

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

BioChem Europe welcomes the European Commission’s continued efforts to refine the EU Taxonomy framework and acknowledges the positive recognition of biomass-based pathways in the draft revisions of the Climate and Environmental Delegated Acts (DA). Particularly, the explicit reference to sustainability criteria under the Renewable Energy Directive (RED III) is an important step toward policy coherence. However, several elements in the proposed revisions – particularly under Climate DA Sections 3.14 (Manufacture of organic basic chemicals) and 3.17 (Manufacture of plastics in primary form), and Environmental DA Section 1.1 (Manufacture of plastic packaging goods) – raise concerns for the biomass-derived chemicals and materials sector. These issues risk unintentionally disadvantaging innovative, low-carbon solutions.

All types of sustainably sourced biomass must be recognised

The biomass-derived sector cannot thrive with limited access to feedstock. In the draft Environmental Delegated Act provision 1.1.(c) “Manufacture of plastic packaging goods”¹, BioChem Europe welcomes the recognition of the role of first-generation feedstocks (i.e. agricultural or forest biomass). 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.

Additionally, BioChem Europe welcomes the recognition of sustainability criteria under section 3.14 (in the subsection ‘Technical screening criteria’, subsection ‘do no significant harm’), as follows: “Agricultural biomass used for the manufacture of organic basic chemicals in its primary form complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the manufacture of organic basic chemicals complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive.”. Implementing sustainability criteria in biomass sourcing ensures that the bioeconomy contributes positively to environmental goals such as biodiversity preservation, soil health

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

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and respect of planetary boundaries in general, elevating the environmental value of biomass-derived materials.²

Limited scope of recognised biomass-derived chemicals

The current activity description under the draft Climate Delegated Act Section 3.14 (Manufacture of organic basic chemicals) does not explicitly include several key biomass-derived platform chemicals (e.g. lactic acid, itaconic acid, acetic acid, etc). This omission creates uncertainty regarding their eligibility under the Taxonomy. The scope should be broadened to explicitly include major biomass-derived intermediates to ensure technological neutrality and avoid excluding emerging value chains.

Need for an appropriate GHG accounting metrology for the biomass-derived materials sector

Under Section 3.17 Manufacture of plastics in primary form and plastic compounding activities, ‘Technical screening criteria’, subsection ‘Substantial contribution to climate change mitigation’, paragraph (c), the Climate Delegated Act continues to rely on Product Environmental Footprint (PEF) methodologies that do not incorporate biogenic carbon accounting (-1/+1 approach). This results in an incomplete representation of the climate benefits of biomass-derived chemicals and materials. References to PEF methodologies need to be reconsidered as currently, the ongoing work on the revision of the EF methods for a fair comparison of biogenic carbon with fossil-based carbon is not finalised. As reference in the EU Bioeconomy Strategy³, the ongoing review of the Product Environmental Footprint (PEF) methods will improve how bio-based materials, chemicals and products are assessed and compared. This includes strengthening biogenic carbon accounting, adding indicators on biodiversity and microplastics, and refining circularity assessment methods. It will also provide higher-quality data to support transparent and credible assessments. To prove that biomass-derived materials have a lower CO₂ footprint than fossil-based materials, a fair comparison should be demonstrated via an LCA-based, scientifically robust, harmonised and widely accepted methodology at EU level using the -1/+1 approach⁴, allowing a fair account of biogenic carbon.

² <https://www.biochem-europe.eu/position/biochem-europe-position-on-sustainability-criteria/>

³ COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT, THE COUNCIL, THE EUROPEAN ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE REGIONS A Strategic Framework for a Competitive and Sustainable EU Bioeconomy, [here](#)

⁴ [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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Furthermore, the reference “GHG emissions are lower than the life-cycle GHG emissions of the equivalent plastics in primary form manufactured from fossil fuel feedstock” is problematic for bio-based plastics, such as Polylactic acid (PLA), which does not have a fossil counter-part.

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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