Prepared for

Medegefinancierd door de Europese Unie

programmamanagement kansen voor west

JTF Fonds voor rechtvaardige transitie

DNSH Assessment Tool for Kansen voor West: Guidance Document

Commissioner

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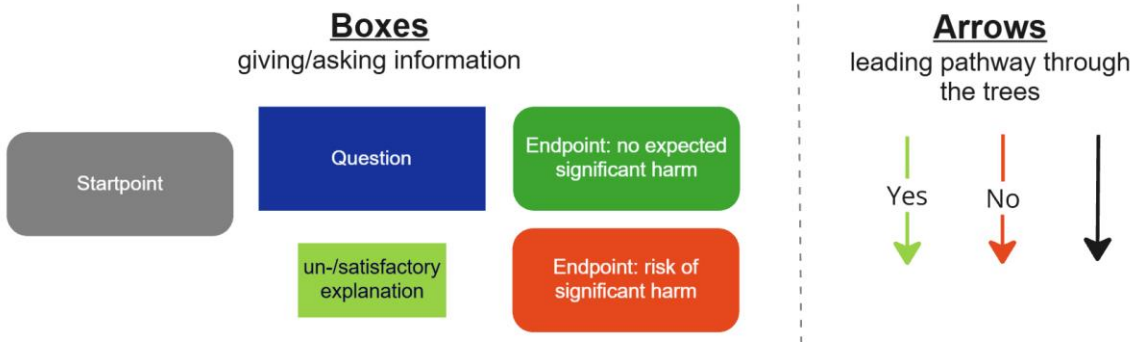
Introduction

This booklet contains guidance for using the decision trees (see document "DNSH Assessment Tool for Kansen voor West: Decision Trees") to evaluate compliance with the "Do No Significant Harm" (DNSH) principle. Projects subsidized through EU funds under the management of *Kansen voor West* must adhere to the DNSH principle, as outlined in Article 17 of Regulation (EU) 2020/852.

The DNSH principle defines six environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Circular economy and waste prevention
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

For each objective, one or multiple decision trees provide assessment criteria referencing relevant EU documents. These criteria, primarily qualitative, vary by objective. The decision trees maintain a consistent structure to enhance usability:



This booklet provides additional information and references to help users navigate the decision trees effectively. The decision trees are the primary tool for guiding the assessment process, while the guidance document supports this process by offering supplementary details. Therefore, this guidance document should always be consulted throughout the whole assessment process to ensure a correct assessment process and to consider all relevant additional information. It is important to note that not all questions from the decision trees are included in this document, only those requiring additional information are addressed.
The assessment process follows a two-step approach for every objective: first, evaluating substantial contribution (if applicable), and then determining compliance with the DNSH principle. Project owners should always provide explanations and, where available, accompanying documentation for every answer to ensure a thorough evaluation. Providing explanations for every answer are therefore an expected default and the collection of relevant documentation is an essential part of the process.

If certain questions cannot be answered definitively, or required documents (e.g. environmental impact assessment) are not yet available, the assessment may be continued but the respective results should be regarded as provisional rather than conclusive. This is particularly relevant for projects that are still in the planning phase, where unforeseen sources of harm could arise.

Further assessments may then be necessary at later stages to ensure a comprehensive assessment.
At the end of each decision tree, project owners are encouraged to mention any additional ways in which their project contributes to the environmental objectives that may not have been explicitly covered in the evaluation. This ensures that all relevant contributions are considered during the assessment process.
Whether the answers and explanations are considered satisfactory depends on the judgement of *Kansen voor West*. Specific examples are given in this document, however as a general guideline, answers should be classified unsatisfactory, if they are vague, incomplete and/or demonstrate a lack of transparency or commitment to the objective.

Climate Change Mitigation

Definition:
"Climate change mitigation" is defined in Regulation (EU) 2020/852 as the process of holding the increase in global average temperature to well below 2°C while pursuing efforts to limit it to 1.5°C above pre-industrial levels, as per the Paris Agreement.

Significant harm criteria:
An activity does significant harm to climate change mitigation if it leads to substantial greenhouse gas (GHG) emissions.

Additional information on assessment steps:

Q1: Energy sources and consumption
The answer to this question is relevant for overall information on and understanding of the project. The answer does not influence the flow of the tool. Afterwards, continue with Question two.

Q2: 100% support of objective OR substantial contribution
Refer to the table of intervention fields below to check whether a relevant intervention field exists that aligns with the project. The intervention fields state 100% support with the Climate Change Mitigation objectives.[1]

	Intervention fields that support the climate change objectives
022	Research and innovation processes, technology transfer and cooperation between enterprises focusing on the low carbon economy, resilience and adaptation to climate change
024ter	Energy efficiency and demonstration projects in SMEs or large enterprises and supporting measures compliant with energy efficiency criteria[2]
025bis	Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria[3]
026bis	Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures compliant with energy efficiency criteria[4]
027	Support to enterprises that provide services contributing to the low carbon economy and to resilience to climate change including awareness-raising measures
028	Renewable energy: wind

[1] You can find more information and the full table in the document "ANNEX: EU CLIMATE COEFFICIENTS".
[2] If the objective of the measure is to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786 or (b) if the objective of the measures is to achieve, on average, at least a 30 % reduction of direct and indirect GHG emissions compared to the ex-ante emissions.
[3] If the objective of the measure is to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786. The renovation of buildings is also meant to include infrastructure in the sense of intervention fields 85 to 92.
[4] If the objective of the measure is (a) to achieve, on average, at least a medium-depth level renovation as defined in Commission Recommendation on Building Renovation (EU) 2019/786 or (b) to achieve, on average, at least a 30 % reduction of direct and indirect GHG emissions compared to the ex-ante emissions. The renovation of buildings is also meant to include infrastructure in the sense of intervention fields 85 to 92.

029	Renewable energy: solar
030bis	Renewable energy: biomass with high GHG savings[5]
031	Renewable energy: marine
032	Other renewable energy (including geothermal energy)
033	Smart Energy Systems (including smart grids and ICT systems) and related storage.
034bis0	High efficiency co-generation, efficient district heating and cooling with low lifecycle emissions[6]
035	Adaptation to climate change measures and prevention and management of climate related risks: floods (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)
036	Adaptation to climate change measures and prevention and management of climate related risks: fires (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)
037	Adaptation to climate change measures and prevention and management of climate related risks: others, e.g. storms and drought (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)
045bis	Use of recycled materials as raw materials compliant with the efficiency criteria[7]
064	Newly built or upgraded railways - TEN-T core network
065	Newly built or upgraded railways - TEN-T comprehensive network
066bis	Other newly or upgraded built railways – electric/zero emission[8]
067	Reconstructed or modernised railways - TEN-T core network
068	Reconstructed or modernised railways - TEN-T comprehensive network
069bis	Other reconstructed or modernised railways – electric/zero emission[9]
072bis	Mobile zero emission/electric powered[10] rail assets
073	Clean urban transport infrastructure[11]

[5] If the objective of the measure relates to the production of electricity or heat from biomass in line with Directive (EU) 2018/2001; and if the objective of the measure is to achieve at least 80 % GHG emission savings at the facility from the use of biomass in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. If the objective of the measure relates to the production of biofuel from biomass (excluding food and feed crops), in line with Directive (EU) 2018/2001; and if the objective of the measure is to achieve at least 65 % GHG emission savings at the facility from the use of biomass for this purpose in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex V to Directive (EU) 2018/2001.

[6] In case of high-efficiency cogeneration, if the objective of the measure is to achieve life cycle emissions that are lower than 100gCO2e/kWh or heat/cool produced from waste heat. In case of district heating/cooling, if the associated infrastructure follows the Directive 2012/27/EU of the European Parliament and of the Council of 25 October 2012 on energy efficiency, amending Directives 2009/125/EC and 2010/30/EU and repealing Directives 2004/8/EC and 2006/32/EC (OJ L 315, 14.11.2012, p. 1) or the existing infrastructure is refurbished to meet the definition of the efficient district heating and cooling, or the project is an advanced pilot system (control and energy management systems, Internet of Things) or leads to a lower temperature regime in the district heating and cooling system.

[7] If the objective of the measure is to convert at least 50 %, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw materials.

[8] If the objective of the measure relates to electrified trackside and associated subsystems or if there is a plan for electrification or it will be fit for use by zero tailpipe emission trains within 10 years.

[9] See footnote 7.

[10] Also applies to bi-mode trains.

[11] Clean urban transport infrastructure refers to infrastructure that enables the operation of zero-emission rolling stock.

074	Clean urban transport rolling stock[12]
075	Cycling infrastructure
077	Alternative fuels infrastructure[13]
01	Contributing to green skills and jobs and the green economy

If there was no matching intervention field selected, consult the table and list below[14] to check whether the project entails economic activities that make a substantial contribution to Climate Change Mitigation. Further information and the activity-specific criteria to be met can be found here: EUR-Lex - 02021R2139-20240101 - EN - EUR-Lex .

Activity	NACE Code
Afforestation	A2: 02.10, 02,20 02.30, 02.40
Forest management	A2: 02.10, 02.20 02.30, 02.40
Conservation forestry	A2: 02.10, 02.20 02.30, 02.40
Restoration of wetlands	No dedicated NACE code
Manufacture of renewable energy technologies	C25, C27, C28
Manufacture of equipment for the production and use of hydrogen	C25, C27, C28
Manufacture of low carbon technologies for transport	C29.1, C30.1, C30.2, C30.9, C33.15, C33.17
Manufacture of batteries	C27.2, E38.3.2
Manufacture of energy efficiency equipment for buildings	C16.23, C23.11, C23.20, C23.31, C23.32, C23.43, C.23.61, C25.11, C25.12, C25.21, C25.29, C25.93, C27.31, C27.32, C27.33, C27.40, C27.51, C28.11, C28.12, C28.13, C28.14
Manufacture of other low carbon technologies	C22, C25, C26, C27 and C28
Manufacture of cement	C23.51
Manufacture of aluminium	C24.42, C24.53
Manufacture of iron and steel	C24.10, C24.20, C24.31, C24.32, C24.33, C24.34, C24.51 and C24.52
Manufacture of hydrogen	C20.11
Manufacture of carbon black	C20.13
Manufacture of soda ash	C20.13
Manufacture of chlorine	C20.13
Manufacture of organic basic chemicals	C20.14
Manufacture of anhydrous ammonia	C20.15
Manufacture of nitric acid	C20.15
Manufacture of plastics in primary form	C20.16
Electricity generation using solar photovoltaic technology	D35.11, F42.22

[12] Clean urban transport rolling stock refers to zero-emission rolling stock.
[13] If the objective of the measure is in line with Directive (EU) 2018/2001.
[14] Table from Annex I of the Commission Delegated Regulation (EU) 2021/2139; list from Article 10 of Regulation (EU) 2020/852 of the European Parliament and of the Council

Electricity generation using concentrated solar power (CSP) technology	D35.11, F42.22
Electricity generation from wind power	D35.11, F42.22
Electricity generation from ocean energy technologies	D35.11, F42.22
Electricity generation from hydropower	D35.11, F42.22
Electricity generation from geothermal energy	D35.11, F42.22
Electricity generation from renewable non-fossil gaseous and liquid fuels	D35.11, F42.22
Electricity generation from bioenergy	D35.11
Transmission and distribution of electricity	D35.12, D35.13
Storage of electricity	No dedicated NACE code
Storage of thermal energy	No dedicated NACE code
Storage of hydrogen	No dedicated NACE code
Manufacture of biogas and biofuels for use in transport and of bioliquids	D35.21
Transmission and distribution networks for renewable and low-carbon gases	D35.21, F42.21, H49.50
District heating/cooling distribution	D35.30
Installation and operation of electric heat pumps	D35.30, F43.22
Cogeneration of heat/cool and power from solar energy	D35.11, D35.30
Cogeneration of heat/cool and power from geothermal energy	D35.11, D35.30
Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels	D35.11, D35.30
Production of heat/cool from solar thermal heating	D35.30
Production of heat/cool from geothermal energy	D35.30
Production of heat/cool from renewable non-fossil gaseous and liquid fuels	D35.30
Production of heat/cool from renewable non-fossil gaseous and liquid fuels	D35.30
Production of heat/cool from bioenergy	D35.30
Production of heat/cool using waste heat	D35.30
Construction, extension and operation of water collection, treatment and supply systems	E36.00
Renewal of water collection, treatment and supply systems	E36.00, F42.99
Construction, extension and operation of waste water collection and treatment	E37.00, F42.99
Renewal of waste water collection and treatment	E37.00
Collection and transport of non-hazardous waste in source segregated fractions	E38.11
Anaerobic digestion of sewage sludge	E37.00, F42.00
Anaerobic digestion of bio-waste	E38.21, F42.99
Composting of bio-waste	E38.21, F42.99
Material recovery from non-hazardous waste	E38.32, F42.99
Landfill gas capture and utilisation	E38.21
Transport of CO2	F42.21, H49.50

Underground permanent geological storage of CO2	E39.00
Passenger interurban rail transport	H49.10, N77.39
Freight rail transport	H49.20, N77.39
Urban and suburban transport, road passenger transport	H49.31, H49.3.9, N77.39, N77.11
Operation of personal mobility devices, cycle logistics	N77.11, N77.21
Transport by motorbikes, passenger cars and commercial vehicles	H49.32, H49.39, N77.11
Freight transport services by road	H49.4.1, H53.10, H53.20, N77.12
Inland passenger water transport	H50.30
Inland freight water transport	H50.4
Retrofitting of inland water passenger and freight transport	H50.4, H50.30, C33.15
Sea and coastal freight water transport, vessels for port operations and auxiliary activities	H50.2, H52.22, N77.34
Sea and coastal passenger water transport	H50.10, N77.21 and N77.34
Infrastructure for personal mobility, cycle logistics	F42.11, F42.12, F42.13, F43.21, F711, F71.20
Infrastructure for rail transport	F42.12, F42.13, M71.12, M71.20, F43.21, H52.21
Infrastructure enabling road transport and public transport	F42.11, F42.13, F71.1 and F71.20
Infrastructure for water transport	F42.91, F71.1 or F71.20
Airport infrastructure	F41.20, F42.99
Construction of new buildings	F41.1, F41.2
Renovation of existing buildings	F41, F43
Installation, maintenance and repair of energy efficiency equipment	F42, F43, M71, C16, C17, C22, C23, C25, C27, C28, S95.21, S95.22, C33.12
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	F42, F43, M71, C16, C17, C22, C23, C25, C27, C28
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	F42, F43, M71, and C16, C17, C22, C23, C25, C27, C28
Installation, maintenance and repair of renewable energy technologies	F42, F43, M71, C16, C17, C22, C23, C25, C27, C28
Acquisition and ownership of buildings	L68
Data processing, hosting and related activities	J63.11
Data-driven solutions for GHG emissions reductions	J61, J62, J63.111
Close to market research, development and innovation	M71.1.2, M72.1
Research, development and innovation for direct air capture of CO_2	M71.1.2, M72.1
Professional services related to energy performance of buildings	M71

An activity also contributes substantially by[15]...

- generating, transmitting, storing, distributing or using renewable energy in line with Directive (EU) 2018/2001, including through using innovative technology with a potential for significant future savings or through necessary reinforcement or extension of the grid;
- improving energy efficiency, except for power generation activities as referred to in Article 19(3);
- increasing clean or climate-neutral mobility;
- switching to the use of sustainably sourced renewable materials;
- increasing the use of environmentally safe carbon capture and utilisation (CCU) and carbon capture and storage (CCS) technologies that deliver a net reduction in greenhouse gas emissions;
- strengthening land carbon sinks, including through avoiding deforestation and forest degradation, restoration of forests, sustainable management and restoration of croplands, grasslands and wetlands, afforestation, and regenerative agriculture;
- establishing energy infrastructure required for enabling the decarbonisation of energy systems;
- producing clean and efficient fuels from renewable or carbon-neutral sources; or
- enabling any of the activities listed above in accordance with Article 16:
    - Article 16: An economic activity shall qualify as contributing substantially to one or more of the environmental objectives set out in Article 9 by directly enabling other activities to make a substantial contribution to one or more of those objectives, provided that such economic activity ...
        - does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and
        - has a substantial positive environmental impact, on the basis of life-cycle considerations.

Q3: Electrification of the industry

The project contributes to the electrification of the industry if it replaces current fossil fuel driven activities by an electrical process.

Projects involving electrical processes that would otherwise be fossil-fuel-driven may be considered to contribute to mitigation efforts. Examples include electric recycling plants and electric transportation systems.

Q4: GHG emission reductions

Compare the project's projected GHG emissions against a baseline. Projects that demonstrate avoided emissions or emission-free alternatives meet this criterion. Calculation methodologies, including comparisons with similar projects, should be documented.

To calculate GHG emission reductions, consider a project emitting X tonnes of CO2e with an economic output of €Y. If the project applying for funding is expected to achieve an economic output of €Z, the comparison project's emission level should be scaled by the ratio Z/Y. Thus, the GHG emissions of the project seeking funding should be compared to the emissions of the reference project adjusted by the ratio Z/Y, calculated as X multiplied by Z divided by Y (X * Z / Y).

[15] Further information and the activity-specific criteria to be met can be found here, Article 10: Regulation - 2020/852 - EN - taxonomy regulation - EUR-Lex

Climate Change Adaptation

Definition:
"Climate change adaptation" refers to adjusting to actual or expected climate change impacts in Regulation (EU) 2020/852.

Significant harm criteria:
An activity does significant harm if it increases adverse impacts of climate change on people, nature, or assets.

Additional information on assessment steps:
Q1: 100% support of objective OR substantial contribution
Refer to the table of intervention fields below to check whether a relevant intervention field exists that aligns with the project. The intervention fields state 100% support with the Climate Change Adaptation objectives.[16]

Code	Intervention field
022	Research and innovation processes, technology transfer and cooperation enterprises focusing on the low carbon economy, resilience and adaptation to climate change
024ter	Energy efficiency and demonstration projects in SMEs or large enterprises AND supporting measures compliant with energy efficiency criteria
025bis	Energy efficiency renovation of existing housing stock, demonstration projects and supporting measures compliant with energy efficiency criteria
026bis	Energy efficiency renovation or energy efficiency measures regarding public infrastructure, demonstration projects and supporting measures compliant with energy efficiency criteria
027	Support to enterprises that provide services contributing to the low carbon economy and to resilience to climate change including awareness-raising measures
028	Renewable energy, wind
029	Renewable energy, solar
030bis	Renewable energy, biomass with high GHG savings
031	Renewable energy, marine
032	Other renewable energy (including geothermal energy)
033	Smart Energy Systems (including smart grids and ICT systems) and related storage)
034bis	High efficiency co-generation, efficient district heating and cooling with low lifecycle emissions
035	Adaptation to climate change measures and prevention and management of climate related risks: floods (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)
036	Adaptation to climate change measures and prevention and management of climate related risks: fires (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)
037	Adaptation to climate change measures and prevention and management of climate related risks: others, e.g. storms and drought (including awareness raising, civil protection and disaster management systems, infrastructures and ecosystem based approaches)
045bis	Use of recycled materials as raw materials compliant with the efficiency criteria

[16] You can find more information and the full table in the document "ANNEX: EU CLIMATE COEFFICIENTS".

064	Newly built or upgraded railways – TEN-T core network
065	Newly built or upgraded railways – TEN-T comprehensive network
066bis	Other newly or upgraded build railways – electric/zero emission
067	Reconstructed or modernised railways TEN-T core network
068	Reconstructed or modernised railways TEN-T comprehensive network
069bis	Other reconstructed or modernised railways – electric/zero emissions
072bis	Mobile zero emission/electric powered rail assets
073	Clean urban transport infrastructure
074	Clean urban transport rolling stock
075	Cycling infrastructure
077	Alternative fuels infrastructure

If there was no matching intervention field selected, consult the table and list below[17] to check whether the project entails economic activities that make a substantial contribution to Climate Change Adaptation. Further information and the activity-specific criteria to be met can be found here: EUR-Lex - 02021R2139-20240101 - EN - EUR-Lex .

Activity	NACE Code
Afforestation	A2: 02.10, 02,20 02.30, 02.40
Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event	A2: 02.10, 02.20 02.30, 02.40
Forest management	A2: 02.10, 02.20 02.30, 02.40
Conservation forestry	A2: 02.10, 02.20 02.30, 02.40
Restoration of wetlands	No dedicated NACE code
Manufacture of renewable energy technologies	C25, C27, C28
Manufacture of equipment for the production and use of hydrogen	C25, C27, C28
Manufacture of low carbon technologies for transport	C29.1, C30.1, C30.2, C30.9, C33.15, C33.17
Manufacture of batteries	C27.2, E38.3.2
Manufacture of energy efficiency equipment for buildings	C16.23, C23.11, C23.20, C23.31, C23.32, C23.43, C.23.61, C25.11, C25.12, C25.21, C25.29, C25.93, C27.31, C27.32, C27.33, C27.40, C27.51, C28.11, C28.12, C28.13, C28.14
Manufacture of other low carbon technologies	C22, C25, C26, C27 and C28
Manufacture of cement	C23.51
Manufacture of aluminium	C24.42, C24.53
Manufacture of iron and steel	C24.10, C24.20, C24.31, C24.32, C24.33, C24.34, C24.51 and C24.52
Manufacture of hydrogen	C20.11
Manufacture of carbon black	C20.13
Manufacture of soda ash	C20.13

[17] Table from Annex I of the Commission Delegated Regulation (EU) 2021/2139; list from Article 11 of Regulation (EU) 2020/852 of the European Parliament and of the Council

Manufacture of chlorine	C20.13
Manufacture of organic basic chemicals	C20.14
Manufacture of anhydrous ammonia	C20.15
Manufacture of nitric acid	C20.15
Manufacture of plastics in primary form	C20.16
Electricity generation using solar photovoltaic technology	D35.11, F42.22
Electricity generation using concentrated solar power (CSP) technology	D35.11, F42.22
Electricity generation from wind power	D35.11, F42.22
Electricity generation from ocean energy technologies	D35.11, F42.22
Electricity generation from hydropower	D35.11, F42.22
Electricity generation from geothermal energy	D35.11, F42.22
Electricity generation from renewable non-fossil gaseous and liquid fuels	D35.11, F42.22
Electricity generation from bioenergy	D35.11
Transmission and distribution of electricity	D35.12, D35.13
Storage of electricity	No dedicated NACE code
Storage of thermal energy	No dedicated NACE code
Storage of hydrogen	No dedicated NACE code
Manufacture of biogas and biofuels for use in transport and of bioliquids	D35.21
Transmission and distribution networks for renewable and low-carbon gases	D35.21, F42.21, H49.50
District heating/cooling distribution	D35.30
Installation and operation of electric heat pumps	D35.30, F43.22
Cogeneration of heat/cool and power from solar energy	D35.11, D35.30
Cogeneration of heat/cool and power from geothermal energy	D35.11, D35.30
Cogeneration of heat/cool and power from renewable non-fossil gaseous and liquid fuels	D35.11, D35.30
Production of heat/cool from solar thermal heating	D35.30
Production of heat/cool from geothermal energy	D35.30
Production of heat/cool from renewable non-fossil gaseous and liquid fuels	D35.30
Production of heat/cool from renewable non-fossil gaseous and liquid fuels	D35.30
Production of heat/cool from bioenergy	D35.30
Production of heat/cool using waste heat	D35.30
Construction, extension and operation of water collection, treatment and supply systems	E36.00
Renewal of water collection, treatment and supply systems	E36.00, F42.99
Construction, extension and operation of waste water collection and treatment	E37.00, F42.99
Renewal of waste water collection and treatment	E37.00
Collection and transport of non-hazardous waste in source segregated fractions	E38.11
Anaerobic digestion of sewage sludge	E37.00, F42.00
Anaerobic digestion of bio-waste	E38.21, F42.99
Composting of bio-waste	E38.21, F42.99

Material recovery from non-hazardous waste	E38.32, F42.99
Landfill gas capture and utilisation	E38.21
Transport of CO2	F42.21, H49.50
Underground permanent geological storage of CO2	E39.00
Passenger interurban rail transport	H49.10, N77.39
Freight rail transport	H49.20, N77.39
Urban and suburban transport, road passenger transport	H49.31, H49.3.9, N77.39, N77.11
Operation of personal mobility devices, cycle logistics	N77.11, N77.21
Transport by motorbikes, passenger cars and commercial vehicles	H49.32, H49.39, N77.11
Freight transport services by road	H49.4.1, H53.10, H53.20, N77.12
Inland passenger water transport	H50.30
Inland freight water transport	H50.4
Retrofitting of inland water passenger and freight transport	H50.4, H50.30, C33.15
Sea and coastal freight water transport, vessels for port operations and auxiliary activities	H50.2, H52.22, N77.34
Sea and coastal passenger water transport	H50.10, N77.21 and N77.34
Infrastructure for personal mobility, cycle logistics	F42.11, F42.12, F42.13, F43.21, F711, F71.20
Infrastructure for rail transport	F42.12, F42.13, M71.12, M71.20, F43.21, H52.21
Infrastructure enabling road transport and public transport	F42.11, F42.13, F71.1 and F71.20
Infrastructure for water transport	F42.91, F71.1 or F71.20
Airport infrastructure	F41.20, F42.99
Construction of new buildings	F41.1, F41.2
Renovation of existing buildings	F41, F43
Installation, maintenance and repair of energy efficiency equipment	F42, F43, M71, C16, C17, C22, C23, C25, C27, C28, S95.21, S95.22, C33.12
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	F42, F43, M71, C16, C17, C22, C23, C25, C27, C28
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	F42, F43, M71, and C16, C17, C22, C23, C25, C27, C28
Installation, maintenance and repair of renewable energy technologies	F42, F43, M71, C16, C17, C22, C23, C25, C27, C28
Acquisition and ownership of buildings	L68
Other contributing activities[18]	

[18] In Annex 2 of Regulation (EU) 2020/852 chapter 8 and 9, there are also activities that contribute substantially to the objective of climate change adaptation, but since these do not require physical infrastructure (previous question), they are not relevant for this assessment.

An activity also contributes substantially if it[19]...

- includes adaptation solutions that either substantially reduce the risk of the adverse impact of the current climate and the expected future climate on that economic activity or substantially reduce that adverse impact, without increasing the risk of an adverse impact on people, nature or assets; or
- provides adaptation solutions that, in addition to satisfying the conditions set out in Article 16, contribute substantially to preventing or reducing the risk of the adverse impact of the current climate and the expected future climate on people, nature or assets, without increasing the risk of an adverse impact on other people, nature or assets.

If the project entails economic activities that make a substantial contribution to climate change mitigation, the following parts (flooding, drought, waterlogging, heat stress) can be skipped.

Q2: Physical infrastructure
Projects relying solely on office use and being largely service based are unlikely to present material risks.
If the project does not depend on any physical infrastructure, the following parts (flooding, drought, waterlogging, heat stress) can be skipped.

Q3: Climate risk and vulnerability assessment (CRVA)
A CRVA for the project is supposed to be proportional to its scale and expected lifespan.
The CRVA should cover:

- Identification of physical climate risks.
- Scenario analysis using state-of-the-art climate models.
- Documentation of measures taken to mitigate identified risks

Priority areas:
To ensure that it does no significant harm, the remainder of questions run through climate risks that are "consistent with [...] national adaptation plans and strategies" as set out in the technical screening criteria. The Dutch national government has defined four priorities for its long-term adaptation strategy: flooding, waterlogging, heat stress, and drought. These prioritised climate risks are used in the following assessment. For a full list of risks considered by the EU, see Appendix A of Annex II of the EU Climate Delegated Act.
The *Klimaateffectatlas* is an open-source interactive online map developed by the Climate Adaptation Services Foundation and allows to determine the relevance of different climate risks for your specific local context in the Netherlands. The map is continually updated and available under: Klimaateffectatlas Nederland - Klimaateffectatlas. Variables can be searched for directly in the map layers menu.

Part 1 – Flooding (Q5)
A: In the *Klimaateffectatlas* check the core elements for the location-specific probability of a 50 cm flooding event (under Flooding > Physical Impacts). Check scenario '2050 Low'.
C: An explanation may be considered satisfactory if e.g. flooding risks were explicitly considered and its possible adverse impacts on people, nature, or assets were judged to be limited.

[19] Further information and the activity-specific criteria to be met can be found here, Article 11: Regulation - 2020/852 - EN - taxonomy regulation - EUR-Lex

D: Possible flooding adaptation measures are outlined by the *Kennisportaal Klimaatadaptie*, an online knowledge platform for policymakers and other stakeholders working on climate change adaptation: How can we mitigate the risks and consequences? - Spatial adaptation.
E: An explanation may be considered satisfactory if e.g. adaptation measures are not applicable to the project or outside of the project's scope.

Part 2 – Drought (Q6)
A: In the *Klimaateffectatlas* check the core elements for the risk of drought stress (under Drought>Impacts). Check scenario '2050 High'.
B: Possible drought adaptation measures are outlined by the *Kennisportaal Klimaatadaptie*: How can we mitigate the impact of drought? - Spatial adaptation.
C: An explanation may be considered satisfactory if e.g. adaptation measures are not applicable to the project or outside of the project's scope.

Part 3 – Waterlogging (Q7)
A: In the *Klimaateffectatlas*, depending on where the project's infrastructure is located, check the core elements for urban infiltration opportunities or the core elements for the risk of subsurface compaction in rural areas (under Waterlogging>Impacts). Check scenario 'Current'.
B, C, D: Possible waterlogging adaptation measures are outlined by the *Kennisportaal Klimaatadaptie*: How can we restrict waterlogging? - Spatial adaptation
Follow-up question: An explanation may be considered satisfactory if e.g. adaptation measures are not applicable to the project or outside of the project's scope.

Part 4 – Heat stress (Q8)
A: In the *Klimaateffectatlas* check the core elements for the urban heat island effect (under Heat>Physical impacts). Check scenario 'Current'.
B, C: Possible heat stress adaptation measures are outlined by the *Kennisportaal Klimaatadaptie*: Effects of heat - Spatial adaptation.
Follow-up question: An explanation may be considered satisfactory if e.g. adaptation measures are not applicable to the project or outside of the project's scope.

Climate Proofing

Definition:
"Climate proofing" refers to the process of integrating climate change mitigation and adaptation measures into the planning, development, and operation of infrastructure projects to ensure alignment with the Paris Agreement. The process consists of the two pillars mitigation and adaptation and thus involves minimising greenhouse gas emissions and ensuring infrastructure can withstand climate-related impacts (as defined in Commission Notice 2021/C 373/01).

Additional information on assessment steps:
The climate proofing decision tree is not about identifying potential significant harm. The process of climate proofing is intended to support European institutional and private investors in making informed decisions about projects that are climate compatible. The process involves two phases: an initial screening and a detailed analysis. The detailed analysis is conducted only if the screening phase indicates further assessment is necessary. Therefore, if the answers within this decision tree lead to a field stating, "A detailed analysis [...] is required", an additional analysis of the stated aspect of climate proofing that falls outside of this DNSH assessment needs to be conducted.

Q1: Infrastructure
Infrastructure is defined broadly and includes[20]:

- buildings, from private homes to schools or industrial facilities, forming the most common type of infrastructure and the basis for human habitation;
- nature-based infrastructures, such as green roofs, walls, spaces and drainage systems;
- network infrastructure that is crucial for the functioning of today's economy and society, in particular infrastructure for energy (e.g. grids, power stations, pipelines), transport (fixed objects such as roads, railways, ports, airports or inland waterway transport infrastructure), information and communications technology (e.g. mobile telephony networks, data cables, data centres), and water (e.g. water supply pipelines, water reservoirs, water treatment plants);
- systems for managing waste produced by businesses and households (collection points, sorting and recycling facilities, incinerators and landfills);
- other tangible objects in a wider range of policy areas, including communication, emergency services, energy, finance, food, government, health, education and training, research, civil protection, transport, and waste or water.

Q3: Environmental Impact Assessment (EIA)
B: An explanation may be considered satisfactory if e.g. the outcomes of the EIA showed a limited carbon footprint or there are mitigation measures implemented or planned to reduce the carbon footprint.
If an unsatisfactory explanation is given, the detailed required analysis includes both the area of climate neutrality and climate adaptivity.
C: An explanation may be considered satisfactory if e.g. an EIA is not applicable to the project or outside of the project's scope

[20] Translated from *Handreiking Klimaat- en milieutoetsing van JTF-projecten*: Handreiking Klimaat- en milieutoetsing JTF.pdf.

If an unsatisfactory explanation is given, the detailed required analysis includes both the area of climate neutrality and climate adaptivity.

Q4: Carbon footprint

If the project falls in one of the following categories[21], a carbon footprint assessment is generally (depending on the scale of the project) not required:

- Telecommunications services
- Drinking water supply networks
- Rainwater and wastewater collection networks
- Small-scale industrial waste water treatment and municipal waste water treatment
- Property developments[22]
- Mechanical/biological waste treatment plants
- R&D activities
- Pharmaceuticals and biotechnology

If the project falls in one of the following categories[23], a carbon footprint assessment is generally required:

- Municipal solid waste landfills
- Municipal waste incineration plants
- Large wastewater treatment plants
- Manufacturing industry
- Chemicals and refining
- Mining and basic metals
- Pulp and paper
- Rolling stock, ship, transport fleet purchases
- Road and rail infrastructure[24], urban transport
- Ports and logistic platforms
- Power transmission lines
- Renewable sources of energy
- Fuel production, processing, storage and transport
- Cement and lime production
- Glass production
- Heat and power generating plants
- District heating networks
- Natural gas liquefaction and re-gasification facilities
- Gas transmission infrastructure
- Any other infrastructure project category or scale of project for which the absolute and/or relative emissions could exceed 20 000 tonnes CO 2 e/year (positive or negative)

[21] Categories are provided in the "Technical guidance on the climate proofing of infrastructure in the period 2021-2027" in Table 2 on page 20 and 21: CRITICAL INFRASTRUCTURE PROTECTION & RESILIENCE - EC Technical Guidance on Climate Proofing of Infrastructure.

[22] Including among other safe and secure parking and external border checks.

[23] See footnote 15.

[24] Measures addressing road safety and reduction of rail freight noise may be exempted.

Sustainable Use and Protection of Water and Marine Resources

Definitions:

- **Surface water:** Inland waters (except groundwater), transitional waters, and coastal waters (as per Directive 2000/60/EC in Regulation (EU) 2020/852).
- **Groundwater:** Water below the surface in the saturation zone in contact with ground or subsoil (as per Directive 2000/60/EC in Regulation (EU) 2020/852).
- **Marine waters:** Seawaters under national jurisdiction including its seabed and subsoil (as per Directive 2008/56/EC in Regulation (EU) 2020/852).

Significant harm criteria:

An activity does significant harm if it is detrimental to the good ecological status of water bodies or marine environments.

Additional information on assessment steps:

This objective is divided into two parts: water resources (groundwater and surface water) and marine resources, each assessed separately using the two dedicated decision trees.

Part 1: Water resources

Q1: Water usage

This question asks for any groundwater or surface water involved in the project.

Q2: 100% support of objective OR substantial contribution

Refer to the table of intervention fields below to check whether a relevant intervention field exists that aligns with the project. The intervention fields state 100% support with the Sustainable Use and Protection of Water and Marine Resources objectives.[25]

Activity	Intervention field
Provision of water for human consumption (extraction, treatment, storage and distribution infrastructure, efficiency measures, drinking water supply)	039 / 039bis
Water management and water resource conservation (including river basin management, specific climate change adaptation measures, reuse, leakage reduction)	040
Waste water collection and treatment	041 / 041bis

If there was no matching intervention field selected, consult the table and list below to check whether the project entails economic activities that make a substantial contribution to the Sustainable Use and Protection of Water and Marine Resources.

Number	Activity	NACE code
1	Manufacturing, installation, and associated services for leakage control technologies	E36, F42,99
2	Construction, extension, operation, and renewal of water collection, treatment and supply intended for human consumption	E36.00, F42.9
3	Urban waste water treatment	E37.00, F42.9

[25] You can find more information and the full table in the document "ANNEX: EU CLIMATE COEFFICIENTS".

4	Sustainable Urban Drainage Systems	E36.00, E37.00, F42.9
5	Nature-based solutions for flood and drought risk prevention and protection	F42.91

An activity also contributes substantially by[26]...

- protecting the environment from the adverse effects of urban and industrial waste water discharges, including from contaminants of emerging concern such as pharmaceuticals and microplastics, for example by ensuring the adequate collection, treatment and discharge of urban and industrial waste waters;
- protecting human health from the adverse impact of any contamination of water intended for human consumption by ensuring that it is free from any micro-organisms, parasites and substances that constitute a potential danger to human health as well as increasing people's access to clean drinking water;
- improving water management and efficiency, including by protecting and enhancing the status of aquatic ecosystems, by promoting the sustainable use of water through the long-term protection of available water resources, inter alia, through measures such as water reuse, by ensuring the progressive reduction of pollutant emissions into surface water and groundwater, by contributing to mitigating the effects of floods and droughts, or through any other activity that protects or improves the qualitative and quantitative status of water bodies;
- ensuring the sustainable use of marine ecosystem services or contributing to the good environmental status of marine waters, including by protecting, preserving or restoring the marine environment and by preventing or reducing inputs in the marine environment; or
- enabling any of the activities listed above in accordance with Article 16:
    - Article 16: An economic activity shall qualify as contributing substantially to one or more of the environmental objectives set out in Article 9 by directly enabling other activities to make a substantial contribution to one or more of those objectives, provided that such economic activity ...
        - does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and
        - has a substantial positive environmental impact, on the basis of life-cycle considerations.

Q3: Instalment of appliances and water fittings
A: This question refers to the instalment of new water fittings (e.g. piping, showers; sinks).
B: Examples for water-saving appliances are low flow faucets, low flow shower heads and dual flush toilets
C: An explanation may be considered satisfactory if e.g. such devices are not applicable to the project or outside of the project's scope.

Q4: Extraction
A: Extraction means that the water comes directly from a ground- or freshwater source. Rainwater is not included.
B: The water permit can either be a *watervergunning* or an *extractievergunning*.

[26] Further information and the activity-specific criteria to be met can be found here, Article 12: Regulation - 2020/852 - EN - taxonomy regulation - EUR-Lex

C: An explanation may be considered satisfactory if e.g. a water permit is not applicable to the project or outside of the project's scope.

Q5: Disposal
A: Disposal of water into both water bodies (e.g. canals, rivers) and the sewage system is considered here. Only the disposal of water for economic/industrial activities is included here. Thus, water disposal for human use (e.g. bathroom facilities) is excluded.
C: An explanation may be considered satisfactory if e.g. a water permit is not necessary according to Dutch regulations. Another satisfactory explanation may be, that e.g. the disposed water is of very small volumes or not heavily contaminated (when going into the sewage system).

Q6: Environmental permit
A: The environmental permit refers to the Dutch *omgevingsvergunning*. This usually covers water if relevant for the project.
B: An explanation may be considered satisfactory if e.g. an environmental permit is not applicable to the project or outside of the project's scope.

Q7 : Environmental Impact Assessment (EIA)
B: An explanation may be considered satisfactory if e.g. an EIA was not required to receive the environmental permit.
D: An explanation may be considered satisfactory if e.g. EIA did not show any adverse effects on water or if reasonable mitigation measures have been taken to diminish the impact.
E: An explanation may be considered satisfactory if e.g. the screening deemed surface- and groundwater as insignificant.

<u>Part 2: Marine resources</u>
Q2: Indirect activities
An indirect impact refers to effects occurring further up or down the supply chain (e.g., utilising marine resources). For this question, consider an impact only if it arises solely due to the project's existence.

Q3: Environmental permit
B: An explanation may be considered satisfactory if e.g. an environmental permit is not applicable to the project or outside of the project's scope.

Q4: Environmental Impact Assessment (EIA)
B: An explanation may be considered satisfactory if e.g. the screening deemed marine waters as insignificant.

Transition to a Circular Economy

Definition:
A Circular Economy in Regulation (EU) 2020/852 is understood to maximize resource efficiency by sharing, reusing, repairing, refurbishing, and recycling materials and products and thereby prolonging the life cycle of products.

Significant harm criteria:
An activity does significant harm if it:

- Inefficiently uses materials or natural resources;
- Generates excessive waste or incinerates recyclable materials; or
- Causes long-term environmental harm through waste disposal.

Additional information on assessment steps:
Q1: 100% support of objective OR substantial contribution
Refer to the table of intervention fields below to check whether a relevant intervention field exists that aligns with the project. The intervention fields state 100% support with the Circular Economy objectives.[27]

Code	Invention field
023	Research and innovation processes, technology transfer and cooperation between enterprises focusing on circular economy
042	Household waste management: prevention, minimisation, sorting, reuse, recycling measures
044	Commercial, industrial waste management: prevention, minimisation, sorting, reuse, recycling measures
045	Promoting the use of recycled materials as raw materials
045bis	Use of recycled materials as raw materials compliant with the efficiency criteria

If there was no matching intervention field selected, consult the list below to check whether the project entails economic activities that make a substantial contribution to a Circular Economy.[28]
An activity contributes substantially if it...

- uses natural resources, including sustainably sourced bio-based and other raw materials, in production more efficiently, including by:
    - reducing the use of primary raw materials or increasing the use of by-products and secondary raw materials; or
    - resource and energy efficiency measures;
- increases the durability, reparability, upgradability or reusability of products, in particular in designing and manufacturing activities;

[27] You can find more information and the full table in the document "ANNEX: EU CLIMATE COEFFICIENTS".
[28] Further information and the activity-specific criteria to be met can be found here, Article 13: Regulation - 2020/852 - EN - taxonomy regulation - EUR-Lex

- increases the recyclability of products, including the recyclability of individual materials contained in those products, among other things, by substitution or reduced use of products and materials that are not recyclable, in particular in designing and manufacturing activities;
- substantially reduces the content of hazardous substances and substitutes substances of very high concern in materials and products throughout their life cycle, in line with the objectives set out in EU law, including by replacing such substances with safer alternatives and ensuring traceability;
- prolongs the use of products, including through reuse, design for longevity, repurposing, disassembly, remanufacturing, upgrades and repair, and sharing products;
- increases the use of secondary raw materials and their quality, including by high-quality recycling of waste;
- prevents or reduces waste generation, including the generation of waste from the extraction of minerals and waste from the construction and demolition of buildings;
- increases preparing for the re-use and recycling of waste;
- increases the development of the waste management infrastructure needed for prevention, for preparing for re-use and for recycling, while ensuring that the recovered materials are recycled as high-quality secondary raw material input in production, thereby avoiding downcycling;
- minimizes the incineration of waste and avoids the disposal of waste, including landfilling, in accordance with the principles of the waste hierarchy;
- avoids and reduces litter; or
- enables any of the activities listed above in accordance with Article 16:
    - Article 16: An economic activity shall qualify as contributing substantially to one or more of the environmental objectives set out in Article 9 by directly enabling other activities to make a substantial contribution to one or more of those objectives, provided that such economic activity ...
        - does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and
        - has a substantial positive environmental impact, on the basis of life-cycle considerations.

Q4: Electronic equipment
B: The EU Ecolabel criteria can be found here: EU Ecolabel - Electronic Equipment. The EU GPP criteria are available here: GPP Criteria and Requirements - European Commission.

Q6: Construction & Renovation
B: The Waste Framework Directive can be found here: EUR-Lex - 02008L0098-20180705 - EN - EUR-Lex[29]. The basic requirements are for waste to be managed:

- Without endangering human health and harming the environment;
- Without risk to water, air, soil, plants, or animals;
- Without causing a nuisance through noise and odors; and
- Without adversely affecting the countryside or places of special interest.

[29] Waste Framework Directive - European Commission

Q8: Construction of Buildings
A: NACE codes (EUROPA - Competition - Cases by NACE code - F)

- F41.1 Development of building projects
- F41.2 Construction of residential and non-residential buildings

Q9: Waste
B: Activities treating or recovering hazardous waste are categorized under the following NACE codes for hazardous waste (EUROPA - Competition - Cases by NACE code - E):

- E38.2.2 Treatment and disposal of hazardous waste
- E38.3.2 Recovery of sorted materials

C: Activities disposing of waste are categorized under the following NACE codes (EUROPA - Competition - Cases by NACE code - E):

- E38.2.1 Treatment and disposal of non-hazardous waste
- E38.2.2 Treatment and disposal of hazardous waste

An explanation may be considered satisfactory if e.g. a clear identification of waste collection, transport and processing can be delivered.

Q10: Material recovery
NACE code: E38.3 – Materials recovery (EUROPA - Competition - Cases by NACE code - E)
C: For the here specified materials testing and documentation of that is required. Examples of possible testing methods are Life Cycle Assessment, Biological Testing and Material Analysis.

Pollution Prevention and Control

Definition:
"Pollution" in Regulation (EU) 2020/852 includes the direct or indirect introduction of pollutants into air, water, or land due to human activity.

Significant harm criteria:
An activity does significant harm if it substantially increases emissions of pollutants.

Additional information on assessment steps:
Q1: 100% support of objective OR substantial contribution
Refer to the table of intervention fields below to check whether a relevant intervention field exists that aligns with the project. The intervention fields state a 100% support with the Pollution Prevention and Control objectives.[30]

Intervention fields that support pollution prevention objectives	
Rehabilitation of industrial sites and contaminated land	046 / 046bis
Air quality and noise reduction measures	048

If there was no matching intervention field selected, consult the table and list below to check whether the project entails economic activities that make a substantial contribution to Pollution Prevention and Control.

Activity	NACE code
Manufacture of active pharmaceutical ingredients (API) or substances	C21.1
Manufacture of medicinal products	C21.2
Collection and transport of hazardous waste	E38.12,F42.9
Treatment of hazardous waste	E28.22
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	E39, E38.2, E38.32, F42.9
Remediation of contaminated sites	39, 33.20, 43.11, 43.12, 71.12, 71.20, 74.90, 81.30

An activity also contributes substantially by[31]...

- preventing or, where that is not practicable, reducing pollutant emissions (other than greenhouse gases) into air, water or land;
- improving levels of air, water or soil quality in the areas in which the economic activity takes place whilst minimising any adverse impact on, human health and the environment or the risk thereof;
- preventing or minimising any adverse impact on human health and the environment of the production, use or disposal of chemicals;
- cleaning up litter and other pollution; or
- enabling any of the activities listed above in accordance with Article 16:

[30] You can find more information and the full table in the document "ANNEX: EU CLIMATE COEFFICIENTS".
[31] Further information and the activity-specific criteria to be met can be found here, Article 14: Regulation - 2020/852 - EN - taxonomy regulation - EUR-Lex

- Article 16: An economic activity shall qualify as contributing substantially to one or more of the environmental objectives set out in Article 9 by directly enabling other activities to make a substantial contribution to one or more of those objectives, provided that such economic activity …
  - does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and
  - has a substantial positive environmental impact, on the basis of life-cycle considerations.

Q2: Best available techniques (BAT)

A: There are BAT reference documents (BREFs)[32] for several sectors as well as non-sectoral issues. These were established under the Integrated Pollution Prevention and Control (IPPC) Directive 96/61/EC. The sectors for which these exist are listed in the following table.

Sectoral and Non-sectoral BREF	
Production of Chlor-alkali	CAK
Ceramic Manufacturing Industry	CER
Production of Cement, Lime, and Magnesium Oxide	CLM
Common Waste Water and Waste Gas Treatment/Management Systems in the Chemical Sector	CWW
Economics and Cross-media Effects	ECM
Emissions from Storage	EFS
Energy Efficiency	ENE
Food, Drink and Milk Industries	FDM
Ferrous Metals Processing Industry	FMP
Manufacture of Glass	GLD
Industrial Cooling Systems	ICS
Intensive Rearing of Poultry or Pigs	IRPP
Iron and Steel Production	IS
Large Combustion Plants	LCP
Large Volume Inorganic Chemicals	LVIC
Large Volume Inorganic Chemicals – Ammonia, Acids, and Fertilisers	LVIC-AAF
Production of Large Volume Organic Chemicals	LVOC
Non-Ferrous Metals Industries	NFM
Manufacture of Organic Fine Chemicals	OFC
Production of Polymers	POL
Refinining of Mineral Oil and Gas	REF
Monitoring of Emissions to Air and Water from IED Installations	ROM
Slaughterhouses and Animals By-products Industries	SA
Smitheries and Foundries Industry	SF
Production of Speciality Inorganic Chemicals	SIC
Surface Treatment of Metals and Plastics	STM
Surface Treatment Using Organic Solvents including Wood and Wood Products Preservation with Chemicals	STS
Tanning of Hides and Skins	TAN
Textiles Industry	TXT
Wood-based Panels Production	WEDP

[32] BAT reference documents | EU-BRITE

Common Waste Gas Management and Treatment Systems in the Chemical Sector	WGC
Waste Incineration	WI
Waste Treatment	WT

B, C: Refer to the BREFs: BAT reference documents | EU-BRITE.
An explanation may be considered satisfactory if e.g. concrete plans of how to adhere to the BAT conclusions for the respective sector can be delivered.

Q3: Hazardous substances
A: The Industrial Emissions Directive (Directive 2010/75/EU)[33] is leading to prevent harm from hazardous substances. Different types of harmful substances, including the directives and regulations that govern them, are listed in the table below. These substances are strictly governed and regulated by the EU.[34]

Type of harmful substance	Regulation or Directive to look up for more information
Persistent organic pollutants	Regulation (EU) 2019/1021
Mercury	Regulation (EU) 2017/852
Ozone-depleting substances	Regulation (EC) No 1005/2009
Substances in electrical and electronic equipment	Directive 2011/65/EU
General (REACH)	Regulation (EC) 1907/2006 (Annex XVII)
Carcinogenic, Mutagenic, or Toxic for Reproduction	Directive 67/548/EEC
Persistent, Bioaccumulative, and Toxic Substances	Regulation (EC) 1907/2006 (Annex XIII)

Q4: Pesticides
B: If there are any pesticides used, their use must be in line with the Sustainable Use Directive 2009/128/EC. In the Netherlands specifically, this directive has been translated into the 'National Action Plan Sustainable Use of Plant Protection Products'

Q5: Antimicrobial resistance (AMR)
AMR is a public health concern. It takes place when microbes are not affected by antimicrobial medicine, usually antibiotics. This is usually caused by the misuse of antimicrobial substances. AMR can also occur in food production, where organic fertilizers, irrigation, and water can pose risks of AMR.
In the official journal of the EU, version 2019/C 214/01, the EU's goals regarding combating antimicrobial resistance are listed.[35]

[33] This directive defines hazardous substances as: "Substances or mixtures which, because of their content of volatile organic compounds classified as carcinogens, mutagens, or toxic to reproduction under Regulation (EC) No 1272/2008, are assigned or need to carry the hazard statements H340, H350, H350i, H360D or H360F, shall be replaced, as far as possible by less harmful substances or mixtures within the shortest possible time."
[34] In the Netherlands, the regulations are governed by the omgevingswet (Zeer Zorgwekkende Stoffen (ZZS) | Informatiepunt Leefomgeving).
[35] eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:C:2019:214:FULL

Q6: Dust and noise emissions
B: An explanation may be considered satisfactory if e.g. it outlines clear and feasible mitigation measures (e.g., installation of noise barriers, use of water sprays to suppress dust, scheduling work during less sensitive hours).

Q7: Environmental impact assessment (EIA)
B: An explanation may be considered satisfactory if e.g. an EIA is not applicable to the project or outside of the project's scope.
C: An explanation may be considered satisfactory if e.g. the outcomes of the EIA showed limited pollution, and/or there are mitigation measures implemented or planned to reduce the pollution.

Q8: Environmental permit (omgevingsvergunning)
B: An explanation may be considered satisfactory if e.g. an environmental permit is not applicable to the project or outside of the project's scope.
C: An explanation may be considered satisfactory if e.g. specific plans on how to mitigate the identified pollution emissions can be provided.

Biodiversity Protection and Restoration of Biodiversity and Ecosystems

Definitions:

- **Ecosystem:** A functional unit comprising living organisms and their environment (as per Regulation (EU) 2020/852).
- **Biodiversity:** Variability among living organisms and their ecological complexes (as per Regulation (EU) 2020/852).

Significant harm criteria:

An activity does significant harm if it negatively affects an ecosystem's good status, its resilience or conservation statuses of species and habitats.

Additional information on assessment steps:

Q1: 100% support of objective OR substantial contribution

Refer to the table of intervention fields below to check whether a relevant intervention field exists that aligns with the project. The intervention fields state 100% support with the Biodiversity Protection and Restoration of Biodiversity and Ecosystems objectives.[36]

Code	Intervention field
049	Protection, restoration, and sustainable use of Nature 2000 sites
050	Nature and biodiversity protection, natural heritage and resources, green and blue infrastructure
130	Protection, development and promotion of natural heritage and eco-tourism other than Natura 2000 sites

If there was no matching intervention field selected, consult the list below to check whether the project entails economic activities that make a substantial contribution to Biodiversity Protection and Restoration of Biodiversity and Ecosystems.[37]

An activity contributes substantially through ...

- nature and biodiversity conservation, including achieving favourable conservation status of natural and semi-natural habitats and species, or preventing their deterioration where they already have favourable conservation status, and protecting and restoring terrestrial, marine and other aquatic ecosystems in order to improve their condition and enhance their capacity to provide ecosystem services;
- sustainable land use and management, including adequate protection of soil biodiversity, land degradation neutrality and the remediation of contaminated sites;
- sustainable agricultural practices, including those that contribute to enhancing biodiversity or to halting or preventing the degradation of soils and other ecosystems, deforestation and habitat loss;
- sustainable forest management, including practices and uses of forests and forest land that contribute to enhancing biodiversity or to halting or preventing degradation of ecosystems, deforestation and habitat loss; or
- enabling any of the activities listed above in accordance with Article 16:

[36] You can find more information and the full table in the document "ANNEX: EU CLIMATE COEFFICIENTS".

[37] Further information and the activity-specific criteria to be met can be found here, Article 15: Regulation - 2020/852 - EN - taxonomy regulation - EUR-Lex

- Article 16: An economic activity shall qualify as contributing substantially to one or more of the environmental objectives set out in Article 9 by directly enabling other activities to make a substantial contribution to one or more of those objectives, provided that such economic activity ...
  - does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and
  - has a substantial positive environmental impact, on the basis of life-cycle considerations.

Q3: Environmental Impact Assessment (EIA)
B: An explanation may be considered satisfactory if e.g. the outcomes of the EIA showed limited negative effects on biodiversity and ecosystems and/or there are mitigation measures implemented or planned to reduce the effect.

Q4: Protected areas
Examples of protected areas are the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas.

Q5: Permits
A: If the project's activities pose a risk to protected nature areas, a nature conservation act permit from the provincial authority is needed.[38]
C: An explanation may be considered satisfactory if e.g. an environmental permit is not applicable to the project or outside of the project's scope.

Follow-up question for Q6 – Q11 and Q13-Q15
This question has to be answered for every question from question six to 15 (with an exception of question 12) when answered with yes. Example: If question six is answered with yes, the follow-up question has to be answered. If a satisfactory answer is given, the tree will be continued with question seven.
An explanation may be considered satisfactory if e.g. specific plans for mitigation can be provided.

Q8: Changing of habitats
Even if operations are located only outside of nature areas, the amount or quality of habitats could be changed by the project, e.g. transport activities required for the project could have adverse impacts.
The term habitat is used in reference to a place where an organism normally lives, but it is also used in relation to a natural cover type, such as forest, whether or not the taxon of interest normally lives there. It is common to use natural cover types as a proxy for habitat because most species decline in numbers with decreased natural cover.[39]

[38] Netherlands Enterprise Agency, "Activities in Nature Conservation Areas," business.gov.nl, accessed January 18, 2025, https://business.gov.nl/regulation/all-in-one-permit-nature-conservation/.

[39] Heather Bird Jackson and Lenore Fahrig, "Habitat Loss and Fragmentation," *Encyclopedia of Biodiversity*, 2013, 50–58, https://doi.org/10.1016/b978-0-12-384719-5.00399-3.

Q9: Habitat destruction and fragmentation

Habitat destruction typically leads to fragmentation, the division of habitat into smaller and more isolated fragments separated by a matrix of human-transformed land cover.[40] The loss of area, increase in isolation, and greater exposure to human land uses along fragment edges have a long lasting effect on the structure and function of the remaining fragments. Human driven habitat fragmentation include e.g. land-use change[41], the construction and maintenance of above-ground power lines[42], roads that divide larger landscapes into smaller patches creating a disproportionate amount of edge habitat.[43]

Q11: Ecosystem services

"Ecosystem services" (as defined by Regulation (EU) 2020/852 of the European Parliament) are the direct and indirect contributions of ecosystems to the economic, social, cultural and other spheres that benefit people.

Such services are grouped into four categories, namely provisioning services, such as the provisioning of food and water; regulating services, such as the control of climate and disease; supporting services, such as nutrient cycles and oxygen production; and cultural services, such as providing spiritual and recreational benefits.[44]

Q14: Species composition

Species composition is defined as the total number of different living organisms within a given biome or ecosystem. In a forest, the species composition would refer to all the different plants, animals, invertebrates, vertebrates, bacteria, and fungi that can be found within the specific environment. In contrast, an ecosystem refers to the interaction of all living organisms, all inanimate objects, and the climate of the given location.[45]

Q15: Invasive species

An invasive species commonly refers to any living organism that is not native to an area and that causes economic or environmental harm, or is damaging to human health.[46]

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[40] Nick M. Haddad et al., "Habitat Fragmentation and Its Lasting Impact on Earth's Ecosystems," *Science Advances* 1, no. 2 (2015), https://doi.org/10.1126/sciadv.1500052.

[41] Asunción Semper-Pascual et al., "How Do Habitat Amount and Habitat Fragmentation Drive Time-Delayed Responses of Biodiversity to Land-Use Change?," *Proceedings of the Royal Society B: Biological Sciences* 288, no. 1942 (2021): 20202466, https://doi.org/10.1098/rspb.2020.2466.

[42] Max Duchaine, "The Environmental Impact of Power Lines," Scenic America, October 20, 2024, https://www.scenic.org/2023/09/20/the-environmental-impact-of-power-lines/.

[43] Anthony P. Clevenger and Marcel P. Huijser, *Wildlife Crossing Structure Handbook Design and Evaluation in North America* (Lakewood Co.: U.S. Federal Highway Administration Central Federal Lands Highway Division, 2011).

[44] Definition of ecosystem service categories: undb-factsheet-ecoserv-en.pdf

[45] Rachel Krueger and Adrienne Brundage, Species composition | definition, role & importance , November 21, 2023, https://study.com/academy/lesson/species-composition-definition-lesson-quiz.html.

[46] National Geographic, "People and Invasive Species," Education, accessed January 18, 2025, https://education.nationalgeographic.org/resource/people-and-invasive-species/ .