

## Template for providing your feedback on the EU Taxonomy Delegated Acts

TYPE OF RESPONDENT: Business Association	TRANSPARENCY REGISTER NUMBER: 9434415651-11
COUNTRY: Norway	SECTOR OF ACTIVITY: Other
ORGANISATION: Federation of Norwegian Industries	ORGANISATION SIZE: Small (< 50 employees)
FIRST NAME: Gunnar	LAST NAME: Grini
EMAIL ADDRESS: <a href="mailto:gunnar.grini@norskindustri.no">gunnar.grini@norskindustri.no</a>	

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

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

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

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

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

In line with the taxonomy's guiding principle of establishing robust, science-based criteria, the call for feedback puts emphasis on providing a **clear scientific and technical explanation and rationale** as well as **supporting evidence** (including links to published journals and articles) for any comments made with respect to the proposed technical screening criteria.

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

## About the Federation of Norwegian Industries

The Federation of Norwegian Industries represents industry branches such as oil and gas contractors, onshore petroleum activities, aluminium, biotechnology, cement, chemical industries, electro and energy equipment, furniture, glass and ceramics, machine and hardware industry, maritime industry, aquaculture and aquaculture suppliers, graphic arts and communication, metals, mining, paints and coatings, paper and pulp, pharmaceuticals, plastics, recycling, facility services and textiles. Hence, our input to the taxonomy legislation reflects common positions of a wide range of industry branches. We represent 3,100 member companies with approx. 130,000 employees.

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## COMMENT

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**Delegated Act: Taxonomy Environmental Delegated Act**

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**Annex: Annex II to Environmental Delegated Act (CE)**

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**ACTIVITY: CE 1.2 Manufacture of plastic packaging goods**

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

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**COMMENT ON THE ACTIVITY DESCRIPTION:**

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**COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:**

We welcome criteria which contributes to reuse systems for packaging products and an increase in demand for recycled or biobased plastics. However, a requirement of 65 % of the feedstock originating from mechanically recycled feedstock is too ambitious, when taking into account the current supply of recycled high-quality plastic materials in Europe. From what we understand, such levels will not be achievable for e.g. food packaging and packaging for medical equipment. We are uncertain if there are enough recycled plastic with the necessary qualities within the EU, in order for such a criterion to be meaningful for producers of plastic packaging goods. Therefore, we suggest phased approach for the use of circular feedstock, in line with the approach in the Packaging and Packaging Waste Regulation proposal. The targets must be ambitious, but also realistic and possible to achieve to create a real incentive for the industry. A first target could be 50 % of the input plastic materials from post-consumer mechanically recycled plastic, A second, more ambitious target could then follow. The same input applies for contact sensitive packaging, where a criteria for 50 % mechanically recycled post-consumer materials seems overly ambitious.

**Proposal for chapter 1.1:**

- **Require that 50 % of the input plastic materials should origin from recycled or biobased feedstock, instead of the suggested level of 65 %. For contact sensitive packaging, we propose that the taxonomy requires a level of 15 % mechanically recycled post-consumer materials.**
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**COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:**

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## COMMENT

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Delegated Act: Taxonomy Environmental Delegated Act

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Annex: Annex II to Environmental Delegated Act (CE)

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ACTIVITY: CE 2.3 Collection and transport of hazardous and non-hazardous waste

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

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COMMENT ON THE ACTIVITY DESCRIPTION:

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COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

Separate collection and segregation at source should be the main rule for the collection and transport of waste. In most cases, source segregation and separate collection is a pre-condition to achieve high-quality recycling of waste, for instance for fractions such as paper and cardboard, biowaste, textiles, etc. In certain cases, however, commingled collection may be used without compromising with quality standards for the secondary raw materials. For instance, comingled collection of glass and metal packaging has been the norm in the Nordic countries for many years, streamlining the waste collection without compromising on the quality of the recycled materials.

Proposal for chapter 2.3:

- In the second criteria, remove "glass" from the source separated waste materials that shall always require separate collection (i.e. in single fractions), in cases where glass packaging is collected together with metal packaging, and meets the conditions laid down in Article 10, paragraph 3, indents (a), (b) and (c) of Directive 2008/98/EC (Waste framework directive).
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COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

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## COMMENT

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Delegated Act: Taxonomy Environmental Delegated Act

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Annex: Annex II to Environmental Delegated Act (CE)

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ACTIVITY: CE 2.4 Treatment of hazardous waste as a means for material recovery

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

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### COMMENT ON THE ACTIVITY DESCRIPTION:

The criteria in chapter 2.4 are suggested for activities specifically designed for the material recovery of secondary raw materials from source segregated hazardous waste, as its primary aim. We believe that these criteria should apply for the material recovery of all types of hazardous waste, including inorganic materials from incineration processes (e.g. ashes, dust, slags). Material recovery, instead of incineration and disposal, will take Europe in the direction of a more circular economy. Several companies are currently investing in facilities, recycling salts and minerals from fly ash. Such investments in recycling capacity will reduce waste volumes to landfilling and are necessary to achieve a circular society.

### Proposal for chapter 2.4:

- Include material recovery of inorganic materials from incineration processes in the scope of the activity.
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### COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

It is not clear what is meant in the first technical screening criteria, where it is proposed that the activities consist exclusively of the material recovery of secondary raw materials, from source separated hazardous waste. We are uncertain how to interpretate the meaning of the word "exclusively" in this context and recommend that this word is taken out.

### Proposal for chapter 2.4:

- Delete the word "*exclusively*" in the first technical screening criteria ("*The activities consist ~~exclusively~~ of the material recovery of secondary raw materials from source segregated hazardous waste*")
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### COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

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## COMMENT

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Delegated Act: Taxonomy Environmental Delegated Act

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Annex: Annex II to Environmental Delegated Act (CE)

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ACTIVITY: CE 2.5 Recovery of bio-waste by anaerobic digestion or composting

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

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COMMENT ON THE ACTIVITY DESCRIPTION:

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COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

Biogas can replace the use of natural gas to in industrial production processes. We interpretate the proposal in a way so that direct injection of biogas into gas grids will meet the technical screening criteria. However, is should be clarified in order to avoid confusion at a later stage.

Proposal for chapter 2.5:

- Clarify that direct injection of biogas into gas grids with further use of the biogas for energy purposes is included in the technical screening criteria for anaerobic digestion (For instance by using a formulation such as: "*Where anaerobic digestion is installed, the produced biogas is used directly for the generation of electricity or heat, upgraded to bio-methane for use as a fuel, directly injected in the gas grid and further used for energy purposes by replacing natural gas, used as industry feedstock to produce other chemicals or converted into hydrogen for use as a fuel.*")
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COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

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## **COMMENT**

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**Delegated Act: Taxonomy Environmental Delegated Act**

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**Annex: Annex II to Environmental Delegated Act (CE)**

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**ACTIVITY: CE 2.7 Sorting and material recovery of non-hazardous waste**

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

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**COMMENT ON THE ACTIVITY DESCRIPTION:**

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**COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:**

One of the success criteria for the taxonomy is the framework may be practiced in a harmonized manner within the EEA. The suggested criteria for material recovery in chapter 2.7 are however linked to material recovery rates set in waste management plans, permits or contracts or EPR-schemes. In our opinion, such an approach may lead to situations where facilities may benefit from low ambitions for material recovery rates set by competent authorities or even in commercial contracts. We suggest that criteria for material recovery rates are linked to requirements in EU legislation.

**Proposals for chapter 2.7:**

- Link criteria for material recovery to targets in European waste legislation instead of rates set by competent authorities in waste management plans, permits or contracts or EPR-schemes.
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**COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:**

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## COMMENT

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Delegated Act: Taxonomy Environmental Delegated Act

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Annex: Annex II to Environmental Delegated Act (CE)

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ACTIVITY: CE 3.1 Construction of new buildings

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

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COMMENT ON THE ACTIVITY DESCRIPTION:

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COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

The Federation of Norwegian Industries welcomes criteria for the preparation for re-use og recycling of construction and demolition waste. However, we believe that criteria for 90 % (per weight) preparation for re-use and recycling (Chapter 3-1 New buildings and Chapter 3-3 Demolition of buildings) is far too ambitious. The same applies to the criteria in Chapter 3-2 for renovation, where it is proposed that 70 % (per weight) of the waste shall be prepared for re-use or recycled. In the European Waste Framework Directive Article 11-2b), both preparing for re-use, recycling and other material recovery, including backfilling operations shall count towards the target of 70 % material recovery. As far as we are aware of, backfilling is by far the most common recovery operation for mineral construction and demolition waste, such as concrete and bricks.

We have taken note that the Platform have seemed to lean on a report from the European Environment Agency<sup>1</sup>. In its preparatory works, the Platform states that:

- *"the choice of 90% is justified as in 2018, the EU recycled or prepared for re-use 82.8% of the treated mineral construction and demolition waste. Therefore, in order for this activity to deliver a substantial contribution to the Circular Economy, it should perform better than the average situation in the EU".*

The Federation of Norwegian Industries would like to point out the statistics for Construction and demolition waste at EU level, and in Member States, has considerable limitations. This has for instance been documented in a report carried out by NIRAS on behalf of the Norwegian C&D-waste network, consisting of 20 organizations and competent authorities, with a common interest for the sound treatment of C&D waste.<sup>2</sup> To our best knowledge, the Eurostat statistics for recovery of construction and demolition waste<sup>3</sup> and treatment of mineral wastes<sup>4</sup> do not reflect the practice within the EU. Hence, the technical screening criteria for preparation for re-use or recycling should either be lowered or include other recovery operations, such as backfilling.

We have not assessed the proposed technical screening criteria concerning maximum use or raw material in new buildings (chapter 3-1) and renovation (3-2), but the proposal seems far from what can be considered normal practice in the construction sector today. We are uncertain whether it will be realistic for any construction project to fulfil such technical screening criteria.

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<sup>1</sup> <https://www.eea.europa.eu/publications/construction-and-demolition-waste-challenges>

<sup>2</sup> <https://www.byggemiljo.no/wp-content/uploads/2022/11/New-requirements-for-CD-waste-management.pdf>

<sup>3</sup> [https://ec.europa.eu/eurostat/databrowser/view/cei\\_wm040/default/table?lang=en](https://ec.europa.eu/eurostat/databrowser/view/cei_wm040/default/table?lang=en)

<sup>4</sup> [https://ec.europa.eu/eurostat/databrowser/view/env\\_wastrt/default/table?lang=en](https://ec.europa.eu/eurostat/databrowser/view/env_wastrt/default/table?lang=en)

**Proposals for chapter 3.1:**

- Either lower the percentage of C&D waste that shall be prepared for re-use or recycling or include other recovery operations, such as backfilling in the eligible treatment operations.

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**COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:**

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**COMMENT**

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**Delegated Act: Taxonomy Environmental Delegated Act**

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**Annex: Annex II to Environmental Delegated Act (CE)**

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**ACTIVITY: CE 3.2 Renovation of existing buildings**

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

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**COMMENT ON THE ACTIVITY DESCRIPTION:**

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**COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:**  
Same comment as for chapter 3.1

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**COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:**

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**COMMENT**

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**Delegated Act: Taxonomy Environmental Delegated Act**

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**Annex: Annex II to Environmental Delegated Act (CE)**

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**ACTIVITY: CE 3.3 Demolition and wrecking of buildings and other structures**

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

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**COMMENT ON THE ACTIVITY DESCRIPTION:**

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**COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:**  
Same comment as for chapter 3.1

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**COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:**

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## **COMMENT**

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**Delegated Act: Taxonomy Environmental Delegated Act**

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**Annex: Annex II to Environmental Delegated Act (CE)**

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**ACTIVITY: CE 3.4 Maintenance of roads and motorways**

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

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**COMMENT ON THE ACTIVITY DESCRIPTION:**

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**COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:**

We support taxonomy criteria which encourage use of recycled materials in road elements. However, we believe that it is equally important to encourage the use of industrial by-products in road maintenance. For instance, by-products from process industries may be a good alternative to virgin materials when constructing and maintaining road and motorways. The possibility to use industrial by-products in construction works reduces waste volumes and lowers the pressure on limited landfill capacity. For the same reasons, materials from other recovery operations, such as backfilling, should be included in the technical screening criteria concerning road elements.

**Proposals for chapter 3.4**

**Include the use of industrial by-products and materials from other recovery operations in the technical screening criteria for installation of new road elements, after demolition or removal.**

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**COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:**

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## **COMMENT**

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**Delegated Act: Taxonomy Environmental Delegated Act**

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**Annex: Annex III to Environmental Delegated Act (PPC)**

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**ACTIVITY: PPC 2.1 Collection and transport of hazardous waste**

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

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**COMMENT ON THE ACTIVITY DESCRIPTION:**

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**COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:**

For waste from electrical and electronic equipment (WEEE), it is proposed that the main categories of WEEE set out in Annex III to Directive 2012/19/EU shall be collected separately. We believe that it is more important that collection and transport preserves the integrity of WEE and prevent leakage of hazardous substances. It should be considered to remove the requirement for separate collection of the main WEEE categories.

**Proposals for chapter 2.1:**

- Consider removing the requirement for separate collection of the main WEEE categories.
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**COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:**

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## COMMENT

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Delegated Act: Taxonomy Environmental Delegated Act

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Annex: Annex III to Environmental Delegated Act (PPC)

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ACTIVITY: PPC 2.2 Treatment of hazardous waste

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

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### COMMENT ON THE ACTIVITY DESCRIPTION:

The waste hierarchy, described in the Waste Framework Directive article 4, applies as a priority order in waste prevention and management legislation and policy. The waste hierarchy applies to also to hazardous waste, meaning that disposal is the least desirable treatment option. However, in certain cases, safe disposal the options that deliver the best overall environmental outcome. For instance, safe disposal may prevent leaking of hazardous substances to the environment and the recycling of legacy substances. Hence, disposal operations should not be excluded from the scope of treatment of hazardous waste as a means for pollution prevention and control, as long as it can be demonstrated that disposal is the treatment option delivering the best overall environmental outcome.

### Proposals for chapter 2.2:

- Include disposal activities in the scope, when demonstrated that disposal is the treatment option that delivers the best overall environmental outcome for the hazardous waste.
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### COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

We welcome criteria for pre-acceptance and acceptance procedures for hazardous waste. However, very few treatment facilities for hazardous waste have their own laboratories on site. In many cases, certified external laboratories are used to analyze samples of the hazardous waste received. This does not compromise with the need for strict routines and acceptance procedures. On the contrary, the use of external laboratories is normally seen as necessary to ensure safe treatment of hazardous waste, as a means for pollution prevention and control.

### Proposals for chapter 2.2:

- Remove the proposed criteria for acceptance procedures requiring treatment facilities for hazardous waste to be equipped with a laboratory to analyze samples on site.
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### COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

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