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FEAD feedback to the Platform on Sustainable Finance on preliminary recommendations for technical screening criteria for the EU taxonomy (2nd Delegated Act)

FEAD, the European Waste Management Association, representing the private waste and resource management industry across Europe, welcomes the opportunity to comment on the **Call for feedback by the Platform on Sustainable Finance on preliminary recommendations for technical screening criteria for the EU taxonomy (2nd Delegated Act)**. FEAD has reviewed the draft report and given its comments on Chapter 13 of the Annex, dedicated to waste management, especially regarding the inclusion of waste-to-Energy activities as well as other specific issues.

Waste-to-Energy

The classification introduced by the EU Taxonomy is essential for the waste management sector and represents a decisive mechanism for circularity. FEAD deems it crucial that waste-to-energy from residual, non-hazardous waste is included under defined conditions amongst the environmentally sustainable activities in the 2nd Delegated Act as it contributes to the achievement of the EU Taxonomy objectives. Furthermore, FEAD insists on the need for its proposition for eligibility, which was overlooked in the draft report.

From a legal perspective, a clear distinction should be made between incineration and waste-to-energy activities. The first one is a disposal activity and the latter one a waste recovery activity (R1), falling as such, under different sections of the waste hierarchy.

Waste-to-energy plays an essential role in circularity, as it moves up the waste hierarchy by avoiding waste disposal (landfilling essentially) and by being a key complement to more recycling. Waste-to-energy activities are not a competitor nor an alternative to recycling, but a **complementary process to ensure the safe treatment of non-recyclable residual waste**, be it from municipal or from industrial and commercial origin.

In addition, waste-to-energy plants provide energy in the form of electricity and heat (to both district heating and industries), which entails **significant CO₂ savings compared to electricity produced by fossil fuel combustion**.¹ The current stringent and legally binding requirements for emissions control and energy efficiency, ensure that these plants operate in full alignment with European legislation.

For these reasons, energy recovery from residual non-hazardous waste should be fully recognized in a dedicated section as an activity substantially contributing to (a transition to) a circular economy, provided that the following conditions are cumulatively and rigorously met:

- There is a waste management plan in the given country;

¹ A [study by CEWEP](#) shows that there will be 142 Mt residual in 2035, whose treatment in R1 W-to-E will save 119 Mt CO₂/year.

- Only residual waste, resulting from selective collection or sorting, is subject to energy recovery under application of the R1 Formula;
- The CCS/CCU feasibility is examined.

Further Issues

On other aspects of the preliminary recommendations for technical screening criteria for the EU taxonomy (2nd Delegated Act), FEAD notes that:

- **Options that deliver the best overall environmental outcome should be considered:**
 - **Chapter 13.1:** Generally speaking, collecting separate waste fractions allows for quality recycling, and needs to be promoted through the Taxonomy. FEAD would nevertheless recommend the Platform not to pre-empt the results of the study conducted by the JRC on selective collection schemes, which is expected at the end of 2022.
 - **Chapter 13.3:** Disposal is the least desirable treatment option under the waste hierarchy. However, in certain cases, safe disposal is the option that delivers the best overall environmental outcome when considering the goal for a toxic free environment. For instance, safe disposal options may prevent the leaking of hazardous substances into the environment and the recycling of legacy substances.
- **Not all hazardous waste reception facilities have their own laboratories on-site and should therefore not be required in the acceptance procedures of such waste streams** (Chapter 13.3). As an alternative, certified external laboratories² are used to analyse samples of the hazardous waste received. This does not compromise strict routines and acceptance procedures.
- **Investments in recycling salts and minerals from fly ashes reduce waste volumes for disposal, thus, positively contributing to the achievement of a circular society.** For this reason, they should not be excluded from the technical screening criteria for material recovery operations of hazardous waste (Chapter 13.4).

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² Laboratories routinely available at another site, according to the Best Available Techniques (BAT) Reference Document for Waste Treatment.