

EuropaBio recommendations on the review of the Taxonomy Delegated Acts (April 2026)

Biotechnologies play an essential role for the delivery of EU goals for competitive, healthy, resilient and sustainable economies and societies. Biotech is a driver of high value and disruptive innovation. It is also unique as it enables the production of biologically active and structurally complex molecules that conventional chemistry cannot generally manufacture or produce efficiently. This makes biotechnology applications indispensable in health, agri-food, chemicals, manufacturing of consumer goods and more throughout our industrial and social ecosystems.

The bioeconomy can play a significant role in contributing to the environmental objectives outlined in the draft Delegated Acts, and particularly the transition to a circular economy. The use of bio-based products can help accelerate the shift towards a sustainable circular bioeconomy, creating jobs and growth, while reducing dependence on fossil-based carbon and limiting CO₂ emissions.

EuropaBio welcomes the review of the EU Taxonomy Environmental and Climate Delegated Acts, which represents a positive step towards a more inclusive approach to feedstock eligible for sustainable finance and calls for further recognition of biotechnological processes within the Taxonomy framework.

1. Completing the inclusive view of feedstocks eligible for sustainable financing mechanisms by avoiding restrictions based on feedstock

Predictable and reliable access to sustainable feedstocks for industrial biotechnology and bio-based value chains is essential to support the uptake of bio-based products and to unlock the full potential of biomanufacturing.

EuropaBio welcomes the inclusion of bio-based plastics under climate-change mitigation activities and the inclusion of agricultural biomass as an eligible input subject to robust sustainability requirements under Article 29 of Directive (EU) 2018/2001. These are essential steps to ensure a clearer interpretation of the Taxonomy, help remove barriers to investment and support the scale-up of biomanufacturing industrial capacity in Europe, while ensuring sustainable sourcing of biomass.

Indeed, the 2025 nova-Institute Paper¹ confirmed that using first-generation agricultural biomass to produce bio-based materials in Europe results in important benefits for food

¹ vom Berg, C., Carus, M. and Seeger, K.: Benefits of Using First-Generation Biomass for Food, Fuels, Chemicals and Derived Materials in Europe. Editor: Renewable Carbon Initiative (ed.), Hürth 2025; (vom Berg et al. 2025). <https://doi.org/10.52548/GCJC4981>

security, biodiversity, agriculture and climate-change mitigation, and that primary biomass can be used simultaneously for different applications next to food.

These steps are part of a broader momentum towards a more inclusive view of feedstocks, as also reflected in the latest Paris Alignment Framework², which recognises eligibility of food and feed crops for the production of biomaterials and biochemicals under certain conditions.

In this context, and to further support and enhance the contribution of sustainable bio-based activities to the EU's climate and circular economy objectives, EuropaBio calls for the extension of this inclusive approach to feedstocks to other relevant activity and product categories of the broader bioeconomy, including bio-based materials, chemicals, textiles, and fertilisers produced from sustainable feedstock.

2. Distinguishing between biotech and conventional processes

EuropaBio emphasises the need for an appropriate recognition of sustainable biomanufacturing and other bio-based economic activities in the revisions of the EU Taxonomy Delegated Acts, as recently announced in the Bioeconomy Strategy. This recognition is essential given that biological processes often differ fundamentally from conventional chemical processes, for example by operating at lower temperatures and pressures and enabling higher resource efficiency, even where the final product may be identical.

The EU Taxonomy is currently structured around NACE codes and does not always allow for a clear distinction between industrial biotechnical activities and chemical economic activities. EuropaBio therefore encourages for biotechnological processes to be better reflected within the EU Taxonomy framework, including through revisions to existing criteria for activities that cover biotechnology and bio-products (e.g., chemicals), as well as the development of new criteria for activities not covered.

² European Investment Bank (2026): Paris Alignment Framework – Low Carbon, version 2.0. <https://www.eib.org/en/publications/20250368-paris-alignment-framework-low-carbon-framework-v2>