

ESPP input to the EU consultation on simplification of Taxonomy criteria

14th April 2026

https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14875-Sustainable-investment-review-of-the-EU-taxonomy-climate-delegated-act_en

ESPP welcomes the clarification of Taxonomy criteria for nutrient recycling in composting and anaerobic digestion of biowaste, but regrets that other proposed clarifications and facilitations for nutrient recycling are not taken into account.

We have found it very difficult to understand exactly what are the proposed wording changes to the Taxonomy criteria in the absence of “tracking changes” versions for the different amended regulations.

ESPP notes that proposed amendment Recital 26 states *“The activities of anaerobic digestion of sewage sludge, composting and anaerobic digestion of bio-waste should be revised to allow for the production of products or chemicals other than fertilisers and soil improvers or biogas”*. However, to ESPP’s understanding, this is not in fact implemented in the proposed amendment texts. We do not see any opening for non-fertiliser, functional nutrient recycling routes.

We note that the current Taxonomy criteria for P-recovery from sewage already specify *“The phosphorus extracted ... is used either as a component material in a fertilising product compliant with [the EU FPR] or national fertiliser legislation where it is more stringent, or in another field of application, where the recovered phosphorus fulfils specified functions, in accordance with the respective regulations.”*

We regret that the clarification made seems to only concern composting/digestion of biowaste, not of other organic materials (biorefinery residues, manure, ...).

We regret that the amended criteria refer to meeting requirements of the EU FPR “CMC 4 or 5”. This excludes nutrient recovery after processing by e.g. composting (CMC3), phosphate salt recovery (CMC12), pyrolysis (CMC14) ...

We also regret that this simplification does not take the opportunity to clarify, and so make more useable and coherent with EU FPR, the wording of 2023/2486, Annex II, 2. Water supply, sewerage, waste management and remediation activities, 2.1. Phosphorus recovery from waste water.

- in point 1 replace “For the process integrated ... typically phosphorus salts such as struvite” by “For recovery of precipitated phosphate salts and derivatives as defined in FPR CMC12”;
- in point 2 replace “For down-stream recovery ... thermo chemical phosphorus recovery” by “For recovery of thermal oxidation materials and derivatives as defined in FPR CMC13”;
- in point 3 delete “where it is more stringent”
- in point 3 add “Where used as a fertiliser, to ensure crop phosphorus availability, the phosphorus solubility criteria applicable for phosphorus as a declared nutrient in the FPR should be respected” (see FPR Annex III ‘Labelling’, part II, 4(b)).

For further detail, see our input to the December 2025 calls for evidence

https://www.phosphorusplatform.eu/images/Regulatory%20activities/ESPP%20input%20EU%20consultations%20Taxonomy%205_12_26.pdf