

Call for Evidence „EU Taxonomy - Review of Climate and Environmental Delegated Acts”

Align with Omnibus-objectives, achieve operable
framework, ensure competitiveness

December 5, 2025

Position Paper: Review of Climate and Environmental Delegated Acts

EU Taxonomy – Review of Climate and Environmental Delegated Acts

Deutsches Aktieninstitut welcomes the opportunity to respond to the European Commission’s Call for Evidence. The taxonomy has been taken too far. Companies irrespective of their size are struggling today with a legal framework, which is overly complex, overly detailed and partially not aligned with EU level 1 environmental regulation. Consequently, a review is necessary to make the taxonomy work on the ground. Simple, clear, commensurate and legally secure rules are needed.

At present, the taxonomy does not meet its overarching goal, that is directing investment towards the sectors of the economy that are most urgently needed for the transition. Corporates throughout the European Union mention that investors have never asked them about taxonomy-compliance. For many companies the EU taxonomy reporting results in a tremendous effort to setup and maintain the EU taxonomy processes, without corresponding benefits either for the company nor its stakeholders. Consequently, the taxonomy is regulatory unfit to drive the sustainable transition. For this reason and in the context of the debate on competitiveness substantially triggered by the Draghi-Report, the taxonomy should be turned into a voluntary instrument.

The simplification concerning the materiality threshold is unfortunately not effective. Companies are not required to assess the taxonomy eligibility and alignment of economic activities if, in total, these account for less than 10 per cent of turnover, CapEx or OpEx. Although this has the potential to facilitate work for corporates, significant need for clarification regarding the practical application remains. The current framework leaves open how companies should determine the materiality threshold in detail and what data basis is considered sufficient. We advocate for the Commission to provide clear and practical guidelines to minimize interpretive leeway and enable uniform implementation. Genuine simplification would only be possible if the preliminary assessment itself were designed to be less data intensive. Because in practice and in course of the preliminary assessment, companies are required to fully determine the respective KPIs to subsequently assess whether the 10 per cent threshold has been reached or not. In this context, we believe that a stronger focus on “material activities for the company” would be a promising approach. This concept is closely linked to the existing principle of core activities and would enable companies to concentrate their analysis on those activities that are truly relevant for their business model. Such a focus would not only provide greater clarity but could also contribute to noticeably reducing the current bureaucratic complexity.

While we believe that the taxonomy should remain voluntary, we nevertheless support the Commission’s objective of improving the usability of the EU Taxonomy

framework and addressing practical challenges—especially those related to the “Do No Significant Harm” (DNSH) concept and the Technical Screening Criteria (TSC). This requires further development. The reporting based thereon is still difficult, complex and a cumbersome exercise for capital market participants. Shortcomings relate especially to the binary, granular and overly detailed approach. Enabling economic activities are insufficiently reflected and corporate users struggle with both the large number of TSCs and their complexity.

We call on the Commission to address the following amendments to the criteria. While having selected a few key examples for TSC and DNSH recommendations in the paragraph below, **we listed our overall recommendations in the Annex**. The following examples collected from our corporate members (DAX companies) may illustrate our requests for TSCs/DNSHs amendments:

1 Technical Screening Criteria

1.1 Traffic and Transport

1.1.1 Eliminating the DNSH tire-specific requirements

The DNSH requirements for tires are redundant and should be removed, as the existing regulations already ensure stringent environmental performance. The EU Taxonomy requires compliance with the DNSH criteria. For economic activity CCM 6.5 the DNSH criteria for environmental objective V “pollution prevention & control” includes requirements related to rolling resistance and rolling noise of tires. For road vehicles of categories M and N, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the highest two populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL).

The effort required to prove compliance with tire requirements is disproportionate and creates double regulation with a high level of additional bureaucratic effort. The addressed sustainability matter (“pollution prevention & control”) is already fully addressed under existing EU legislation, specifically in EU Regulation 2019/631 for rolling resistance and CO₂ emissions and ECE R51.03 for rolling noise. The issue of rolling noise should ideally be integrated into Euro 7 regulation, which already targets microplastic abrasion and tire composition in a holistic manner.

Therefore, additional DNSH criteria under the EU Taxonomy create unnecessary complexity, legal risk, and reporting uncertainty without delivering environmental benefit and are counterproductive to the actual goal of the EU taxonomy, which is

to direct financial resources toward green technologies (such as CO₂-reduced mobility).

Therefore, we recommend eliminating the DNSH tire-specific requirements from the EU Taxonomy while aligning all tire-related environmental objectives under Euro 7 for consistency and efficiency. It is important to maintain clear, harmonized standards to avoid duplication and ensure practical implementation.

1.1.2 Excluding screening criterion for cargo airlines

The criteria of activity 6.19 regarding passenger and freight air transport should be reviewed. It takes an average of 15 years from the first generation of passenger aircraft to the first production or conversion for freight transport. By the time a cargo operator gains access to a new type of aircraft, passenger aircraft technology has already advanced again, meaning cargo operators are at best a generation behind passenger aircraft. It is important to reassess this criterion regarding its added value. We propose excluding this screening criterion for cargo airlines due to the examples given.

1.1.3 Allowing also CORSIA certified fuel as Sustainable Aviation Fuel

The criteria of Activity 6.19 e) requires Sustainable Aviation Fuels (SAF) to be aligned with ReFuelEU, which excludes any uplifts from airlines certified under CORSIA or voluntary schemes such as ISCC Plus - even if the SAF itself fulfils the requirements from ReFuelEU, in line with the Renewable Energy Directive. We propose removing the reference to ReFuelEU Aviation legislation and instead allowing also CORSIA certified fuel and - in addition - any fuel which feedstock is aligned to the Renewable Energy Directive, Annex IX. Furthermore, in the case of an airline group, the calculation of the SAF quantity should be limited to the fleet owned by the single operator (e.g., at the subsidiary level, and not at the group level). To simplify the SAF share calculation it should be allowed to do the calculation on group level.

1.2 New Buildings

1.2.1 Reassess the maximum water flow criterion

Activity 7.1 as regards to the DNSH WTR – Maximum water flow criterion should be reassessed for its value added. Water consumption in buildings, e.g. flush size and local water flow levels, vary according to measurement systems used and the national legislation of the member state. We suggest to at least add a third country standards for proving alignment. Sometimes insignificant deviations prevent an alignment. (e.g. US 1,6 Gallons equal 6,06 litres --> not aligned due to 0,06 litres) EU: Litres).

2 Do-No-Significant-Harm (DNSH) criteria

CCM 3.20

Suggestion to clearly scope out software from application of DNSH for water and pollution prevention and control. Due to the reason that we need to justify that these DNSH criteria are not applicable to SW solutions on an annual basis with the auditors. This is an unnecessary burden, that could be alleviated by clearly defining that those criteria are not applicable for SW applications.

Supporting tools should be created to ensure proper implementation of generic DNSH criteria, especially for activities outside Europe. It is important to refine terminology in Appendix A and Appendix C to facilitate common interpretation across preparers. Appendix A and Appendix C of DNSH-criteria deserve simplifications and clarifications as their application has proved as extremely difficult in practice due to limitations of available information in the downstream supply chain.

Appendix A

Tooling: For climate-related assessments, companies need to use third-party data. Assessing these data providers is complicated, expensive, and needs specific knowledge. Also, since many providers use different methodologies, results may vary. The Commission should create a central, free, and voluntary platform for climate-risk assessments, offering detailed and global data on all climate risks.

Appendix B

Tooling: For water-related assessments, third-party data is required, especially for assessing water quality and water stress in specific locations. Similarly to the other generic appendices, this assessment requires companies to rely on external data providers, which need to be assessed (this process is burdensome, costly and requires specific expertise) and which might lead to different results. We encourage the COM to provide centralized relevant data sources and analytical tools to facilitate implementation.

Appendix C

Exemptions: Regarding specific exemptions in Appendix C, we support the approach taken in the adopted Delegated Act (July 2025), which explicitly includes and clarifies relevant exemptions (for example, the RoHS exemptions under paragraph d).

Scope: We strongly advise removing paragraph f bis, as proposed in the adopted Delegated Act (July 2025).

Tooling: We recommend that the European Commission develops a standardized list to be used by all companies and auditors applying Appendix C worldwide. This list should enable effective filtering, be adaptable to regulatory changes, and remain stable enough over time to ensure consistent reporting practices.

Scope of SoC definition: We suggest aligning the definition of SoC under the CSRD and DNSH by restricting its scope to the version that is currently being discussed in the context of the EU Taxonomy.

Terminology: We observe a need to clarify unclear terms, such as the distinction between “manufacture, placing on the market and use of” and “manufacture, presence in the final product or output, or placing on the market” (the latter becomes irrelevant

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ANNEX: Amendments Technical Screening Criteria / Do-No-Significant-Harm-Criteria

Activity	Criterion	Example/Explanation	Proposal for revision
Sector 1 Manufacturing Annex III	1.1 manufacture of active pharmaceutical ingredients and 1.2 manufacture of medicinal products	<p>Inadequate TSC for pharmaceutical economic activities: The TSC set out in the Environmental Delegated Act for these will only provide a limited representation of the commitments to environmental sustainability from innovative pharmaceutical companies since the aspects addressed by the criteria are not aligned with the pharmaceutical industry’s purpose. Based on the current TSC, the activity on manufacturing of active ingredients medicinal products can – in summary – only be assessed as Taxonomy-aligned if the active ingredient and any other ingredients are naturally occurring, biodegradable, or mineralised; and if the new active ingredient or medicinal product can be deemed an appropriate substitute for an existing ingredient or product which is not biodegradable. However, substitution itself is limited in the same therapeutic area or substance class. In other words, the Taxonomy-alignment of a pharmaceutical preparation will depend on the clinical development history and subsequent scope of the marketing authorization for potential competitor products.</p> <p>Manufacturing of products for previously untreated therapeutic areas can never be Taxonomy-aligned because they cannot fulfil the requirement of being a substitute in the first place. For products that significantly improve treatment options for patients, taxonomy alignment depends on the availability of pre-existing non-biodegradable options in the same therapeutic areas. Effectively preventing the Taxonomy-alignment of such manufacturing does not add incentives to their development and/or improvement.</p>	<p>The EU Taxonomy needs to develop workable significant contribution criteria for the pharmaceutical sector. TSC for pharmaceutical production need to provide a realistic incentive to increase sustainability. Focusing only on the biodegradability of an active pharmaceutical ingredient may be counterproductive, as by nature, certain pharmaceuticals have to be persistent to be effective.</p>
Sector 3 Manufacture of low carbon technologies for transport (CCM 3.3)	DNSH PPC	<p>The PPC DNSH was modified to broaden its scope beyond the original application, which was limited to road transport vehicles. While the initial requirement was aligned with the ELV Directive, it has since been generalized to all vehicles leading to confusion which vehicles are in scope or not (e.g. quid of rail vehicles) and inconsistencies among reporters. The criterion is indeed in contradiction with Taxonomy Omnibus I Delegated Act that allows the applications exempted by the RoHS Directive (Annex III and IV). In addition, it contradicts the clarification provided in the Commission’s December 2022 FAQ confirming that the current scope of RoHS should apply, with transport means being excluded from the scope of RoHS.</p>	<p>Proposal: add “in accordance with Directive 2000/53/EC”.</p>
Sector 3 Manufacture of low carbon Manufacture of rail rolling stock constituents (CCM 3.19)	CCM	<p>Some interpretation questions and inconsistencies around the activity’s coverage are noted. Rail rolling stock components are eligible under activity 3.19, while manufacture of rail vehicles is eligible under activity 3.3. This is not consistent with how rail infrastructure components are handled under the Taxonomy Regulation (see activity 6.14 covering rail infrastructure projects and products) and risks creating contradictions of technical screening application and disclosure of sensitive information (being figures related exclusively to rolling stock components sensitive in the sector).</p>	<p>Include the components for rail rolling stock under target activity 3.3. and remove separate activity 3.19. This would simplify the assessment and reporting while ensuring consistency both across companies as well as within the EU Taxonomy (i.e. no separate category for rail infrastructure components including these under 6.14).</p>

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<p>Sector 3 Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation (CCM 3.20)</p>	<p>CCM</p>	<p>The activity description is comprehensive of related technologies and services related to electrical transmission and distribution, thus ensuring consistency of ambition levels, scope boundaries and application of technical screening criteria. The activity is very relevant for EU's green transition: distributed energy resources will increase by a factor of 7 by 2030 and will have to be connected at the distribution grid level. The IEA estimates that to achieve a net zero emissions scenario, investments in transmission network (high voltage) will have to double, and in distribution networks (low and medium voltage) will have to triple between 2021-2050. Reflecting on initial different interpretations of the activity boundaries and aiming to ensure better comparability, we would recommend explicitly mention medium voltage equipment and "products, equipment and software" in the technical screening criteria. This would ensure legal certainty and consistency. Proposal: review wording "d) high and medium voltage electrical products, equipment, systems and software switchgear and control gear that increase the controllability of the electricity system, are integrated in renewable energy systems or improve energy efficiency. Usability challenges Criteria set in point 1 c) and d) require low voltage circuit breakers, switchgears, switchboards, panel boards or control centres to comply with IEC TR 63196, and medium voltage switchgears and control gears to comply with EN 62271 series. It is inappropriate to require compliance with these standards, as they simply provide technical interpretation and guidance of key boundaries and not setting concrete specifications. Hence, we recommend clarifying the wordings. Proposal: rephrase the provisions in point 1 c) and d) moving from "compliance" to "consistency" with referred standards. Scope exclusions Criterion (a) We are concerned by technical screening criteria requiring to prove where our equipment is deployed under paragraph 3). This relates to the first requirement to show equipment is used in "an infrastructure dedicated to creating a direct connection or expanding an existing direct connection between a substation or network and a power production plant that is more greenhouse gas intensive than 100 gCO₂e/kWh measured on a life cycle basis". These criteria will be very difficult to use for manufacturers of electrical equipment. As pointed out by FAQ Commission Notice 2025, it is coming from the existing section 4.9 Transmission and distribution of electricity of the adopted Climate Change Delegated Act, which applies to "Construction and operation of transmission systems": for these types of projects, it is possible to know the type of generation being constructed and connected to the grid. But for electrical equipment in medium and low voltage, because of the current business models: products are not directly sold to end-users, but they are sold indirectly through different channels like Distributors, System integrators and Engineering, Procurement and Construction Projects (EPC). This criterion limits the contribution of electrification equipment to the integration of renewable energy sources, while it has also the benefit of improving energy.</p>	<p>Proposal: add "when possible" at the beginning of the sentence, so it is clear that the criteria should apply when the manufacturer knows the end use and should be assumed to be fulfilled when the end use is unknown. We are concerned by the recommendations made by the Platform on Sustainable Finance 2.0 recommending reducing the threshold from 100g CO₂e/kWh to 45g CO₂e/kWh in 2027 and 25g CO₂e/kWh in 2031. These could lead to unintended consequences, including making activities that are essential for a sustainable transformation non-Taxonomy-aligned. The reason for this is that renewable energy also come with a carbon footprint, i.e. approx. 4-50g CO₂e/kWh depending on the specific technology and lifecycle (see wind power averages around 11-15g CO₂e/kWh, solar energy averages 20-50g CO₂e/kWh and hydropower with a median of about 24g CO₂e/kWh). A review of the threshold should be carefully conducted.</p>
<p>Sector 3 Construction of new Buildings (CE 3.1)</p>	<p>Criterion 1</p>	<p>"At least 90 % (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for re-use or recycling. This does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations." We note an important percentage gap between the Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives and this criterion: Directive 2008/98/EC sets the threshold to 70% (by weight) and includes backfilling. This latter is by far the most common recovery operation for mineral construction and demolition waste, such as concrete and bricks.</p>	<p>Proposal: reduce it to 80% including backfilling. With this approach the outperformance is similar to the outperformance required in Criterion 1 for Substantial contribution to CCM 7.7 which requires a primary energy demand at least 10 % lower than the threshold set for NZEB requirements in national measures implementing Directive 2010/31/EU.</p>
<p>Sector 3 Construction of new Buildings (CE 3.1)</p>	<p>Criterion 3</p>	<p>Construction designs and techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction as outlined in Level(s) indicators 2.3 and 2.4 at level 2". The project should only disclose its circular design and adaptability with no threshold. Currently the criteria are unclear and could be consider as 0 or 100 % compliant witch is unrealistic or will lead to homogeneous types of architectures.</p>	<p>Proposal: implement a minimum threshold using appropriate weighting implemented in level(s) indicators 2.3 and 2.4 as to assess minimum building circular design capacity</p>

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<p>Sector 3 Construction of new Buildings (CE 3.1)</p>	<p>Criterion 4</p>	<p>“The use of primary raw material in the construction of the building is minimised through the use of secondary raw materials. The operator of the activity ensures that the three heaviest material categories used to construct the building, measured by mass in kilogrammes, comply with the following maximum total amounts of primary raw material used... “</p> <p>The proposed technical screening criteria concerning maximum use of raw material in new buildings (chapter 3-1) and renovation (3-2), seem very far from what can be considered normal practice in the construction sector as for today and in Europe. We are uncertain whether it will be realistic for any construction project to fulfill such technical screening criteria. E.g. reuse of aggregates in concrete is subject to many different local views and regulations, however still no common practice; to our experience it is only possible to reused undamaged bricks (very small market) but not to purchase brick that have been manufactured with secondary materials; the demand for metals is always in extension, manufacturer feedback is that the recycled metal channels are not big enough to fulfilled to demand; recycled PVC is currently a very tiny market; the market for glass with recycling content is increasing, however only certain types of glass can be used, so post-consumer recycling content is quite low;</p> <p>In general, this requirement should be addressed to the manufacturers</p>	<p>Proposals: we suggest to lower threshold as for:</p> <ul style="list-style-type: none"> a) concrete, natural or agglomerated stone a maximum of 90 % primary raw material content. b) brick, tile, ceramic, a maximum of 90% primary raw material content; c) for biobased products, a maximum of 80% primary raw material content (no change here) d) glass, a maximum of 95 % primary raw ; e) for non-biobased plastic, a maximum of 90%; f) for metals, a maximum of 50%; g) for gypsum, a maximum of 85%.
<p>Sector 3 Renovation of existing buildings (CE 3.2)</p>		<p>During the renovation of an existing building, it might be impossible to replace or remove all contaminated components, so that the threshold values cannot be met.</p>	<p>Proposals: the threshold values of the individual requirement should only be valid for replaceable or removeable components, in particular for listed buildings. The summation principle should be explicitly abandoned. Additionally, as regards measures taken to reduce noise, dust and pollutant emissions during construction or maintenance works, we recommend setting quantitative target ranges and documentation.</p>
<p>Sector 3 Renovation of existing buildings (CE 3.2)</p>	<p>Criterion 1</p>	<p>Criterion 1: “At least 70 % (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for re-use or recycling. This does not include energy recovery and the reprocessing into materials that are to be used as fuels or for backfilling operations.”</p> <p>The target should be aligned with the recommended changes for activity 3.1 New construction.</p>	<p>Proposal: align with activity 3.1 and raise it to 75% including backfilling.</p>
<p>Sector 3 Renovation of existing buildings (CE 3.2)</p>	<p>Criterion 3</p>	<p>Criterion 3 “Construction designs and techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction as outlined in Level(s) indicators 2.3 and 2.4 at level 2”.</p> <p>The project should only disclose its circular design and adaptability with no threshold. Currently the criterion is unclear and could be considered as 0 or 100 % compliant which is unrealistic even more for existing refurbished buildings where the flexible capacity can be limited to the existing preserved structural elements.</p>	<p>Proposal: implement a minimum threshold (there is already appropriate weighting implemented in level(s) indicators 2.3 and 2.4 as to assess minimum building circular design capacity for major renovation based on the percentage of retained structure.</p>

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Sector 3 Renovation of existing buildings (CE 3.2)	Criterion 4	Criterion 4: The target “At least 50% of the original building is retained.” is very connected to the local condition of the existing building and can be difficult to apply and achieve in a globalized way.	Proposal: We suggest assessing the carbon impact of the demolition under the LCA assessment instead.
Sector 3 Renovation of existing buildings (CE 3.2)	Criterion 5	Criterion 5: “The use of primary raw material in the construction of the building is minimised through the use of secondary raw materials. The operator of the activity ensures that the three heaviest material categories used to construct the building, measured by mass in kilogrammes, comply with the following maximum total amounts of primary raw material used...” The proposed technical screening criteria concerning maximum use or raw material in new buildings (chapter 3-1) and renovation (3-2), is far from what can be considered normal practice in the construction sector as for today and in Europe. We are uncertain whether it will be realistic for any construction project to fulfil such technical screening criteria. The requirements and threshold need to be aligned with manufacturers’ current capacities.	Proposals: align thresholds as recommended for activity 3.1 as all new products implemented in a major renovation project will follow the same specifications as a new construction project.
Sector 6 Transportation activities (6.4, 6.5, 6.6, 6.19, 6.20)	All SC and DNSH	For activities subcontracted to suppliers, it is usually not possible to screen for alignment due to the lack of required information. Thus, those assets can only be screened for taxonomy alignment by the suppliers themselves, who then can confirm taxonomy alignment. The taxonomy alignment of revenues from outsourced economic activities is additionally hindered by the fact that, at present, many suppliers are not subject to the reporting requirements of the EU Taxonomy.	The EU commission should make clear that audited information of a supplier company can be used in the reporting of a customer company. Confirmations about taxonomy alignment issued by a supplier need to be accepted by the auditor of the customer, additional evidence or data only available to the supplier company should not be required. Compliance is ensured because the alignment status is confirmed by the supplier company either via data of previous reporting period or if timelines allow actual reporting period.
6.19 Passenger and freight air transport	SC CCM - Scraping rule	It takes an average of 15 years from the first generation of passenger aircraft to the first production or conversion for freight transport. By the time a cargo operator gains access to a new type of aircraft, passenger aircraft technology has already advanced again, meaning cargo operators are at best a generation behind passenger aircraft.	Reassess the criterion regarding its added value. We propose excluding this screening criterion for cargo airlines due to the examples given.
	SC CCM - SAF criterion (point e)	The criteria of Activity 6.19 e) require SAF to be aligned with RefuelEU, which excludes any uplifts from airlines certified under CORSIA or voluntary schemes such as ISCC Plus - even if the SAF itself fulfils the requirements from RefuelEU, in line with the Renewable Energy Directive.	We propose removing the reference to RefuelEU Aviation legislation and instead allowing also CORSIA certified fuel and - in addition - any fuel which feedstock is aligned to the Renewable Energy Directive, Annex IX.
		The FAQ #42 states the following: “Moreover, in the case of an airline group, the calculation of the SAF quantity should be limited to the fleet owned by the single operator (e.g., at the subsidiary level, and not at the group level).” Airlines which operate in a Group, purchase in bulk rather than strictly at the airline level. While this requirement may not pose any concerns for an airline, it does create challenges for a logistics company and other airlines which are organized as a group.	To simplify the SAF share calculation it should be allowed to do the calculation on group level.

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	DNSH PPC - Appendix C	The criterion restricts the use of certain substances in an aircraft or the manufacturing of it. Now, for most cargo aircraft produced before 2024, it is just not realistic to proof the absence of those substances, and even manufacturers cannot certify this retrospectively. Consequently, investments and revenues related to aviation activities struggle to comply with DNSH with these sustainability standards - and without meeting DNSH for the aircraft that are used for SAF, it's no possible to align the SAF.	Reassess Appendix C to allow aligned REVENUE reporting for legacy aircraft (aircraft produced before EU Taxonomy came into force) which are compliant with the SAF criterion (SC CCM point e).
6.5 Transport by motorbikes, passenger cars and light commercial vehicles; 6.6 Freight transport services by road	DNSH PPC - Tyre criterion	EU labels are unavailable for tyres in many countries outside EU. Local standards use different criteria and cannot easily be mapped.	Reassess the criterion regarding its added value. We propose excluding this screening criterion for the examples given. It reduces the transparency of companies' environmental performance when using EVs in their operations. Consequently, it weakens comparability between companies, particularly between EU and non-EU operations, rendering taxonomy disclosures less meaningful for investors.
		Screening of thousands of EVs for their tyres, which may be changed on local circumstances and e.g. after flat tire is a continuous costly effort.	
		Application of rolling-noise-criterion for EVs which themselves need to run noise generators (AVAS) as they are too silent at large share of their operations is paradox.	
		The EPREL database considers all tyre label information. It currently lacks a functionality to determine the two highest populated classes of fuel efficiency in combination with the highest population class of rolling noise via the available filter options. Therefore, the determination has to be done manually for every potential tyre designation (combination of size parameters, season, load-capacity index etc.) which causes huge efforts.	
		The EPREL database is continuously updated with new products/tyre labels. This can lead to a situation where a once as aligned screened tyre can become not aligned during its operational use. This is an indirect incentive to change tyres before they have reached the end of their economic life which seems to be paradox.	
6.5 CCM	DNSH PPC - Tyre criterion	<p>DNSH requirements for tires are redundant and should be removed. Existing regulations already ensure stringent environmental performance. A unified approach under Euro 7 will provide clarity, reduce administrative burden, and achieve sustainability goals effectively.</p> <p>The EU Taxonomy requires compliance with "Do No Significant Harm" (DNSH) criteria. For economic activity CCM 6.5 the DNSH criteria for environmental objective V "pollution prevention & control" includes requirements related to rolling resistance and rolling noise of tires. The effort required to prove compliance with tire requirements is disproportionate and creates double regulation with a high level of additional bureaucratic effort.</p> <p>The addressed sustainability matter ("pollution prevention & control") is already fully addressed under existing EU legislation, specifically: oEU Regulation 2019/631 for rolling resistance and CO₂ emissions. oECE R51.03 for rolling noise. Future improvements / requirements should be integrated into Euro 7 regulation, which already targets microplastic abrasion and tire composition in a holistic manner.</p>	<p>Eliminate DNSH tire-specific requirements from the EU Taxonomy.</p> <p>Align all tire-related environmental objectives under Euro 7 for consistency and efficiency.</p> <p>Maintain clear, harmonized standards to avoid duplication and ensure practical implementation.</p>
6.6 Freight transport services by road	SC CCM - low-emission heavy-duty vehicle criterion	Heavy-duty vehicles that run on sustainable fuels (HVO, Bio-CNG, Bio-LNG) are not fulfilling the "low-emission heavy duty vehicle criterion". For linehaul decarbonization currently no other large-scale technologically and economically feasible solution available.	Reassess the criterion which in praxis only allows electric or hydrogen heavy-duty vehicles to be taxonomy-aligned.

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6.15 Infrastructure enabling low-carbon road transport and public transport	DNSH PPC - Noise criterion	Noise maps and respective actions plans are generally not available outside of the EU (partially even not available within the EU).	Exclude criterion from DNSH if third countries did not publish noise maps on national/local level.
	DNSH CE - Construction and Demolition Waste criterion	National waste statistics show that for most EU countries way more than the required 70% of construction and demolition waste is prepared for reuse, recycling and other material recovery which proves that the EU Construction and Demolition Waste Management Protocol is applied. Providing individual evidence on site level causes costly bureaucratic effort. EU waste regulation is only applicable within the EU. Analysing and comparing waste laws of hundreds of countries is a huge burden for global companies.	Accept national waste regulation and national statistics as evidence for the 70% criterion. Provide mapping of third country national waste regulation or international standards that prove the waste criterion.
	DNSH WTR - Maximum water flow criterion	Thresholds for maximum flush size differ from country to country outside EU and are depending on national legislation and dependent on national water infrastructure.	Reassess this criterion for its value added. At least add third country standards for proving alignment. Sometimes insignificant deviations prevent an alignment. (e.g. US 1,6 Gallons equal 6,06 litres --> not aligned due to 0,06 litres)
Sector 7.1 Construction of new buildings	DNSH WTR - Maximum flush volume criterion	Thresholds for maximum water flow differ from country to country outside EU and are sometimes depending upon country water infrastructure.	Reassess this criterion for its value added. At least allow exceptions if local water flow level cannot be reduced due to national regulation, e.g. due to different parameters of sewer systems.
	DNSH CE - Construction and Demolition Waste criterion	Calculation of non-hazardous C&D Waste is not a standard process especially outside EU and require high additional costs. Local General Contractors are not familiar with the European List of Waste.	Exclude criterion from DNSH if third countries did not have equivalent regulations.
	DNSH PPC - Appendix C	General contractors and manufacturers are not familiar with all substances mentioned in Appendix C, as well as categories of carcinogenic volatile organic compounds. Also required tests for suitable alternative substances are costly and cannot be done companies which do not produce these goods.	Use simplified approach instead of appendix C for EU and non-EU countries. At least limit DNSH to substances that are anyhow prohibited by EU law and exclude "potential" substances of concern. Name international standards for third countries.
	DNSH WTR - Maximum water flow criterion	Thresholds for maximum flush size differ from country to country outside EU and are depending on national legislation and dependent on national water infrastructure.	Reassess this criterion for its value added. At least add third country standards for proving alignment. Sometimes insignificant deviations prevent an alignment. (e.g. US 1,6 Gallons equal 6,06 litres --> not aligned due to 0,06 litres)
7.1 Construction of new buildings; 7.7. Acquisition and ownership	SC CCM - NZEB - 10%	Nearly Zero Energy Building (NZEB) reference is not existent outside the EU. Even in the EU, not every country reports a NZEB threshold for non-residential buildings.	EU to provide a defined overview/list with thresholds for each country and building type, both for the EU and worldwide.

ANNEX: Amendments Technical Screening Criteria / Do-No-Significant-Harm-Criteria

of buildings	SC CCM - airtightness and thermal integrity	Data on air tightness and thermal integrity testing are not common practice outside EU and incur on high costs (five-digit sums per site). Moreover, they are not relevant depending on building type and region, i.e., warehouses with constant load and unload of trucks and regions where variance of temperature is not significant.	Reassess this criterion for its value added in the context of logistic buildings. Reassess criterion for regions with constant warm climate.
	SC CCM - Global Warming Potential	Calculation of Global Warming Potential is not required outside EU. This incurs in high additional effort and costs.	Provide feasible alternatives for countries outside EU
7.7. Acquisition and ownership of buildings	SC CCM - EPC class A	Countries outside the EU generally do not have EU EPC certificates.	Accept calculation of Final Energy Consumption in combination with a worldwide scientific study (to be provided by the EU) containing thresholds for low energy consumption per country/region for different building types.
	SC CCM - Top 15% building stock	National data for energy demand/consumption is rarely available. Data available often does not distinguish between different building types (e.g. residential building, office, logistic hub, warehouse).	Accept calculation of Final Energy Consumption in combination with a worldwide scientific study (to be provided by the EU) containing thresholds for low energy consumption per country/region for different building types.