

ESPP input to the two EU consultations on simplification of Taxonomy criteria

5th December 2025

Calls for evidence, concerning (1) [environmental activities](#) (2023/2486) and (2) [climate change mitigation/adaptation](#) (2021/2139).

1) ESPP input to the consultation on Environment (Circular Economy) criteria

ESPP welcomes the “Phosphorus recovery from waste water” (Taxonomy Environment criteria [2023/2486](#) Annex II §2.1) coherent with the inclusion of phosphate rock on the EU list of Critical Raw Materials (CRM Act 2024/1252) and with the principle of phosphorus reuse and recycling targets of art. 20 of the revised Urban Waste Water Treatment Directive (2024/2049).

Elsewhere, the Taxonomy Climate Criteria ([2021/2139](#)) specify in a number of places that digestate from biogas plants should be used as a fertiliser, and should respect requirements for digestates (CMCs 4 -5) of the EU Fertilising Products Regulation (FPR) 2019/1009 or of national fertilisers regulation.

Thus, at present, phosphorus recovery from digestates can fall down cracks: FPR CMC12 or CMC13 not CMC 4-5 ; P-recovery from digestate for applications other than fertiliser – whereas these are addressed in the Taxonomy Environment §2.1 criteria for recovery from urban waste water.

For coherence (between different Taxonomy criteria): ESPP suggests to:

- add to the Taxonomy Environment “Phosphorus recovery” criteria phosphorus recovery from digestate from a biogas plant conform to the Taxonomy Climate criteria;
- cross link in the Climate criteria wherever digestate use as fertiliser is indicated – see ESPP input to the parallel consultation on the Climate criteria 2021/2139;
- add to §2.5 ‘Recovery of bio-waste by anaerobic digestion or composting’ of the Environment (Circular Economy) criteria, after point 3(b) (‘The activity produces one of the following.’): “Recovered phosphates as specified in §2.1”

Also, the FPR allows, in both CMC12 (precipitated phosphate salts) and CMC13 (phosphates from ashes), recovery from a number of waste waters in addition to urban waste water / sewage sludge. This is important. Phosphorus recovery is small-scale and decentralised (compared to mineral fertiliser production) and operators often take recovered phosphate salts from a number of recovery sites to improve economics and product supply reliability.

To simplify operator uptake and for coherence (between Taxonomy and FPR), ESPP suggests to add to the Taxonomy Environment “Phosphorus recovery” criteria: any phosphorus recovery process producing a product compatible with the EU FPR CMC12 or CMC13 criteria. Under “Description of the activity”, at the end of the first paragraph, add “or for recovery of phosphorus resulting in a material respecting the criteria of a CMC of the FPR”

It should be made clear that this compatibility does not mean full FPR “conformity”, which is considered by the Commission to include FPR CE-Mark Certification (see FPR [FAQ](#) “1.5 Is an organic fertiliser ... allowed to be used in organic farming production?”), de facto because the product cannot be Certified at the investment stage.

The current criteria specify recovery rates of 15% (in the wwtp) or 80% (thermos/chemical from sewage sludge).

For coherence with the Urban Waste Water Treatment Directive 2024/2049, these rates should be updated when the phosphorus reuse and recovery rates under art. 20 of this Directive are defined (by end 2027).

The current criteria (points 1 and 2) include definitions of phosphorus recovery “at the waste water treatment plant typically phosphorus salts such as struvite” and “down-stream ... after sewage sludge thermal oxidation”. These definitions are not clear and are not coherent with the definitions of the FPR CMCs 12 and 13. Also, point 3 states that the “phosphorus extracted ... is used” in a fertilising product (EU FPR or national). It is unclear if this includes including into a material where the phosphorus is not plant available, that is the material is authorised as a soil improver not as a phosphate fertiliser. Also, point 3 refers to use under national fertiliser legislation “where more stringent” than the FPR). This is very ambiguous ... national legislation could have lower microplastic limits than the FPR, but no requirements on phosphorus plant availability, or lower limits for copper but higher limits for zinc ...

For regulatory coherence, ESPP suggests to

- 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 ... thermos 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)).

2) ESPP input to the consultation on Climate criteria

For coherence, the Taxonomy Climate criteria for anaerobic digestion should be modified to allow phosphorus recovery as per the criteria of the Taxonomy Environment (Circular Economy) criteria.

The Climate criteria ([2021/2139](#)) currently require that digestates from eligible AD processes are used as fertilising materials, meeting the requirements of the EU Fertilising Products Regulation 2019/1009 CMCs 4-5:

- pages 74-75, §4.8: Electricity generation from bioenergy
- pages 81-82, §4.13: Manufacture of biogas and biofuels for use in transport and of bioliquids
- pages 87-88, §4.20: Cogeneration of heat/cool and power from bioenergy
- pages 91-92, §4.24: Production of heat/cool from bioenergy
- page 118, §5.6: Anaerobic digestion of sewage sludge
- pages 118-119, §5.7: Anaerobic digestion of bio-waste

Thus, at present, phosphorus recovery from digestates can fall down cracks: FPR CMC12 or CMC13 not CMC 4-5 ; P-recovery from digestate for applications other than fertiliser – whereas these are addressed in the Taxonomy Environment §2.1 criteria for recovery from urban waste water.

ESPP suggests that for each of the above sections should be added (after “The produced digestate is used as fertiliser or soil improver). Also, phosphorus may be recovered from the digestate according to the Taxonomy Environment Criteria (Circular Economy)