

Template for providing your feedback on the EU Taxonomy Delegated Acts

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| TYPE OF RESPONDENT: Non-governmental organisation (NGO) | TRANSPARENCY REGISTER NUMBER: |
| COUNTRY: Poland | SECTOR OF ACTIVITY: Other |
| ORGANISATION: Krajowa Izba Gospodarcza (The Polish Chambers of Commerce) | ORGANISATION SIZE: Medium (< 250 employees) |
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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.

Please copy/paste the below comment table for each activity that you would like to provide comments to. In addition, please name the file using your organisation's or first and last name: e.g. Company X or John_Smith.

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act

Annex: Annex II to Environmental Delegated Act (CE)

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): 1.1. Manufacture of plastic packaging goods

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

COMMENT ON THE ACTIVITY DESCRIPTION:

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: Climate change mitigation: Commission Recommendation 2013/179/EU was repealed by Commission Recommendation 2021/2279/EU on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations.

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act, Article 5

Annex: -

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): -

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

actual text:

From 1 January 2024 until 31 December 2024, non-financial undertakings shall only disclose the proportion of Taxonomy-eligible and Taxonomy non-eligible economic activities pursuant to Regulation [Taxonomy Environmental Delegated Regulation] and Sections 3.18 to 3.21, Sections 6.18 to 6.20 of Annex I to Delegated Regulation 2021/2139 and Sections 5.13, 7.8, 8.4, 9.3, 14.1 and 14.2 of Annex II to Delegated Regulation 2021/2139 in their total turnover, capital and operational expenditure and the qualitative information referred to in Section 1.2 of Annex I relevant for that disclosure.

The key performance indicators of non-financial undertakings shall cover the economic

activities set out in Regulation [Taxonomy Environmental Delegated Regulation] and Sections 3.18 to 3.21, Sections 6.18 to 6.20 of Annex I to Delegated Regulation 2021/2139 and Sections 5.13, 7.8, 8.4, 9.3, 14.1 and 14.2 of Annex II to Delegated Regulation 2021/2139 from 1 January 2025.

Proposition:

From 1 January 2025 until 31 December 2026, non-financial undertakings shall only disclose the proportion of Taxonomy-eligible and Taxonomy non-eligible economic activities pursuant to Regulation [Taxonomy Environmental Delegated Regulation] and Sections 3.18 to 3.21, Sections 6.18 to 6.20 of Annex I to Delegated Regulation 2021/2139 and Sections 5.13, 7.8, 8.4, 9.3, 14.1 and 14.2 of Annex II to Delegated Regulation 2021/2139 in their total turnover, capital and operational expenditure and the qualitative information referred to in Section 1.2 of Annex I relevant for that disclosure.

The key performance indicators of non-financial undertakings shall cover the economic activities set out in Regulation [Taxonomy Environmental Delegated Regulation] and Sections 3.18 to 3.21, Sections 6.18 to 6.20 of Annex I to Delegated Regulation 2021/2139 and Sections 5.13, 7.8, 8.4, 9.3, 14.1 and 14.2 of Annex II to Delegated Regulation 2021/2139 from 1 January 2026.

Comment

Taking into account current date we strongly believe that the new complex and extensive requirement should apply to the non-financial undertakings later than provided in the draft.

COMMENT ON THE ACTIVITY DESCRIPTION:

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act, Article 1, 2, 3 and 4; Taxonomy Climate Delegated Act

Annex: -

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): -

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

In our opinion the assessment of the activities under the Taxonomy Climate and Environmental Act should be performed within the currently binding procedures and requirements. In any situation no new procedural burden should be imposed on European enterprises.

For this purpose in particular procedures established under the below European legal acts should be used:

(i) Directive 2014/52/EU of the European Parliament and of the Council of 16 April 2014 amending Directive 2011/92/EU on the assessment of the effects of certain public and private projects on the environment, which allows to assess wide environmental impact of projects to be implemented or modified and

(ii) Directive 2010/75/EU of the European Parliament and of the Council of 24 November 2010 on industrial emissions (integrated pollution prevention and control), which allows to assess in details wide environmental impacts.

If necessary new requirements should be introduced to these procedures so to certify that if a projects pass respective regulatory assessment it is Taxonomy compliant. Such Taxonomy related assessment should however be voluntary so that enterprises not covered by Taxonomy assessment obligation are not overburdened.

COMMENT ON THE ACTIVITY DESCRIPTION:

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act

Annex: Annex II to Environmental Delegated Act (CE)

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): 2.3. Collection and transport of non-hazardous and hazardous waste

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

COMMENT ON THE ACTIVITY DESCRIPTION:

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

actual text:

Different types of hazardous waste may be placed together in a hazardous waste box, cabinet or similar solution under the condition that each waste type is properly packaged to keep the waste separate in the box or cabinet and that hazardous waste is sorted in waste types after collection from households.

Proposition:

Different types of hazardous waste should be collected selectively, in properly described and intended containers, waste boxes etc. without contact with each other.

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act

Annex: Annex II to Environmental Delegated Act (CE)

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): 2.4. Treatment of hazardous waste

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

COMMENT ON THE ACTIVITY DESCRIPTION:

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: Climate change mitigation: Commission Recommendation 2013/179/EU was repealed by Commission Recommendation 2021/2279/EU on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations.

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act

Annex: Annex III to Environmental Delegated Act (PPC)

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): 1.1. Manufacture of active pharmaceutical ingredients (API) or drug substances

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

COMMENT ON THE ACTIVITY DESCRIPTION:

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

actual text:

2. The activity complies with the following requirements regarding the emission of pollutants:

2.1. Where the activity falls within its scope, the emission limit values are lower than the mid-point of the BAT-AEL ranges⁷ set out in: (a -g)

Plants within the BAT-AEL range(s) moving to the mid-point ambition do not trigger any significant cross-media impact.

Installations that have been granted a derogation in accordance with the procedure set out in Article 15(4) of Directive 2010/75/EU are not considered as fulfilling the technical screening criteria for the period of the derogation.

2.2. Where a continuous measurement methodology for a certain pollutant is available, the operator applies Continuous Emission Monitoring Systems (CEMS), Continuous Effluent Quality Monitoring

Systems (CEQMS) and other measures ensuring the regular verification of non-deterioration of environment

Proposition:

2. The activity complies with the following requirements regarding the emission of pollutants:

2.1. Where the activity falls within its scope, the emission limit values are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in: (a-g) Plants within the BAT-AEL range(s) do not trigger any significant cross-media impact.

Installations that have been granted a derogation in accordance with the procedure set out in Article 15(4) of Directive 2010/75/EU are not considered as fulfilling the technical screening criteria for the period of the derogation.

2.2. The operator monitor channelled emissions to air with at least the frequency according BAT

Comment

There is no justification for tightening the emissions specified in the BAT conclusions.

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: Climate change mitigation

actual text:

Where active pharmaceutical ingredients (API) or drug substances are made from substances listed in Sections 3.10 to 3.16 of Annex I to Commission Delegated Regulation (EU) 2021/2139, the GHG emissions do not exceed the limites set out in their respective criteria for DNSH to climate change mitigation.

Proposition:

Where active pharmaceutical ingredients (API) or drug substances are made from substances listed in Sections 3.10 to 3.16 of Annex I to Commission Delegated Regulation (EU) 2021/2139, the GHG emissions do not exceed the limits set out in their respective criteria for DNSH to climate change mitigation listed in Sections 3.10 to 3.16 of Annex II to Commission Delegated Regulation (EU) 2021/2139.

Comment

DNSH to climate change mitigation are listed in Annex II to Commission Delegated Regulation (EU) 2021/2139.

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act

Annex: Annex III to Environmental Delegated Act (PPC)

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): 1.2. Manufacture of pharmaceutical products

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

COMMENT ON THE ACTIVITY DESCRIPTION:

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

actual text:

2. The activity complies with the following requirements regarding the emission of pollutants:

2.1. Where the activity falls within its scope, the emission limit values are lower than the mid-point of the BAT-AEL ranges set out in: (a -g)

Plants within the BAT-AEL range(s) moving to the mid-point ambition do not trigger any significant cross-media impact.

Installations that have been granted a derogation in accordance with the procedure set out in Article 15(4) of Directive 2010/75/EU are not considered as fulfilling the technical screening criteria for the period of the derogation.

2.2. Where a continuous measurement methodology for a certain pollutant is available, the operator applies Continuous Emission Monitoring Systems (CEMS), Continuous Effluent Quality Monitoring Systems (CEQMS) and other measures ensuring the regular verification of non-deterioration of environment

Proposition:

2. The activity complies with the following requirements regarding the emission of pollutants:

2.1. Where the activity falls within its scope, the emission limit values are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in: (a-g)

Plants within the BAT-AEL range(s) do not trigger any significant cross-media impact.

Installations that have been granted a derogation in accordance with the procedure set out in Article 15(4) of Directive 2010/75/EU are not considered as fulfilling the technical screening criteria for the period of the derogation.

2.2. The operator monitor channelled emissions to air with at least the frequency according BAT

Comment

there is no justification for tightening the emissions specified in the BAT conclusions

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA: Climate change mitigation

actual text:

Where pharmaceutical products are made from substances listed in Sections 3.10 to 3.16 of Annex I to Commission Delegated Regulation (EU) 2021/2139, the GHG emissions do not exceed the limites set out in their respective technical screening criteria for DNSH to climate change mitigation.

Proposition:

Where pharmaceutical products are made from substances listed in Sections 3.10 to 3.16 of Annex I to Commission Delegated Regulation (EU) 2021/2139, the GHG emissions do not exceed the limits set out in their respective technical screening criteria for DNSH to climate change mitigation listed in Sections 3.10 to 3.16 of Annex II to Commission Delegated Regulation (EU) 2021/2139 .

Comment

DNSH to climate change mitigation are listed in Annex II to Commission Delegated Regulation (EU) 2021/2139

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act

Annex: Annex III to Environmental Delegated Act (PPC)

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): 2.3. Remediation of legally non-conforming landfills and abandoned or illegal waste dumps

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

COMMENT ON THE ACTIVITY DESCRIPTION:

Actual text:

(c) ii. treatment of contaminated soil or water, either in situ or ex situ, using in particular mechanical, chemical or biological methods, including the installation, operation and maintenance of dedicated facilities for the duration of the remediation project;

Proposition:

(c) ii treatment of contaminated soil or water, either in situ, on-site or ex situ, using in particular mechanical, chemical or biological methods, including the installation, operation and maintenance of dedicated facilities for the duration of the remediation project;

Comment

There is also a third "on-site" method. Picking up the contaminated medium and performing on-site treatment.

Actual text:

The activity does not include:

- (a) the permanent closure, rehabilitation and after care of existing or new landfills that comply with the Council Directive 1999/31/EC57, or for activities located in third countries having equivalent national legislation or otherwise aligned with recognized international industry standards⁵⁸;
- (b) landfill gas transformation for utilization as energy carrier or industry feedstock;
- (c) redevelopment of the remediated site for other economic use such as recreational, residential or commercial areas, installation of photovoltaic (PV) panels;
- (d) compensatory measures for pollution caused by the landfill or dumpsite such as the development and operation of alternative water supply systems for affected population living in the surrounding area.

Proposition:

The activity does not include:

- (a) the permanent closure, rehabilitation and after care of existing or new landfills that comply with the Council Directive 1999/31/EC57, or for activities located in third countries having equivalent national legislation or otherwise aligned with recognized international industry standards⁵⁸;
- ~~(b) landfill gas transformation for utilization as energy carrier or industry feedstock;~~
- (c) redevelopment of the remediated site for other economic use such as recreational, residential or commercial areas, installation of photovoltaic (PV) panels;
- (d) compensatory measures for pollution caused by the landfill or dumpsite such as the development and operation of alternative water supply systems for affected population living in the surrounding area.

Comment

The use of landfill gas for use as an energy carrier or industrial raw material should be accepted. Emissions resulting from unproductive use of landfill gas are much higher than its use as an energy carrier.

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act

Annex: Annex III to Environmental Delegated Act (PPC)

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): 2.4. Remediation of contaminated sites and areas

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

COMMENT ON THE ACTIVITY DESCRIPTION: point a)

Actual text:

a. decontamination or remediation of soils and groundwater in the polluted area, either in situ or ex situ, in particular using mechanical, physical, chemical or biological methods;

Proposition:

a. decontamination or remediation of soils and groundwater in the polluted area, either in situ or on-site or ex situ, in particular using mechanical, physical, chemical or biological methods;

Comment

There is also a third "on-site" method. Picking up the contaminated medium and performing on-site treatment.

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA:

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:
