

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

<b>TYPE OF RESPONDENT:</b> Public authority	<b>TRANSPARENCY REGISTER NUMBER:</b>
<b>COUNTRY:</b> Norway	<b>SECTOR OF ACTIVITY:</b> Choose an item.
<b>ORGANISATION:</b> Ministry of Finance of Norway	<b>ORGANISATION SIZE:</b> Choose an item.
<b>FIRST NAME:</b>	<b>LAST NAME:</b>
<b>EMAIL ADDRESS:</b>	

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).

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.

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## COMMENT

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**Delegated Act: Taxonomy Environmental Delegated Act**

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**Annex: Annex I to Environmental Delegated Act (WTR)**

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**ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): WTR 2.3 Sustainable urban drainage systems (SUDS)**

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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 description of the activity focuses on 'infiltration and retention' while 'site layout and management' is also mentioned as an activity. Norway proposes to also include conveyance of storm water in the description. In Norway storm water management includes infiltration, retention, and safe transport of storm water. In some instances, infiltration and retention is not sufficient to solve storm water issues. This can for example be the case if there are not enough available areas to infiltrate and retain precipitation during a larger event. Frozen ground can also contribute to infiltration and retention measures not working as intended. Furthermore, it is not desirable to continue with collective systems where almost pure rainwater (for example rainwater from roofs) is mixed with sanitary wastewater in large and costly facilities for collection and treatment. Due to this Norway proposes the following amendment (underlined): 'Construction, extension, operation and renewal of urban drainage systems facilities that mitigate pollution and flood hazards due to discharges of urban runoff and improve the urban water quality and quantity, by harnessing natural processes, such as infiltration, retention and conveyance to receiving water bodies.'

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

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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 IV to Environmental Delegated Act (BIO)**

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**ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): BIO 1.1 Conservation, including restoration, of habitats, ecosystems and species**

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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:** In earlier drafts the criterion was, *'The restoration activity is not implemented with the purpose of offsetting the impact of another economic activity'*. The latest version includes a new condition *'not only serve the purpose of offsetting...'*. Norway welcomes clarifying criteria to how this new condition is to be understood. Specifically, how to identify and measure the part of the conservation activity not purely serving the purpose of offsetting the impact of another economic activity. And following, the relative size of the offsetting part of the activity to the non-offsetting part of the activity. Norway welcomes a criterion specifying a threshold of the relative size of the non-offsetting part of the conservation activity in order to be Taxonomy aligned.

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

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## **COMMENT**

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**Delegated Act: Amendment to Taxonomy Climate Delegated Act**

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**Annex: Annex I to Climate Delegated Act (CCM)**

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**ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): CCM section 3.3, section 6.10, section 6.11, section 6.12**

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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:**

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**COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:** DNSH criteria (3) on Sustainable use and protection of water and marine resources: Norway welcomes further guidance on how this criterion could be operationalised both for manufacturers of vessels and for ships in operation.

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## **COMMENT**

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**Delegated Act: Amendment to Taxonomy Climate Delegated Act**

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**Annex: Annex I to Climate Delegated Act (CCM)**

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**ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): CCM section 6.10, section 6.11, section 6.12**

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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:**

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**COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:** DNSH criteria (ii) point (5) DNSH criteria on Pollution prevention and control. Norway suggests keeping the reference to the AFS convention for an easy understanding of what Regulation (EU) No 528/2012 covers. (We are aware that this reference has been deleted also in other criteria, for instance under activity 4.4).

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## **COMMENT**

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**Delegated Act: Amendment to Taxonomy Climate Delegated Act**

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**Annex: Annex I to Climate Delegated Act (CCM)**

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**ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): CCM section 6.12**

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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:** New criteria for Substantial contribution to climate change mitigation replacing existing point 1. Should there be an expiration date for the new proposed criteria (a)?

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

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## **COMMENT**

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**Delegated Act: Amendment to Taxonomy Climate Delegated Act**

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**Annex: Annex I to Climate Delegated Act (CCM)**

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**ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): CCM section 3.21 Manufacturing of aircraft**

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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 criteria should take into account that transformative technology for smaller classes of aircraft could be less than a decade away. The Commission should therefore consider limiting the transitional period (point (c)) to the end of 2030, rather than the end of 2032.

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

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