EUROPEAN
COMMISSION

Brussels, XXX
[…](2023) XXX draft

ANNEX 1

ANNEX

to the

COMMISSION DELEGATED REGULATION (EU) …/...

amending Delegated Regulation (EU) 2021/2139 establishing additional technical screening criteria for determining the conditions under which certain economic activities qualify as contributing substantially to climate change mitigation or climate change adaptation and for determining whether those activities cause no significant harm to any of the other environmental objectives

ANNEX I

Amendments to Annex I to Delegated Regulation (EU) 2021/2139

Annex I to Delegated Regulation (EU) 2021/2139 is amended as follows:

(1) Section 3.3., subsection 'Technical screening criteria' is amended as follows:

(a) subsection 'Substantial contribution to climate change mitigation', is amended as follows:

(i) in letter (l), point (v) is added:

'(v) from 1 January 2026, vessels that are able to run on zero direct (tailpipe) CO_2 emission fuels or on fuels from renewable sources[*1] have an attained Energy Efficiency Design Index (EEDI) value equivalent to reducing the EEDI reference line by at least 20 percentage points below the EEDI requirements applicable on 1 April 2022[*2], and are able to plug-in at berth.

[*1] Fuels that meet the technical screening criteria specified in Sections 3.10. and 4.13. of this Annex.

[*2] EEDI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-fifth session. The defined percentage points in the technical screening criteria for EEDI shall be added to EEDI percentage reduction factor.';

(ii) in letter (m), point (iv) is added:

'(iv) from 1 January 2026, vessels that are able to run on zero direct (tailpipe) CO_2 emission fuels or on fuels from renewable sources[*1] have an attained Energy Efficiency Design Index (EEDI) value equivalent to reducing the EEDI reference line by at least 20 percentage points below the EEDI requirements applicable on 1 April 2022[*2], and are able to plug-in at berth.

[*1] Fuels that meet the technical screening criteria specified in Sections 3.10. and 4.13. of this Annex.

[*2] EEDI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-fifth session. The defined percentage points in the technical screening criteria for EEDI shall be added to EEDI percentage reduction factor.';

(b) in subsection 'Do no significant harm ('DNSH')', point (3) is replaced by the following:

'

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex. The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in Article 2, point (21), of Regulation (EU) 2020/852 and in accordance with Directive

	2008/56/EC, that requires in particular that the appropriate measures are taken to prevent or mitigate impacts in relation to the descriptors laid down in Annex I to that Directive, taking into account the Commission Decision (EU) 2017/8489 in relation to the relevant criteria and methodological standards for those descriptors.

’;

(2) the following Sections 3.18., 3.19., 3.20. and 3.21. are added:

‘3.18. Manufacture of automotive and mobility components

Description of the activity

Manufacture, repair, maintenance, retrofitting, repurposing and upgrade of mobility components for zero-emission personal mobility devices and of automotive and mobility components, systems, separate technical units, parts and spare parts as defined in Regulation (EU) 2018/858 of the European Parliament and of the Council[1], type approved, designed, constructed and used only in vehicles and buses of category M1, M2, N1, N2 and L meeting the criteria set out in this Section and which are essential for delivering and improving the environmental performance of the vehicle.

The economic activities in this category are excluded from Sections 3.3 and 3.6 of this Annex.

Where sections 3.2 and 3.4 of this Annex are applicable, the economic activities in this category are excluded from this Section.

The economic activities in this category could be associated with several NACE codes, in particular C22.1, C22.2, C26.1, C26.2, 26.3, 26.4, C28.14, C28.15, C29.2, C29.3, and C33.17 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity in accordance with Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change mitigation
1. The economic activity manufactures, repairs, maintains, retrofits[2], repurposes and upgrades components set out in this Section for the following vehicles: urban, suburban and road passenger transport devices, where the direct (tailpipe) CO2

[1] Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC (OJ L 151, 14.06.2018, p. 1).

[2] For points (j) to (m), the criteria related to retrofitting are covered in Sections 6.9 and 6.12 of this Annex.

emissions of the vehicles are zero;

(a) vehicles designated as categories M2 and M3[3] where the direct (tailpipe) CO2 emissions of the vehicles are zero;

(b) vehicles of category M1 and N1 classified as light-duty vehicles[4] where specific emissions of CO2, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, are zero;

(c) vehicles of category L[5] with tailpipe CO2 emissions equal to 0 g CO2e/km calculated in accordance with the emission test laid down in Regulation (EU) 168/2013 of the European Parliament and of the Council[6];

(d) vehicles of categories N2 and N3, and N1 classified as heavy-duty vehicles, not dedicated to transporting fossil fuels with a technically permissible maximum laden mass not exceeding 7,5 tonnes that are 'zero-emission heavy-duty vehicles' as defined in Article 3, point (11), of Regulation (EU) 2019/1242 of the European Parliament and of the Council[7].

2. The economic activity manufactures, repairs, maintains, retrofits[8], repurposes and upgrades mobility components for personal mobility devices with a propulsion that comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	N/A

3 As referred to in Article 4(1), point (a), of Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC (OJ L 151, 14.06.2018, p. 1).

4 As defined in Article 4(1), points (a) and (b) of Regulation (EU) 2018/858).

5 As defined in Article 4 of Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles (OJ L 60, 2.3.2013, p. 52).

6 Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles (OJ L 60, 2.3.2013, p. 52).

7 Regulation (EU) 2019/1242 of the European Parliament and of the Council of 20 June 2019 setting CO_2 emission performance standards for new heavy-duty vehicles and amending Regulations (EC) No 595/2009 and (EU) 2018/956 of the European Parliament and of the Council and Council Directive 96/53/EC (OJ L 198, 25.7.2019, p. 202).

8 https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32021R2139#ntr74-L_2021442EN.01001201-E0074

(4) Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support: (a) reuse and use of secondary raw materials and re-used components in products manufactured; (b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; (c) waste management that prioritises recycling over disposal, in the manufacturing process; (d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex Where applicable, the components and parts do not contain lead, mercury, hexavalent chromium and cadmium, in accordance with Directive 2000/53/EC.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.19. Manufacture of rail constituents

Description of the activity

Manufacture, installation, technical consulting, retrofitting, upgrade, repair, maintenance, and repurposing of products, equipment, systems, and software related to the following rail constituents detailed in Point 2 of Annex II of Directive (EU) 2016/797 on the interoperability of the rail system within the European Union:

These constituents and services are essential to the environmental performance, operation and functioning over the lifetime of rail rolling stock that comply with Section 3.3. of this Annex.

The economic activities in this category could be associated with several NACE codes, in particular, C30.1, C27.1, C27.9 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

The economic activities in this category are excluded from Sections 3.3. and 3.6. of this Annex.

An economic activity in this category is an enabling activity in accordance with Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change mitigation

The economic activity manufactures, installs, retrofits, repairs, maintains, upgrades or repurposes products, equipment, systems or software related to the following rail constituents detailed in Point 2 of Annex II to Directive (EU) 2016/797 on the interoperability of the rail system within the European Union or provides related technical consulting services:

These constituents and services are essential to the environmental performance, operation and functioning over the lifetime of one or more of the technologies listed below:

(a) trains, passenger coaches and wagons that have zero direct (tailpipe) CO2 emissions that comply with Section 3.3. of Annex I to this Regulation

(b) trains, passenger coaches and wagons that have zero direct tailpipe CO2 emission when operated on a track with necessary infrastructure, and use a conventional engine where such infrastructure is not available (bimode) that comply with Section 3.3. of Annex I to this Regulation.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support: (a) reuse and use of secondary raw materials and re-used components in products manufactured; (b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; (c) waste management that prioritises recycling over disposal, in the manufacturing process; (d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.

(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium, in accordance with Directive 2000/53/EC.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.20. 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

Description of the activity

The economic activity develops, manufactures, installs, maintains or services electrical products, equipment, systems, software aimed at substantial GHG emission reductions in high, medium and low voltage electrical distribution systems through electrification, energy efficiency, integration of renewable energy or efficient power conversion.

The economic activity includes systems to integrate renewable sources of energy in the electric grid, increase grid automation, flexibility and stability, manage demand-side response, develop low carbon transport or heat, or deploy smart metering technologies for substantial improvement of energy efficiency.

The economic activity in this category does not include heat and power generating equipment and electrical appliances.

Where Sections 3.20. and 4.9. apply, the economic activities in this category are excluded from this Section.

The economic activities in this category could be associated with several NACE codes, in particular C26.51, C27.1, C27.3, C27.9, C33.13, C33.14 and C33.2 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

An economic activity in this category is an enabling activity as referred to in Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change mitigation
1. The activity manufactures, installs, maintains or provides maintenance, repair and technical consulting services essential to the functioning over the lifetime of one or more of the

following:

(a) electric vehicle charging stations and supporting electric infrastructure for the electrification of transport that is installed primarily to enable electric vehicle charging.

Any activity included in Section 7.4. is excluded from this point.

(b) transmission and distribution current-carrying wiring devices and non-current-carrying wiring devices for wiring electrical circuits and transformers that comply with the Tier 2 (1 July 2021) requirements set out in Annex I to Commission Regulation (EU) 2019/1783[*6], and medium power transformers with highest voltage for equipment not exceeding 36 kV, with AA0 level requirements on no-load losses set out in standard EN 50708 series;

(c) low voltage electrical products, equipment and systems, that increase the controllability of the electricity system, are integrated in renewable energy systems and improve energy efficiency, that are:

(i) low voltage circuit breakers, switchgears, switchboards, panel boards or control centres that are connectable, automated or equipped with power or energy metering devices and that comply with IEC TR 63196 Low-Voltage Switchgear and Control gear and their assemblies - Energy efficiency;

(ii) Home and Building Electronic Systems (HBES), as referred to in EN IEC 63044 series, where the products and systems are needed to measure, control and reduce energy consumption;

(iii) technologies that enable to increase the energy efficiency of low voltage installations, recognised under HD 60364-8-1: Low-voltage electrical installations – Part 8-1: Energy efficiency and HD 60364-8-2: Low-voltage electrical installations - Part 8-2: Prosumer's low-voltage electrical installations, including energy and power meters, external customer display, power compensation, phase compensation and filtering and efficient electric motor-driven systems;

(d) high voltage switchgear and control gear that increase the controllability of the electricity system, are integrated in renewable energy systems and improve energy efficiency.

The equipment referred to in this point (d) complies with EN 62271-1 High-voltage switchgear and control gear – Part 1: Common specifications for alternating current switchgear and control gear and EN 62271-200 High-voltage switchgear and control gear – Part 200: AC metal-enclosed switchgear and control gear for rated voltages above 1 kV and up to and including 52 kV;

(e) demand response and load shifting equipment, systems and services that increase the flexibility of the electricity system and support grid stability, that include:

(i) solutions to carry information to users for remotely acting on supply or consumption, including customer data hubs;

(ii) automated control centres for load management and their core components (switchboards, contactors, relays, circuit breakers, automatic transfer switches). Core components are installed as part of control centres;

(iii) where not included in Section 8.2., advanced software and analytics to

maximise efficiency and automation of electricity networks or integration of decentralised energy resources, at the level of the electricity grid or an industry, that include:

(i) advanced control rooms, automation of electrical substations, voltage control capabilities;

(ii) operation software enabling operators to simulate the operation of grids for the purpose of ensuring grid stability, managing Distributed Energy Resources or improving grid performance.

The software supports dynamic grid characteristics required for the transition towards renewable energy. It is capable of processing data from near-real time grid measurements to observe how the power transmission, distribution and consumption really occur, and use this information to improve simulation studies and operation activities, including the avoidance of outages, back-outs, and wastes;

(iv) where not included in Section 8.2., software supporting the design and planning of new grids or grid upgrades.

The software supports dynamic grid characteristics required for the transition towards renewable energy, including volatile power generation at distribution level ("prosumers"), changing of power flow directions, and the use of grid storage units;

(v) meteorological sensors for forecasting renewable production;

(vi) stand-alone or embedded connectable controllers and relays that enable an efficient use of electrical sources and loads amend;

(vii) load-shedding and load-shifting equipment for load management and source-switching equipment, where the equipment is compliant with EN IEC 62962:2019 Particular requirements for load-shedding equipment;

(f) where not included in Section 8.2., communication, software and control equipment, products, systems, and services for energy efficiency and integration of renewable energy:

(i) equipment to allow for exchange specifically of renewable electricity between users;

(ii) battery swapping technology or service, supporting the electrification of transport;

(iii) microgrid management systems;

(iv) energy or power management systems, energy or power controls systems and SCADA systems for power management;

(v) contactors, motor starters and motor controls that are connectable or automated and enable remote or automated control of electricity consumption and optimisation of load variation;

(vi) variable speed drives, excluding soft starters, that enable energy efficiency in electrical motor applications, where the equipment is compliant with EN 61800-9-1 and EN 61800-9-2 Ecodesign for power drive systems, motor starters, power electronics and their driven applications;

(vii) low-voltage electrical motors with an energy efficiency class (according to EN 60034-30: Efficiency classes for low-voltage motors) exceeding the requirements set by Commission Regulation 2019/1781[*7], specifically:

(i) single-phase motors with a rated output of 0,12 kW or higher and an efficiency class of IE3 or higher;

(ii) Ex eb increased safety motors with a rated output between 0,12 kW and 1 000 kW, with 2, 4, 6 or 8 poles and an efficiency class IE3 or higher;

(iii) 3-phase motors with a rated output between 0,75 kW and 1000 kW, with 2, 4, 6 or 8 poles, which are not Ex eb increased safety motors and have (i) an efficiency class of IE5 for motors with 2,4 or 6 poles and a rated power between 75 kW and 200 kW, (ii) an efficiency class of IE 4 or higher for all other motors;

(iv) 3-phase motors with a rated output between 0,12 kW and 0,75 kW, with 2, 4, 6 or 8 poles, which are not Ex eb increased safety motors and have an efficiency class of IE3 or higher;

(viii) medium- and high-voltage motors with a rated power above 1000 kW and an energy efficiency class IE 4 or higher according to draft standard IEC 60034-30-3.

3. The following elements are not compliant:

(a) 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 100g CO_2e/kWh measured on a life cycle basis. That exclusion only applies to equipment that is directly used to connect, or reinforce the connection to, a power production plant that is more greenhouse gas intensive than 100g CO_2e/kWh measured on a life cycle basis;

(b) products, equipment, systems and software that are installed in an infrastructure dedicated to the extraction, transport, distribution, storage, manufacturing or transformation of fossil fuels.

4. Switchgears with insulating or breaking medium using, or whose functioning relies upon gases with a Global Warming Potential above 10 are not compliant.

For all power ranges, switchgears containing SF6 are not compliant.

5. All products, equipment and systems comply with mandatory energy and material efficiency performance requirements defined in Directive 2009/125/EC of the European Parliament and of the Council[*8]. Manufacturers refer to the latest applicable performance requirements in the Union.

Do no significant harm (‘DNSH’)

(2) Climate change	The activity complies with the criteria set out in Appendix A to this

adaptation	Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support: (a) reuse and use of secondary raw materials and reused components in products manufactured; (b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; (c) waste management that prioritises recycling over disposal in the manufacturing process; (d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. The equipment does not contain lead, mercury, hexavalent chromium and cadmium.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

3.21. Manufacturing of aircraft

Description of the activity

Manufacture, repair, maintenance, overhaul, retrofitting, design, repurposing and upgrade of aircraft and aircraft parts and equipment[*9].

The economic activities in this category could be associated with a NACE code, in particular C30.3, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point (a) of this Section, the activity is a transitional activity as referred

to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change mitigation

The activity manufactures, repairs, maintains, overhauls, retrofits, designs, repurposes or upgrades one of the following:

(a) the aircraft with zero direct (tailpipe) CO_2 emissions;

(b) until 31 December 2027, the aircraft, other than produced for private or commercial business aviation, meeting the margins specified below and limited by the replacement ratio to ensure that the delivery does not increase the worldwide fleet number:

(i) having maximum take-off mass greater than 5,7t and less than or equal to 60t and a certified metric value of CO_2 emissions of at least 11 % less than the New Type limit of the International Civil Aviation Organisation (ICAO) standard[*10];

(ii) having a maximum take-off mass greater than 60t and less than or equal to 150t and a certified metric value of CO_2 emissions of at least 2 % less than the New Type limit of the ICAO standard;

(iii) having a maximum take-off mass greater than 150t and a certified metric value of CO_2 emissions of at least 1,5 % less than the New Type limit of the ICAO standard.

The share of Taxonomy compliance of eligible aircraft is to be limited by the replacement ratio. The replacement ratio is calculated based on the proportion of aircraft permanently withdrawn from use to aircraft delivered at the global level averaged over the preceding 10 years as evidenced by verified data available from independent data providers.

In the absence of a certificate on the metric values of CO_2 emissions confirming the required margin to the New Type limit of the ICAO standard, a declaration is delivered by the aircraft manufacturer that the aircraft meets the required level of performance and margins of improvement with the condition that the aircraft is certified by [OP please insert the date: 3 years after the date of application of this amending Regulation].

(c) from 1 January 2028 to 31 December 2032, the aircraft meeting the technical screening criteria set out in point (b) of this subsection that is certified to operate on 100% blend of sustainable aviation fuels.

Do no significant harm (‘DNSH’)	
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this

	Annex.
(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex.
(4) Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support: (a) reuse and use of secondary raw materials and re-used components in products manufactured; (b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; (c) waste management that prioritises recycling over disposal in the manufacturing process; (d) information on and traceability of substances of concern throughout the life cycle of the manufactured products. A waste management plan is in place and ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation ensuring that the decommissioning of an aircraft complies with applicable Union waste regulation principles.
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. The aircraft complies with Article 9(2) of Regulation (EU) 2018/1139 of the European Parliament and of the Council[*11]. The aircraft referred to in points (b) and (c) of this Section complies with the following standards: (a) Volume I (noise) of Annex 16 to the Chicago Convention, a noise level corresponding to Chapter 14 (amendment 13) with a cumulative margin of 5 EPNL dB; (b) amendment 10 of Volume II (engine emissions), Chapters 2 and 4, of Annex 16 to the Chicago Convention.
(6) Protection and restoration of biodiversity and ecosystems	The activity complies with the criteria set out in Appendix D to this Annex.

[*1] Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No 715/2007 and (EC) No 595/2009 and repealing Directive 2007/46/EC (OJ L 151, 14.6.2018, p. 1).

[*2] For points (j) to (m), the criteria related to retrofitting are covered in Sections 6.9. and 6.12. of this Annex.

[*3] Regulation (EU) No 168/2013 of the European Parliament and of the Council of 15 January 2013 on the approval and market surveillance of two- or three-wheel vehicles and quadricycles (OJ L 60, 2.3.2013, p. 52).

[*4] Regulation (EU) 2020/740 of the European Parliament and of the Council of 25 May 2020 on the labelling of tyres with respect to fuel efficiency and other parameters, amending Regulation (EU) 2017/1369 and repealing Regulation (EC) No 1222/2009 (OJ L 177, 5.6.2020, p. 1).

[*5] Directive (EU) 2016/797 of the European Parliament and of the Council of 11 May 2016 on the interoperability of the rail system within the European Union (recast) (OJ L 138, 26.5.2016, p. 44).

[*6] Commission Regulation (EU) 2019/1783 of 1 October 2019 amending Regulation (EU) No 548/2014 on implementing Directive 2009/125/EC of the European Parliament and of the Council with regard to small, medium and large power transformers (OJ L 272, 25.10.2019, p. 107).

[*7] Commission Regulation (EU) 2019/1781 of 1 October 2019 laying down ecodesign requirements for electric motors and variable speed drives pursuant to Directive 2009/125/EC of the European Parliament and of the Council, amending Regulation (EC) No 641/2009 with regard to ecodesign requirements for glandless standalone circulators and glandless circulators integrated in products and repealing Commission Regulation (EC) No 640/2009 (OJ L 272, 25.10.2019, p. 74).

[*8] Directive 2009/125/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for the setting of ecodesign requirements for energy-related products (recast) (OJ L 285, 31.10.2009, p. 10).’;

[*9] The activity includes manufacturing of parts and equipment manufacturers and provision of related service as well as Maintenance, Repair and Overhaul (MRO) services providers to the extent that their activity can be linked to an eligible aircraft type and improves or maintains the level of efficiency of the aircraft.

[*10] Volume 3 (CO_2 emissions) of the environmental protection standard of the International Civil Aviation Organization (ICAO) contained in Annex 16 to the Chicago Convention, first edition.

[*11] Regulation (EU) 2018/1139 of 4 July 2018 on common rules in the field of civil aviation and establishing a European Union Aviation Safety Agency, and amending Regulations (EC) No 2111/2005, (EC) No 1008/2008, (EU) No 996/2010, (EU) No 376/2014 and Directives 2014/30/EU and 2014/53/EU of the European Parliament and of the Council, and repealing Regulations (EC) No 552/2004 and (EC) No 216/2008 of the European Parliament and of the Council and Council Regulation (EEC) No 3922/91 (OJ L 212, 22.8.2018, p. 1).’;

(3) in Section 4.4., subsection ‘Technical screening criteria’, subsection ‘Do no significant harm’ (‘DNSH’)’, point (5) is replaced by the following:

‘

(5) Pollution prevention and control	Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012.

’;

(4) in Section 4.9., subsection ‘Technical screening criteria’, point 2, point (c) is replaced by the following:

‘(c) installation of transmission and distribution transformers that comply with the Tier 2 (1 July 2021) requirements set out in Annex I to Commission Regulation (EU) No 548/2014[*1] and, for medium power transformers with highest voltage for equipment not exceeding 36 kV, with AA0 level requirements on no-load losses set out in standard EN 50588-1[*2].

[*1] Commission Regulation (EU) No 548/2014 of 21 May 2014 on implementing Directive 2009/125/EC of the European Parliament and of the Council with regard to small, medium and large power transformers (OJ L 152, 22.5.2014, p. 1).

[*2] CEI EN 50588-1 Medium power transformers 50 Hz, with highest voltage for equipment not exceeding 36 kV.’;

(5) in Section 4.26., subsection ‘Technical screening criteria’, subsection ‘Additional criteria pertaining to Do no significant harm (‘DNSH’)’, point (3) is replaced by the following:

‘

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed, in accordance with a water use and protection management plan, developed in consultation with stakeholders concerned. In order to limit thermal anomalies associated with the discharge of waste heat, operators of inland nuclear power plants utilising once-through wet cooling by taking water from a river or a lake control: (a) the maximum temperature of the recipient freshwater body after mixing, and (b) the maximum temperature difference between the discharged cooling water and the recipient freshwater body. The temperature control is implemented in accordance with the individual licence conditions for the specific operations, where applicable, or threshold values in line with Union law. The activity complies with the Industry Foundation Classes (IFC) standards. Nuclear activities are operated in compliance with the requirements of Directive 2000/60/EC and of Council Directive 2013/51/Euratom[*1] laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption.

[*1] Council Directive 2013/51/Euratom of 22 October 2013 laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption (OJ L 296, 7.11.2013, p. 12).';

(6) in Section 4.27., subsection 'Technical screening criteria', subsection 'Additional criteria pertaining to Do no significant harm ('DNSH'), point (3) is replaced by the following:

'

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed, in accordance with a water use and protection management plan, developed in consultation with stakeholders concerned. In order to limit thermal anomalies associated with the discharge of waste heat, operators of inland nuclear power plants utilising once-through wet cooling by taking water from a river or a lake control: (a) the maximum temperature of the recipient freshwater body after mixing, and (b) the maximum temperature difference between the discharged cooling water and the recipient freshwater body. The temperature control is implemented in accordance with the individual licence conditions for the specific operations, where applicable, or threshold values in line with Union law. The activity complies with the Industry Foundation Classes (IFC) standards. Nuclear activities are operated in compliance with Directive 2000/60/EC regarding water bodies used for the abstraction of drinking water and Council Directive 2013/51/Euratom laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption.

';

(7) in Section 4.28., subsection 'Technical screening criteria', subsection 'Additional criteria pertaining to Do no significant harm ('DNSH')', point (3) is replaced by the following:

'

(3) Sustainable use and protection of	The activity complies with the criteria set out in Appendix B to this

water and marine resources	Annex. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed, in accordance with a water use and protection management plan, developed in consultation with stakeholders concerned. In order to limit thermal anomalies associated with the discharge of waste heat, operators of inland nuclear power plants utilising once-through wet cooling by taking water from a river or a lake control: (a) the maximum temperature of the recipient freshwater body after mixing, and (b) the maximum temperature difference between the discharged cooling water and the recipient freshwater body. The temperature control is implemented in accordance with the individual licence conditions for the specific operations, where applicable, or threshold values in line with Union law. The activity complies with the Industry Foundation Classes (IFC) standards. Nuclear activities are operated in compliance with the requirements of Directive 2000/60/EC regarding water bodies used for the abstraction of drinking water and Council Directive 2013/51/Euratom laying down requirements for the protection of the health of the general public with regard to radioactive substances in water intended for human consumption.

’;

(8) in Section 6.7., subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, point (c) is added:

‘(c) where technologically and economically not feasible to comply with point (a), from 1 January 2026 onwards the yearly average greenhouse gas intensity of the energy used on-board by a ship during a reporting period[*1] does not exceed the following limits:

(i) 76,4 g CO_2e/MJ from 1 January 2026 until 31 December 2029;

(ii) 61,1 g CO_2e/MJ from 1 January 2030 until 31 December 2034;

(iii) 45,8g CO_2e/MJ from 1 January 2035 until 31 December 2039;

(iv) 30,6 g CO_2e/MJ from 1 January 2040 until 31 December 2044;

(v) 15,3 g CO_2e/MJ from 1 January 2045 until 31 December 2049;

(vi) 0 g CO_2e/MJ from 1 January 2050.

[*1] The greenhouse gas intensity of the energy used on-board by a ship is verified by an independent third party and calculated as the amount of greenhouse gas emissions per unit of energy according to the methodology and default values specified by Union law on the use of renewable and low-carbon fuels in maritime transport.';

(9) in Section 6.8., subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point 1., point (c) is added:

'(c) where technologically and economically not feasible to comply with point (a), from 1 January 2026 onwards, the yearly average greenhouse gas intensity of the energy used on-board by a ship or a company's fleet during a reporting period[*1] does not exceed the following limits:

(i) 76,4 g CO_2e/MJ from 1 January 2026 until 31 December 2029;

(ii) 61,1 g CO_2e/MJ from 1 January 2030 until 31 December 2034;

(iii) 45,8g CO_2e/MJ from 1 January 2035 until 31 December 2039;

(iv) 30,6 g CO_2e/MJ from 1 January 2040 until 31 December 2044;

(v) 15,3 g CO_2e/MJ from 1 January 2045 until 31 December 2049;

(vi) 0 g CO_2e/MJ from 1 January 2050.

[*1] The greenhouse gas intensity of the energy used on-board by a ship is verified by an independent third party and calculated as the amount of greenhouse gas emissions per unit of energy according to the methodology and default values specified by Union legislation on the use of renewable and low-carbon fuels in maritime transport.';

(10) Section 6.9. is amended as follows:

(a) in Subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point 1. is replaced by the following:

'1. The retrofitting activity achieves one or more of the following:

(a) reduces fuel consumption of the inland passenger vessel by at least 15 % expressed per unit of energy per complete journey (full passenger cruise), as demonstrated by a comparative calculation for the representative navigation areas (including representative load profiles and docking) in which the vessel is to operate or by means of the results of model tests or simulations;

(b) reduces fuel consumption of the inland freight vessel by at least 15 % expressed per unit of energy per tonne kilometre, as demonstrated by a comparative calculation for the representative navigation areas (including representative load profiles) in which the vessel is to operate or by means of the results of model tests or simulations.';

(b) in Subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')', point (5) is replaced by the following:

‘

(5) Pollution prevention and control	Vessels comply with emission limits set out in Annex II to Regulation (EU) 2016/1628 (including vessels meeting those limits without type-approved solutions such as through after-treatment). The activity complies with the criteria set out in Appendix C to this Annex.

’;

(11) Section 6.10. is amended as follows:

(a) in Subsection ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, points (e) and (f) are added:

‘(e) where technologically and economically not feasible to comply with point (a), from 1 January 2026, the vessels that are able to run on zero direct (tailpipe) CO_2 emission fuels or on fuels from renewable sources[*1] have an attained Energy Efficiency Design Index (EEDI) value equivalent to reducing the EEDI reference line by at least 20 percentage points below the EEDI requirements applicable on 1 April 2022[*2], and have the ability to plug-in at berth;

(f) where technologically and economically not feasible to comply with the criterion in point (a), from 1 January 2026, in addition to an attained Energy Efficiency Existing Ship Index (EEXI) value equivalent to reducing the EEDI reference line by at least 10 percentage points below the EEXI requirements applicable on 1 January 2023[*3], the yearly average greenhouse gas intensity of the energy used on-board by a ship during a reporting period does not exceed the following limits:

(i) 76,4 g CO_2e/MJ from 1 January 2026 until 31 December 2029;

(ii) 61,1 g CO_2e/MJ from 1 January 2030 until 31 December 2034;

(iii) 45,8 g CO_2e/MJ from 1 January 2035 until 31 December 2039;

(iv) 30,6 g CO_2e/MJ from 1 January 2040 until 31 December 2044;

(v) 15,3 g CO_2e/MJ from 1 January 2045.

[*1] Fuels that meet the technical screening criteria specified in Sections 3.10 and 4.13 of this Annex.

[*2] EEDI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-fifth session. The defined percentage points in the technical screening criteria for EEDI shall be added to EEDI percentage reduction factor.

[*3] EEXI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-sixth session. The defined percentage points in the Taxonomy technical screening criteria for EEXI must be added to EEXI percentage reduction factor. (Attained Energy Efficiency Existing Ship Index (EEXI), mandatory from 1 January 2023 for all ships in maritime freight/passenger transport, to measure their energy efficiency and to initiate the collection of data for the reporting of their annual operational carbon intensity indicator (CII) and CII rating. (https://www.imo.org/en/MediaCentre/HotTopics/Pages/EEXI-CII-FAQ.aspx).’;

(b) Subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’ is amended as follows:

(i) point (3) is replaced by the following:

‘

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex. The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in Article 2, points (21) of Regulation (EU) 2020/852 and in accordance with Directive 2008/56/EC, which requires in particular that the appropriate measures are taken to prevent or mitigate impacts in relation to the descriptors laid down in Annex I to that Directive, taking into account the Commission Decision (EU) 2017/8489 in relation to the relevant criteria and methodological standards for those descriptors.

’;

(ii) point (5) is replaced by the following:

‘

(5) Pollution prevention and control	As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802, and with Regulation 14[*1] of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,5 % in mass (the global sulphur limit) and 0,1 % in mass in emission control area (ECA) for sulphur oxides designated in the North and Baltic Seas as well as in the Mediterranean Sea (as of 2025) by the IMO[*2]. As regards nitrogen oxides (NO_x) emissions, vessels comply with Regulation 13[*3] of Annex VI to IMO MARPOL Convention. Tier II NOx requirement applies to ships constructed after 2011. Only while operating in NO_x emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NOx emissions[*4]. Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention. Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012.

[*1] (Version of [adoption date]: http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Sulphur-oxides- (SOx)-%E2%80%93-Regulation-14.aspx).

[*2] As regards the extension of the requirements applying in Emission Control Area to other Union seas, countries bordering the Mediterranean Sea are discussing the creation of relevant ECA under the legal framework of the Barcelona Convention.

[*3] (Version of [adoption date]:
http://www.imo.org/en/OurWork/Environment/PollutionPrevention/AirPollution/Pages/Nitrogenoxides-(NOx)-–-Regulation-13.aspx).

[*4] In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.';

(12) Section 6.11. is amended as follows:

(a) in Subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', points (d) and (e) are added:

'(d) where technologically and economically not feasible to comply with point (a), from 1 January 2026, the vessels that are able to run on zero direct (tailpipe) emission fuels or on fuels from renewable sources[*1] have an attained Energy Efficiency Design Index (EEDI) value equivalent to reducing the EEDI reference line by at least 20 percentage points below the EEDI requirements applicable on 1 April 2022[*2], and have the ability to plug-in at berth;

(e) where technologically and economically not feasible to comply with point (a), from 1 January 2026, in addition to an attained Energy Efficiency Existing Ship Index (EEXI) value equivalent to reducing the EEDI reference line by at least 10 percentage points below the EEXI requirements applicable on 1 January 2023[*3], the yearly average greenhouse gas intensity of the energy used on-board by a ship during a reporting period[*4] does not exceed the following limits:

(i) 76,4 g CO_2e/MJ from 1 January 2026 until 31 December 2029;

(ii) 61,1 g CO_2e/MJ from 1 January 2030 until 31 December 2034;

(iii) 45,8g CO_2e/MJ from 1 January 2035 until 31 December 2039;

(iv) 30,6 g CO_2e/MJ from 1 January 2040 until 31 December 2044;

(v) 15,3 g CO_2e/MJ from 1 January 2045.

[*1] Fuels that meet the technical screening criteria specified in Sections 3.10. and 4.13. of this Annex.

[*2] EEDI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-fifth session. The defined percentage points in the technical screening criteria for EEDI shall be added to EEDI percentage reduction factor.

[*3] EEXI requirements defined as a percentage reduction factor, to be applied to the EEDI reference value, as agreed by the Marine Environment Protection Committee of the International Maritime Organization on its seventy-sixth session. The defined percentage points in the Taxonomy technical screening criteria for EEXI must be added to EEXI percentage reduction factor. (Attained Energy Efficiency Existing Ship Index (EEXI), mandatory from 1 January 2023 for all ships in maritime freight/passenger transport, to measure their energy efficiency and to initiate the collection of data for the reporting of their annual operational carbon intensity indicator (CII) and CII rating. (https://www.imo.org/en/MediaCentre/HotTopics/Pages/EEXI-CII-FAQ.aspx).

[*4] The greenhouse gas intensity of the energy used on-board by a ship is verified by an independent third party and calculated as the amount of greenhouse gas emissions per unit of energy according to the methodology and default values specified by Union law on the use of renewable and low-carbon fuels in maritime transport.';

(b) Subsection ‘Technical screening criteria’, subsection ‘Do no significant harm (‘DNSH’)’, is amended as follows:

(i) point (3) is replaced by the following:

‘

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex. The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in Article 2, point (21), of Regulation (EU) 2020/852 and in accordance with Directive 2008/56/EC, which requires in particular that the appropriate measures are taken to prevent or mitigate impacts in relation to the descriptors laid down in Annex I to that Directive, taking into account the Commission Decision (EU) 2017/8489 in relation to the relevant criteria and methodological standards for those descriptors.

’;

(ii) point (5) is replaced by the following:

‘

(5) Pollution prevention and control	As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802, and with Regulation 14 of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,50 % in mass (the global sulphur limit) and 0,10 % in mass in emission control area (ECA) for sulphur oxides designated in the North and Baltic Seas as well as in the Mediterranean Sea (as of 2025) by the IMO[*1]. As regards nitrogen oxides (NO_x) emissions, vessels comply with Regulation 13 of Annex VI to IMO MARPOL Convention. Tier II NOx requirement applies to ships constructed after 2011. Only while operating in NOx emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NO_x emissions[*2]. Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention. Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012.

[*1] As regards the extension of the requirements applying in Emission Control Area to other Union seas, countries bordering the Mediterranean Sea are discussing the creation of relevant ECA under the legal framework of the Barcelona Convention.

[*2] In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.’;

(13) Section 6.12. is amended as follows:

(a) in subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point 1. is replaced by the following:

'1. The activity complies with one or more of the following criteria:

(a) the retrofitting activity reduces fuel consumption of the vessel by at least 15% expressed in grams of fuel per deadweight tons per nautical mile for freight vessels, or per gross tonnage per nautical mile for passenger vessels, as demonstrated by computational fluid dynamics (CFD), tank tests or similar engineering calculations;

(b) enables the vessels to attain Energy Efficiency Existing Ships Index (EEXI) value at least 10% below the EEXI requirements applicable on 1 January 2023 and if the vessels are able to run on zero direct (tailpipe) emission fuels or on fuels from renewable sources[*1], and have the ability to plug-in at berth and are equipped with plug-in power technology.';

(b) Subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')' is amended as follows:

(i) point (3) is replaced by the following:

'

(3) Sustainable use and protection of water and marine resources	The activity complies with the criteria set out in Appendix B to this Annex. The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in Article 2, point (21), of Regulation (EU) 2020/852 and in accordance with Directive 2008/56/EC, which requires in particular that the appropriate measures are taken to prevent or mitigate impacts in relation to the descriptors laid down in Annex I to that Directive, taking into account the Commission Decision (EU) 2017/8489 in relation to the relevant criteria and methodological standards for those descriptors.

';

(ii) point (5) is replaced by the following:

'

(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802, and with Regulation 14 of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,50 % in mass (the global sulphur limit) and 0,10 % in mass in emission control area (ECA) for sulphur

	oxides designated in the North and Baltic Seas as well as in the Mediterranean Sea (as of 2025) by the IMO[*2]. As regards nitrogen oxides (NO_x) emissions, vessels comply with Regulation 13 of Annex VI to IMO MARPOL Convention. Tier II NO_x requirement applies to ships constructed after 2011. Only while operating in NO_x emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NO_x emissions[*3]. Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention. Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012.

[*1] Fuels that meet the technical screening criteria specified in Sections 3.10. and 4.13. of this Annex.

[*2] As regards the extension of the requirements applying in Emission Control Area to other Union seas, countries bordering the Mediterranean Sea are discussing the creation of relevant ECA under the legal framework of the Barcelona Convention.

[*3] In Union seas, the requirement is applicable as of 2021 in the Baltic and North Seas.';

(14) in Section 6.13., subsection 'Description of the activity', the second paragraph is replaced by the following:

'The economic activities in this category could be associated with several NACE codes, in particular F42.11, F42.12, F42.13, F43.21, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.';

(15) Section 6.14. is amended as follows:

(a) in Subsection 'Description of the activity', the second subparagraph is replaced by the following:

'Manufacture, installation, technical consulting, retrofitting, upgrade, repair, maintenance, repurposing of products, equipment, systems and software related to one of the following elements:

(a) assembled railway track fixtures;

(b) electrification system, including overhead lines and the trackside electricity consumption measuring and charging system;

(c) electrical, mechanical and electromechanical signalling, safety and traffic control equipment;

(d) digital tools for rail infrastructure, including in particular:

(i) trackside and on-board equipment required to ensure safety and to command and control movements of trains (ERTMS, ATO);

(ii) systems and equipment permitting coherent operation during both normal and degraded operation, including in particular digitalisation of train capacity management tools (TTR, TCR), digitalisation of infrastructure data, electronic train composition and train driving communication tools, digital train information (ETA), traffic planning and management.

The economic activities in this category could be associated with several NACE codes, in particular C25.99, C27.9, C30.20, F42.12, F42.13, M71.12, M71.20, F43.21, and H52.21 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.';

(b) in Subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point 1., point (d) is added:

'(d) digital tools enable an increase in efficiency, capacity or energy saving.';

(c) in Subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')', points (4) and (5) are replaced by the following:

'

(4) Transition to a circular economy	At least 70% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material defined in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol[*1]. Operators limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste. For components, the activity assesses the availability of and, where feasible, adopts techniques that support: (a) reuse and use of secondary raw materials and re-used components in products manufactured; (b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; (c) waste management that prioritises recycling over disposal, in the manufacturing process;

	(d) information on and traceability of substances of concern throughout the life cycle of the manufactured products.
(5) Pollution prevention and control	Where appropriate, given the sensitivity of the area affected, in particular in terms of the size of population affected, noise and vibrations from use of infrastructure are mitigated by introducing open trenches, wall barriers, or other measures and they comply with Directive 2002/49/EC. Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works. The activity complies with the criteria set out in Appendix C to this Annex.

[*1] EU Construction & Demolition Waste Management Protocol, September 2016: https://ec.europa.eu/docsroom/documents/20509/.

(16) in Section 6.15., subsection 'Description of the activity', the second paragraph is replaced by the following:

'The economic activities in this category could be associated with several NACE codes, in particular F42.11, F42.13, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.';

(17) Section 6.16. is amended as follows:

(a) Subsection 'Description of the activity' is replaced by the following:

'*Description of the activity*

Construction, modernisation, operation and maintenance of infrastructure that is required for zero tailpipe CO_2 operation of vessels or the port's own operations, as well as infrastructure dedicated to transhipment and modal shift and service facilities, safety and traffic management systems.

The economic activities in this category excludes dredging of waterways.

The economic activities in this category could be associated with several NACE codes, in particular F42.91, M71.12 and M71.20 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006. An economic activity in this category is an enabling activity as referred to in Article 10(1), point (i), of Regulation (EU) 2020/852 where it complies with the technical screening criteria set out in this Section.';

(b) in Subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point (e) is added:

'(e) the modernisation of the existing infrastructure necessary to enable modal shift and fit for use by vessels with zero direct (tailpipe) CO_2 emissions and that has been subject to a verified climate mitigation proofing assessment in accordance with

Commission Notice — Technical guidance on the climate proofing of infrastructure in the period 2021-2027 (2021/C 373/01).';

(c) Subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')' is amended as follows:

(i) point (3) is replaced by the following:

'

(3) Sustainable use and protection of water and marine resources	The activity complies with Directive 2000/60/EC, in particular with all the requirements laid down in Article 4 of that Directive. In accordance with Article 4(7) of Directive 2000/60/EC and in particular paragraph 7 of that Article, prior to refurbishment/construction, an impact assessment of the project is to be carried out to assess all its potential impacts on the status of water bodies within the same river basin and on protected habitats and species directly dependent on water, considering in particular migration corridors, free-flowing rivers or ecosystems close to undisturbed conditions. The assessment is based on recent, comprehensive and accurate data, including monitoring data on biological quality elements that are specifically sensitive to hydromorphological alterations, and on the expected status of the water body as a result of the new activities, as compared to its current one. It assesses, in particular, the cumulated impacts of the new project with other existing or planned infrastructure in the river basin. On the basis of that impact assessment, it has been established that the project is conceived, by design and location and by mitigation measures, so that it complies with one of the following requirements: (a) the project does not entail any deterioration nor compromises the achievement of good status or potential of the specific water body it relates to; (b) where the project risks to deteriorate or compromise the achievement of good status/potential of the specific water body it relates to, such deterioration is not significant, and is justified by a detailed cost-benefit assessment demonstrating both of the following: (i) the overriding reasons in the public interest or the fact that the benefits expected from the planned navigation infrastructure project in terms of benefits to climate change mitigation or climate change adaptation outweigh the costs from deteriorating the status of water that are accruing to the environment and to society; (ii) the fact that the overriding public interest or the benefits expected from the activity cannot, for reasons of technical feasibility or disproportionate cost, be achieved by alternative means that would lead to a better environmental outcome (such as nature-based solutions, alternative location, rehabilitation/refurbishment to existing infrastructures, or use of technologies not disrupting river continuity).

	All technically feasible and ecologically relevant mitigation measures are implemented to reduce adverse impacts on water as well as on protected habitats and species directly dependent on water. Mitigation measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies: (a) measures to ensure conditions as close as possible to undisturbed continuity, including measures to ensure longitudinal and lateral continuity, minimum ecological flow and sediment flow; (b) measures to protect or enhance morphological conditions and habitats for aquatic species; (c) measures to reduce adverse impacts of eutrophication. The effectiveness of those measures is monitored in the context of the authorisation or permit setting out the conditions aimed at achieving good status or potential of the affected water body. The project does not permanently compromise the achievement of good status/potential in any of the water bodies in the same river basin district. In addition to the mitigation measures, and where relevant, compensatory measures are implemented to ensure that the project does not result in overall deterioration of status of water bodies in the same river basin district. That result is achieved by restoring (longitudinal or lateral) continuity within the same river basin district to an extent that compensates the disruption of continuity, which the planned navigation infrastructure project may cause. Compensation starts prior to the execution of the project. The activity does not hamper the achievement of good environmental status of marine waters or does not deteriorate marine waters that are already in good environmental status as defined in Article 2, point (21), of Regulation (EU) 2020/852 and in accordance with Directive 2008/56/EC, that requires in particular that the appropriate measures are taken to prevent or mitigate impacts in relation to the descriptors laid down in Annex I to that Directive, taking into account the Commission Decision (EU) 2017/8489 in relation to the relevant criteria and methodological standards for those descriptors.

’;

(ii) points (5) and (6) are replaced by the following:

‘

(5) Pollution prevention and control	Measures are taken to reduce noise, vibration, dust and pollutant emissions during construction maintenance works. The activity complies with the criteria set out in Appendix C to this Annex.

(6) Protection and restoration of biodiversity and ecosystems	An Environmental Impact Assessment (EIA) or a screening[*1] has been completed in accordance with Directive 2011/92/EU[*2]. Where an EIA has been carried out, the required mitigation and compensation measures for protecting the environment are implemented. The activity does not have significant effects on protected areas (UNESCO World Heritage sites, Key Biodiversity Areas, as well as other protected areas than Natura 2000 sites), and protected species based on an assessment of its impact that takes into account the best available knowledge*[3]. The following is to be ensured: (a) in the Union, in relation with Natura 2000 sites: the activity does not have significant effects on Natura 2000 sites in view of their conservation objectives on the basis of an appropriate assessment carried out in accordance with Article 6(3) of Council Directive 92/43/EEC[*4]; (b) in the Union, in any area: the activity is not detrimental to the recovery or maintenance of the populations of species protected under Directive 92/43/EEC and Directive 2009/147/EC of the European Parliament and of the Council[*5] at a favourable conservation status. The activity is also not detrimental to the recovery or maintenance of the habitat types concerned and protected under Directive 92/43/EEC at a favourable conservation status; (c) the introduction of invasive alien species is prevented, or their spread is managed in accordance with Regulation (EU) No 1143/2014 of the European Parliament and of the Council[*6].

[*1] The procedure through which the competent authority determines whether projects listed in Annex II to Directive 2011/92/EU is to be made subject to an environmental impact assessment (as referred to in Article 4(2) of that Directive).

[*2] For activities in third countries, in accordance with equivalent applicable national law or international standards requiring the completion of an EIA or screening, for example, IFC Performance Standard 1: Assessment and Management of Environmental and Social Risks.

[*3] For activities located in third countries, in accordance with equivalent applicable national law or international standards, that aim at the conservation of natural habitats, wild fauna and wild flora, and that require to carry out (1) a screening procedure to determine whether, for a given activity, an appropriate assessment of the possible impacts on protected habitats and species is needed; (2) such an appropriate assessment where the screening determines that it is needed, for example IFC Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources.

[*4] Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (OJ L 206, 22.7.1992, p. 7).

[*5] Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds (Codified version) (OJ L 20, 26.1.2010, p. 7).

[*6] Regulation (EU) No 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species (OJ L 317, 4.11.2014, p. 35).';

(18) Section 6.17. is amended as follows:

(a) Subsection 'Description of the activity' is replaced by the following:

'*Description of the activity*

Construction, modernisation, maintenance and operation of infrastructure that is required for zero tailpipe CO_2 operation of aircraft or the airport's own operations, and for provision of fixed electrical ground power and preconditioned air to stationary aircraft as well as infrastructure dedicated to transhipment.';

(b) in Subsection 'Technical screening criteria', subsection 'Substantial contribution to climate change mitigation', point (d) is added:

'(d) the infrastructure and installations are dedicated to transhipping freight between the modes: terminal infrastructure and superstructures for loading, unloading and transhipment of goods.';

(19) the following Sections 6.18., 6.19., and 6.20. are added:

'**6.18. Leasing of aircraft**

Description of the activity

Renting and leasing of aircraft and aircraft parts and equipment[*1].

The economic activities in this category could be associated with a NACE code, in particular N77.35, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point 1(a) of this Section, the activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this Section.

Technical screening criteria

Substantial contribution to climate change mitigation
The activity consists of renting or leasing of one of the following: (a) the aircraft with zero direct (tailpipe) CO_2 emissions; (b) the aircraft delivered before [OJ please insert date of application of this Regulation], complying with the technical screening criteria referred to in Section 3.21., subsection 'Substantial contribution to climate change mitigation', points (b) or (c); (c) the aircraft delivered after [OJ please insert the date of the entry into application of

this Regulation] complying with the technical screening criteria referred to in Section 3.21., subsection 'Substantial contribution to climate change mitigation', points (b) or (c) and with the commitment that another non-compliant aircraft in the fleet is either:

(i) permanently withdrawn from use within 6 months of delivery of the compliant aircraft, in which case, the replacement ratio does not apply; or

(ii) permanently withdrawn from the fleet within six months of delivery of the compliant aircraft in which case the share of Taxonomy compliance of eligible aircraft is limited by the replacement ratio as set out in Section 3.21.

The aircraft permanently withdrawn from use or the fleet referred to in point (c):

(a) is non-compliant with the margins set out in Section 3.21subsection 'Substantial contribution to climate change mitigation', point (b);

(b) has at least 80 % of maximum take-off weight of the compliant aircraft;

(c) has remained in the fleet within at least 12 months prior to its withdrawal;

(d) has a proof of airworthiness dating back less than 6 months prior to the delivery of the compliant aircraft.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	The activity assesses the availability of and, where feasible, adopts techniques that support: (a) reuse and use of secondary raw materials and re-used components in products manufactured; (b) design for high durability, recyclability, easy disassembly and adaptability of products manufactured; (c) waste management that prioritises recycling over disposal in the manufacturing process; (d) information on and traceability of substances of concern throughout the life cycle of the manufactured products; A waste management plan is in place and ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste management

	partners, reflection in financial projections or official project documentation in order to also ensure that the decommissioning of an aircraft complies with applicable Union waste regulation principles.
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. The aircraft complies with the relevant requirements referred to in Article 9(2) of Regulation (EU) 2018/1139. The aircraft referred to in subsection 'Substantial contribution to climate change mitigation', points (b) to (c), complies with the following standards: (a) Volume I (noise) of Annex 16 to the Chicago Convention, a noise level corresponding to Chapter 14 (amendment 13) with a cumulative margin of 5 EPNL dB; for freighter aircraft a noise level corresponding to Chapter 14 (amendment 13); (b) amendment 10 of Volume II (engine emissions), Chapters 2 and 4, of Annex 16 to the Chicago Convention.
(6) Protection and restoration of biodiversity and ecosystems	N/A

6.19. Passenger and freight air transport

Description of the activity

Purchase, financing and operation of aircraft including transport of passengers and goods.

The economic activity does not include leasing of aircraft referred to in Section 6.18.

The economic activities in this category could be associated with several NACE codes, in particular H51.1 and H51.21, in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Where an economic activity in this category does not fulfil the substantial contribution criterion specified in point 1 (a) of this Section, the activity is a transitional activity as referred to in Article 10(2) of Regulation (EU) 2020/852, provided it complies with the remaining technical screening criteria set out in this section.

Technical screening criteria

Substantial contribution to climate change mitigation

The activity is performed using one of the following criteria:

(a) the aircraft with zero direct (tailpipe) CO_2 emissions;

(b) until 31 December 2029, the aircraft acquired before [OJ, please insert entry into application of the technical screening criteria], complying with the technical screening criteria specified in Section 3.21., subsection 'Substantial contribution to climate change mitigation', points (b) or (c);

(c) until 31 December 2029, the aircraft acquired after [entry into application of the technical screening criteria], complying with the technical screening criteria specified in Section 3.21., subsection 'Substantial contribution to climate change mitigation', points (b) or (c), and with the commitment that another non-compliant aircraft in the fleet is either:

  (i) permanently withdrawn from use within 6 months of delivery of the compliant aircraft in which case, the replacement ratio does not apply; or

  (ii) permanently withdrawn from the fleet within 6 months of delivery of the compliant aircraft in which case, the share of taxonomy compliance of eligible aircraft is limited by the replacement ratio as set out in Section 3.21.

(d) from 1 January 2030, the aircraft meeting technical screening criteria specified in points (b) or (c) above and operated with a minimum share of sustainable aviation fuels (SAF), corresponding to 10 % in 2030 and increased by 2 percentage points annually thereafter;

(e) the aircraft operated with a minimum share of sustainable aviation fuels (SAF), corresponding to 5 % SAF in 2022, with the percentage of SAF increasing by 2 percentage points annually thereafter.

The aircraft permanently withdrawn from use or the fleet referred to in point (b):

(a) is non-compliant with the margins defined in Section 3.21., , subsection 'Substantial contribution to climate change mitigation', point (b);

(b) has at least 80 % of maximum take-off weight of the compliant aircraft;

(c) has remained in the fleet within at least 12 months prior to its withdrawal;

(d) has a proof of airworthiness dating back less than 6 months prior to the delivery of the compliant aircraft.

The SAF use requirement referred to in , points (d) and (e), is calculated with reference to the total aviation fuel used by the compliant aircraft and SAF used at the fleet level. Operators calculate compliance as the ratio of the quantity (expressed in tonnes) of SAF purchased at the fleet level divided by the total aviation fuel used by the compliant aircraft multiplied by 100. SAFs are defined in Union legislation on sustainable aviation fuels, including renewable fuels of non-biological origin and biofuels produced from the feedstock listed in Annex IX to Directive (EU) 2018/2001.

Do no significant harm ('DNSH')

(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of water and marine resources	N/A
(4) Transition to a circular economy	Measures are in place to prevent generation of waste in the use phase (maintenance, operation of air transport services with regards to catering waste) and to manage any remaining waste in accordance with the waste hierarchy. Measures are in place to manage and recycle waste in the end-of life of the fleet, including through decommissioning contractual agreements with aircraft recycling service providers, ensuring that measures are in place to segregate and treat components and materials in order to maximise recycling and reuse in accordance with the waste hierarchy and airworthiness regulations.
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex. The aircraft complies with the relevant requirements referred to in Article 9(2) of the Regulation (EU) 2018/1139. The aircraft compliant with the technical screening criteria in points (b) to (e) complies with the following standards: (a) Volume I (noise) of Annex 16 to the Chicago Convention, a noise level corresponding to Chapter 14 (amendment 13) with a cumulative margin of 5 EPNL dB; for freighter aircraft a noise level corresponding to Chapter 14 (amendment 13); (b) amendment 10 of Volume II (engine emissions), Chapters 2 and 4, of Annex 16 to the Chicago Convention.
(6) Protection and restoration of biodiversity and ecosystems	N/A

6.20. Air transport ground handling operations

Description of the activity

Manufacture, repair, maintenance, overhaul, retrofitting, design, repurposing and upgrade, purchase, financing, renting, leasing and operation of equipment and service activities incidental to air transportation (ground handling), including ground services activities at airports and cargo handling, including loading and unloading of goods from aircraft.

The economic activity includes:

(a) vehicles for aircraft marshalling and other services within the apron;

(b) equipment for passenger boarding, including passenger shuttles, mobile steps;

(c) equipment for baggage and freight handling including belt loaders, baggage tractors, airport pallet trucks lower deck loaders, conveyor belt loaders, main deck loaders;

(d) equipment for catering including cool container dollies, excluding equipment with refrigeration units powered by an internal combustion engine;

(e) maintenance equipment including maintenance stands and platforms;

(f) pushback tugs;

(g) de-icing equipment for aircraft and engine de-icing;

(h) snow ploughs and other snow clearance and surface de-icing equipment;

(i) non-autonomous taxiing.

The economic activities in this category could be associated with several NACE codes, in particular H52.2.3, H52.2.4, H49.3.9 in accordance with the statistical classification of economic activities established by Regulation (EC) No 1893/2006.

Technical screening criteria

Substantial contribution to climate change mitigation
Ground handling vehicles' direct (tailpipe) CO_2 emissions are zero. The propulsion of all ground handling devices and equipment comes from a zero-emissions motor.

Do no significant harm ('DNSH')	
(2) Climate change adaptation	The activity complies with the criteria set out in Appendix A to this Annex.
(3) Sustainable use and protection of	The activity complies with the criteria set out in Appendix B to this Annex.

water and marine resources	With regard to de-icing activities, measures are in place to ensure the necessary discharge controls at airport level, to reduce the environmental impact on watercourses, including through use of more environmentally sustainable chemicals, glycol recovery and surface water treatment.
(4) Transition to a circular economy	Measures are in place to manage waste, in accordance with the waste hierarchy, both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein).
(5) Pollution prevention and control	The activity complies with the criteria set out in Appendix C to this Annex.
(6) Protection and restoration of biodiversity and ecosystems	N/A

[*1] The activity includes leasing of parts and equipment to the extent that they can be linked to an eligible aircraft type and improves or maintains the level of efficiency of the aircraft.';

(20) in Section 7.1., subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')', point (5) is replaced by the following:

'

(5) Pollution prevention and control	Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex. Building components and materials used in the construction that may come into contact with occupiers[*1] emit less than 0,06 mg of formaldehyde per m^3 of test chamber air upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m^3 of test chamber air, upon testing in accordance with CEN/EN 16516[*2] or ISO 16000-3:2011[*3] or other equivalent standardised test conditions and determination methods[*4]. Where the new construction is located on a potentially contaminated site (brownfield site), the site has been subject to an investigation for potential contaminants, for example using standard ISO 18400[*5].

	Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.

[*1] Applying to paints and varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, internal insulation and interior surface treatments, such as those to treat damp and mould.

[*2] CEN/TS 16516: 2013, Construction products - Assessment of release of dangerous substances - Determination of emissions into indoor air.

[*3] ISO 16000-3:2011, Indoor air — Part 3: Determination of formaldehyde and other carbonyl compounds in indoor air and test chamber air — Active sampling method (version of 4.6.2021: https://www.iso.org/standard/51812.html).

[*4] The emissions thresholds for carcinogenic volatile organic compounds relate to a 28-day test period.

[*5] ISO 18400 series on Soil quality — Sampling.';

(21) in Section 7.2., subsection 'Technical screening criteria', subsection 'Do no significant harm ('DNSH')', point (5) is replaced by the following:

'

(5) Pollution prevention and control	Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex. Building components and materials used in the building renovation that may come into contact with occupiers[*1] emit less than 0,06 mg of formaldehyde per m3 of test chamber air upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m^3 of test chamber air, upon testing in accordance with CEN/EN 16516 or ISO 16000-3:2011[*2] or other equivalent standardised test conditions and determination methods[*3]. Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.

[*1] Applying to paints and varnishes, ceiling tiles, floor coverings (including associated adhesives and sealants), internal insulation and interior surface treatments (such as to treat damp and mould).

[*2] ISO 16000-3:2011, Indoor air — Part 3: Determination of formaldehyde and other carbonyl compounds in indoor air and test chamber air — Active sampling method (version of 4.6.2021: https://www.iso.org/standard/51812.html).

[*3] The emissions thresholds for carcinogenic volatile organic compounds relate to a 28-day test period.';

(22) in Appendix C, points (f) and (g) are replaced by the following:

‘(f) substances, whether on their own, in mixtures or in an article, meeting the criteria laid down in Article 57 of Regulation (EC) 1907/2006 and identified in accordance with Article 59(1) of that Regulation, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions[*1];

(g) other substances, whether on their own, in mixtures or in an article, that meet the criteria of Regulation (EC) No 1272/2008 in one of the hazard classes or hazard categories referred to in Article 57 of Regulation (EC) No 1907/2006, except if it is assessed and documented by the operators that no other suitable alternative substances or technologies are available on the market, and that they are used under controlled conditions[*2].

[*1] The Commission will review the exceptions from the prohibition from manufacturing, placing on the market or use of the substances referred to in points (f) and (g) once it will have published horizontal principles on essential use of chemicals.

[*2] The Commission will review the exceptions from the prohibition from manufacturing, placing on the market or use of the substances referred to in points (f) and (g) once it will have published horizontal principles on essential use of chemicals.