nature-value land, wetlands, forests, or other lands of high-biodiversity value¹⁰, including highly biodiverse grassland spanning more than one hectare that is one of the following: (a) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes of that grassland; (b) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority. For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas ('KBAs'), as well as other protected areas): (a) activities do not lead to the deterioration of natural habitats and the habitats of species and to disturbance of the species for which the protected area have been designated. (b) activities are carried out in accordance with the conclusions of an appropriate assessment¹¹, where applicable, and necessary mitigation measures¹² have been implemented accordingly¹³. The cultivation of alien species complies with the applicable rules regarding the risk, monitoring and safeguards in accordance with Regulation (EU) No 1143/2014 of the European Parliament and of the Council¹⁴. Species on the list of invasive alien species of Union concern and alien species on Member States national lists of species that are considered invasive or high risk are not cultivated. Alien species not included in the above-mentioned lists are cultivated only where there is negligible risk of invasion, following the relevant assessment process.</p>	<p>habitats. Activities do not lead to the conversion, fragmentation or unsustainable intensification of high-nature-value land, wetlands, forests, or other lands of high-biodiversity value⁴¹, including highly biodiverse grassland spanning more than one hectare that is one of the following: (a) natural, namely grassland that would remain grassland in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes of that grassland; (b) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority.</p> <p>For sites/operations located in or near to biodiversity-sensitive areas (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas ('KBAs'), as well as other protected areas): (a) activities do not lead to the deterioration of natural habitats and the habitats of species and to deliberate disturbance of the species for which the protected area has been designated; (b) activities are carried out in accordance with the conclusions of an appropriate assessment⁴², where applicable, and necessary mitigation measures⁴³ have been implemented accordingly⁴⁴.</p> <p>The cultivation of alien species complies with the applicable rules regarding the risk, monitoring and safeguards in accordance with Regulation (EU) No 1143/2014⁴⁵. Species on the list of invasive alien species of Union concern and alien species on Member States national lists of species that are considered invasive or high risk are not cultivated. Alien species not included in the above-mentioned lists are cultivated only where there is negligible risk of invasion, following the relevant assessment process.</p>
<p>3 Manufacturing 3.13. Manufacture of organic basic chemicals</p>	
<p>Food or feed crops are not used as bio-based feedstock for the manufacture of organic basic chemicals.</p>	<p>Food or feed crops are not used as bio-based feedstock for the manufacture of organic basic chemicals</p>
<p>3.16. Manufacture of plastics in primary form</p>	
<p>Food or feed crops are not used as bio-based feedstock for the manufacture of plastic in primary form.</p>	<p>Food or feed crops are not used as bio-based feedstock for the manufacture of plastic in primary form.</p>
<p>4.8. Electricity generation from bioenergy</p>	

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<p>2. The greenhouse gas emission savings from the use of biomass are at least 80 % in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.</p>	<p>2. The greenhouse gas emission savings from the use of biomass are fulfilling the criteria of article 29) point 10 for electricity in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.</p>
<p>3. Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.</p>	<p>3. Where the installations rely on anaerobic digestion of sludge or bio-waste, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. Sections 5.6 and Section 5.7 of this Annex are applicable.</p>
<p>4 Energy</p> <p>4.13 Manufacture of biogas and biofuels for use in transport</p>	
<p>Description of the activity Manufacture of biogas or biofuels for use in transport. The activity is classified under NACE code D35.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. The activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.</p>	<p>Description of the activity Manufacture of biogas or biofuels for use in transport. The activity is classified under NACE code D35.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. The activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.</p>
<p>“Food and feed crops are not used in the activity for the manufacture of biofuels for use in transport”.</p>	<p>“Food and feed crops are not used in the activity for the manufacture of biofuels for use in transport”.</p>
<p>3. Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.</p>	<p>3. Where the installations rely on anaerobic digestion of sludge or bio-waste, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. Sections 5.6 and Section 5.7 of this Annex are applicable.</p>
	<p>(4) Points 1 and 2 do not apply to electricity generation installations with a total rated thermal input below 2 MW and using gaseous biomass fuels</p>
<p>DNSH -5 : For biogas production, a gas-tight cover on the digestate storage is applied.</p>	<p>For biogas production, a gas-tight cover on the digestate storage is applied</p>
<p>Where the manufacture of biogas relies on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.</p>	<p>3. Where the installations rely on anaerobic digestion of sludge or bio-waste, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. sections 5.6 and Section 5.7 of this Annex are applicable.</p>
<p>4.14. Transmission and distribution networks for renewable and low-carbon gases</p>	

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<p>1. The activity consists in one of the following: (a) construction or operation of new transmission and distribution networks dedicated to hydrogen or other low-carbon gases; (b) conversion/repurposing of existing natural gas networks to 100 % hydrogen and retrofit of gas transmission and distribution networks, where the main purpose is the integration of hydrogen and other low-carbon gases, including any gas transmission or distribution network activity, which enables the network to increase the blend of hydrogen or other low carbon gasses in the gas system;</p>	<p>1. The activity consists in one of the following: (a) construction or operation of new transmission and distribution networks dedicated to hydrogen or including other low-carbon gases such as biogas/biomethane.; (b) conversion/repurposing of existing natural gas networks to 100 % hydrogen and retrofit of gas transmission and distribution networks, where the main purpose is the integration of hydrogen and other low-carbon gases such as biogas/biomethane, including any gas transmission or distribution network activity, which enables the network to increase the blend of hydrogen or other low carbon gasses in the gas system;</p>
<p>4.20. Cogeneration of heat/cool and power from bioenergy</p>	
<p>2. The greenhouse gas emission savings from the use of biomass in cogeneration installations are at least 80 % in relation to the GHG emission saving methodology and fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.</p>	<p>2. The greenhouse gas emission savings from the use of biomass are fulfilling the criteria of article 29) point 10 for electricity in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.</p>
<p>3. Where the cogeneration installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.</p>	<p>3. Where the cogeneration installations rely on anaerobic digestion of sludge or bio-waste, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. sections 5.6 and Section 5.7 of this Annex are applicable.</p>
<p>4.24. Production of heat/cool from bioenergy</p>	
<p>2. The greenhouse gas emission savings from the use of biomass in cogeneration installations are at least 80 % in relation to the GHG emission saving methodology and fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.</p>	<p>2. The greenhouse gas emission savings from the use of biomass are fulfilling the criteria of article 29) point 10 for electricity in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001.</p>
<p>3. Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable.</p>	<p>3. Where the installations rely on anaerobic digestion of sludge or bio-waste, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. sections 5.6 and Section 5.7 of this Annex are applicable.</p>
	<p>(4) Points 1 and 2 do not apply to anaerobic digestion installation with a total rated thermal input below 2 MW and using gaseous biomass fuels</p>

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5 Water supply, sewerage, waste management and remediation	
5.7. Anaerobic digestion of bio-waste	
5. In the dedicated bio-waste treatment plants, bio-waste constitutes at least 90 % of the input feedstock, measured in weight, as an annual average, and the share of other input material is less than or equal to 10 % of the input feedstock. Such other input material may not include food or feed crops	In the dedicated bio-waste treatment plants, bio-waste constitutes at least 90 % of the input feedstock, measured in weight, as an annual average, and the share of other input material is less than or equal to 10 % of the input feedstock. Such other input material may not include food or feed crops
Annex II	
1. AGRICULTURE AND FORESTRY	
1.4 Afforestation	
(6) Protection and restoration of biodiversity and ecosystems The use of whole tree stems for bioenergy is avoided, especially where viable, unsubsidised markets exist for their use in carbon-retaining materials or products, except where it has been authorised at the national or regional levels in exceptional circumstances, including for phytosanitary reasons or to reduce fire risks, in accordance with applicable law.	6) Protection and restoration of biodiversity and ecosystems The use of whole tree stems for bioenergy is avoided, especially where viable, unsubsidised markets exist for their use in carbon-retaining materials or products, except where it has been authorised at the national or regional levels in exceptional circumstances, including for phytosanitary reasons or to reduce fire risks, in accordance with applicable law. The economic utilization of “whole trees” for the production of bioenergy proves to be necessary, since neither the paper nor the panel industry uses hardwood in adequate quantities. Even the furniture industry is already supplied with sufficient hardwoods. In this respect, it seems more than questionable if “whole trees” should not be used for bio-energy production.
6 “Protection and restoration of biodiversity and ecosystems” in the “Do not significant harm”-criterion	
The use of whole tree stems for bio-energy is avoided, especially where viable, unsubsidised markets exist for their use in carbon-retaining materials or products, except where it has been authorised at the national or regional levels in exceptional circumstances, including for phytosanitary reasons or to reduce fire risks, in accordance with applicable law.	The use of whole tree stems for bio-energy is avoided, especially where viable, unsubsidised markets exist for their use in carbon-retaining materials or products, except where it has been authorised at the national or regional levels in exceptional circumstances, including for phytosanitary reasons or to reduce fire risks, in accordance with applicable law.”
7.6. Installation, maintenance and repair of renewable energy technologies	7.6. Installation, maintenance and repair of renewable energy technologies

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<p><i>Technical screening criteria</i> Substantial contribution to climate change mitigation The activity consists in one of the following individual measures, if installed on-site as technical building systems:</p>	<p><i>Technical screening criteria</i> Substantial contribution to climate change mitigation The activity consists in one of the following individual measures, if installed on-site as technical building systems:</p> <p>(h) (NEW) installation, maintenance, repair and upgrade of bioenergy heaters; boilers and plants contributing to the targets for renewable energy in accordance with Directive (EU) 2018/2001 and the ancillary technical equipment;</p>
<p>9.1. Research, development and innovation</p> <p>1. The activity researches, develops or provides innovation for technologies, products or other solutions that are dedicated to enable one or more economic activities for which the technical screening criteria have been set out in this Annex, with the exception of activities considered as transitional and enabling activities in accordance with Articles 10(1), point (i), and 10(2) of Regulation EU 2020/852, to meet those respective criteria for substantial contribution to climate change mitigation, while respecting the relevant criteria for doing no significant harm to other environmental objectives.</p>	<p>9.1. Research, development and innovation</p> <p>1. The activity researches, develops or provides innovation for technologies, products or other solutions that are dedicated to enable one or more economic activities for which the technical screening criteria have been set out in this Annex, with the exception of activities considered as transitional and enabling activities in accordance with Articles 10(1), point (i), and 10(2) of Regulation EU 2020/852, to meet those respective criteria for substantial contribution to climate change mitigation, while respecting the relevant criteria for doing no significant harm to other environmental objectives.</p>