

## BioChem Europe input to EU Taxonomy – Review of Climate and Environmental Delegated Acts

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BioChem Europe, a sector group of Cefic representing the European biomass-derived chemical industries wishes to express its concerns on the provisions of the EU Taxonomy Delegated Acts and its implications for the European bioeconomy at large and for the biomass-derived chemical sector in particular.

The EU Taxonomy is intended to define criteria for environmentally sustainable economic activities and to guide investments toward the EU's green transition. The biomass-derived chemicals sector plays a central role in enabling a sustainable, circular, and competitive European economy by providing renewable, high-performance materials. To realise this potential, reliable access to a broad range of sustainably sourced biomass is essential. Ensuring such access should be a priority.

### All types of sustainably sourced biomass must be recognised

The biomass-derived chemicals sector is pivotal for the transition to a sustainable and circular economy while offering sustainable and high-performance products. For the sector to deliver on its full potential, access to all types of biomass is key. BioChem Europe strongly supports recognising sustainable bio-based feedstocks as complementary to recycled content in advancing a circular and sustainable packaging sector. In this context, restricting eligible feedstocks solely to bio-waste—as done in point 1.1.(c) “Manufacturing of plastic packaging goods<sup>1</sup>”—undermines circularity and limits the contribution of the bioeconomy to long-term carbon storage and cycling.

Ensuring access to all types of biobased feedstocks through sustainability criteria<sup>2</sup>, recognising synergies across various sectors, supporting innovative management practices in agriculture and forestry, and reducing import duties are key measures. Fair and secure access to feedstocks at competitive prices is crucial for the transition of the chemical industry to carbon neutrality.

Efficiently using local resources reduces dependency on third countries and supports the EU's agricultural sector. When local supply cannot be guaranteed, provisions for importing raw materials from third

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<sup>1</sup> [Commission Delegated Regulation \(EU\) 2023/2486 of 27 June 2023](#) (EU Taxonomy – Environmental delegated Act)

<sup>2</sup> <https://www.biochem-europe.eu/wp-content/uploads/2025/02/BioChem-Europe-position-on-Sustainability-Criteria-February-2025.pdf>

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countries are important, along implementing universal sustainability criteria applicable to all sectors using biomass.

Certification schemes on bio-based feedstock use should be assessed by the Commission to provide guidance to the industry regarding the most appropriate, fair and widely accepted ones. A consistent approach to certification schemes would have the advantage of creating certainty and predictability and ensuring a univocal interpretation and implementation of the sustainability criteria.

### Alignment to taxonomy and LCA methodology

BioChem Europe recommends aligning sustainability criteria (i.e. biomass harvesting) to the RED III definition (Art 29 (2-7)). However, RED III GHG emission saving criteria should not be used as a reference for biomanufacturing in general. Specific adjustments are needed to translate the requirements for fuels into requirements for materials (e.g. chemicals, plastics, etc.), using a sector-by-sector approach. In addition, LULUCF should be widened to allow for products made of chemicals based on biogenic carbon to be accounted for as stored. In practice, this would in effect create a societal carbon sink.<sup>3</sup>

The current work on the revision of the EF methods for a fair comparison of biogenic carbon with fossil-based carbon will play an essential role. In line with the taxonomy criteria on CO<sub>2</sub><sup>4</sup>, biomass-derived materials should prove to have a lower CO<sub>2</sub> footprint compared to fossil-based materials they intend to replace. This should be demonstrated via an LCA based on scientifically robust and harmonised widely accepted methodology at EU level using the -1+1 approach<sup>5</sup> allowing a fair account of biogenic carbon. While LCA using primary data should be the preferred choice, in the absence of such data, producers should be allowed to access secondary databases by providers recognised by the European Commission.

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<sup>3</sup> If “harvested wood products” were changed to “harvested biobased products”, carbon stored in biogenic chemical products would contribute to the LULUCF-target and speed up the chemicals sector climate transition.

<sup>4</sup> The EU taxonomy climate delegated act states that “In the absence of legally agreed sustainability criteria on the role of biomass in plastic packaging, the technical screening criteria for manufacturing of plastic packaging making substantial contribution to the transition to a circular economy focus on use of bio-waste feedstock.” This highlights the urgency of establishing sustainability criteria that can be referenced in all key legislation to recognise the role of the biobased sector.

<sup>5</sup>[Towards an accurate accounting for carbon from biomass in the Product Environmental Footprint](#). -1,+1 approach is compliant with prEN 18027

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Since LCA methodologies to allow a fair comparison of biomass derived and fossil-based materials are still being discussed, it is key to already put in place incentives<sup>6</sup> for biobased and biomass-derived materials to ensure a level playing field.

The biomass-derived chemicals producers, members of BioChem Europe, intend to play their part and forge partnerships to achieve the European ambition to become climate-neutral by 2050.

BioChem Europe is a sector group of the European Chemical Industry Council (Cefic) that envisions a future where:

- responsibly produced chemicals derived from sustainably sourced biomass respond to society's growing appetite for circular products that have limited or even positive impacts on the environment and climate
- the related need to increase and support the efficient utilisation of biomass is recognised
- boosting research and innovation is seen as critical for these developments

The biomass-derived chemicals producers, members of BioChem Europe, intend to play their part and forge partnerships to achieve the European ambition to become climate-neutral by 2050.

For more information, visit our website: <https://www.biochem-europe.eu/>

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<sup>6</sup> [BioChem Europe position on market pull measures](#)

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