

EU Taxonomy Stakeholder Request Mechanism

Fields marked with * are mandatory.

Introduction

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

In accordance with Article 20 (2c) of the [Taxonomy Regulation](#), the Platform on Sustainable Finance ("Platform") shall assist the European Commission in analysing requests from stakeholders to develop or revise technical screening criteria for a given economic activity. This tool aims to support this task by streamlining the gathering of stakeholders' requests.

The Platform will analyse the requests and provide recommendations to the Commission on potential revisions of existing activities or on new activities that could be added to the EU Taxonomy.

Due to resource constraints, the Platform together with the Commission can choose to prioritise a certain number of activities that it will work on. Therefore, in developing the recommendations to the Commission, the Platform may decide not to prioritise certain activities, even though the submitted requests were substantiated with the necessary evidence and the suggested changes/new activities complied with the requirements of the Taxonomy Regulation. The Platform may decide on an appropriate sequence of how the submitted non-prioritised requests would be handled over time, considering their impact, urgency and other factors, as well as the working capacity of the Platform overall. In 2024, the Platform's Technical Working Group will provide a summary of the requests received, how they were assessed and what recommendations the Platform made on the basis of the requests.

Following an assessment of the Platform recommendations, the Commission may decide on possible amendments of the EU Taxonomy. The Commission is not bound by the feedback submitted through this tool or the recommendations by the Platform.

The Stakeholder Request Mechanism will be continuously running with cut-off dates for the processing of requests received. The first cut-off date will be on 15 December 2023. All requests received until that date will be processed by the Platform's Technical Working Group in early 2024 to be taken into account for their recommendations on potential revisions of the Taxonomy Delegated Acts and/or additions to the Taxonomy.

How to use this tool

The questionnaire is divided into three main sections:

1. **About you:** The first section of the questionnaire aims to collect background information of the request that is being made. It must be filled out by every user.
2. **Proposing changes to existing activities:** The second section of the questionnaire allows users to comment on and propose potential changes to an activity that is already covered by a Delegated Act of the EU Taxonomy. Please substantiate your request with technical and/or scientific evidence wherever possible. If your request is solely focused on proposing new activities that are not yet covered in the EU Taxonomy, this section will be skipped and you will be asked to proceed with Section 2.2.
3. **Proposing new activities:** The last section of the questionnaire allows users to propose a new economic activity to be included in the EU Taxonomy. Please substantiate your request with technical and/or scientific evidence wherever possible. If your request is solely focused on proposing changes to existing economic activities already covered in a Delegated Act of the EU Taxonomy, this section will be skipped and you will only be asked to complete Section 2.1 of the questionnaire.

Requests should be substantiated by providing scientific and technical evidence to support the relevance of the activity, its compliance with the requirements of the Taxonomy Regulation, and the appropriateness of the suggested substantial contribution and DNSH criteria, if applicable. Requests that are not supported by the necessary evidence may not be processed.

This questionnaire allows you to suggest only one new activity or comment on only one existing activity at a time. If you would like to suggest several activities or comment on more than one activity included in a Delegated Act, please create another request.

Please note that the same requests for the revision of one activity or the same proposals for new activities will be considered as one request, even if they come from different organisations.

In order to ensure a fair and transparent feedback process, only responses received through this online questionnaire will be taken into account. Should you have a problem completing this questionnaire or if you require particular assistance, please contact fisma-sustainable-finance@ec.europa.eu.

This tool does not replace calls for evidence or public consultations carried out for the Taxonomy Delegated Acts under the [Better Regulation guidelines](#) of the European Commission.

Personal information provided in this survey will be stored only internally for the purpose of this task, in compliance with the Personal Data Protection Provisions. The information will not be published.

Definitions of important terms

Section 2.2 of the questionnaire asks users to classify whether the proposed activity qualifies as an own performance, enabling or transitional activity. These are defined as follows:

- **Own performance activity** is an economic activity that makes a substantial contribution based on its own performance, i.e. an economic activity is performed in a way that is environmentally sustainable.
- **Enabling activity** is an economic activity that directly enables other activities to make a substantial contribution to one or more of the environmental objectives of the EU Taxonomy, where that activity: does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and has a substantial positive environmental impact, on the basis of lifecycle considerations.
- **Transitional Activity** is an economic activity that can be considered to be contributing substantially to the environmental objective of climate change mitigation under the following conditions:
 - There is no technologically and economically feasible low-carbon alternative;

- It supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 ° C above pre-industrial levels, for example by phasing out greenhouse gas emissions;
- That activity
 - has greenhouse gas emission levels that correspond to the best performance in the sector or industry
 - does not hamper the development and deployment of low-carbon alternatives, and
 - does not lead to a lock-in of assets incompatible with the objective of climate neutrality, considering the economic lifetime of those assets.

In addition, section 2.2 asks users to identify the **Technology Readiness Level (TRL)**, if applicable. The TRL scale is arranged in 9 evolutionary stages, showing how far a technology is from being ready for use in its intended operational environment. See [here](#) for more information on the 9 stages.

Should you have a problem completing this questionnaire or if you require particular assistance, please contact fisma-sustainable-finance@ec.europa.eu.

More information on:

- [the EU Taxonomy Regulation](#)
- [the Climate Delegated Act](#)
- [the Complementary Delegated Act to the Climate Delegated Act](#)
- [the amendments to the Climate Delegated Act](#) (still under scrutiny by the European Parliament and the Council of the European Union)
- [the Environmental Delegated Act](#) (still under scrutiny by the European Parliament and the Council of the European Union)
- [the Commission Staff Working Document accompanying the Environmental and Climate Delegated Acts](#)
- [the Impact Assessment of the Climate Delegated Act](#)
- [the Taxonomy Navigator](#)
- [the JRC report on substantial contribution to climate change mitigation](#)
- [the JRC report on substantial contribution for environmental objectives 3-6](#)
- [the TEG taxonomy report: Technical annex](#)
- [the Platform on Sustainable Finance](#)
- [the protection of personal data regime for this consultation](#)

1. About you

* I give my input as

- Academic/ research institution
- Business association
- Company/ business organisation
- Non-governmental Organisation (NGO)
- EU citizen
- Non-EU citizen
- Public authority
- Trade union
- Other

* First name

Juha

* Last name

Ruippo

* E-mail address

juha.ruippo@mtk.fi

Organisation name (if relevant)

MTK - Central Union of Agricultural Producers and Forest Owners

Role in the organisation (if relevant)

Transparency Register number of organisation (if relevant)

56039441735-48

What size is your organisation? (if relevant)

- 1 to 9 employees
- 10 to 49 employees
- 50 to 249 employees
- 250+ employees

* What country are you based in?

Finland

* Where does your organisation primarily carry out its activities? (if relevant)

- Global
- Europe
- Asia
- Africa
- North America
- South America
- Oceania

What type is your organisation? (if relevant)

- Financial undertaking
- Non-financial undertaking

* If you indicated "non-financial undertaking", please specify.

- Agriculture, Forestry, Fishing
- Mining and Quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply, sewerage, waste management and remediation
- Construction
- Wholesale and retail trade; repair of motor vehicles and motorcycles
- Transport and storage
- Accommodation and food service activities
- Information and communication
- Real estate activities
- Professional, scientific and technical activities
- Administrative and support service activities
- Public administration and defense; compulsory social security
- Education
- Human health and social work activities
- Arts, entertainment and recreation
- Other

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

2. Feedback

* **Would you like to comment on an existing activity or recommend a new activity for the EU Taxonomy?**

- Comment on an existing activity
- Recommend a new activity

2.1. Commenting on existing activities already included in the EU Taxonomy

* Which activity would you like to comment on?

Please use the following format: Objective, section number, name of the activity

Example: Mitigation, 1.1, Afforestation

Mitigation, 1.3, forest management

* Which aspect of the activity would you like to comment on?

- Scope/ description
- Substantial Contribution criteria
- Do No Significant Harm (DNSH) criteria

Description

* Does your comment on the scope/ description of the activity concern:

- Scope of the activity, e.g. does the activity cover all necessary elements?
- Clarity of the description, e.g. is the description clear enough to understand the activity?
- Granularity of the description, e.g. are enough details provided?

*

Please provide an alternative suggestion for the description of the activity with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion (including links to published journal articles and technical documents).

3000 character(s) maximum

The future implications for forest owners are unclear. Forest owners are asking to have more information on how to receive added value from the markets if complying with the criteria. Forest owners are also having questions if in future products and their sourcing will be part of the criteria that might influence private family forest owners.

Part of the forest management criteria, the climate benefit analysis consists of uncertainties. The main concerns are related especially to the baseline creation that would be needed when preparing the climate benefit analysis. How would a forest be capable of modelling the baseline on his/her forest holding and which basic assumptions should be used?

Substantial contribution

* Are there any key technical factors that are missing in the technical screening criteria for substantial contribution of this activity or whose ambition level needs to be adjusted?

- Yes
 No

* If yes, please identify the missing aspects together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion (s) (including links to published journal articles and technical documents).

3000 character(s) maximum

The current criteria do not well identify the differences between different forests across the Europe. E.g. the period of 30 years is a short period to recognise changes in forests. In boreal forests the management cycle can be over 100 years.

* Are there any key technical factors that need to be better defined in the technical screening criteria for substantial contribution of the activity?

- Yes
 No

* If yes, please identify the terms that need to be better defined and suggest an alternative definition together with a brief scientific/technical explanation and

rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3000 character(s) maximum

-

* Do you have concerns with respect to the ability to comply and/or implement (e.g. technical feasibility) the technical screening criteria for substantial contribution of the activity?

- Yes, I have concerns on the ability to comply with the criteria
- Yes, I have concerns on the ability to implement the criteria
- No

* If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence (including links to published journal articles and technical documents).

3000 character(s) maximum

There are big challenges to comply/implement the criteria, especially regarding the climate benefit analysis. The baseline creation is unclear and the requirement for monitoring climate benefits over 30 years is too short. In addition, not all forest owners have a forest management plan that is a mandatory part of the criteria. A forest management plan preparation should not be brought into EU legislation as it is part of national forest competence.

Also, the limit to prepare a climate benefit analysis should be higher than 13 hectares as small-scale forest owners do not have adequate tools to model/prepare the climate benefit analysis.

Are there any other aspects you would like to raise (e.g. regarding potential links of the substantial contribution criteria of this activity with the substantial contribution criteria of another activity included in the Taxonomy)?

- Yes
- No

* If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3000 character(s) maximum

The climate criteria are still to be implemented on the national level and the implications for forest owners are unclear. Therefore, forest owners do not need any further criteria for forests at this point.

If future criteria would be published, the criteria need to be balanced and fit for purpose. Additionally, forest owners should get added value from the markets. The criteria should not be only for top performers but also consider the established forest management and multifunctionality of forests. Forest criteria need to be usable in practice and consider different management methods across the Europe. To secure this, quantitative targets should be avoided and the national authority's guidance reinforced.

Do No Significant Harm (DNSH)

Do you consider that the DNSH criteria ensure that no significant harm occurs to the objective?

	Yes	No
* Climate change mitigation	<input checked="" type="radio"/>	<input type="radio"/>
* Climate change adaptation	<input checked="" type="radio"/>	<input type="radio"/>
* Sustainable use and protection of water and marine resources	<input checked="" type="radio"/>	<input type="radio"/>
* Transition to a circular economy	<input checked="" type="radio"/>	<input type="radio"/>
* Pollution prevention and control	<input checked="" type="radio"/>	<input type="radio"/>
* Protection and restoration of biodiversity and ecosystems	<input checked="" type="radio"/>	<input type="radio"/>

* For those DNSH criteria where you indicated "no", please specify what is missing from the criteria or what should be the performance limit level.

3000 character(s) maximum

-

* Please provide a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3000 character(s) maximum

-

- * Do you have concerns with respect to the ability to comply with and/or implement (e.g. technical feasibility) the technical screening criteria for DNSH of the activity?
- Yes, I have concerns on the ability to comply with the criteria
 - Yes, I have concerns on the ability to implement the criteria
 - No

- * If yes, please identify your concern(s) together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

3000 character(s) maximum

Part of the DNSH criteria, forest fertilisation and peatland forest management should not be excluded as they both are crucial factors in contributing to forests' long-term growth that increase carbon storage in forests. Peatland forestry is an example of a Nordic management method. It should contribute to the Taxonomy criteria as a big part of forests in Nordics are on peatlands. Sustainable, active management also on peatlands ensures the health of forests and long-term climate benefits through forests' enhanced carbon sinks, storages, and substitution effect.

Are there any other aspects you would like to raise (e.g. regarding potential links of the DNSH criteria of this activity with the DNSH criteria of another activity included in the Taxonomy)?

- Yes
- No

- * If yes, please specify together with a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

It is important to remember the purpose of this regulation that is to increase green investments in Europe. Therefore, these criteria should not be spread to other EU legislations but instead these criteria should be adjusted/possibly revised due to other EU processes. The DNSH criteria and substantial contribution criteria should not be seen as a prerequisite for future sustainability-related regulation.

2.2. Recommending new activities to be included in the EU Taxonomy

- * What activity would you like to propose for inclusion in the EU Taxonomy?

01 Agriculture (not based on Platform previous proposal)
02 Forestry and logging (not based on Platform previous proposal)

* What sector does the activity fall under?

- Agriculture, Forestry, Fishing
- Mining and Quarrying
- Manufacturing
- Electricity, gas, steam and air conditioning supply
- Water supply, sewerage, waste management and remediation
- Construction
- Wholesale and retail trade; repair of motor vehicles and motorcycles
- Transport and storage
- Accommodation and food service activities
- Information and communication
- Financial and insurance activities
- Real estate activities
- Professional, scientific and technical activities
- Administrative and support service activities
- Public administration and defense; compulsory social security
- Education
- Human health and social work activities
- Arts, entertainment and recreation
- Other

* If you indicated "other", please specify.

-

* Is the activity already (partially) included in the Taxonomy?

- Yes
- No

* If yes, please specify the activity that is already covered in the EU Taxonomy.

Please use the following format: Objective, section number, name of activity

Example: Mitigation, 1.1, Afforestation

Forest management is included in the climate criteria. We have a proposal for biodiversity criteria for forest management. Secondly there is no criteria on agriculture or food sector as such.

Scope / Description

* Please include a description of the activity you would like to propose.

3000 character(s) maximum

When including the new NACE codes, the inclusion of the entire evaluation chain under the sustainability criteria must be taken into account. If the entire value chain is not included, the effect of the criteria will be insufficient and will mostly guide the use of public money, not the acquisition of private financing for the change of the green transition.

As the agricultural reform has been completed and the implementation phase has started, now is the right time to connect CAP to the taxonomy. After the reform, the CAP provides a good basis for the DNSH criteria through the conditionality requirements. The actual substantial contribution can be connected to the eco-schemes that are approved for each member country.

* Please include all relevant NACE codes that could be associated with the proposed activity.

Please follow the NACE Rev 2 format (see [Commission Delegated Regulation \(EU\) 2023/137 of 10 October 2022 amending Regulation \(EC\) No 1893/2006 of the European Parliament and of the Council establishing the statistical classification of economic activities NACE Revision 2](#)). For example, for the activity "Growing of rice" please indicate A.01.12. If you indicate more than one NACE code, please separate them through a comma. For example: A.01.12, A.01.30

3000 character(s) maximum

01 Agriculture
02 Forestry and logging

* Would the activity qualify as an own performance, enabling or transitional activity? (see definitions of these terms in the introduction of this questionnaire)



Own performance

- Enabling
- Transitional

* If you indicated an enabling activity, is the activity that is enabled ("target activity") already included in a Delegated Act?

- Yes
- No

* If yes, what would be the target activity/ies included in a Delegated Act?

Please use the following format: Objective, section number, name of activity

Example: Mitigation, 1.1, Afforestation

-

* If no, what would be the target activity/ies?

Please specify the name/s of the target activity/ies.

Agriculture; split to the relevant sub-codes

Substantial contribution

* To what environmental objective could the proposed activity make a substantial contribution?

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

* If you indicated one of the four environmental objectives (pollution, circular economy, water or biodiversity), please specify the type of substantial contribution that the proposed activity could make:

- Reducing pressure
- Improving the state of the environment
-

Directly enabling either of the two above

* Please justify on the basis of scientific/technical evidence how the activity can make a substantial contribution to the selected environmental objective, taking into account the relevant level of ambition. Where applicable please specify indicators that could measure the substantial contribution

Please consult the following hyperlinks for more information on the level of ambition for [climate change mitigation](#) and [the four environmental objectives](#). For climate change adaptation, please consult this [report](#) (pp. 20-27), as well as Annex 6 of the [Impact Assessment](#) for the first Delegated Act to the climate objectives.

3000 character(s) maximum

Significant legislative changes have been made in all areas of taxonomy or are about to be made in the near future. The analysis of the situation with regard to the current legislation and the obligation must be updated in order to assess the significance and effectiveness of the taxonomy commitments.

On 01 Agriculture. In connection with the implementation of the agricultural reform, the commission gave each member country goals, on the basis of which the member countries have built a strategic program supported by the local scientific community. The program is obliged to take into account the agricultural policy's commitments to climate and environmental measures. The result of the preparatory work has been analyzed by the commission, and with the necessary additions, the strategic plan of each member country has been separately approved by the Commission. This is a good basis for meeting the DNSH criteria and, through the eco-schemes, also for the substantial contribution level.

If the taxonomy would be directly connected to the CAP, it makes it possible to support the Commission's goal of reducing the reporting obligation by 25% especially for micro and SMEs and at the same time connect the audit of the taxonomy to a part of the CAP auditing system.

On 02 Forestry and logging, The Union of Agricultural Producers and Forest Owners MTK has also been active in the work related to the second set of criteria for forests (biodiversity). The Sustainable Finance Platform's proposal is not applicable for a big majority of family forest owners as it is in contradiction with the already established forest management practices. Impossibly implementable thresholds that were presented part of Platform's proposal do not acknowledge insufficiently local circumstances and scientific evidence. To tackle this challenge, MTK has developed an alternative set of criteria that recognizes the differences of forest types and management practices across the Europe. The alternative proposal is included in the Platform's report in Annex and should be used as a starting point for the possible next criteria. It mimics the structure of the criteria developed part of the Taxonomy climate mitigation criteria and therefore makes it coherent.

If applicable, please describe the Technology Readiness Level rating (see [here](#) for the 9 TRL stages) related to this activity?

3000 character(s) maximum

-

* Which of the following approaches would be most suitable for setting technical screening criteria for substantial contribution, as defined in the [JRC report "Development of the EU Sustainable Finance Taxonomy"](#):

- Impact based
- Performance and relation to environmental target
- Best-in-class
- Relative improvement
- Practice-based
- Process-based
- Nature of the activity

* Based on your responses above, please suggest appropriate technical screening criteria for substantial contribution for the proposed activity. Please include a clear reference to the scientific or technical evidence that your suggestion is based on.

3000 character(s) maximum

For forests we have developed an alternative criteria that can be found in Annex of the Platform report:
https://finance.ec.europa.eu/system/files/2022-11/221128-sustainable-finance-platform-technical-working-group_en.pdf

Do No Significant Harm (DNSH)

* Please indicate to which environmental objective the proposed activity could potentially cause significant harm:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

* Please suggest appropriate DNSH criteria per environmental objective for this activity.

3000 character(s) maximum

in fact, in the new CAP conditionality format there is links to all the necessary DNSH criteria.

* Please provide a brief scientific/technical explanation and rationale, as well as supporting evidence for your suggestion(s) (including links to published journal articles and technical documents).

If you deem that the activity does not do significant harm to one of the environmental objectives, please also include an explanation for why you think this is the case.

3000 character(s) maximum

As stated earlier, the basis of the conditionality is scientific and through the CAP strategic plan, the program is separately approved by the commission to maintain high level performance of climate and environmental goals.

Supporting information

Please include any links to websites containing scientific evidence to support your justification(s).

3000 character(s) maximum

For forests we have developed an alternative criteria that can be found in Annex of the Platform report:
https://finance.ec.europa.eu/system/files/2022-11/221128-sustainable-finance-platform-technical-working-group_en.pdf

Please upload any attachments to scientific evidence to support your justification(s).

The maximum file size is 1 MB.

You can upload several files.

d0885599-9da8-4cbe-b2cb-496909b0b047/20231213_taxonomy_MTK.pdf

Please include any additional information that you would like to share.

3000 character(s) maximum

Useful links

[EU Taxonomy Regulation \(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32020R0852)

[Climate Delegated Act \(https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139)

[Taxonomy Compass \(https://ec.europa.eu/sustainable-finance-taxonomy/\)](https://ec.europa.eu/sustainable-finance-taxonomy/)

[JRC report on substantial contribution to climate change mitigation \(https://publications.jrc.ec.europa.eu/repository/handle/JRC123355\)](https://publications.jrc.ec.europa.eu/repository/handle/JRC123355)

[JRC report on substantial contribution for environmental objectives 3-6 \(https://publications.jrc.ec.europa.eu/repository/handle/JRC126045\)](https://publications.jrc.ec.europa.eu/repository/handle/JRC126045)

[TEG Taxonomy Report: Technical Annex \(https://ec.europa.eu/info/files/200309-sustainable-finance-teg-green-bond-standard-usability-guide_en\)](https://ec.europa.eu/info/files/200309-sustainable-finance-teg-green-bond-standard-usability-guide_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 \(https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf\)](https://finance.ec.europa.eu/document/download/a1c9a7a5-33a2-4501-a93d-ed52063c2cf2_en?filename=taxonomy-stakeholder-mechanism-specific-privacy-statement_en.pdf)

Contact

[Contact Form](#)