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by

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A proposal for a new classification to monitor actions that benefit the environment of Households, Enterprises, and Public Administration

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Abstract

European Commission presented a plan to reduce the EU's greenhouse gas emissions by at least 55% in 2030 (compared to 1990 levels), but how can EU-wide coordinated action to meet the six targets (shown in Scheme 1) be measured? How can we monitor sustainable economic growth?

It is, therefore, necessary to propose new indicators capable of measuring progress. Still, in order to build new indicators, it is needed at the same time to use a common language to define the actions taken at the European level). The goal of this paper is to propose adopting a new classification shown in Annex 1 (European Taxonomy).

This classification focuses on the transition of the classification system of sustainable economic activities, or "ECO list". These are defined as the new ECO-SEA classification - codification of environmentally sustainable economic activities. This proposal informs environmental accountants of the need to adopt it to collect information from businesses, households, and the public administration. Those are the ones who invest in eco-sustainable economic activities and contribute to one or more of the six environmental objectives envisaged by the new European taxonomy.

An EU-wide classification system will mean that we have a uniform and harmonized way of determining what economic activities can be regarded as sustainable. This is essential in order for the EU to become the first climate-neutral continent by 2050, as well as to fight biodiversity loss and other environmental challenges urgently.

Keywords: ECO - codification of eco-sustainable economic activity, *Eco-GDP*, European taxonomy

JEL classification: E01, E23, K23, Q01, P42, P44, M21, M41, I5, I6

Introduction

The Intergovernmental Panel on Climate Change (IPCC) underlined in its recent report that "*urgent climate action can secure a liveable future for all*". "Increasing finance to climate investments is important to achieve global climate goals".

With the endorsement of the UN resolution on the 2030 Agenda by more than 150 international leaders gathered in the United Nations entitled "*Transforming our world: the 2030 Agenda for Sustainable Development with the 17 identified goals to promote sustainable development, to contribute to global development, promote human well-being and protect the environment according to the principle "no one will be left behind"*". A key theme is investing in data infrastructures and having information to monitor economic growth that affects change climate.

The Council adopted a regulation setting out an EU-wide classification system, or "taxonomy", which will provide businesses and investors with a common language to identify those economic activities which are considered environmentally sustainable.

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Europe intends to make the entire common territory climate-neutral by 2050. The "*do no significant harm*" principle, enshrined in Article 17 of the EU's New Taxonomy Regulation (EU Regulation 2020/8524 entered into force on 12 July 2020) introduces a common classification system that establishes a taxonomy-aligned list of environmentally sustainable economic activities with the four general conditions that meet the environmental sustainability criteria:

- ✓ "Eco-sustainable economic activity";
- ✓ "Transitional economic activity";
- ✓ "Enabling economic activity";
- ✓ "Eligible economic activity for the taxonomy".

We need another classification to monitor the actions put in place to pursue the six environmental objectives introduced with the European taxonomy.

As part of the review of the environmental protection classification activity (CEPA) and its transformation into an integrated functional classification of environmental activities (CEA), Eurostat should also work on another classification, proposed as an annex to this document, to monitor the actions undertaken by the main economic actors such as households, enterprises, and public administration to monitor the six environmental objectives introduced with the European taxonomy.

The paper is organized as follows: proposes a new classification to be submitted to the United Nations Statistical Commission for its adoption as an international classification to monitor the pro-climate actions of countries regarding climate change.

Section 1 provides some background information on the purpose and structure of the paper and presents an example of the connection of the new classification ECO-SEA Classification - codification of eco-sustainable economic activities linked to the classification of each main actor households (COICOP) enterprises (NACE Rev.2) and public administration (COFOG).

Section 2 presents the structure of the new classification with the actions in favor of the six environmental objectives and explanatory notes to the actions of the classification integrated with the environmental objectives.

The annexes include: - Annex 1: presenting the proposed coding ECO-SEA Classification - codification of eco-sustainable economic activities link between the new ECO classification - codification of environmentally sustainable economic activity and classification of environmental protection expenditures and activities (CEPA).

1. Purpose and structure of the paper

1.1 Enterprises

Greenhouse gas emissions in 2021 by the 27 European countries were 3,600 million tonnes of CO₂ equivalent. The energy sector accounts for around 75% of the European Union's greenhouse gas emissions and therefore plays a key role in climate change mitigation and adaptation.

In Europe, Italy together with Poland, after Germany and France, is the country that contributes, with 416 million tons of greenhouse gas emissions, to global warming.

The Italian production system generates 3 quarters of the total climate-changing emissions (industry 48%, services 17%, and agriculture 10%) of the entire economy, compared with households which contribute only 25% to emissions. In particular, the manufacturing and energy industries absorb around 166 million tonnes of CO₂ out of a total of 199 million tonnes and contribute significantly to greenhouse gas emissions.

For the purposes of the objectives of the European Green Deal, and thanks to the recent proposal for a directive of the European Commission on corporate governance communication on sustainability, enterprises are required to communicate a lot of information on the environmental impact of their business model and strategy to demonstrate the activities carried out for the transition to a sustainable and climate-neutral economy and specify the more detailed information that enterprises are required to communicate.

Financial and non-financial companies that fall under the scope of the Non-Financial Reporting Directive (NFRD) would have to disclose information on how and to what extent the undertaking's activities are associated with environmentally sustainable economic activities.

Using this classification will allow industries to raise funds for their environmental projects if they meet the criteria set out in the European taxonomy. According to Article 8 of the European regulation on taxonomy, non-financial companies communicate the share of their turnover deriving from products or services associated with economic activities considered environmentally sustainable and the share of their capital expenditures and the share of operating expenses related to assets or processes associated with economic activities considered environmentally sustainable. The information contained in the financial statements of the enterprises on how and to what extent the activities carried out can be associated with an economic activity considered environmentally sustainable, it is necessary to introduce a standard classification to monitor the:

➤ share of turnover deriving from products or services linked to economic activities considered environmentally sustainable.

The share of turnover is calculated as the share of net revenues obtained from products or services, including intangible ones, associated with economic activities aligned with the European taxonomy (numerator), divided by net revenues (denominator). Turnover must understand the revenue recognized according to the International Accounting Standard (IAS);

➤ the share of their capital expenditures and the share of management costs related to the assets o processes linked to economic activities deemed environmentally sustainable.

We start from the classification of the "Taxonomy for sustainable finance" (Annex 1), an important regulatory act for identifying the degree of eco-sustainability of an investment classified according to the six environmental objectives with which an economic activity must be associated.

When an economic activity contributes to several environmental objectives, enterprises must:

- a) demonstrate compliance, in particular, comply with the technical screening criteria related to different environmental goals;
- b) communicate that the turnover, capital expenditure, and operating expenses arising from this activity contribute to various environmental objectives;
- c) count only once the turnover of economic activities aligned with the wave taxonomy avoids overestimating turnover due to double counting.

With the data provided by companies, politicians can divert financial resources to industries that have invested in environmental sustainability. Monitoring their behavior, therefore, requires a reliable and easily communicable measure.

The eco-sustainable gross domestic product can be the timely solution to the monitoring of the six European environmental objectives. There is already an attempt in the literature to define the "green" gross domestic product calculated as the net consumption of natural capital, including the depletion of resources, to be subtracted from the traditional GDP.

This new indicator Eco GDP, however, presented at the Eleventh IAERE Annual Conference on 24 February 2023, makes it possible to monitor the positive actions taken in favor of the climate by companies and in more general terms by all economic players. And it also allows you to monitor the added value of transition and enabling.

Table 1 - Example of connection between classification economic activities (NACE) with new classification ECO – SEA codification of eco-sustainable economic activity qualifies as environmentally sustainable

<p style="color: red; text-align: center;">New classification ECO - codification of eco-sustainable economic activity qualifies as environmentally sustainable</p>	Economic activity NACE REV.2			Production	Costs	Added value at market prices
	A: Agriculture, forestry and fishing	BTF: mining, manufacturing, supply of electricity, gas, steam and air conditioning, water, sewage, waste treatment and remediation, construction	GTU: service			
	NACE 1 - 2	NACE 1 - 2	NACE ...			
<p>A. "eco-sustainable economic activity" that respects criteria an economic activity qualifies as environmentally sustainable;</p> <p style="color: red;">1. the mitigation of climate change OAMCC 1.1 OAMCC 1.1.1 improving energy efficiency etc.</p> <p style="color: red;">2. adaptation to climate change</p> <p style="color: red;">3. sustainable use and protection of water and marine resources</p> <p style="color: red;">4. the transition to a circular economy</p> <p style="color: red;">5. the prevention and reduction of pollution</p> <p style="color: red;">6. the protection and restoration of biodiversity and ecosystems</p>			X	X	X	X
	X	X		X	X	X
B. "transitional economic activities" which contribute substantially to the mitigation of climate change;	X			X		X
C. "enabling economic activity" which contributes substantially to one or more of the environmental objectives;		X		X		X
D. "economic activity eligible for taxonomy" described in the acts delegated by the European Commission;			X	X		X
E. "non-eco-sustainable economic activity - not eligible for taxonomy" not described in documents, that which causes significant damage to the environment.	X	X	X	X		X
Tot A	X	X	X	X	X	ECO GDP (10%)
Tot B-D	X	X	X	X	X	TRANSITION GDP (30%)
Tot E	X	X	X	X	X	No ECO GDP (60%)
Total economy						GDP (Year 2021- 1.787.675)

Based on information made available as a result of the European Taxonomy Regulation is possible to create a table of correspondence between the different classifications for activities and products and services (ISIC/NACE/ATECO, CPC/CPA, PRODCOM, etc.) and a list of activities, products, and services considered relevant for the purposes of compliance with the principle "do not cause significant damage" connected to six environmental objectives with which economic activity is associated under the EU criteria for environmentally sustainable economic activities (see the new classification proposal in Annex 1).

1.2 Household


In Italy, in 2021 of the 104 million tons of CO2 emitted by households, 49% is attributable to needs related to private transport while 50% to domestic heating.

Even households can therefore contribute substantially to the reduction of CO2 emissions, but how is it possible to monitor their virtuous behavior?

This new proposed classification can help measure the actions implemented through household consumption data in the economic territory for the six environmental objectives envisaged by the European taxonomy.

By linking the individual consumption expenditure of households classified with the COICOP with the proposed classification (ECO-sustainable economic activities) it is possible to reclassify household consumption for the six environmental objectives.

Table 2 - Example of connection between classifications of individual consumption by purpose (COICOP) with new classification ECO – SEA codification of eco-sustainable economic activity qualifies as environmentally sustainable

Codification of eco-sustainable economic product qualifies as environmentally sustainable 	Classification of individual consumption by purpose (COICOP)													Total consumption by eco-sustainable action	
	01 FOOD AND NON-ALCOHOLIC BEVERAGES	02 ALCOHOLIC BEVERAGES, TOBACCO AND NARCOTICS	03 CLOTHING AND FOOTWEAR	04 HOUSING, WATER, ELECTRICITY, GAS AND OTHER FUELS	05 FURNISHINGS, HOUSEHOLD EQUIPMENT AND ROUTINE HOUSEHOLD MAINTENANCE	06 HEALTH SERVICES	07 TRANSPORT	08 INFORMATION AND COMMUNICATION	09 RECREATION, SPORT AND CULTURE	10 EDUCATION SERVICES	11 RESTAURANTS AND ACCOMMODATION SERVICES	12 INSURANCE AND FINANCIAL SERVICES	13 PERSONAL CARE, SOCIAL PROTECTION AND MISCELLANEOUS GOODS AND SERVICES		
New classification ECO	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	COICOP ...	
A. "eco-sustainable economic activity" that respects criteria an economic activity qualifies as environmentally sustainable;															
1. the mitigation of climate change	X			X	X	X							X		X
OAMCC 1.1															
OAMCC 1.1.1 improving energy efficiency etc.									X						X
2. adaptation to climate change				X											X
3. sustainable use and protection of water and marine resources															X
4. the transition to a circular economy		X													X
5. the prevention and reduction of pollution								X	X						X
6. the protection and restoration of biodiversity and ecosystems				X											X
B. "transitional economic activities" which contribute substantially to the mitigation of climate changes;			X	X											X
C. "enabling economic activity" which contributes substantially to one or more of the environmental objectives;															
D. "economic activity eligible for taxonomy" described in the acts delegated by the European Commission;															
E. "non-eco-sustainable economic activity - not eligible for taxonomy" not described in documents, that which causes significant damage to the environment.	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Tot A by purpose (COICOP)	X	X		X	X	X	X	X	X		X		X		ECO Consumption (10%)
Tot B-D by purpose (COICOP)	X	X	X	X	X	X	X	X	X	X	X		X		TRANSITION consumption (30%)
Tot E by purpose (COICOP)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	No ECO Consumption (60%)
Total Household consumption in the economic territory by purpose (COICOP)														(Year 2021- 1.028.391)	

1.2 Public administration

In 2020, Italian companies received grants from the State of 11.6 billion euros for current expenses in "Tax incentives in favour of companies" without destination constraints and 3.1 billion euros of capital grants for "Incentives to the production system" in subsidized loans, contributions in c/interest and in c/capital, for business development; however, there has not yet been any tax measure dedicated to environmental sustainability despite the regulation on the new European taxonomy of 2020 being in force.

To monitor capital grants in favour of corporate, households etc. it is necessary for the public administration to adopt an ECO- SEA - codification of environmentally sustainable economic activities - to measure public policies in favour of the climate.

As known, the public administration classifies the formation of public final consumption expenditure by the function used in the national accounts, referring to the Cofog (Classification of the government function), the international classification adopted as a standard by the European System of Accounts (ESA2010). In order to be able to monitor public climate policies, it is, therefore, necessary to use a common standard classification to monitor climate action.

The classification suggested in this document makes it possible to establish a list of environmental objectives in line with the European taxonomy relating to environmentally sustainable economic activity. Public Administration should adopt an ECO- SEA - codification of environmentally sustainable economic activities - to measure public policies in favour of the climate, also budget revenue and expenditure.

Table 3 - Example of connection between classifications of General government expenditure by function (COFOG) with new classification ECO – SEA codification of eco-sustainable economic activity qualifies as environmentally sustainable

Codification of eco-sustainable economic activity qualifies as environmentally sustainable	Classification of General government expenditure by function (COFOG)										General government expenditure by eco-sustainable action
	1 General public services	2 Defense	3 Public order and safety	4 Economic affairs	5 Environmental protection	6 Housing and community amenities	7 Health	8 Recreation, culture and religion	9 Education	10 Social protection	
New classification ECO-SEA	COFOG...	COFOG...	COFOG...	COFOG...	COFOG...	COFOG...	COFOG...	COFOG...	COFOG...	COFOG...	
A. "eco-sustainable economic activity" that respects criteria an economic activity qualifies as environmentally sustainable; 1. the mitigation of climate change OAMCC 1.1 OAMCC 1.1.1 improving energy efficiency etc. 2. adaptation to climate change 3. sustainable use and protection of water and marine resources 4. the transition to a circular economy 5. the prevention and reduction of pollution 6. the protection and restoration of biodiversity and ecosystems	X			X	X	X	X			X	
B. "transitional economic activities" which contribute substantially to the mitigation of climate change; C. "enabling economic activity" which contributes substantially to one or more of the environmental objectives; D. "economic activity eligible for taxonomy" described in the acts delegated by the European Commission;			X	X							
E. "non-eco-sustainable economic activity - not eligible for taxonomy" not described in documents, that which causes significant damage to the environment.	X	X	X	X	X	X	X	X	X	X	X
Tot A by function (COFOG)	X	X		X	X	X	X	X	X	X	ECO expenditure (10%)
Tot B-D by function (COFOG)	X	X	X	X	X	X	X	X	X	X	TRANSITION expenditure (30%)
Tot E by function (COFOG)	X	X	X	X	X	X	X	X	X	X	No ECO expenditure (60%)
Total General government expenditure by function (COFOG)											(Year 2021- 986.167)

2. Towards a new classification scheme with criteria that define the purpose and structure the Environmentally sustainable economic activities

The purpose of environmental activity classification is to offer an integrated framework, flexible enough to ensure the collection and reporting of data on environmental activities and transactions and the organization of information according to short, medium, and long-term policy needs.

The new classification scheme is based on six environmental objectives defined at the European level. To identify whether an economic activity qualifies as environmentally sustainable, the European taxonomy has defined the actions of the six environmental objectives to which an economic activity must be able to connect as shown in scheme 1 and 2.

Scheme 1 – Expiration of six environmental objectives

1	climate change mitigation	starting from 1 January 2022
2	climate change adaptation	starting from 1 January 2022
3	sustainable use and protection of water and marine resources	starting from 1 January 2023
4	the transition to a circular economy	starting from 1 January 2023
5	the prevention and reduction of pollution	starting from 1 January 2023
6	the protection and restoration of biodiversity and ecosystems	starting from 1 January 2023

The current pre-existing classifications used:

- The CEPA: classification of environmental protection activities (international standard classification - SEEA CF), and expenditure is an internationally agreed classification included in the household of international standard classification.
- CReMA 2008: classification of resource management activities (used at European level – EU legislation) they play an important role in analyzing how you intend to protect the environment and manage resources.

The CReMA classification was developed by Eurostat and is used in Europe for the collection of data and the analysis of statistics on the environmental goods and services sector.

There is also a clear need to ensure a clear link between the classification of environmental activities and the existing framework of classification of environmental protection activities (CEPA) and classification of resource management activities (CReMA), thus also ensuring data consistency in time.

The basic principle is that they ensure comparability between countries. Data is widely recognized as a strategic asset to better rebuild and accelerate the implementation of the SDG Sustainable Development Goals.

In addition to these classifications, it is very important today to also define how an economic activity can be qualified as eco-sustainable, i.e., one that contributes substantially to the achievement of one or more of the environmental objectives contained in the European regulation.

It is therefore necessary to immediately start a task force working to implement a new ECO-SEA classification at European level - codification of environmentally sustainable economic activities as present in Annex 1.

Diagram 2 highlights the six actions to be implemented to define the six environmental objectives regulated at the European level.

Scheme 2 - Structure – The six environmental objectives and description of the actions of eco-sustainable economic activities according to the [New European Taxonomy](#) in force from 2020

Environmental objectives	Environmentally sustainable economic activities	Description of the Shares
1. <i>climate change mitigation</i>	An economic activity that pursues the environmental objective of climate change mitigation should contribute substantially to the stabilisation of greenhouse gas emissions by avoiding or reducing them or by enhancing greenhouse gas removals.	An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations, by: <ul style="list-style-type: none"> - through the production, transmission, storage, distribution or use of renewable energy and the creation of the energy infrastructure, production of clean and efficient fuels from renewable or carbon neutral sources - improvement of energy efficiency - the increase in clean or climate-neutral mobility - transition to the use of renewable materials of sustainable origin - increased use of technologies, which are not harmful to the environment - strengthening of carbon sinks in the soil, avoiding deforestation, facilitating the restoration of forests, cultivated lands, grasslands and wetlands, afforestation and regenerative agriculture. <p>Mitigation actions for example is the replacement of fossil fuels with renewable sources in the energy sector.</p>
1. <i>climate change adaptation</i>	An economic activity by the enterprises shall qualify as contributing substantially to climate change adaptation	An economic activity that pursues the environmental objective of climate change adaptation should contribute substantially to reducing or preventing the adverse impact of the current or expected future climate, or the risks of such adverse impact, whether on that activity itself or on people, nature or assets: <ul style="list-style-type: none"> - 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 - provides adaptation solutions that, 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.
2. <i>the sustainable use and protection of water and marine resources²</i>	An economic activity by the enterprises shall qualify as contributing substantially to the	1. An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either contributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already

² In accordance with relevant Union law, including Regulation (EU) No 1380/2013 of the European Parliament and of the Council (9) and Directives 2000/60/EC (10), 2006/7/EC (11), 2006/118/EC (12), 2008/56/EC (13) and 2008/105/EC (14) of the European Parliament and of the Council, Council Directives 91/271/EEC (15), 91/676/EEC (16) and 98/83/EC (17) and Commission Decision (EU) 2017/848 (18), and with the communications of the Commission of 18 July 2007 on 'Addressing the challenge of water scarcity and droughts in the European Union', of 14 November 2012 on 'A Blueprint to Safeguard Europe's Water Resources' and of 11 March 2019 on 'European Union Strategic Approach to Pharmaceuticals in the Environment.

	sustainable use and protection of water and marine resources where	<p>have good status, or contributes substantially to achieving the good environmental status of marine waters or to preventing the deterioration of marine waters that are already in good environmental status, by:</p> <p>(a) 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;</p> <p>(b) 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;</p> <p>(c) 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;</p> <p>(d) 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</p> <p>(e) enabling any of the activities listed in points (a) to (d).</p>
3. <i>the transition to a circular economy</i> ³	An economic activity by the enterprises shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity	<p>(a) uses natural resources, including sustainably sourced bio-based and other raw materials, in production more efficiently, including by: (i) reducing the use of primary raw materials or increasing the use of by-products and secondary raw materials; or (ii) resource and energy efficiency measures;</p> <p>(b) increases the durability, reparability, upgradability or reusability of products, in particular in designing and manufacturing activities;</p> <p>(c) increases the recyclability of products, including the recyclability of individual materials contained in those products, inter alia, by substitution or reduced use of products and materials that are not recyclable, in particular in designing and manufacturing activities;</p> <p>(d) 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 Union law, including by replacing such substances with safer alternatives and ensuring traceability;</p> <p>(e) prolongs the use of products, including through reuse, design for longevity, repurposing, disassembly, remanufacturing, upgrades and repair, and sharing products;</p> <p>(f) increases the use of secondary raw materials and their quality, including by high-quality recycling of waste;</p> <p>(g) prevents or reduces waste generation, including the generation of waste from the extraction of minerals and waste from the construction and demolition of buildings;</p> <p>(h) increases preparing for the re-use and recycling of waste; (i) 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;</p> <p>(j) minimises the incineration of waste and avoids the disposal of waste, including landfilling, in accordance with the principles of the waste hierarchy;</p> <p>(k) avoids and reduces litter; or</p> <p>(l) enables any of the activities listed in points (a) to (k).</p>
4. <i>pollution prevention and control</i>	An economic activity by the enterprises shall qualify as substantial contribution to pollution prevention and control where	<p>that activity contributes substantially to environmental protection from pollution by:</p> <p>(a) preventing or, where that is not practicable, reducing pollutant emissions into air, water or land, other than greenhouse gasses;</p> <p>(b) 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;</p> <p>(c) preventing or minimising any adverse impact on human health and the environment of the production, use or disposal of chemicals;</p> <p>(d) cleaning up litter and other pollution; or</p> <p>(e) enabling any of the activities listed in points (a) to (d).</p>
5. <i>the protection and restoration of</i>	An economic activity by the enterprises shall qualify as contributing substantially	that activity contributes substantially to protecting, conserving or restoring biodiversity or to achieving the good condition of ecosystems, or to protecting ecosystems that are already in good condition, through:

³ Including Regulations (EC) No 1013/2006 (19), (EC) No 1907/2006 (20) and (EU) 2019/1021 (21) of the European Parliament and of the Council and Directives 94/62/EC (22), 2000/53/EC (23), 2006/66/EC (24), 2008/98/EC (25), 2010/75/EU (26), 2011/65/EU (27), 2012/19/EU (28), (EU) 2019/883 (29) and (EU) 2019/904 (30) of the European Parliament and of the Council, Council Directive 1999/31/EC (31), Commission Regulation (EU) No 1357/2014 (32) and Commission Decisions 2000/532/EC (33) and 2014/955/EU (34), and with the communications of the Commission of 2 December 2015 on 'Closing the loop – An EU action plan for the Circular Economy' and of 16 January 2018 on 'A European Strategy for Plastics in a Circular Economy'.

<i>biodiversity and ecosystems</i> ⁴	contribution to the protection and restoration of biodiversity and ecosystems to the protection and restoration of biodiversity and ecosystems where	<p>(a) 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;</p> <p>(b) sustainable land use and management, including adequate protection of soil biodiversity, land degradation neutrality and the remediation of contaminated sites;</p> <p>(c) 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;</p> <p>(d) 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</p> <p>(e) enabling any of the activities listed in points (a) to (d)</p> <p>Ecosystem service are grouped into four categories:</p> <ul style="list-style-type: none"> • 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.
<i>One or more of the six environmental objectives</i>	<i>Enabling activities</i>	<p>An economic activity by the enterprises shall qualify as contributing substantially to one or more of the environmental objectives by directly enabling other activities to make a substantial contribution to one or more of those objectives, provided that such economic activity:</p> <p>(a) does not lead to a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets; and</p> <p>(b) has a substantial positive environmental impact, on the basis of life-cycle considerations</p>
<i>Failure to comply with one or more of the six environmental objectives</i>	Significant harm to environmental objectives	<p>That economic activity shall be considered to significantly harm:</p> <p>(a) climate change mitigation, where that activity leads to significant greenhouse gas emissions;</p> <p>(b) climate change adaptation, where that activity leads to an increased adverse impact of the current climate and the expected future climate, on the activity itself or on people, nature or assets;</p> <p>(c) the sustainable use and protection of water and marine resources, where that activity is detrimental: (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or (ii) to the good environmental status of marine waters;</p> <p>(d) the circular economy, including waste prevention and recycling, where: (i) that activity leads to significant inefficiencies in the use of materials or in the direct or indirect use of natural resources such as non-renewable energy sources, raw materials, water and land at one or more stages of the life cycle of products, including in terms of durability, reparability, upgradability, reusability or recyclability of products; (ii) that activity leads to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or (iii) the long-term disposal of waste may cause significant and long-term harm to the environment;</p> <p>(e) pollution prevention and control, where that activity leads to a significant increase in the emissions of pollutants into air, water or land, as compared with the situation before the activity started; or</p> <p>(f) the protection and restoration of biodiversity and ecosystems, where that activity is: (i) significantly detrimental to the good condition and resilience of ecosystems; or (ii) detrimental to the conservation status of habitats and species, including those of Union interest.</p>

Source: European Regulation 852/2020

3. Classification criteria

The level 1 structure of ECO (the 1-digits) are the six objectives' classes 1 to 6 are also called the six environmental objectives (Table 1) that this European Regulation should cover are:

⁴ The environmental objective of the protection and restoration of biodiversity and ecosystems should be interpreted in accordance with relevant Union law, including Regulations (EU) No 995/2010 (40), (EU) No 511/2014 (41) and (EU) No 1143/2014 (42) of the European Parliament and of the Council, Directive 2009/147/EC of the European Parliament and of the Council (43), Council Regulation (EC) No 338/97 (44), Council Directives 91/676/EEC and 92/43/EEC (45), and with the communications of the Commission of 21 May 2003 on 'Forest Law Enforcement Governance and Trade (FLEGT)', of 3 May 2011 on 'Our life insurance, our natural capital: an EU biodiversity strategy to 2020', of 6 May 2013 on 'Green Infrastructure (GI) – Enhancing Europe's natural Capital', of 26 February 2016 on 'EU Action Plan against Wildlife Trafficking' and of 23 July 2019 on 'Stepping up EU Action to Protect and Restore the World's Forests'.

1. Climate change mitigation

An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilization of greenhouse gas concentrations in the atmosphere at a level that prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations, e.g. innovative processes such as the use of renewable energies, improvement of energy efficiency, an increase of clean mobility, use of renewable materials of sustainable origin, environmentally friendly carbon capture and utilization technologies, enhancement of carbon sinks in soils, production of clean and efficient fuels from renewable sources.

2. Climate change adaptation

An economic activity for which there is no technologically and economically feasible low-carbon alternative shall qualify as contributing substantially to climate change mitigation where it supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 °C above pre-industrial levels, including by phasing out greenhouse gas emissions, in particular emissions from solid fossil fuels, actions aimed at preventing or reducing the risk of adverse climate effects current and forecasted future climate on people, on nature.

3. The sustainable use and protection of water and marine resources

An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either contributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater, or to prevent the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine waters or to prevent the deterioration of marine waters that are already in good environmental status. They are all actions that must guarantee the good status of water bodies, and good ecological status of marine waters ensuring collection, treatment, and discharge of adequate urban and industrial wastewater, increasing people's access to clean drinking water, and all activities that protect or improve the qualitative and quantitative status of water bodies, sustainable use of marine ecosystem services, or contribute to good status ecological marine waters.

4. the transition to a circular economy

An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use, and recycling when it increases durability, repairability, recyclability of products, prolongs the use of products, prevents or reduces waste generation, increases preparation for reuse and recycling of waste, enhances the development of waste management infrastructure, minimizes waste incineration and avoids waste disposal, including mass at the landfill, avoids and reduces the dispersion of waste.

5. pollution prevention and control

An economic activity shall qualify as contributing substantially to pollution prevention and control where that activity contributes substantially to environmental protection from pollution by reducing polluting emissions into the air, in water or soil, other than greenhouse gases improvement also in the areas where the activity economy takes place.

6. the protection and restoration of biodiversity and ecosystems

An economic activity shall qualify as contributing substantially to the protection and restoration of biodiversity and ecosystems where that activity contributes substantially to protecting, conserving, or restoring biodiversity or to achieving the good condition of ecosystems, or to protecting ecosystems that are already in good condition through the conservation of nature and soil biodiversity, sustainable land use and management, sustainable agricultural practices and sustainable forest management also in favor of biodiversity.

Environmental protection includes all activities and actions whose main objective is the prevention, reduction, and elimination of pollution and any other form of environmental degradation. These activities and actions also include all the measures adopted in order to restore the environmental situation after the degradation has occurred.

Official statistics at the international level have devoted three accounts in monetary units to the description of monetary flows - environmental protection expenditure accounts (Epea - Environmental Protection Expenditure Account), environmental tax revenue, and environmental goods and services (EGSS - Accounts of the environmental goods and services sector).

The environmental goods and services account also called the eco-industry account, measures the production, value-added, exports, and labor input associated with the supply of environmental products, i.e., goods and services that serve (or whose use serves) for the prevention, reduction, and elimination of pollution and any other form of environmental degradation (environmental protection) or for the conservation, maintenance, and protection of natural resources (resource management).

Thanks to the coherence with the national accounts, the monetary satellite accounts of the environment allow a joint reading of the relevant phenomena from the point of view of the environment and those relating to the economic sphere correlated to them, constituting a valuable information base, among 'other, for policies in the green economy and for modeling, including for forecasting purposes.

Accounts of the environmental goods and services sector and Environmental protection expenditure satellite account transactions are presented according to the classes (or groupings of classes) of the Classification of Environmental Protection Expenditures and Activities (CEPA): 1. protection of air and climate; 2. wastewater management; 3. waste management; 4. soil and subsoil water protection; 5. reduction of noise and vibrations; 6. protection of biodiversity and landscape; 7. radiation protection; 8. research and development for environmental protection; 9. other environmental protection activities.

Table 4 shows an example of a link between the proposed new ECO classification - codification of environmentally sustainable economic activity and the classification of environmental protection expenditure and activities (CEPA) currently used for environmental accounts.

Table 4 - Example of a reconciliation table between eco-sustainable economic activities according to the New European Taxonomy and environmental protection classification activities (CEPA-CREMA)

New classification ECO - codification of eco-sustainable economic activity qualifies as environmentally sustainable	CEPA 1: air and climate protection	CEPA 2: waste water management	CEPA 3: waste management	CEPA 4: protection and remediation of soil, groundwater and surface water	CEPA 6: protection of biodiversity and landscape	CREMA 10: water management	CREMA 11: management of forest resources	CREMA 13: management of energy resources	CREMA 13A: production of energy from renewable sources	CREMA 13B: saving and heat/energy management	CREMA 13C: minimization of the use of fossil energy as raw materials	CREMA 14: management of minerals
1. the mitigation of climate change												
OAMCC 1.1.1 improving energy efficiency										X		
OAMCC 1.1.6 establishing energy infrastructure required for enabling the decarbonization of energy systems								X			X	
OAMCC 1.2.1 has greenhouse gas emission levels that correspond to the best performance in the sector or industry								X			X	
2. adaptation to climate change												
3. sustainable use and protection of water and marine resources												
OAU SPAM 3.1 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		X										
OAU SPAM 3.3 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						X						
4. the transition to a circular economy												
OATEC 4.1.2 resource and energy efficiency measures								X				
OATEC 4.7 prevents or reduces waste generation, including the generation of waste from the extraction of minerals and waste from the construction and demolition of buildings												X
OATEC 4.8 increases preparing for the re-use and recycling of waste			X									
OATEC 4.9 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			X									
5. the prevention and reduction of pollution												
OAPRI 5.1 preventing or, where that is not practicable, reducing pollutant emissions into air, water or land, other than greenhouse gases	X											
OAPRI 5.2 Improving levels of air, water or soil quality in the areas in which the economic activity takes place whilst minimizing any adverse impact on, human health and the environment or the risk thereof				X								
6. the protection and restoration of biodiversity and ecosystems												
OAPRBE 6.3 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				X								
OAPRBE 6.4 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							X					

At the moment it is already possible to construct a table of the values of added value and expenditure for environmental protection linked to the six environmental objectives. From the first connection elaborated (see table 5) it emerges that there are gaps in the CEPA classification such as for example the economic activity carried out by the company on clean or climate-neutral mobility.

Table 5 - Example of a reconciliation table between eco-sustainable economic activities according to the New European Taxonomy and environmental protection classification activities (CEPA-CREMA)

Gross Value Added of Environmental Goods and Services Sector Accounts					
Classification CEPA-CREMA	2018	2019	2020	2019/2018	Example linked to the six environmental objectives
CEPA 1 - PROTECTION OF AMBIENT AIR AND CLIMATE	1.019	998	887	-2,1	1. - Climate change mitigation 2. - Climate change adaptation
CEPA 2 - WASTEWATER MANAGEMENT	4.183	4.292	4.353	2,6	3. The sustainable use and protection of water and marine resources
CEPA 3 - WASTE MANAGEMENT	9.120	9.225	9.277	1,2	1. Climate change mitigation 4. the transition to a circular economy 5. pollution prevention and control
CEPA 4 - PROTECTION AND REMEDIATION OF SOIL, GROUNDWATER AND SURFACE WATER	2.426	2.499	2.558	3,0	3. The sustainable use and protection of water and marine resources
CEPA 5 - NOISE AND VIBRATION ABATEMENT (EXCLUDING WORKPLACE PROTECTION)	233	279	240	19,7	5. Pollution prevention and control
CEPA 6 - PROTECTION OF BIODIVERSITY AND LANDSCAPES	1.402	1.410	1.401	0,6	6. The protection and restoration of biodiversity and ecosystems
CEPA 7 - PROTECTION AGAINST RADIATION (EXCLUDING EXTERNAL SAFETY)	1.848	1.825	1.807	-1,3	5. Pollution prevention and control
Total activities for environmental protection	20.230	20.527	20.522	1,5	
CREMA 10 - MANAGEMENT OF WATER	120	140	137	17,1	3. The sustainable use and protection of water and marine resources
CREMA 11 - MANAGEMENT OF FOREST RESOURCES (CREMA 11A: MANAGEMENT OF FOREST AREAS CREMA 11B: MINIMISATION OF THE INTAKE OF FOREST RESOURCES)	1.319	1.382	1.459	4,8	6. the protection and restoration of biodiversity and ecosystems
CREMA 12 - MANAGEMENT OF WILD FLORA AND FAUNA	222	207	209	-6,7	1. - Climate change mitigation 2. - Climate change adaptation
CREMA 13 - MANAGEMENT OF ENERGY RESOURCES	17.936	17.385	16.204	-3,1	1. Climate change mitigation 4. the transition to a circular economy
CREMA 13A : PRODUCTION OF ENERGY FROM RENEWABLE SOURCES	11.814	11.137	10.650	-5,7	1. - Climate change mitigation
CREMA 13B : HEAT/ENERGY SAVING AND MANAGEMENT	5.829	5.946	5.220	2,0	1. - Climate change mitigation
CREMA 13C : MINIMISATION OF THE INTAKE OF FOSSIL ENERGY RESOURCES AS RAW MATERIAL	292	302	334	3,4	ABI 1. Enabling activities
CREMA 14: MANAGEMENT OF MINERALS	2.374	2.457	2.320	3,5	4. the transition to a circular economy
Total of natural resource management activities	21.970	21.571	20.328	-1,8	Total of the six environmental objectives
TOTAL	42.200	42.097	40.850	-0,2	
GDP	1.771.391	1.796.649	1.661.020	1,4	GDP
Eco-industry - Gross Value Added/GDP	2,38	2,34	2,46		ECO-GDP

5. Conclusion and Outlook

This paper proposes a new classification system of environmentally sustainable economic activities "ECO list", here defined as ECO-SEA - codification of environmentally sustainable economic activities. The alignment of the EU taxonomy can be easily integrated into three levels (see Annex 1). It is important, however, to interpret this classification proposal as a first step to illustrate how a country's real economy accelerates toward a just and sustainable transition. As such, it captures the transition of several institutional sectors.

A significant next step is development a more comprehensive measurement system to monitor which economic activities by institutional sectors invest in according to the actions of the six environmental objectives of the proposed classification. For example, the audit of the environmental goods and services account could be the solution to monitor the role of industries, all the same, are decisive in the fight against climate change and represent the most important actors for mitigation and adaptation actions. To monitor the achievement of these ambitious goals, it is necessary to suggest new global indicators necessary to monitor the progress made by countries in favor of the climate.

The European reference manual "*Environmental goods and services sector accounts*" (2016) identifies an activity as environmental when it gives rise to the production of environmental products, i.e., goods and services that contribute directly to the purpose of environmental protection or resource management, or whose use pursues an environmental purpose. The problem is that this account has a limitation: it focuses

only on the value supply of goods and services that directly serve environmental purposes, regardless of who produces them (environmental product supply).

Industries, on the other hand, play a fundamental role in the fight against climate change and are the most important players contributing to climate-changing gas emissions (Eco-GDP). Also in the environmental protection expenditure account, using the ECO-SEA - codification of eco-sustainable economic activities allows to detect the Eco-expenditure of the public administration. At the end, detecting the eco-sustainable consumption of households helps to better define eco-sustainable consumption policies.

Eco GDP, Eco-spending by the public administration and eco-consumption by households can represent new indicators, useful for having a macro measure of the economic actors in favor of environmental sustainability. This also help to understand where we are in achieving the goals of the 2030 Agenda for sustainable global development.

References

- EU [Regulation](#) 2020/852 entered into force on 12 July 2020 on the "Taxonomy for sustainable finance" and [delegated acts](#)
- EU [Regulation](#) 2021/2178 in force since 5 July 2021 delegated by the commission for industries subject to article 19 bis or article 29 bis of directive 2013/34 / EU regarding communications on eco-sustainable economic activities and specifying the methodology to comply to this disclosure obligation and attachments
- [Handbook for European business statistics Regulation](#) (EU) 2019/2152 on European business statistics Montella, IAERE (2023) [poster](#) "New information related to industries for monitor investments to reduce the effects of climate change".
- HANDBOOK - [Environmental goods and services sector](#) accounts, 2016 edition
- UN - [Agenda 2030 "Transforming our world: the 2030 Agenda for sustainable development with the 17 objectives identified"](#)

Annex 1 - Proposal for the structure of the classification of ECO – SEA codification of eco-sustainable economic activity link CEPA-CREMA

Objective	Target description	Level II	Level III	Link CEPA-CREMA
Objective 1	OAMCC 1- Substantial contribution to climate change mitigation	OAMCC 1.1 An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations	OAMCC 1.1.1 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	CREMA13A: production of energy from renewable sources
Objective 1	OAMCC 1- Substantial contribution to climate change mitigation	OAMCC 1.1 An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations	OAMCC 1.1.2 improving energy efficiency, except for power generation activities as referred to requirements for technical screening criteria	CREMA13B: saving and heat/energy management
Objective 1	OAMCC 1- Substantial contribution to climate change mitigation	OAMCC 1.1 An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations	OAMCC 1.1.3 increasing clean or climate-neutral mobility	

<p>Objective 1</p>	<p>OAMCC 1- Substantial contribution to climate change mitigation</p>	<p>OAMCC 1.1 An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations</p>	<p>OAMCC 1.1.4 switching to the use of sustainably sourced renewable materials</p>	
<p>Objective 1</p>	<p>OAMCC 1- Substantial contribution to climate change mitigation</p>	<p>OAMCC 1.1 An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations</p>	<p>OAMCC 1.1.5 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</p>	<p>CREMA11: management of forest resources</p>
<p>Objective 1</p>	<p>OAMCC 1- Substantial contribution to climate change mitigation</p>	<p>OAMCC 1.1 An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations</p>	<p>OAMCC 1.1.6 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</p>	<p>CREMA13: management of energy resources</p>

Objective 1	OAMCC 1- Substantial contribution to climate change mitigation	OAMCC 1.1 An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations	OAMCC 1.1.7 establishing energy infrastructure required for enabling the decarbonisation of energy systems	CREMA13: management of energy resources
Objective 1	OAMCC 1- Substantial contribution to climate change mitigation	OAMCC 1.1 An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations	OAMCC 1.1.8 producing clean and efficient fuels from renewable or carbon-neutral sources	
Objective 1	OAMCC 1- Substantial contribution to climate change mitigation	OAMCC 1.1 An economic activity shall qualify as contributing substantially to climate change mitigation where that activity contributes substantially to the stabilisation of greenhouse gas concentrations in the atmosphere at a level which prevents dangerous anthropogenic interference with the climate system consistent with the long-term temperature goal of the Paris Agreement through the avoidance or reduction of greenhouse gas emissions or the increase of greenhouse gas removals, including through process innovations or product innovations	OAMCC 1.1.9 enabling any of the activities listed in points (1.1.1) to (1.1.8)	CEPA1: air and climate protection
Objective 1	OAMCC 1- Substantial contribution to climate change mitigation	OAMCC-1.2 an economic activity for which there is no technologically and economically feasible low-carbon alternative shall qualify as contributing substantially to climate change mitigation where it supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 0C above pre- industrial levels, including by phasing out greenhouse gas emissions, in particular emissions from solid fossil fuels, and where that activity	OAMCC 1.2.1 has greenhouse gas emission levels that correspond to the best performance in the sector or industry	CEPA1: air and climate protection

Objective 1	OAMCC 1- Substantial contribution to climate change mitigation	OAMCC-1.2 an economic activity for which there is no technologically and economically feasible low-carbon alternative shall qualify as contributing substantially to climate change mitigation where it supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 0C above pre- industrial levels, including by phasing out greenhouse gas emissions, in particular emissions from solid fossil fuels, and where that activity	OAMCC 1.2.2 does not hamper the development and deployment of low-carbon alternatives	CEPA1: air and climate protection
Objective 1	OAMCC 1- Substantial contribution to climate change mitigation	OAMCC-1.2 an economic activity for which there is no technologically and economically feasible low-carbon alternative shall qualify as contributing substantially to climate change mitigation where it supports the transition to a climate-neutral economy consistent with a pathway to limit the temperature increase to 1,5 0C above pre- industrial levels, including by phasing out greenhouse gas emissions, in particular emissions from solid fossil fuels, and where that activity	OAMCC 1.2.3 does not lead to a lock-in of carbon-intensive assets, considering the economic lifetime of those assets	
Objective 2	OAACC 2- Substantial contribution to climate change adaptation	OAACC 2.1 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; o		
Objective 2	OAACC 2- Substantial contribution to climate change adaptation	OAACC 2.2 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		CEPA1: air and climate protection
Objective 2	OAACC 2- Substantial contribution to climate change adaptation	OAACC 2.3 The adaptation solutions referred to in point (a) of paragraph 1 shall be assessed and ranked in order of priority using the best available climate projections and shall, at a minimum, prevent or reduce:	OAACC 2.3.1 the location-specific and context-specific adverse impact of climate change on the economic activity	CEPA1: air and climate protection
Objective 2	OAACC 2- Substantial contribution to climate change adaptation	OAACC 2.3 The adaptation solutions referred to in point (a) of paragraph 1 shall be assessed and ranked in order of priority using the best available climate projections and shall, at a minimum, prevent or reduce:	OAACC 2.3.2 the potential adverse impact of climate change on the environment within which the	CEPA2: Waste water management

			economic activity takes place	
Objective 3	OAUSPAM 3 - Substantial contribution to the sustainable use and protection of water and marine resources	OAUSPAM 3.1 An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either contributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine waters or to preventing the deterioration of marine waters that are already in good environmental status, by	OAUSPAM 3.1.1 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	CREMA10: water management
Objective 3	OAUSPAM 3 - Substantial contribution to the sustainable use and protection of water and marine resources	OAUSPAM 3.1 An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either contributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine waters or to preventing the deterioration of marine waters that are already in good environmental status, by	OAUSPAM 3.1.2 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	CREMA10: water management

<p>Objective 3</p>	<p>OAUSPAM 3 - Substantial contribution to the sustainable use and protection of water and marine resources</p>	<p>OAUSPAM 3.1 An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either contributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine waters or to preventing the deterioration of marine waters that are already in good environmental status, by</p>	<p>OAUSPAM 3.1.3 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</p>	<p>CREMA10: water management</p> <p>CEPA4 protection and rehabilitation of soil, subsoil and surface waters</p>
<p>Objective 3</p>	<p>OAUSPAM 3 - Substantial contribution to the sustainable use and protection of water and marine resources</p>	<p>OAUSPAM 3.1 An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either contributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine waters or to preventing the deterioration of marine waters that are already in good environmental status, by</p>	<p>OAUSPAM 3.1.4 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</p>	<p>CREMA10: water management</p> <p>CEPA4 protection and rehabilitation of soil, subsoil and surface waters</p>

			environment and by preventing or reducing inputs in the marine environment	
Objective 3	OAUSPAM 3 - Substantial contribution to the sustainable use and protection of water and marine resources	OAUSPAM 3.1 An economic activity shall qualify as contributing substantially to the sustainable use and protection of water and marine resources where that activity either contributes substantially to achieving the good status of bodies of water, including bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status, or contributes substantially to achieving the good environmental status of marine waters or to preventing the deterioration of marine waters that are already in good environmental status, by	OAUSPAM 3.1.5 enabling any of the activities listed in points 3.1.1 to 3.1.4	CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.1 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity: uses natural resources, including sustainably sourced bio-based and other raw materials, in production more efficiently, including by	OATEC 4.1.1 reducing the use of primary raw materials or increasing the use of by-products and secondary raw materials	CREMA13B: saving and heat/energy management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.1 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity: uses natural resources, including sustainably sourced bio-based and other raw materials, in production more efficiently, including by	OATEC 4.1.2 resource and energy efficiency measures	CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.2 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity increases the durability, reparability, upgradability or reusability of products, in particular in designing and manufacturing activities		CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.3 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity increases the recyclability of products, including the recyclability of individual materials contained in those products, inter alia, by substitution or reduced use of products and materials that are not		CEPA3: Waste management

		recyclable, in particular in designing and manufacturing activities		
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.4 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity 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 Union law, including by replacing such substances with safer alternatives and ensuring traceability		CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.5 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity prolongs the use of products, including through reuse, design for longevity, repurposing, disassembly, remanufacturing, upgrades and repair, and sharing products		CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.6 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity increases the use of secondary raw materials and their quality, including by high-quality recycling of waste		CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.7 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity uses natural resources, including sustainably sourced bio-based and other raw materials, in production more efficiently		CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.8 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity prevents or reduces waste generation, including the generation of waste from the extraction of minerals and waste from the construction and demolition of buildings		CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.9 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity increases preparing for the re-use and recycling of waste		CEPA3: Waste management

Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.10 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity 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		CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.11 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity minimises the incineration of waste and avoids the disposal of waste, including landfilling, in accordance with the principles of the waste hierarchy		CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.12 An economic activity shall qualify as contributing substantially to the transition to a circular economy, including waste prevention, re-use and recycling, where that activity avoids and reduces litter		CEPA3: Waste management
Objective 4	OATEC 4- Substantial contribution to the transition to a circular economy	OATEC 4.13 Supports one of the activities listed in points (4.1) to (4.12)		CEPA3: Waste management
Objective 5	OAPRI 5 - Substantial contribution to pollution prevention and control	OAPRI 5.1 An economic activity shall qualify as contributing substantially to pollution prevention and control where that activity contributes substantially to environmental protection from pollution by preventing or, where that is not practicable, reducing pollutant emissions into air, water or land, other than greenhouse gasses		CEPA3: Waste management
Objective 5	OAPRI 5 - Substantial contribution to pollution prevention and control	OAPRI 5.2 An economic activity shall qualify as contributing substantially to pollution prevention and control where that activity contributes substantially to environmental protection from pollution by 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		CEPA3: Waste management

Objective 5	OAPRI 5 - Substantial contribution to pollution prevention and control	OAPRI 5.3 An economic activity shall qualify as contributing substantially to pollution prevention and control where that activity contributes substantially to environmental protection from pollution by preventing or minimising any adverse impact on human health and the environment of the production, use or disposal of chemicals;		CEPA3: Waste management
Objective 5	OAPRI 5 - Substantial contribution to pollution prevention and control	OAPRI 5.4 An economic activity shall qualify as contributing substantially to pollution prevention and control where that activity contributes substantially to environmental protection from pollution by leaning up litter and other pollution		CEPA1: air and climate protection CEPA3: waste management
Objective 5	OAPRI 5 - Substantial contribution to pollution prevention and control	OAPRI 5.5 support of one of the activities listed from point (5.1) to (5.5)		CEPA6: protection of biodiversity and landscape
Objective 6	OAPRBE 6 - Substantial contribution to the protection and restoration of biodiversity and ecosystems	OAPRBE 6.1 An economic activity shall qualify as contributing substantially to the protection and restoration of biodiversity and ecosystems where that activity contributes substantially to protecting, conserving or restoring biodiversity or to achieving the good condition of ecosystems, or to protecting ecosystems that are already in good condition, 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		CEPA6: protection of biodiversity and landscape
Objective 6	OAPRBE 6 - Substantial contribution to the protection and restoration of biodiversity and ecosystems	OAPRBE 6.2 An economic activity shall qualify as contributing substantially to the protection and restoration of biodiversity and ecosystems where that activity contributes substantially to protecting, conserving or restoring biodiversity or to achieving the good condition of ecosystems, or to protecting ecosystems that are already in good condition, through sustainable land use and management, including adequate protection of soil biodiversity, land degradation neutrality and the remediation of contaminated sites		CEPA6: protection of biodiversity and landscape

Objective 6	OAPRBE 6 - Substantial contribution to the protection and restoration of biodiversity and ecosystems	OAPRBE 6.3 An economic activity shall qualify as contributing substantially to the protection and restoration of biodiversity and ecosystems where that activity contributes substantially to protecting, conserving or restoring biodiversity or to achieving the good condition of ecosystems, or to protecting ecosystems that are already in good condition, through 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		CREMA11: management of forest resources
Objective 6	OAPRBE 6 - Substantial contribution to the protection and restoration of biodiversity and ecosystems	OAPRBE 6.4 An economic activity shall qualify as contributing substantially to the protection and restoration of biodiversity and ecosystems where that activity contributes substantially to protecting, conserving or restoring biodiversity or to achieving the good condition of ecosystems, or to protecting ecosystems that are already in good condition, through 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		
Objective 6	OAPRBE 6 - Substantial contribution to the protection and restoration of biodiversity and ecosystems	OAPRBE 6.5 the support of one of the activities listed from point (6.1) to (6.4)		
ABI	ABI -Enabling activities	ABI 1.1 An economic activity shall qualify as contributing substantially to one or more of the environmental objectives 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		

ABI	ABI -Enabling activities	ABI 1.2 An economic activity shall qualify as contributing substantially to one or more of the environmental objectives by directly enabling other activities to make a substantial contribution to one or more of those objectives, provided that such economic activity: has a substantial positive environmental impact, on the basis of life-cycle considerations		
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.1 An economic activity shall be considered to significantly harm: climate change mitigation, where that activity leads to significant greenhouse gas emissions		
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.2 An economic activity shall be considered to significantly harm: climate change adaptation, where that activity leads to an increased adverse impact of the current climate and the expected future climate, on the activity itself or on people, nature or assets		CREMA10: water management
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.3 An economic activity shall be considered to significantly harm: the sustainable use and protection of water and marine resources, where that activity is detrimental	ADS 1.3.1 to the good status or the good ecological potential of bodies of water, including surface water and groundwater	CREMA10: water management
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.3 An economic activity shall be considered to significantly harm: the sustainable use and protection of water and marine resources, where that activity is detrimental	ADS 1.3.2 o the good environmental status of marine waters	
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.4 An economic activity shall be considered to significantly harm the circular economy, including waste prevention and recycling, where	ADS 1.4.1 that activity leads to significant inefficiencies in the use of materials or in the direct or indirect use of natural resources such as non-renewable energy sources, raw materials, water and land at one or more stages of the life cycle of products,	CEPA4 protection and rehabilitation of soil, subsoil and surface waters

			including in terms of durability, reparability, upgradability, reusability or recyclability of products	
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.4 An economic activity shall be considered to significantly harm the circular economy, including waste prevention and recycling, where	ADS 1.4.2 that activity leads to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste	
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.4 An economic activity shall be considered to significantly harm the circular economy, including waste prevention and recycling, where	ADS 1.4.3 he long-term disposal of waste may cause significant and long-term harm to the environment	
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.5 An economic activity shall be considered to significantly harm the circular economy, including waste prevention and recycling, where pollution prevention and control, where that activity leads to a significant increase in the emissions of pollutants into air, water or land, as compared with the situation before the activity started		
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.6 An economic activity shall be considered to significantly harm: the protection and restoration of biodiversity and ecosystems, where that activity is:	ADS 1.6.1 significantly detrimental to the good condition and resilience of ecosystems	
ADS	ADS 1. Significant harm to environmental objectives	ADS 1.6 An economic activity shall be considered to significantly harm: the protection and restoration of biodiversity and ecosystems, where that activity is:	ADS 1.6.2 detrimental to the conservation status of habitats and species, including those of Union interest	

ADS	ADS 2. Economic activity that causes significant damage	ADS 2. Evaluating an economic activity takes into account the environmental impact of the activity itself and the environmental impact of the goods and services it supplies during their entire life cycle, in particular by taking into consideration the production, use and end of life of such goods and services		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.1 The technical screening criteria identify the most relevant potential contributions to the given environmental objective while respecting the principle of technological neutrality, considering both the short- and long-term impact of a given economic activity		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.2 The technical screening criteria specify the minimum requirements that need to be met to avoid significant harm to any of the relevant environmental objectives, considering both the short- and long-term impact of a given economic activity		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.3 The technical screening criteria be quantitative and contain thresholds to the extent possible, and otherwise be qualitative		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.4 The technical screening criteria where appropriate, build upon Union labelling and certification schemes, Union methodologies for assessing environmental footprint, and Union statistical classification systems, and take into account any relevant existing Union legislation		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.5 where feasible, use sustainability indicators as referred to in Article 4 of Regulation (EU) 2019/2088 Transparency of adverse effects for sustainability at entity level (6) by 30 December 2020, the ESAs develop, through the Joint Committee, draft regulatory technical standards concerning the content, methodologies and presentation of information about sustainability indicators on negative effects on the climate and other negative effects related to the environment		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.6 The technical screening criteria be based on conclusive scientific evidence and the precautionary principle		

CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.7 The technical screening criteria take into account the life cycle, including evidence from existing life-cycle assessments, by considering both the environmental impact of the economic activity itself and the environmental impact of the products and services provided by that economic activity, in particular by considering the production, use and end of life of those products and services		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.8 The technical screening criteria take into account the nature and the scale of the economic activity, including:	CRI 1.8.1 whether it is an enabling activity	
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.8 The technical screening criteria take into account the nature and the scale of the economic activity, including:	CRI 1.8.2 whether it is a transitional activity	
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.9 The technical screening criteria take into account the potential market impact of the transition to a more sustainable economy, including the risk of certain assets becoming stranded as a result of such transition, as well as the risk of creating inconsistent incentives for investing sustainable		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.10 The technical screening criteria cover all relevant economic activities within a specific sector and ensure that those activities are treated equally if they contribute equally towards the environmental objectives set out in Article 9 of this Regulation, to avoid distorting competition in the market		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.11 The technical screening criteria be easy to use and be set in a manner that facilitates the verification of their compliance		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 1.12 the technical screening criteria belong to the economic activities of the categories referred to in points 1.1 to 1.11.		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 2. The technical screening criteria shall also include criteria for activities related to the clean energy transition consistent with a pathway to limit the temperature increase to 1,5 0C above pre-industrial levels, in particular energy efficiency and renewable energy, to the extent that those activities substantially contribute to any of the environmental objectives		

CRI	CRI 1 - Requirements for technical screening criteria	CRI 3. The technical screening criteria shall ensure that power generation activities that use solid fossil fuels do not qualify as environmentally sustainable economic activities		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 4. The technical screening criteria referred to in paragraph 1 shall also include criteria for activities related to the switch to clean or climate-neutral mobility, including through modal shift, efficiency measures and alternative fuels, to the extent that those are substantially contributing to any of the environmental objectives		
CRI	CRI 1 - Requirements for technical screening criteria	CRI 5. Review of technical screening criteria by the Commission which regularly reviews and amends adopted delegated acts in line with scientific and technological developments		