

Template for providing your feedback on the EU Taxonomy Delegated Acts

TYPE OF RESPONDENT: Business Association	TRANSPARENCY REGISTER NUMBER: 98345631631-22
COUNTRY: Belgium	SECTOR OF ACTIVITY: Construction and real estate
ORGANISATION: European Insulation Manufacturers Association (Eurima)	ORGANISATION SIZE: Micro (< 10 employees)
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The Delegated Acts presented in this call for feedback include several activities spanning over various economic sectors substantially contributing to all six environmental objectives of the Taxonomy Regulation, however only some of these activities may be of relevance to you. To facilitate your feedback process, find an overview of included activities per sector and environmental objective on the [EU Taxonomy website](#).

Stakeholders are asked to limit their feedback only to the content of the drafts Delegated Acts subject to this call for feedback. Any other comments, including suggestions to add new activities will not be considered. A specific mechanism to channel these requests will be made available on the Commission website in the future.

When replying to this call for feedback, please clearly signal which activities in the draft Delegated Regulation(s) your comments relate to. For example, if referring to activity 3.19 regarding the manufacture of rail constituents in the draft amending Delegated Regulation regarding the objective of climate change mitigation (CCM), please mention the activity reference number (3.19) and the objective (CCM) clearly in your submission. The objectives should be abbreviated as follows:

- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC
- Biodiversity and ecosystems: BIO

If referring to the amendments to Delegated Regulation (EU) 2021/2178 regarding disclosures under the Taxonomy (Art. 8), please also clearly highlight the relevant Section or Annex your reply refers to.

In line with the taxonomy's guiding principle of establishing robust, science-based criteria, the call for feedback puts emphasis on providing a **clear scientific and technical explanation and rationale** as well as **supporting evidence** (including links to published journals and articles) for any comments made with respect to the proposed technical screening criteria.

For more information on the EU Taxonomy and activities already covered in the Taxonomy Climate Delegated Act, please visit: https://finance.ec.europa.eu/sustainable-finance/tools-and-standards/eu-taxonomy-sustainable-activities_en.

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

COMMENT

Delegated Act: Taxonomy Environmental Delegated Act

Annex: Annex II to Environmental Delegated Act (CE)

ACTIVITY (e.g. CCM 3.19 Manufacture of rail constituents): CE 3.1 Construction of new buildings; CE 3.2 Renovation of existing buildings

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

COMMENT ON THE ACTIVITY DESCRIPTION:

COMMENT ON THE ACTIVITY SUBSTANTIAL CONTRIBUTION CRITERIA: Substantial contribution to the transition to a circular economy

COMMENT ON CRITERIA FOR CONSTRUCTION OF NEW BUILDINGS AND RENOVATION OF EXISTING BUILDINGS

With particular reference to the primary raw materials requirements set under the technical screening criteria for new buildings and renovation, Eurima welcomes the approach proposed by the Commission, encouraging an increased focus on circularity of specific material categories. Indeed, we reaffirm our support for such an evolution from generic construction and demolition waste recycling targets towards more specific targets that would drive recycling in lightweight construction materials. At the same time, we take the opportunity to make a few remarks on the proposed criteria.

With regards to the proposed approach of having the operator focus on the three heaviest material categories used to construct/renovate the building when applying the primary raw materials requirements, Eurima believes that this prioritization might reduce the incentive for the whole construction sector to increase the use of secondary materials. In this sense, we suggest either identifying the three heaviest material categories for each building layer or comprehensively applying the requirements to all the seven material categories listed in the delegated act proposal.

Moving to the specific primary raw materials requirements set for glass and mineral wool, it is unclear how the "combined total" is to be understood. In this sense, Eurima believes that the Commission should further discuss, clarify and document the reasoning beyond the proposed materials grouping. Simultaneously, Eurima advises considering setting product-specific requirements rather than "combined numbers", as each product type will have different opportunities and challenges for

reducing the use of primary raw materials. Indeed, in some cases, despite having a production process which is perfectly suited for a high share of secondary raw materials, access to post-consumer waste is limited due to fragmented waste regulation and a lack of qualified demolition waste management at the national level. Product-specific targets would also more easily allow the MW industry to meet its circularity ambition and objectives and would facilitate specific material source traceability linked to the use of secondary materials for Mineral Wool (MW) manufacturing.

Moreover, the developing of specific thresholds for MW needs to be checked against the reality of the sector circularity developments. Indeed, the MW industry still faces a number of economic, technical and regulatory barriers to realising greater circularity practices. Firstly, the continued availability of landfill options, coupled with relatively low prices, keeps making it difficult for alternative recovery options to become economically viable. Secondly, for the MW insulation sector, waste from renovation projects going to recycling which is not CLP exonerated, is subject to regulatory and administrative obligations that hamper their cross-border transport and recycling, making it challenging to bring such recyclable materials back into the loop. Thirdly, the absence, at the national level, of sufficient sorting and separate collection schemes often results in demolition and renovation waste being contaminated, consequently undermining recycling processes. Finally, target setting should be based on the consideration of the whole ecosystem. For instance, other glass industries are constantly working hard to increase their recycling capacity, which might lead, on the other hand, to reduced availability of cullets for other industries (e.g. MW) and to the consequent potential need in the future for products with higher primary materials content. For these reasons and given the current lack of access to secondary raw materials and sufficiently sorted post-consumer waste, a threshold of a maximum of 85% of the total material coming from primary raw materials will be a more realistic threshold for both new buildings and renovation in case of some MW insulation.

Finally, by serving as a first framework for circularity requirements for buildings construction and renovation, the Taxonomy represents a considerable opportunity to incentivize the expansion of the secondary materials market while being a significantly challenging system to be implemented across Europe, given the existence of different starting points and market maturity level across Member States. For these reasons Eurima suggests introducing a dynamic approach (e.g. frontrunner segments, level of ambition), based on a regular re-assessment and adjustment mechanism, around the proposed targets in order to reflect better the development of the building sector and secondary materials market. Such dynamic approach would help to gradually apply the proposed primary raw materials targets to the entire building sector.

COMMENT ON THE ACTIVITY DO NO SIGNIFICANT HARM CRITERIA:
