

Finansdepartementet
Deres ref: 20/7034

Oslo, 20.04.2023

Her følger Norsk Eiendoms innspill til EUs nye taksonomikriterier. Norsk Eiendom er bransjeforeningen for over 300 eiendomsutviklere og –forvaltere, fra hele landet. Våre medlemmer utvikler, forvalter og leier ut næringseiendom og boliger.

Comments Taxonomy Circular Economy

3.1. Construction of new buildings

1. All generated construction and demolition waste is treated in accordance with Union waste legislation and with the full checklist of the EU Construction and Demolition Waste Management Protocol, in particular by setting sorting systems. At least 90 % (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for re-use or recycling. This excludes naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC. The operator of the activity demonstrates compliance with the 90% threshold by reporting on the Level(s) indicator 2.2 using the Level 2 reporting format for different waste streams.

Comment: The Norwegian property federation welcomes criteria for the preparation for re-use og recycling of construction and demolition waste. However, we believe that criteria for 90 % (per weight) preparation for re-use and recycling (Chapter 3-1 New buildings and Chapter 3-3 Demolition of buildings) is far too ambitious. According to the statistics from SSB, 2021, the material recycling rate was 55 % for the industry's construction and demolition materials. 20 % was energy efficiency and 25 % went to landfill/depot. This is an increase of 11 % from 2020. 100 % of the waste from paper/ cardboard, glass, metal and asphalt is reused/recycled. 63 %. Today, there are no fully functioning material recycling processes for some materials so meeting 90% reuse/material recycling feels unattainable. The DNSH criterion of 70% reuse/ recycling is challenging enough.

2. The life-cycle Global Warming Potential (GWP) of the building resulting from the construction has been calculated for each stage in the life cycle and is disclosed to investors and clients on demand

Comment: We would like a clarification regarding the life cycle stage, i.e. if it is ok to choose one of the suggestions in table 3 according to Level (s) 1.2 below or if you mean that all stages should be included (negligible stages such as B1-B3 should alternatively be omitted template is used). We also wish for clarification regarding future scenarios and emission factors so that there is an industry-wide interpretation.

Table 3. Indicator 1.2 simplified reporting options

Simplified reporting option 1: 'incomplete life cycle: product stage, calculated energy performance and projected service life'	<ul style="list-style-type: none"> • The product stage (A1-3) • The use stage (B4, B5, B6)
Simplified reporting option 2: 'incomplete life cycle: product stage, calculated energy performance and the building material bank'	<ul style="list-style-type: none"> • The product stage (A1-3) • The use stage (B6) • End of life stage (C3-4) • Benefits and loads beyond the system boundary (D)

Footnote 78. "Following the Level(s) indicator 1.2 reporting format, the indicator is communicated as GWP fossil, GWP biogenic, GWP land use and land use change, as well as the sum of these (GWP overall)." We express *a deep concern* regarding data availability in existing Environmental Product Declarations regarding GWP fossil, GWP biogenic, GWP land for Level(s) indicator 1.2 reporting format. The available EPDs do not have this information. By setting to high requirements the existing EPDs are of no use. We propose to allow for a gradual introduction of the proposed criteria until there is sufficient EPDs produced containing the necessary information. If not, the criteria will not be possible to align with.

3. Construction designs and techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction as outlined in Level(s) indicators 2.3 and 2.4 respectively. Compliance with this requirement is demonstrated by reporting on the Level(s) indicators 2.3 and 2.4 at Level 2

No comment

4. The use of primary raw material in the construction of the building is minimised through the use of secondary raw materials. The operator of the activity ensures that the three heaviest material categories used to construct the building, measured by mass in kilogrammes, comply with the following maximum total amounts of primary raw material used:

(a) for the combined total of concrete, natural or agglomerated stone a maximum of 70% of the material come from primary raw material;

(b) for the combined total of brick, tile, ceramic, a maximum of 70% of the material come from primary raw material;

(c) for biobased products, a maximum of 80% of the total material come from primary raw material;

(d) for the combined total of glass, mineral insulation, a maximum of 70% of the total material come from primary raw material;

(e) for non-biobased plastic, a maximum of 50% of the total material come from primary raw material;

(f) for metals, a maximum of 30% of the total material come from primary raw material;

(g) for gypsum, a maximum of 65% of the material come from primary raw material.

Comment: We as property owners can of course work with recycling to a certain level in order to comply with this, but for new material that is added, the material manufacturers also have a great responsibility. For example, we find it difficult to find steel for our frames with a high percentage of recycled content because we cannot always draw standard beams. The concrete manufacturers must get better at mixing recycled concrete into their aggregate, today that proportion is quite low. We would rather see criterion 4 designed as a total circularity index.

The thresholds are calculated by subtracting the secondary material from the total amount of each material category used in the works measured by mass in kilogrammes. Where the information on the recycled content of a construction product is not available, it is to be counted as comprising 100% primary raw material. Where a construction product is re-used, it is to be counted as comprising zero primary raw material. Compliance with this criterion is demonstrated by reporting in accordance with the Level(s) common EU framework for indicator 2.1.

Comment: It hard to assess the percentage of recycled content in an EPD because we assume the recycled raw material listed is the amount used in manufacturing and not in the finished product because the weight of the recycled raw material can exceed the total weight of the product in the EPD.

5. The operator of the activity uses electronic tools to describe the characteristics of the building as built, including the materials and components used, for the purpose of future maintenance, recovery, and reuse, for example using EN ISO 22057:2022 to provide Environmental Product Declarations. The information is stored in a digital format and is made available to the client. In addition, the operator ensures the long-term preservation of this information beyond the useful life of the building by using the information managing systems provided by national tools, such as cadastre or public register.

No comment

3.2. Renovation of existing buildings

1. All generated construction and demolition waste is treated in accordance with Union waste legislation and the full checklist of the EU Construction and Demolition Waste Management Protocol, in particular by setting sorting systems and pre-demolition audits⁹⁵. At least 70% (by weight) of the non-hazardous construction and demolition waste generated on the construction site is prepared for re-use or recycling. This excludes naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Commission Decision 2000/532/EC. The operator of the activity demonstrates compliance with the 70% threshold by reporting on the Level(s) indicator 2.2 using the Level 2 reporting format for different waste streams.

No comment

2. The life cycle Global Warming Potential (GWP) of the building's renovation works has been calculated for each stage in the life cycle, from the point of renovation, and is disclosed to investors and clients on demand.

See comment on 3.1 construction of new buildings.

3. Construction designs and techniques support circularity via the incorporation of concepts for design for adaptability and deconstruction as outlined in Level(s) indicators 2.3 and 2.4 respectively. The operator of the activity demonstrates compliance with this requirement by reporting on the Level(s) indicators 2.3 and 2.4 at Level 2.

No comment

4. At least 50% of the original building is retained. This is to be calculated based on the gross floor area retained from the original building using the applicable national or regional measurement methodology, alternatively using the definition of 'floor area' contained in the International Property Measurement Standards.

Comment: We would like clarification regarding how the retaining is to be calculated, which building components?

5. The use of primary raw material in the renovation of the building is minimised through the use of secondary raw materials. The operator of the activity ensures that the three heaviest material categories that have been newly added to the building in the renovation of the building, measured by mass in kilogrammes comply with the following thresholds regarding the maximum amount of primary raw material used:

- (a) for concrete, natural or agglomerated stone a maximum of 85% of the material come from primary raw material;
- (b) for brick, tile, ceramic, a maximum of 85% of the material come from primary raw material;
- (c) for biobased products, a maximum of 90% of the material come from primary raw material;
- (d) for glass, mineral insulation, a maximum of 85% of the material come from primary raw material;
- (e) for non-biobased plastic, a maximum of 75% of the material come from primary raw material;
- (f) for metals, a maximum of 65% of the material come from primary raw material;
- (g) for gypsum, a maximum of 83% of the material come from primary raw material.

The thresholds are calculated by subtracting the secondary material from the total amount of each material used in the works measured by mass in kilogrammes. Where the information on the recycled content of the construction product is not available, it is to be counted as comprising 100% primary raw material. Where a construction product is re-used, it is to be counted as comprising zero primary raw material. Compliance with this criterion is demonstrated by reporting in accordance with the Level(s) common EU framework for indicator 2.1.

See comment on 3.1 construction of new buildings.

6. The operator of the activity uses electronic tools to describe the characteristics of the building as built, including the materials and components used, for the purpose of future maintenance, recovery, and reuse, for example using EN ISO22057:2022 to provide Environmental Product Declarations¹⁰⁵. The information is stored in a digital format and is made available to the client. In addition, the operator of the activity ensures the long-term preservation of this information beyond the useful life of the building by using the information managing systems provided by national tools, such as cadastre or public register.

No comment

Med vennlig hilsen
Norsk Eiendom



Tone Tellevik Dahl
Administrerende direktør