**STATEMENT OF COMPLIANCE WITH THE PRINCIPLE OF 'DO NO SIGNIFICANT HARM' TO THE SIX ENVIRONMENTAL OBJECTIVES ACCORDING TO ARTICLE 17 OF REGULATION (EU) 2020/852**[[1]](#footnote-1)

**Information on activities under the Recovery Plan,**

|  |  |
| --- | --- |
| **Name of the activity** |  |
| **PRTR (Recovery, Transformation and Resilience Plan) component to which the activity belongs** |  |
| **PRTR component measure (Reform or Investment) the activity belongs to, stating the sub-measure where appropriate** |  |
| **Climate and environmental labelling assigned to the measure (Reform or Investment) or, where appropriate, to the PRTR sub-measure (Annex VI, Regulation 2021/241)** |  |

|  |  |
| --- | --- |
| **Mr/Ms** |  |
| **Holder of NIF (Tax Identification Number)** |  |
| **Representing him/herself or the company** |  |
| **Holder of CIF (Tax Identification Code)** |  |
| **In his/her capacity as** |  |
| **Contact details (address, telephone, e-mail)** |  |

**STATES**

That he/she has submitted a request for the above activity for the project called:

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and that it complies with the following:

**A.** The activities carried out therein do no significant harm to the following environmental objectives, as set out in Article 17 of Regulation (EU) 2020/852 establishing a framework to facilitate sustainable investments by introducing a classification system (or 'taxonomy') for environmentally sustainable economic activities:

1. **Climate change mitigation** - an activity is considered to cause significant harm to climate change mitigation if it results in significant greenhouse gas (GHG) emissions.
2. **Climate change adaptation** - an activity is considered to do significant harm to climate change adaptation if it leads to an increased adverse impact of the current climate and the expected future climate, on the activity itself or on people, nature or assets.
3. **Sustainable use and protection of water and marine resources** - an activity is considered to do significant harm to the sustainable use and protection of water and marine resources if it is detrimental to the good status or the good ecological potential of bodies of water, including surface water and groundwater, or to the good environmental status of marine waters.
4. **Circular economy, including waste prevention and recycling** - an activity is considered to do significant harm to the circular economy, including waste prevention and recycling, if it leads to significant inefficiencies in the use of materials or in the direct or indirect use of natural resources, or if it significantly increases the generation, incineration or disposal of waste, or if the long-term disposal of waste may cause significant and long-term environmental harm.
5. **Air, water or soil pollution prevention and control** - an activity is considered to do significant harm to pollution prevention and control if it leads to a significant increase in emissions of pollutants into air, water or land.
6. **Protection and restoration of biodiversity and ecosystems** - an activity is considered to do significant harm to the protection and restoration of biodiversity and ecosystems if it is significantly detrimental to the good condition and resilience of ecosystems, or detrimental to the conservation status of habitats and species, including those of Union interest.

**B.** The activities are adapted, where appropriate, to the characteristics and conditions established for the measure and sub-measure of the Component and reflected in the Recovery, Transformation and Resilience Plan.

**C.** The activities carried out under the project will comply with existing applicable environmental regulations.

**D.** The activities carried out are not excluded for financing by the Plan as they do not comply with the DNSH principle in accordance with the Technical guidance on the application of ‘do no significant harm’ under the Recovery and Resilience Facility Regulation (2021/C 58/01)[[2]](#footnote-2), Council Implementing Decision on the approval of the assessment of the recovery and resilience plan for Spain and the appropriate Annexe[[3]](#footnote-3).

1. Construction of crude-oil refineries, coal-fired thermal power stations and projects involving the extraction of petroleum or natural gas, due to failure to comply with the climate change mitigation objective.
2. Activities related to fossil fuels, including downstream use of fossil fuels, except for projects related to power and/or heat generation using natural gas, as well as related transport and distribution infrastructure, which meet the conditions set out in Annexe III of the Technical Guidance of the European Commission.
3. Activities under the EU Emission Trading System (ETS) achieving projected greenhouse gas emissions that are not lower than the relevant benchmarks. Where the greenhouse gas emissions from the subsidised activity are not expected to be significantly below the benchmarks, a reasoned explanation shall be provided.
4. Compensation for the indirect costs of the ETS.
5. Activities related to waste landfills and incinerators. This exclusion does not apply to actions in plants exclusively dedicated to treating non-recyclable hazardous waste, or existing plants, where the actions are for the purpose of increasing energy efficiency, capturing exhaust gases for storage or use or recovering materials from incineration ashes, provided such actions under this measure do not result in an increase in the plants’ waste processing capacity or extended plant lifetime; evidence of which is provided at plant level.
6. Activities related to existing mechanical biological treatment plants. This exclusion does not apply to actions in existing mechanical biological treatment plants, where the actions under this measure are for the purpose of increasing energy efficiency or retrofitting separated waste recycling operations to compost bio-waste and anaerobic digestion of bio-waste, provided such actions under this measure do not result in an increase of the plants’ waste processing capacity or an extension of plant lifetime; evidence of which is provided at plant level.
7. Activities where long-term waste disposal may cause harm to the environment.

**E.** The activity carried out does not have a direct impact on the environment, or primary indirect effects across the life cycle, i.e. any that materialise once the activity has been completed.

Failure to comply with any of the requirements set out in this statement shall give rise to the obligation to repay the amounts received and pay any default interest.

**Date:**

**Signature:**

1. Model statement prepared according to the "Guidelines for designing and performing activities under the principle of 'do no significant harm' to the environment" <https://www.miteco.gob.es/es/ministerio/recuperacion-transformacion-resiliencia/transicion-verde/guiadnshmitecov20_tcm30-528436.pdf>, Annexe III. [↑](#footnote-ref-1)
2. <https://www.boe.es/buscar/doc.php?id=DOUE-Z-2021-70014> [↑](#footnote-ref-2)
3. <https://eur-lex.europa.eu/legal-content/ES/TXT/PDF/?uri=CELEX:52021PC0322&from=EN> [↑](#footnote-ref-3)