Annex 2: Comparison tables by activity (with full criteria)

This annex provides the full TSC and DNSH criteria for each economic activity. The TSC in both the taxonomies, are supplemented by detailed footnotes. For the sake of simplicity, those have not been added in this document. The Annexes referred to in the comparison tables refer to the Annexes in the EU Climate Delegated Act. Please note that when an activity does not have specific DNSHs, the generic DNSHs are parsed instead.

Energy:

Economy activity	Colombian Green Taxonomy EGE1. Electricity generation from photovoltaic solar energy	EU Taxonomy 4.1 Electricity generation using solar photovoltaic technology	Summary	Level of ambition
TSC	Solar photovoltaic power generation is directly eligible and is exempt from performing a life cycle assessment, through a GHG protocol product, such as the PCF. In any case, this activity is subject to periodic review in accordance with the current threshold (100 gCO2e/kWh).	The activity generates electricity using solar PV technology.	Both taxonomies have similar requirements and eligibility criteria: - Both taxonomies propose direct eligibility for power generation from solar energy and currently, they do not require performing a PCF or GHG lifecycle assessment. - In both taxonomies, this activity is subject to a periodic review according to the current threshold for energy generation (100gCO2e/kWh). - Colombian Green Taxonomy considers the activity of purchasing renewable energy to be eligible if it has a Power Purchase Agreement (PPA) and has a Renewable Energy Certificate (REC).	**VERY SIMILAR**
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change	**INCOMPARABLE**

Economy activity	Colombian Green Taxonomy EGE1. Electricity generation from photovoltaic solar energy	EU Taxonomy 4.1 Electricity generation using solar photovoltaic technology	Summary	Level of ambition
			adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	Both taxonomies have similar requirements: - Both have the same criteria: The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability, and that are easy to dismantle and refurbish. Note: Colombian Green Taxonomy includes the requirements in generic DNSH, while EU Taxonomy does it through specific requirements.	VERY SIMILAR
				VERY SIMILAR

Economy activity	Colombian Green Taxonomy EGE1. Electricity generation from photovoltaic solar energy	EU Taxonomy 4.1 Electricity generation using solar photovoltaic technology	Summary	Level of ambition
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	

Economy activity	Colombian Green Taxonomy EGE2. Electricity generation from concentrated solar power	EU Taxonomy 4.2 Electricity generation using concentrated solar power (CSP) technology	Summary	Level of ambition
TSC	Concentrated solar power generation is directly eligible and is exempt from performing a life cycle assessment, through a product of the GHG protocol, such as the PCF. This activity is subject to periodic review in accordance with the current threshold (100 gCO2e/kWh).	The activity generates electricity using CSP technology.	Both taxonomies have similar requirements and thresholds: - Both taxonomies propose direct eligibility for power generation from solar energy and the activity is currently derogated from performing a PCF or GHG lifecycle assessment, subject to regular review in accordance with the declining threshold. - Colombian Green Taxonomy considers the activity of purchasing renewable energy to be eligible if it has a Power Purchase Agreement (PPA) and has a Renewable Energy Certificate (REC).	VERY SIMILAR
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address the adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as to not do any harm.	INCOMPARABLE

Economy activity	Colombian Green Taxonomy EGE2. Electricity generation from concentrated solar power	EU Taxonomy 4.2 Electricity generation using concentrated solar power (CSP) technology	Summary	Level of ambition
Conservation of ecosystems and biodiversity	Avoid possible negative impacts on birds due to the high temperatures generated by the plant of this activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Both taxonomies have similar generic DNSH. - Both taxonomies have specific requirement to ensure impacts to birdlife from the high temperatures generated by the plant is avoided.	**VERY SIMILAR**
Water management	Avoid possible negative impacts of the cooling system on water resources.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Both taxonomies have similar generic DNSH. - Both taxonomies have specific requirement to ensure impacts of the cooling system on water resources is avoided.	**VERY SIMILAR**
Circular economy	There are no specific compliance requirements for this economic activity.	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	Both taxonomies have similar requirements: - Both have the same criteria: The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. Note: Colombian Green Taxonomy includes the requirements in generic DNSH, while EU Taxonomy does it through specific requirements.	**VERY SIMILAR**
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EGE2. Electricity generation from concentrated solar power	4.2 Electricity generation using concentrated solar power (CSP) technology		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EGE3. Electricity generation from wind power	4.3 Electricity generation from wind power		
TSC	Wind power generation is directly eligible, without the need for a PCF life cycle assessment or GHG protocol. In any case, this activity is subject to periodic review in accordance with the current threshold (100 gCO2e/kWh).	The activity generates electricity from wind power.	Both taxonomies have similar requirements and thresholds: - Both taxonomies propose direct eligibility for power generation from wind energy and the activity is currently derogated from performing a PCF or GHG lifecycle assessment subject to regular review in accordance with the declining threshold. - Colombian Green Taxonomy considers eligible the activity of purchasing renewable energy if it has a Power Purchase Agreement (PPA) and has a Renewable Energy Certificate (REC).	VERY SIMILAR
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	- Avoid the possible disturbance, displacement or collision of birds due to the construction and operation of wind farms.	The activity complies with the criteria set out in Appendix D to this Annex .In case of offshore wind, the activity does not hamper the	EU Taxonomy has more detailed requirements: - Both taxonomies have similar generic DNSH.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy EGE3. Electricity generation from wind power	EU Taxonomy 4.3 Electricity generation from wind power	Summary	Level of ambition
	- Avoid the possible visual impacts generated by the change of landscape in the installation of wind turbines.	achievement of good environmental status as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity) and 6 (seabed integrity), laid down in Annex I to that Directive, and as set out in Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors.	- Both taxonomies have the specific requirement to ensure the possible disturbance, displacement or collision of birds by the construction and operation of wind farms is avoided. EU Taxonomy includes bats. - Both taxonomies have the specific requirement to ensure the possible visual impacts created by landscape change in the installation of wind turbines is avoided. - EU Taxonomy requires taking appropriate measures to prevent or mitigate impacts in relation to sea-floor integrity.	
Water management	There are no specific compliance requirements for this economic activity.	In case of construction of offshore wind, the activity does not hamper the achievement of good environmental status as set out in Directive 2008/56/EC of the European	Both taxonomies have similar requirements: - Both taxonomies have the requirement to avoid the underwater noise created in the installation of bottom-fixed offshore wind turbines. This requirement is addressed in the DNSH on pollution in the Colombian Green Taxonomy.	VERY SIMILAR
Circular economy	- Avoid waste generated by wind turbine blades at the end of their life.	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	Colombian Green Taxonomy has more requirements: - Both taxonomies assess availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. - Both taxonomies have the requirement to avoid waste generated by wind turbine blades at the end of their lifetime. - Colombian Green Taxonomy additionally	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Economy activity	Colombian Green Taxonomy EGE3. Electricity generation from wind power	EU Taxonomy 4.3 Electricity generation from wind power	Summary	Level of ambition
			requires a proper disposal of lubricants and coolants used by wind power systems.	
Pollution control and prevention	Avoid underwater noise created in the installation of offshore wind turbines.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Both taxonomies have the requirement to avoid the underwater noise created in the installation of bottom-fixed offshore wind turbines. This requirement is addressed in the DNSH on water for the EU Taxonomy.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy EGE4. Electricity generation from ocean power	EU Taxonomy 4.4 Electricity generation from ocean energy technologies	Summary	Level of ambition
TSC	Ocean power generation is directly eligible and exempt from performing a life cycle assessment, through a GHG protocol product, such as the PCF. In any case, this activity is subject to periodic review in accordance with the current threshold (100 gCO2e/kWh).	The activity generates electricity from ocean energy.	Both taxonomies have similar requirements and thresholds: - Both taxonomies propose direct eligibility for power generation from ocean energy and the activity is currently derogated from performing a PCF or GHG lifecycle assessment subject to regular review in accordance with the declining threshold. - Colombian Green Taxonomy considers the activity of purchasing renewable energy to be eligible if it has a Power Purchase Agreement (PPA) and has a Renewable Energy Certificate (REC).	**VERY SIMILAR**
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not	**INCOMPARABLE**

Economy activity	Colombian Green Taxonomy EGE4. Electricity generation from ocean power	EU Taxonomy 4.4 Electricity generation from ocean energy technologies	Summary	Level of ambition
			address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	
Conservation of ecosystems and biodiversity	Avoid possible negative impacts on marine ecosystems and biodiversity.	The activity complies with the criteria set out in Appendix D to this Annex. The activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptor 1 (biodiversity), laid down in Annex I to that Directive, and as set out in Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for that descriptor.	Both taxonomies have similar requirements: - Both taxonomies have similar generic DNSH. - Both taxonomies have the requirement to avoid possible negative impacts on marine ecosystems and biodiversity	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	The activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptor 11 (Noise/Energy), laid down in Annex I to that Directive, and as set out in Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for that descriptor.	EU Taxonomy has specific requirements: - EU Taxonomy requires appropriate measures to prevent or mitigate impacts in relation to introduction of energy, including underwater noise, at levels that do not adversely affect the marine environment.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED
Circular economy	There are no specific compliance requirements for this economic activity.	The activity assesses availability of and, where feasible, uses equipment and components of	Both taxonomies have similar requirements: - Both have the same criteria: The activity assesses availability of and, where feasible,	VERY SIMILAR

Economy activity	Colombian Green Taxonomy EGE4. Electricity generation from ocean power	EU Taxonomy 4.4 Electricity generation from ocean energy technologies	Summary	Level of ambition
		high durability and recyclability and that are easy to dismantle and refurbish.	uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. Note: Colombian Green Taxonomy includes the requirements in generic DNSH, while the EU Taxonomy does it through specific requirements.	
Pollution control and prevention	Avoid possible contamination by lubricants and antifouling paints.	Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012 of the European Parliament and of the Council, which implements in Union law the International Convention on the Control of Harmful Anti-fouling Systems on Ships adopted on 5 October 2001.	Both taxonomies have similar requirements: - Measures in place to avoid possible contamination by anti-fouling painting. Colombian Green Taxonomy also mentions lubricants while EU Taxonomy mentions biocides.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy EGE5. Electricity generation from hydropower	EU Taxonomy 4.5 Electricity generation from hydropower	Summary	Level of ambition
TSC	1. Hydropower facilities with a power density equal to or greater than 5 W/m2 are currently exempt from performing the PCF life cycle assessment or GHG protocol and are directly eligible. In any case, this activity is subject to periodic review in accordance with the current threshold. 2. Those hydropower facilities with a power density of less than 5 W/m2 must demonstrate, using ISO 14067 or a GHG protocol product, such as the PCF, that they operate with life cycle emissions of less than 100 gCO2e /kWh. As part of ISO	The activity complies with either of the following criteria: the electricity generation facility is a run-of-river plant and does not have an artificial reservoir; the power density of the electricity generation facility is above 5 W/m2; the life cycle GHG emissions from the generation of electricity from hydropower, are lower than 100gCO2e/kWh. The life cycle GHG emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018, ISO 14064-1:2018 or the G-res tool. Quantified life cycle	Both taxonomies have similar requirements and thresholds: - Both taxonomies propose that hydropower facilities with a power density above 5W/m2 are derogated from conducting the PCF or GHG Lifecycle Assessment. The activity is subject to regular review in accordance with the declining threshold. - For the two taxonomies facilities operating at life cycle emissions lower than 100gCO2e/kWh are eligible. - The acceptable methodologies are ISO 14067 G-res tool and the IEA Hydro	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy EGE5. Electricity generation from hydropower	EU Taxonomy 4.5 Electricity generation from hydropower	Summary	Level of ambition
	14067, the G-res tool4 and the IEA Hydro Framework22 are recommended methodologies. 3. Pumped storage facilities are eligible if they meet the above requirements. 4. Run-of-river hydroelectric power facilities must align with the parameters established by the local Autonomous Regional Corporations (CARs) to be eligible.	GHG emissions are verified by an independent third party.	Framework. - The criteria also apply to pumped-storage facilities. - EU Taxonomy includes a declining threshold of net-0gCO2e/kWh by 2050 that will be reduced every 5 years. For activities which go beyond 2050, it must be technically feasible to reach net-zero emissions. - Colombian Green Taxonomy includes alignment with the parameters established by local authorities to be eligible, specifically for run-of-river hydroelectric power plants.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	Avoid potential negative impacts on biodiversity associated with ecosystem fragmentation and habitat changes; hydrological and hydrogeological regimes, water characteristics and interference with species migration pathways as a result of establishing the installation and operation of hydroelectric plants.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Both taxonomies have similar generic DNSH. - Both taxonomies have the requirement to avoid impacts on biodiversity associated with fragmentation of ecosystems and changes to habitat, to hydrological and hydrogeological regimes, water chemistry, and interference with species migration pathways as a result of the establishment of the installation and its operation.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy EGE5. Electricity generation from hydropower	EU Taxonomy 4.5 Electricity generation from hydropower	Summary	Level of ambition
Water management	- Establish a watershed management plan in accordance with the regulatory framework. - Achieve good ecological status or potential, especially in relation to ecological continuity and flow. - Comply with the principles of the United Nations Economic Commission for Europe (UNECE) Convention on the Protection and Use of Transboundary Watercourses and International Lakes.	1. The activity complies with the provisions of Directive 2000/60/EC, in particular with all the requirements laid down in Article 4 of the Directive. 2. For operation of existing hydropower plants, including refurbishment activities to enhance renewable energy or energy storage potential, the activity complies with the following criteria: 2.1. In accordance with Directive 2000/60/EC and in particular Articles 4 and 11 of that Directive, all technically feasible and ecologically relevant mitigation measures have been implemented to reduce adverse impacts on water as well as on protected habitats and species directly dependent on water. 2.2. Measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies: measures to ensure downstream and upstream fish migration (such as fish friendly turbines, fish guidance structures, state-of-the-art fully functional fish passes, measures to stop or minimize operation and discharges during migration or spawning);measures to ensure minimum ecological flow (including mitigation of rapid, short-term variations in flow or hydro-peaking operations) and sediment flow; measures to protect or enhance habitats. 2.3. The effectiveness of those measures is monitored in the context of the authorization or permit setting out the conditions aimed at	Colombian Green Taxonomy has some general requirements while EU Taxonomy has more detailed requirements for this activity: - Both taxonomies have the requirement to ensure implementation of a River Basin Management Plan according to applicable regulations. - For both taxonomies the operation of the hydro power plant must adhere to the principles of the UNECE Convention on the Protection and Use of Transboundary, Watercourses and International Lakes. - EU Taxonomy defines requirements for existing operations and new projects. * For operation of existing hydropower plants, including refurbishment activities to enhance renewable energy or energy storage potential, all necessary mitigation measures should be implemented to reach good ecological status or potential, in particular regarding ecological continuity and ecological flow. Colombian Green Taxonomy considers this requirement. * For new projects, prior to construction, an impact assessment must be carry out to assess all potential impacts on the status of water bodies. - For the EU Taxonomy construction of new hydropower should not lead to increase fragmentation of rivers, consequently refurbishment of existing hydropower plant and rehabilitation of existing barriers should	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy EGE5. Electricity generation from hydropower	EU Taxonomy 4.5 Electricity generation from hydropower	Summary	Level of ambition
		achieving good status or potential of the affected water body. 3. For construction of new hydropower plants, the activity complies with the following criteria: 3.1. In accordance with Article 4 of Directive 2000/60/EC and in particular paragraph 7 of that Article, prior to construction, an impact assessment of the project is carried out to assess all its potential impacts on the status of water bodies within the same river basin and on protected habitats and species directly dependent on water, considering in particular migration corridors, free-flowing rivers or ecosystems close to undisturbed conditions. The assessment is based on recent, comprehensive and accurate data, including monitoring data on biological quality elements that are specifically sensitive to hydromorphological alterations, and on the expected status of the water body as a result of the new activities, as compared to its current one. It assesses in particular the cumulated impacts of this new project with other existing or planned infrastructure in the river basin. 3.2. On the basis of that impact assessment, it has been established that the plant is conceived, by design and location and by mitigation measures, so that it complies with one of the following requirements: the plant does not entail any deterioration nor compromises the achievement of good status or potential of the specific water body it relates	be prioritized. Construction of small hydropower (<10MW) should be avoided.	

Economy activity	Colombian Green Taxonomy EGE5. Electricity generation from hydropower	EU Taxonomy 4.5 Electricity generation from hydropower	Summary	Level of ambition
		to; where the plant risks to deteriorate or compromise the achievement of good status/potential of the specific water body it relates to, such deterioration is not significant, and is justified by a detailed cost-benefit assessment demonstrating both of the following: the reasons of overriding public interest or the fact that benefits expected from the planned hydropower plant outweigh the costs from deteriorating the status of water that are accruing to the environment and to society; the fact that the overriding public interest or the benefits expected from the plant cannot, for reasons of technical feasibility or disproportionate cost, be achieved by alternative means that would lead to a better environmental outcome (such as refurbishing of existing hydropower plants or use of technologies not disrupting river continuity). 3.3. All technically feasible and ecologically relevant mitigation measures are implemented to reduce adverse impacts on water as well as on protected habitats and species directly dependent on water. Mitigation measures include, where relevant and depending on the ecosystems naturally present in the affected water bodies: measures to ensure downstream and upstream fish migration (such as fish friendly turbines, fish guidance structures, state-of the-art fully functional fish passes, measures to stop or minimize operation and discharges during migration or		

Economy activity	Colombian Green Taxonomy EGE5. Electricity generation from hydropower	EU Taxonomy 4.5 Electricity generation from hydropower	Summary	Level of ambition
		spawning);measures to ensure minimum ecological flow (including mitigation of rapid, short-term variations in flow or hydro-peaking operations) and sediment flow; measures to protect or enhance habitats. The effectiveness of those measures is monitored in the context of the authorization or permit setting out the conditions aimed at achieving good status or potential of the affected water body. 3.4. The plant does not permanently compromise the achievement of good status/potential in any of the water bodies in the same river basin district. 3.5. In addition to the mitigation measures referred to above, and where relevant, compensatory measures are implemented to ensure that the project does not increase the fragmentation of water bodies in the same river basin district. This is achieved by restoring continuity within the same river basin district to an extent that compensates the disruption of continuity, which the planned hydropower plant may cause. Compensation starts prior to the execution of the project.		
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Economy activity	Colombian Green Taxonomy EGE5. Electricity generation from hydropower	EU Taxonomy 4.5 Electricity generation from hydropower	Summary	Level of ambition
Pollution control and prevention	Avoid dumping into bodies of water and waste generation during plant construction.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Both taxonomies require to avoid emissions to water and generation of waste during construction.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy EGE6. Electricity generation from geothermal power	EU Taxonomy 4.6 Electricity generation from geothermal energy	Summary	Level of ambition
TSC	Geothermal energy facilities must demonstrate that they operate with life cycle emissions below the current threshold (100 gCO2e/kWh), through compliance with ISO 14067 or a product of the GHG protocol, such as the PCF. Note: Combined heat and power generation is covered by the activity of construction and operation of a facility used for cogeneration of heat/cold and power from geothermal energy (EC15).	Lifecycle GHG emissions from the generation of electricity from geothermal energy are lower than 100gCO2e/kWh. Lifecycle GHG emission savings are calculated using Commission Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018. Quantified life cycle GHG emissions are verified by an independent third party.	Both taxonomies have similar requirements and thresholds: - Both taxonomies propose a threshold below 100gCO2e/kWh for electricity generation from geothermal energy, through compliance with ISO 14067 or a GHG protocol product such as the PCF. - EU Taxonomy includes a declining threshold of net-0gCO2e/kWh by 2050 that will be reduced every 5 years. For activities which go beyond 2050, it must be technically feasible to reach net-zero emissions. - For both taxonomies, combined Heat and Power is covered under Construction and operation of a facility used for cogeneration of heat/cooling and Power threshold.	VERY SIMILAR
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not	INCOMPARABLE

Economy activity	Colombian Green Taxonomy EGE6. Electricity generation from geothermal power	EU Taxonomy 4.6 Electricity generation from geothermal energy	Summary	Level of ambition
			address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
				VERY SIMILAR

Economy activity	Colombian Green Taxonomy EGE6. Electricity generation from geothermal power	EU Taxonomy 4.6 Electricity generation from geothermal energy	Summary	Level of ambition
Pollution control and prevention	- Control and prevent the emissions of non-condensable geothermal gases with specific environmental threats, such as H2S, CO2 and CH4, which are released from flash steam and dry steam power plants. - Binary plants must have closed systems and not emit steam. - Avoid harmful emissions to surface and groundwater. - Prevent thermal anomalies associated with residual heat discharge, which should not exceed 3°K for groundwater environments or 1.5°K for surface water environments.	For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directive 2004/107/EC of the European Parliament and of the Council and Directive 2008/50/EC of the European Parliament and of the Council.	Both taxonomies have similar requirements: - Both taxonomies require control and prevent emissions of non-condensable geothermal gases with specific environmental threats, such as H2S, CO2, and CH4, are often released from flash-steam and dry-steam power plants. - For both taxonomies the binary plants ideally represent closed systems, and no steam is emitted. - Both require avoiding possible emissions to surface and underground water. - Prevent thermal anomalies associated with the discharge of waste heat, and it should not exceed 3°K for groundwater environments or 1.5°K for surface water environments, respectively.	

Economy activity	Colombian Green Taxonomy EGE7. Biomass, biofuel, and biogas-based electricity generation	EU Taxonomy 4.8 Electricity generation from bioenergy	Summary	Level of ambition
TSC	Facilities must demonstrate that they operate with life cycle emissions below the current threshold (100 gCO2e/kWh), through compliance with ISO 14067 or a GHG protocol product, such as the PCF.	1. Agricultural biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive. 2. The greenhouse gas emission savings from the use of biomass are at least 80 % in relation to the GHG saving methodology and the	EU Taxonomy has more detailed requirements and thresholds: - Colombia´s Taxonomy proposes a threshold below 100gCO2e/kWh through compliance with ISO 14067 or a GHG protocol product such as the PCF. - EU Taxonomy includes the criteria for biomass from agriculture set out in Article 29 of Directive (EU) 2018/2001. - Also provides rules for calculating the greenhouse gas impact of biomass fuels and	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy EGE7. Biomass, biofuel, and biogas-based electricity generation	EU Taxonomy 4.8 Electricity generation from bioenergy	Summary	Level of ambition
		relative fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. 3. Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. 4. Points 1 and 2 do not apply to electricity generation installations with a total rated thermal input below 2 MW and using gaseous biomass fuels. 5. For electricity generation installations with a total rated thermal input from 50 to 100 MW, the activity applies high-efficiency cogeneration technology, or, for electricity-only installations, the activity meets an energy efficiency level associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants. 6. For electricity generation installations with a total rated thermal input above 100 MW, the activity complies with one or more of the following criteria: attains electrical efficiency of at least 36 %; applies highly efficient CHP (combined heat and power) technology as	their fossil fuel comparators (at least 80 % in relation to the GHG saving methodology). - Where the installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in "Anaerobic digestion of bio-waste" activity. - For electricity generation installations with a total rated thermal input from 50 to 100 MW, the activity applies high-efficiency cogeneration technology, or, for electricity-only installations, the activity meets an energy efficiency level associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions. - For electricity generation installations with a total rated thermal input above 100 MW, the activity must compile with one of the criteria defined on a list stablish on the taxonomy.	

Economy activity	Colombian Green Taxonomy EGE7. Biomass, biofuel, and biogas-based electricity generation	EU Taxonomy 4.8 Electricity generation from bioenergy	Summary	Level of ambition
		referred to in Directive 2012/27/EU of the European Parliament and of the Council; uses carbon capture and storage technology. Where the CO2 that would otherwise be emitted from the electricity generation process is captured for the purpose of underground storage, the CO2 is transported and stored underground in accordance with the technical screening criteria set out in Sections 5.11 and 5.12, respectively, of this Annex.		
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as to not do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	1. If the raw material is biomass (excluding industrial and municipal biowaste): a. Full sourcing traceability must be established through the relevant chain of custody management system and compliance with the general compliance requirements and AFOLU sector specific compliance requirements (See Chapter 3) demonstrated, through the proper verification systems. b. All forest biomass used in the process must comply with the forestry regulatory framework and the criteria established in	The activity complies with the criteria set out in Appendix D to this Annex.	Colombian Green Taxonomy has specific requirements: Colombia includes requirements for raw material such as is biomass (excluding industrial and municipal biowaste). It requires that: - Full traceability of the supply through the relevant chain of custody management system must be established and compliance with general compliance requirements and AFOLU sector-specific compliance requirements must be demonstrated through appropriate verification systems.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**

Economy activity	Colombian Green Taxonomy EGE7. Biomass, biofuel, and biogas-based electricity generation	EU Taxonomy 4.8 Electricity generation from bioenergy	Summary	Level of ambition
	the forestry sector (See Chapter 3). c. The biomass used must adhere to the requirements defined in the national regulations for biomass and biofuels, and to those requirements defined in the forestry section of the Taxonomy (See Chapter 3).		- All forest biomass used in the process must comply with the forestry regulatory framework and the criteria established in the forestry sector. - The biomass used shall conform to the requirements defined in the national biomass and biofuels regulations, and to those requirements defined in the forestry section of the Taxonomy.	
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	1. If the raw material is industrial biowaste (including those from food industries) or municipal biowaste: a. Solid biowaste used in the manufacturing process must come from waste streams separated by sources and collected separately (non-hazardous); that is, they cannot be separated from the mixed residues. b. Bio-waste must comply with the waste regulatory framework and with national, regional and local waste management plans; in particular, with the principle of proximity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: Colombia includes requirements for raw material such as industrial biowaste (including food industry waste) or municipal biowaste. It requires that: - Solid biowaste should come out of source-separated waste streams and collected separately. - Bio-waste must comply with the waste regulatory framework and with national, regional and local waste management plans. - Where municipal biowaste is used as feedstock, the project is complementary to	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**

Economy activity	Colombian Green Taxonomy EGE7. Biomass, biofuel, and biogas-based electricity generation	EU Taxonomy 4.8 Electricity generation from bioenergy	Summary	Level of ambition
	c. When municipal biowaste is used as feedstock, the project is complementary and does not compete with the existing municipal biowaste management infrastructure. 2. If the feedstock is biogas, it must meet the eligibility criteria and compliance requirements set out in the sectoral annex for Waste Management and Emissions Capture.		and does not compete with the existing municipal biowaste management infrastructure. - If the raw material is biogas, it must meet the eligibility criteria and compliance requirements set in Waste Management and Emissions Capture.	
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	For installations falling within the scope of Directive 2010/75/EU of the European Parliament and of the Council, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants. No significant cross-media effects occur. For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive 2008/50/EC, measures are implemented to reduce emission levels taking into account the results of the information exchange which are published by the Commission in accordance with Article 6,	EU Taxonomy has specific requirements: - For installations falling within the scope of Directive 2010/75/EU of the European Parliament and of the Council, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges. - Combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply. - Plants in zones or parts of zones not complying with the air quality limit values laid down in Directive 2008/50/EC, measures are implemented to reduce emission levels. - For anaerobic digestion of organic material, where the produced digestate is used as fertilizer or soil improver, either directly or after composting or any other treatment, it meets the requirements for fertilizing materials set out in Component Material Categories (CMC) 4 and 5 in Annex II to	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EGE7. Biomass, biofuel, and biogas-based electricity generation	4.8 Electricity generation from bioenergy		
		paragraphs 9 and 10, of Directive (EU) 2015/2193 .For anaerobic digestion of organic material, where the produced digestate is used as fertiliser or soil improver, either directly or after composting or any other treatment, it meets the requirements for fertilizing materials set out in Component Material Categories (CMC) 4 and 5 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilizers or soil improvers for agricultural use. For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment. No significant cross-media effects occur.	Regulation (EU) 2019/1009 or national rules on fertilizers or soil improvers for agricultural use. - Anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions.	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EP8. Low-carbon Hydrogen Production	3.10 Manufacture of hydrogen		
TSC	Hydrogen production must have direct CO2 emissions equal to or less than 3 tCO2e/t of hydrogen. This threshold will be reviewed once the regulations generated by the Ministry of Mines and Energy are issued, which is in charge of defining these conditions (according to Law 2099 of 2021).	The activity complies with the life-cycle GHG emissions savings requirement of 73.4% for hydrogen [resulting in life-cycle GHG emissions lower than 3tCO2e/tH2] and 70% for hydrogen-based synthetic fuels relative to a fossil fuel comparator of 94g CO2e/MJ in analogy to the approach set out in Article 25 of and Annex V to Directive (EU) 2018/2001.Life-cycle GHG emissions savings are calculated using the	EU Taxonomy has more detailed requirements and thresholds: - Both taxonomies propose the same threshold of GHG emissions lower than 3tCO2e/tH2 (for Colombia the threshold will be reviewed once the corresponding regulation is issued). EU Taxonomy also refers to the threshold in terms of life-cycle GHG emissions savings requirement of 73.4% for	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy EP8. Low-carbon Hydrogen Production	EU Taxonomy 3.10 Manufacture of hydrogen	Summary	Level of ambition
		methodology referred to in Article 28(5) of Directive (EU) 2018/2001 or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018.Quantified life-cycle GHG emission savings are verified in line with Article 30 of Directive (EU) 2018/2001 where applicable, or by an independent third party. Where the CO2 that would otherwise be emitted from the manufacturing process is captured for the purpose of underground storage, the CO2 is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12, respectively, of this Annex.	hydrogen. - For EU Taxonomy the activity also complies with the life-cycle GHG emissions savings requirement of 70% for hydrogen-based synthetic fuels relative to a fossil fuel comparator of 94gCO2e/MJ. - For Colombia, hydrogen produced from fossil fuels or natural gas is not eligible. - EU Taxonomy proposes to calculate the life-cycle GHG emissions savings using the methodology referred on Directive (EU) 2018/2001 or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018. - Where the CO2 that would otherwise be emitted from the manufacturing process is captured for the purpose of underground storage, the CO2 is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12, respectively, of (EU) 2021/2139.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as to not do any harm.	**INCOMPARABLE**
				VERY SIMILAR

Economy activity	Colombian Green Taxonomy EP8. Low-carbon Hydrogen Production	EU Taxonomy 3.10 Manufacture of hydrogen	Summary	Level of ambition
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	Waste and by-products from the manufacturing process must be treated according to the waste hierarchy, and ideally recycled in the same process (closed loop).	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: - The Colombian Green Taxonomy indicates that waste and by-products from the manufacturing process should be treated according to the waste hierarchy, and ideally recycled in the same process (closed loop).	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix C to this Annex. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the relevant best available techniques (BAT) conclusions, including: the best available techniques (BAT) conclusions for the production of chlor-alkali and the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector; the best available techniques	EU Taxonomy has more requirements: - EU requires compliance with the criteria set out in Appendix C. - EU Taxonomy requires that emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EP8. Low-carbon Hydrogen Production	3.10 Manufacture of hydrogen		
		(BAT) conclusions for the refining of mineral oil and gas. No significant cross-media effects occur.		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	ETD9. Transmission and distribution of electricity from renewable sources	4.9 Transmission and distribution of electricity		
TSC	1. All electricity transmission and distribution infrastructure or equipment in systems that are on a full decarbonization trajectory* are eligible, except for infrastructure that is dedicated to creating a direct connection or expanding an existing direct connection between a power production plant whose CO2 emissions exceed 100 gCO2e/kWh, measured based on the Life Cycle Energy (LCE), to a substation or grid. 2. Transmission / distribution infrastructure that supports the consolidation of microgrids in non-interconnected areas is eligible. 3. The following activities related to the transmission and distribution network are eligible, regardless of whether the system is on a path to full decarbonization: a. Direct connection or expansion of existing direct connection, of low carbon electricity generation below the threshold of 100 gCO2e/kWh, measured based on the PCF, to a substation or grid. b. Electric vehicle charging stations and infrastructure, and support for the	The activity complies with one of the following criteria: 1. The transmission and distribution infrastructure or equipment is in an electricity system that complies with at least one of the following criteria: the system is the interconnected European system, i.e. the interconnected control areas of Member States, Norway, Switzerland and the United Kingdom, and its subordinated systems; more than 67% of newly enabled generation capacity in the system is below the generation threshold value of 100 gCO2e/kWh measured on a life cycle basis in accordance with electricity generation criteria, over a rolling five-year period; the average system grid emissions factor, calculated as the total annual emissions from power generation connected to the system, divided by the total annual net electricity production in that system, is below the threshold value of 100 gCO2e/kWh measured on a life cycle basis in accordance with electricity generation criteria, over a rolling five-year period; Infrastructure dedicated to creating a direct connection or expanding an existing direct connection	Both taxonomies have similar requirements and thresholds: Both taxonomies propose: - All electricity transmission and distribution infrastructure or equipment in systems which are on a trajectory to full decarbonisation* are eligible, except for infrastructure that is dedicated for creating a direct connection, or expanding an existing direct connection between a power production plant that is more CO2 intensive than 100gCO2e/kWh, measured on a life-cycle energy (LCE) basis, and a substation or network. * The conditions for considering a system on a decarbonization trajectory are the same. EU Taxonomy adds a region specification (interconnected European system). - Transmission / distribution infrastructure that supports the consolidation of microgrids in non-interconnected areas is eligible. - All activities related to the transmission and distribution network are similar.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy ETD9. Transmission and distribution of electricity from renewable sources	EU Taxonomy 4.9 Transmission and distribution of electricity	Summary	Level of ambition
	electrification of transport (see Transport Sector and Construction Sector). c. Equipment and infrastructure where the primary objective is an increase in the generation or use of renewable energy. d. Equipment to increase the control and monitoring capacity of the electrical system, which allows the development and integration of renewable energy sources. This includes: sensors and measurement tools, which include weather sensors to forecast renewable production; communication and control, which includes advanced software and control rooms, automation of substations or feeders, and voltage control capabilities to adapt to a more decentralized renewable power supply (See ICT Sector). and. Equipment to bring information to users, which allows remote action on consumption (See ICT Sector). e. Equipment that allows the exchange of renewable electricity between users. f. Interconnectors between transmission systems are eligible, as long as one of the systems is eligible.	between a substation or network and a power production plant that is more greenhouse gas intensive than 100 gCO2e/kWh measured on a life cycle basis is not compliant. Installation of metering infrastructure that does not meet the requirements of smart metering systems of Article 20 of Directive (EU) 2019/944 is not compliant. 2. The activity is one of the following: construction and operation of direct connection, or expansion of existing direct connection, of low carbon electricity generation below the threshold of 100 gCO2e/kWh measured on a life cycle basis to a substation or network; construction and operation of electric vehicle (EV) charging stations and supporting electric infrastructure for the electrification of transport, subject to compliance with the technical screening criteria under the transport Section of this Annex; installation of transmission and distribution transformers that comply with the Tier 2 (1 July 2021) requirements set out in Annex I to the Commission Regulation (EU) No 548/2014 and, for medium power transformers with highest voltage for equipment not exceeding 36 kV, with AAA0 level requirements on no-load losses set out in standard EN 50588-1. construction/installation and operation of equipment and infrastructure where the main objective is an increase of the		

Economy activity	Colombian Green Taxonomy ETD9. Transmission and distribution of electricity from renewable sources	EU Taxonomy 4.9 Transmission and distribution of electricity	Summary	Level of ambition
		generation or use of renewable electricity generation; installation of equipment to increase the controllability and observability of the electricity system and to enable the development and integration of renewable energy sources, including: sensors and measurement tools (including meteorological sensors for forecasting renewable production);communication and control (including advanced software and control rooms, automation of substations or feeders, and voltage control capabilities to adapt to more decentralized renewable infeed).installation of equipment such as, but not limited to future smart metering systems or those replacing smart metering systems in line with Article 19 of Directive (EU) 2019/944 of the European Parliament and of the Council, which meet the requirements of Article 20 of Directive (EU) 2019/944, able to carry information to users for remotely acting on consumption, including customer data hubs; construction/installation of equipment to allow for exchange of specifically renewable electricity between users; construction and operation of interconnectors between transmission systems, provided that one of the systems is compliant. For the purposes of this Section, the following specifications apply: the rolling five-year period used in determining compliance with the thresholds is based on five consecutive historical years, including the year		

Economy activity	Colombian Green Taxonomy ETD9. Transmission and distribution of electricity from renewable sources	EU Taxonomy 4.9 Transmission and distribution of electricity	Summary	Level of ambition
		for which the most recent data are available; a 'system' means the power control area of the transmission or distribution network where the infrastructure or equipment is installed; transmission systems may include generation capacity connected to subordinated distribution systems; distribution systems subordinated to a transmission system that is deemed to be on a trajectory to full decarbonisation may also be deemed to be on a trajectory to full decarbonisation; to determine compliance, it is possible to consider a system covering multiple control areas which are interconnected and with significant energy exchanges between them, in which case the weighted average emissions factor across all included control areas is used, and individual subordinated transmission or distribution systems within that system is not required to demonstrate compliance separately; it is possible for a system to become non-compliant after having previously been compliant. In systems that become non-compliant, no new transmission and distribution activities are compliant from that moment onward, until the system complies again with the threshold (except for those activities that are always compliant, see above). Activities in subordinated systems may still be compliant, where those subordinated systems meet the criteria of this Section; a direct connection or expansion of an existing direct connection to		

Economy activity	Colombian Green Taxonomy ETD9. Transmission and distribution of electricity from renewable sources	EU Taxonomy 4.9 Transmission and distribution of electricity	Summary	Level of ambition
		production plants includes infrastructure that is indispensable to carry the associated electricity from the power generating facility to a substation or to the network.		
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	- Avoid possible negative impacts of underground power lines on marine and terrestrial ecosystems (proven by an environmental impact study). - Avoid routes with strong associated negative environmental impacts. - Respect applicable rules and regulations to limit the impact of electromagnetic radiation on human health, particularly those established by the International Commission on Protection against Non-Ionizing Radiation, in the case of high-voltage overhead lines.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Both taxonomies have similar generic DNSH. - Both taxonomies have the requirement to avoid possible negative impacts of underground power lines on marine and terrestrial ecosystems (proven by an environmental impact study). Avoid routes with strong associated negative environmental impacts. - Colombian Green Taxonomy call to respect applicable rules and regulations to limit the impact of electromagnetic radiation on human health, particularly those established by the International Commission for Protection against Non-Ionizing Radiation, in the case of high-voltage overhead lines. This requirement is addressed in the DNSH on pollution for the EU Taxonomy.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy ETD9. Transmission and distribution of electricity from renewable sources	EU Taxonomy 4.9 Transmission and distribution of electricity	Summary	Level of ambition
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	A waste management plan is in place and ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation.	Both taxonomies have similar requirements: - Both taxonomies requires that a waste management plan is in place and ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation. Colombian Green Taxonomy includes the requirements in generic DNSH, while the EU Taxonomy does it through specific requirements.	VERY SIMILAR
Pollution control and prevention	Do not use equipment, such as transformers or generators, that contain polychlorinated biphenyl (PCB)-based electrical fluid.	Overground high voltage lines: for construction site activities, activities follow the principles of the IFC General Environmental, Health, and Safety Guidelines. activities respect applicable norms and regulations to limit impact of electromagnetic radiation on human health, including for activities carried out in the Union, the Council recommendation on the limitation of exposure of the general public to electromagnetic fields (0 Hz to 300 GHz) and for activities carried out in third countries, the 1998 Guidelines of International Commission	Both taxonomies have similar requirements: - For both, the activities must respect applicable norms and regulations to limit impact of electromagnetic radiation on human health. This requirement is addressed in the DNSH on conservation for Colombian Green Taxonomy. - Do not use equipment, such as transformers or generators, that contain electrical fluid based on polychlorinated biphenyls (PCBs).	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	ETD9. Transmission and distribution of electricity from renewable sources	4.9 Transmission and distribution of electricity		
		on Non-Ionizing Radiation Protection (ICNIRP)(183).Activities do not use PCBs polychlorinated biphenyls.		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EA10. Storage of electricity	4.10 Storage of electricity		
TSC	All electricity storage activities are eligible under the Taxonomy. In any case, this criterion is subject to periodic review. Note 1: Eligibility criteria for demand side management activities (load shedding and load shifting) are available under the criteria for transmission and distribution of electricity from renewable sources, within the framework of the energy production activity. electricity from hydroelectric power. Note 2: Pumped storage hydropower must meet the criteria exposed in the activity of electricity generation from hydroelectric energy.	The activity is the construction and operation of electricity storage including pumped hydropower storage. Where the activity includes chemical energy storage, the medium of storage (such as hydrogen or ammonia) complies with the criteria for manufacturing of the corresponding product specified in Sections 3.7 to 3.17 of this Annex. In case of using hydrogen as electricity storage, where hydrogen meets the technical screening criteria specified in Section 3.10 of this Annex, re-electrification of hydrogen is also considered part of the activity.	Both taxonomies have similar requirement and thresholds: - All electricity storage activities are eligible under the taxonomies and are subject to regular review. Pumped hydro storage is included. For Colombia, it must meet the criteria for the activity of generating electricity from hydroelectric energy. - Eligibility criteria for Demand Side Management (load shedding and load shifting) activities are available under the transmission and distribution of electricity criteria.	VERY SIMILAR
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as to not do any harm.	INCOMPARABLE
				VERY SIMILAR

Economy activity	Colombian Green Taxonomy EA10. Storage of electricity	EU Taxonomy 4.10 Storage of electricity	Summary	Level of ambition
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	
Water management	There are no specific compliance requirements for this economic activity.	In case of pumped hydropower storage not connected to a river body, the activity complies with the criteria set out in Appendix B to this Annex. In case of pumped hydropower storage connected to a river body, the activity complies with the criteria for DNSH to sustainable use and protection of water and marine resources specified in Section 4.5 (Electricity production from hydropower).	EU Taxonomy has specific requirements: -In case of pumped hydropower storage not connected to a river body, the activity complies with the criteria set out in Appendix B. - In case of pumped hydropower storage connected to a river body, the activity complies with the criteria for DNSH to sustainable use and protection of water and marine resources specified in electricity production from hydropower.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED
Circular economy	There are no specific compliance requirements for this economic activity.	A waste management plan is in place and ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation.	Both taxonomies have similar requirements: - Both have the same criteria: The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. Note: Colombian Green Taxonomy includes the requirements in generic DNSH, while EU Taxonomy does it through specific requirements.	VERY SIMILAR
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy EA10. Storage of electricity	EU Taxonomy 4.10 Storage of electricity	Summary	Level of ambition

Economy activity	Colombian Green Taxonomy EA11. Storage of thermal energy	EU Taxonomy 4.11 Storage of thermal energy	Summary	Level of ambition
TSC	All thermal energy storage is eligible under the Taxonomy, including underground thermal energy storage (UTES) or groundwater thermal energy storage (ATES). In any case, this criterion is subject to periodic review.	The activity stores thermal energy, including Underground Thermal Energy Storage (UTES) or Aquifer Thermal Energy Storage (ATES).	Both taxonomies have similar requirement and thresholds: - All thermal energy storage is eligible under the Taxonomy (including Thermal Energy Storage (UTES) or Aquifer Thermal Energy Storage (ATES), subject to regular review.	VERY SIMILAR
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
				VERY SIMILAR

Economy activity	Colombian Green Taxonomy EA11. Storage of thermal energy	EU Taxonomy 4.11 Storage of thermal energy	Summary	Level of ambition
Water management	There are no specific compliance requirements for this economic activity.	For Aquifer Thermal Energy Storage, the activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	
Circular economy	There are no specific compliance requirements for this economic activity.	A waste management plan is in place and ensures maximal reuse, remanufacturing or recycling at end of life, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation.	Both taxonomies have similar requirements: - Both have the same criteria: The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. Note: Colombian Green Taxonomy includes the requirements in generic DNSH, while EU Taxonomy does it through specific requirements.	**VERY SIMILAR**
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy EA12. Low-carbon hydrogen storage	EU Taxonomy 4.12 Storage of hydrogen	Summary	Level of ambition
TSC	Construction of low-carbon hydrogen storage assets and infrastructure is eligible (eg. hydrogen fueling stations).	The activity is one of the following: construction of hydrogen storage facilities; conversion of existing underground gas storage facilities into storage facilities dedicated to hydrogen-storage; operation of hydrogen	Both taxonomies have similar requirement and thresholds: - Both taxonomies cover construction of hydrogen storage assets. EU Taxonomy considers specifies on conversion of existing	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy EA12. Low-carbon hydrogen storage	EU Taxonomy 4.12 Storage of hydrogen	Summary	Level of ambition
		storage facilities where the hydrogen stored in the facility meets the criteria for manufacture of hydrogen set out in Section 3.10. of this Annex.	underground gas storage facilities into storage facilities dedicated to hydrogen storage; and operation of hydrogen storage facilities where the hydrogen stored in the facility meets the criteria for manufacture of hydrogen	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy				**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy EA12. Low-carbon hydrogen storage	EU Taxonomy 4.12 Storage of hydrogen	Summary	Level of ambition
	There are no specific compliance requirements for this economic activity.	A waste management plan is in place and ensures maximal reuse, remanufacturing or recycling at end of life, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation.	Both taxonomies have similar requirements: - Both have the same criteria: The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. Note: Colombian Green Taxonomy includes the requirements in generic DNSH, while EU Taxonomy does it through specific requirements.	
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	In the case of storage above five tonnes, the activity complies with Directive 2012/18/EU of the European Parliament and of the Council.	EU Taxonomy has specific requirements: - In the case of storage above five tonnes, the activity complies with Directive 2012/18/EU. There are no specific requirements for pollution control and prevention in the Colombian Green Taxonomy.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy EM13. Manufacture of biomass, biofuels and biogas	EU Taxonomy 4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids	Summary	Level of ambition
TSC	1. Biomass and biofuel manufacturing is eligible if the feedstock meets the eligibility criteria established for the AFOLU sector (See Chapter 3). 2. Biogas manufacturing is eligible if the raw material meets the eligibility criteria established for the Waste Management and Emissions Capture Sector, and AFOLU (See Chapter 3).	1. Agricultural biomass used for the manufacture of biogas or biofuels for use in transport and for the manufacture of bioliquids complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the manufacture of biogas or biofuels for use in transport and for the manufacture of bioliquids complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive. Food- and feed crops are not used for the	EU Taxonomy has more detailed requirements and thresholds: - Although the activities have different uses, both are aimed at the manufacture of biomass, biofuels and biogas. - Colombian Green Taxonomy indicates that raw material must meet the eligibility criteria established for the Waste Management and Emissions Capture sector and AFOLU sector. While EU Taxonomy provides specific requirements for this feedstock according to	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy EM13. Manufacture of biomass, biofuels and biogas	EU Taxonomy 4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids	Summary	Level of ambition
		manufacture of biofuels for use in transport and for the manufacture of bioliquids. 2. The greenhouse gas emission savings from the manufacture of biofuels and biogas for use in transport and from the manufacture of bioliquids are at least 65 % in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex V to Directive (EU) 2018/2001. 3. Where the manufacture of biogas relies on anaerobic digestion of organic material, the production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. 4. Where the CO2 that otherwise would be emitted from the manufacturing process is captured for the purpose of underground storage, the CO2 is transported and stored underground in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.	its origin. It also includes some thresholds related to the reduction of GHG emissions (at least 65 % in relation to the GHG saving methodology and the relative fossil fuel comparator set out in Annex V to Directive (EU) 2018/2001) and criteria for the production of biodigestate when the biogas produced is based on anaerobic digestion.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE

Economy activity	Colombian Green Taxonomy EM13. Manufacture of biomass, biofuels and biogas	EU Taxonomy 4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids	Summary	Level of ambition
Conservation of ecosystems and biodiversity	1. If the feedstock is biomass (excluding industrial and municipal biowaste): a. Full sourcing traceability must be established through the relevant chain of custody management system and compliance with the general compliance requirements and AFOLU sector specific compliance requirements (See Chapter 3) demonstrated, through the proper verification systems. b. All forest biomass used in the process must comply with the forestry regulatory framework and the criteria established in the forestry sector (See Chapter 3). c. The biomass used must adhere to the requirements defined in the national regulations for biomass and biofuels, and to those requirements defined in the forestry section of the Taxonomy (See Chapter 3).	The activity complies with the criteria set out in Appendix D to this Annex.	Colombian Green Taxonomy has specific requirements: Colombia includes requirements for raw material such as is biomass (excluding industrial and municipal biowaste). It requires that: - Full traceability of the supply through the relevant chain of custody management system must be established and compliance with general compliance requirements and AFOLU sector-specific compliance requirements must be demonstrated through appropriate verification systems. - All forest biomass used in the process must comply with the forestry regulatory framework and the criteria established in the forestry sector. - The biomass used shall conform to the requirements defined in the national biomass and biofuels regulations, and to those requirements defined in the forestry section of the Taxonomy.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy				

Economy activity	Colombian Green Taxonomy EM13. Manufacture of biomass, biofuels and biogas	EU Taxonomy 4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids	Summary	Level of ambition
	1. If the raw material is industrial biowaste (including those from food industries) or municipal biowaste: a. Solid biowaste used in the manufacturing process must come from waste streams separated by sources and collected separately (non-hazardous); that is, they cannot be separated from the mixed residues. b. Bio-waste must comply with the waste regulatory framework and with national, regional and local waste management plans; in particular, with the principle of proximity. c. When municipal biowaste is used as feedstock, the project is complementary and does not compete with the existing municipal biowaste management infrastructure. 2. If the feedstock is biogas, it must meet the eligibility criteria and compliance requirements set out in the sectoral annex for Waste Management and Emissions Capture.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: Colombia includes requirements for raw material such as industrial biowaste (including food industry waste) or municipal biowaste. It requires that: - Solid biowaste should come out of source-separated waste streams and collected separately. - Bio-waste must comply with the waste regulatory framework and with national, regional and local waste management plans. - Where municipal biowaste is used as feedstock, the project is complementary to and does not compete with the existing municipal biowaste management infrastructure. - If the raw material is biogas, it must meet the eligibility criteria and compliance requirements set in Waste Management and Emissions Capture.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	For biogas production, a gas-tight cover on the digestate storage is applied. For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT)	EU Taxonomy has specific requirements: - For biogas production, a gas-tight cover on the digestate storage is applied. - Anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy EM13. Manufacture of biomass, biofuels and biogas	EU Taxonomy 4.13 Manufacture of biogas and biofuels for use in transport and of bioliquids	Summary	Level of ambition
		conclusions, including the best available techniques (BAT) conclusions for waste treatment (186). No significant cross-media effects occur. In case of anaerobic digestion of organic material, where the produced digestate is used as fertilizer or soil improver, either directly or after composting or any other treatment, it meets the requirements for fertilizing materials set out in Component Material Categories (CMC) 4 and 5 for digestate or CMC 3 for compost, as applicable, in Annex II to Regulation EU 2019/1009 or national rules on fertilizers or soil improvers for agricultural use.	of waste in the latest relevant best available techniques (BAT) conclusions. - For anaerobic digestion of organic material, where the produced digestate is used as fertilizer or soil improver, either directly or after composting or any other treatment, it meets the requirements for fertilizing materials set out in Component Material Categories (CMC) 4 and 5 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilizers or soil improvers for agricultural use.	

Economy activity	Colombian Green Taxonomy EC14. Cogeneration of heat/cooling and power from concentrated solar energy	EU Taxonomy 4.17 Cogeneration of heat/cool and power from solar energy 4.21 Production of heat/cool from solar thermal heating	Summary	Level of ambition
TSC	This activity is directly eligible and is currently exempt from performing a life cycle assessment.	The activity consists in the cogeneration of electricity and heat/cool from solar energy. The activity produces heat/cool using solar thermal heating.	Both taxonomies have similar requirement and thresholds: - For both taxonomies this activity is directly eligible and is exempted from performing a life cycle assessment.	**VERY SIMILAR**
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not	**INCOMPARABLE**

Economy activity	Colombian Green Taxonomy EC14. Cogeneration of heat/cooling and power from concentrated solar energy	EU Taxonomy 4.17 Cogeneration of heat/cool and power from solar energy 4.21 Production of heat/cool from solar thermal heating	Summary	Level of ambition
			address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	
Conservation of ecosystems and biodiversity	Avoid possible negative impacts on birds due to the high temperatures generated by the plants.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this. Colombian Green Taxonomy specifies on avoid impacts to birdlife from the high temperatures generated by the plant.	**VERY SIMILAR**
Water management	Avoid possible negative impacts of cooling systems on water resources.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Both taxonomies have similar generic DNSH. Colombian Green Taxonomy specifies on avoid impacts of the cooling system on water resources.	**VERY SIMILAR**
Circular economy	There are no specific compliance requirements for this economic activity.	The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	Both taxonomies have similar requirements: - Both taxonomies have the same criteria: The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. Note: Colombian Green Taxonomy includes the requirements in generic DNSH, while EU	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EC14. Cogeneration of heat/cooling and power from concentrated solar energy	4.17 Cogeneration of heat/cool and power from solar energy 4.21 Production of heat/cool from solar thermal heating		
			Taxonomy does it through specific requirements.	
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EC15. Cogeneration of heat/cooling and power from geothermal energy	4.18 Cogeneration of heat/cool and power from geothermal energy 4.22 Production of heat/cool from geothermal energy		
TSC	Any combined heat/cool and power technology can be included in the Taxonomy if it can demonstrate that the life cycle impacts to produce 1 kWh of heat/cool and power are below the current threshold, using ISO 14067. or a product of the GHG protocol, such as the PCF. The full assessment of the PCF must be subject to periodic review.	-The life-cycle GHG emissions from the combined generation of heat/cool and power (191) from geothermal energy are lower than 100gCO2e per 1 kWh of energy output from the combined generation. Life-cycle GHG emissions are calculated based on project-specific data, where available, using Commission Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO	Both taxonomies have similar requirement and thresholds: - For both taxonomies any cogeneration technology can be included if it can be demonstrated, using an ISO 14067 or a GHG Protocol Product Lifecycle Standard-compliant Product Carbon Footprint (PCF) assessment, that the life cycle impacts for producing 1 kWh of heat/cool and power are	VERY SIMILAR

Economy activity	Colombian Green Taxonomy EC15. Cogeneration of heat/cooling and power from geothermal energy	EU Taxonomy 4.18 Cogeneration of heat/cool and power from geothermal energy 4.22 Production of heat/cool from geothermal energy	Summary	Level of ambition
	Note: The cogeneration threshold is the sum of combined heat/cold and power less than 100 gCO2e/kWh.	14064-1:2018. Quantified life cycle GHG emissions are verified by an independent third party. -The life cycle GHG emissions from the generation of heat/cool from geothermal energy are lower than 100 gCO2e/kWh. Lifecycle GHG emissions are calculated based on project-specific data, where available, using Commission Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018. Quantified life cycle GHG emissions are verified by an independent third party.	below the declining threshold. The full PCF assessment shall be subjected to review. - EU Taxonomy includes a declining threshold of net-0gCO2e/kWh by 2050 that will be reduced every 5 years. For activities that go beyond 2050, it must be technically feasible to reach net-zero emissions. Note: The Cogeneration threshold is the combined heat/cool and power threshold of 100 gCO2e/kWh.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address the adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards to not do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	- Prevent non-condensable geothermal gases with specific environmental threats, such as H2S, CO2 and CH4, which are released from flash steam and dry steam power plants from this activity. - Binary plants have closed systems and do	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy EC15. Cogeneration of heat/cooling and power from geothermal energy	EU Taxonomy 4.18 Cogeneration of heat/cool and power from geothermal energy 4.22 Production of heat/cool from geothermal energy	Summary	Level of ambition
	not emit steam. - Avoid possible emissions to surface and groundwater. - Thermal anomalies associated with waste heat discharge should not exceed 3°K for groundwater environments or 1.5°K for surface water.			
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directives 2004/107/EC and 2008/50/EC.	Both taxonomies have similar requirements: - Both taxonomies require control and prevent emissions of non-condensable geothermal gases with specific environmental threats, such as H2S, CO2, and CH4, which are often released from flash-steam and dry-	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EC15. Cogeneration of heat/cooling and power from geothermal energy	4.18 Cogeneration of heat/cool and power from geothermal energy 4.22 Production of heat/cool from geothermal energy		
			steam power plants. - For both taxonomies the binary plants ideally represent closed systems, and no steam is emitted. - Both require avoiding possible emissions to surface and underground water. - Prevent thermal anomalies associated with the discharge of waste heat should not exceed 3°K for groundwater environments or 1.5°K for surface water environments, respectively.	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EC16. Cogeneration of heat/cold and energy from biomass, biofuels, and biogas	4.20 Cogeneration of heat/cool and power from bioenergy 4.24 Production of heat/cool from bioenergy		
TSC	Any combined heat/cool and power technology can be included in the Taxonomy if it can demonstrate that the life cycle impacts to produce 1 kWh of heat/cool and power are below the current threshold, using ISO 14067. or a product of the GHG protocol, such as the PCF. The full assessment of the PCF must be subject to periodic review. Note: The cogeneration threshold is the sum of combined heat/cold and power less than 100 gCO2e/kWh.	1. Agricultural biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used in the activity complies with the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive. 2. The greenhouse gas emission savings from the use of biomass in cogeneration installations are at least 80 % in relation to the GHG emission saving methodology and fossil fuel comparator set out in Annex VI to Directive (EU) 2018/2001. 3. Where the cogeneration installations rely on anaerobic digestion of organic material, the	EU Taxonomy has more detailed requirements and thresholds: - Colombian Green Taxonomy proposes a threshold below the current threshold (100 gCO2e/kWh) to produce 1 kWh of heat/cooling and electricity by complying with ISO 14067 or a GHG protocol product such as PCF. - EU Taxonomy includes the criteria for biomass from agriculture set out in Article 29 of Directive (EU) 2018/2001. - Also provides rules for calculating the greenhouse gas impact of biomass fuels and their fossil fuel comparators (at least 80 % in	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy EC16. Cogeneration of heat/cold and energy from biomass, biofuels, and biogas	EU Taxonomy 4.20 Cogeneration of heat/cool and power from bioenergy 4.24 Production of heat/cool from bioenergy	Summary	Level of ambition
		production of the digestate meets the criteria in Sections 5.6 and criteria 1 and 2 of Section 5.7 of this Annex, as applicable. 4. Points 1 and 2 do not apply to cogeneration installations with a total rated thermal input below 2 MW and using gaseous biomass fuels.	relation to the GHG saving methodology). - Where the cogeneration installations rely on anaerobic digestion of organic material, the production of the digestate meets the criteria in "Anaerobic digestion of bio-waste" activity. These points do not apply to heat generation installations with a total rated thermal input below 2 MW and using gaseous biomass fuels.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	1. If the feedstock is biomass (excluding industrial and municipal biowaste): a. Full sourcing traceability must be established through the relevant chain of custody management system and compliance with the general compliance requirements and AFOLU sector specific compliance requirements (See Chapter 3) demonstrated, through the proper verification systems. b. All forest biomass used in the process must comply with the forestry regulatory framework and the criteria established in	The activity complies with the criteria set out in Appendix D to this Annex.	Colombian Green Taxonomy has specific requirements: Colombia includes requirements for raw material such as is biomass (excluding industrial and municipal biowaste). It requires that: - Full traceability of the supply through the relevant chain of custody management system must be established and compliance with general compliance requirements and AFOLU sector-specific compliance requirements must be demonstrated through appropriate verification systems.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Economy activity	Colombian Green Taxonomy EC16. Cogeneration of heat/cold and energy from biomass, biofuels, and biogas	EU Taxonomy 4.20 Cogeneration of heat/cool and power from bioenergy 4.24 Production of heat/cool from bioenergy	Summary	Level of ambition
	the forestry sector (See Chapter 3). c. The biomass used must adhere to the requirements defined in the national regulations for biomass and biofuels, and to those requirements defined in the forestry section of the Taxonomy (See Chapter 3).		- All forest biomass used in the process must comply with the forestry regulatory framework and the criteria established in the forestry sector. - The biomass used shall conform to the requirements defined in the national biomass and biofuels regulations, and to those requirements defined in the forestry section of the Taxonomy.	
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	1. If the raw material is industrial biowaste (including those from food industries) or municipal biowaste: to. Solid biowaste used in the manufacturing process must come from waste streams separated by sources and collected separately (non-hazardous); that is, they cannot be separated from the mixed residues. b. Bio-waste must comply with the waste regulatory framework and with national, regional and local waste management plans; in particular, with the principle of proximity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: Colombia includes requirements for raw material such as industrial biowaste (including food industry waste) or municipal biowaste. It requires that: - Solid biowaste should come out of source-separated waste streams and collected separately. - Bio-waste must comply with the waste regulatory framework and with national, regional and local waste management plans. - Where municipal biowaste is used as feedstock, the project is complementary to	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**

Economy activity	Colombian Green Taxonomy EC16. Cogeneration of heat/cold and energy from biomass, biofuels, and biogas	EU Taxonomy 4.20 Cogeneration of heat/cool and power from bioenergy 4.24 Production of heat/cool from bioenergy	Summary	Level of ambition
	c. When municipal biowaste is used as feedstock, the project is complementary and does not compete with the existing municipal biowaste management infrastructure. 2. If the feedstock is biogas, it must meet the eligibility criteria and compliance requirements set out in the sectoral annex for Waste Management and Emissions Capture.		and does not compete with the existing municipal biowaste management infrastructure. - If the raw material is biogas, it must meet the eligibility criteria and compliance requirements set in Waste Management and Emissions Capture.	
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	For installations falling within the scope of Directive 2010/75/EU, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants (196), ensuring at the same time that no significant cross-media effects occur. For combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply, emissions are below the emission limit values set out in Annex II, part 2, to Directive (EU) 2015/2193.For plants in zones or parts of zones not complying with the air quality limit values laid down in Directive 2008/50/EC, results of the information exchange(197), which are published by the Commission in accordance with Article 6, paragraphs 9 and 10, of Directive	EU Taxonomy has specific requirements: - For installations falling within the scope of Directive 2010/75/EU of the European Parliament and of the Council, emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges. - Combustion plants with thermal input greater than 1 MW but below the thresholds for the BAT conclusions for large combustion plants to apply. - Plants in zones or parts of zones not complying with the air quality limit values laid down in Directive 2008/50/EC, measures are implemented to reduce emission levels. - For anaerobic digestion of organic material, where the produced digestate is used as fertilizer or soil improver, either directly or after composting or any other treatment, it meets the requirements for fertilizing materials set out in Component Material	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EC16. Cogeneration of heat/cold and energy from biomass, biofuels, and biogas	4.20 Cogeneration of heat/cool and power from bioenergy 4.24 Production of heat/cool from bioenergy		
		(EU) 2015/2193 are taken into account. In case of anaerobic digestion of organic material, where the produced digestate is used as fertilizer or soil improver, either directly or after composting or any other treatment, it meets the requirements for fertilizing materials set out in Component Material Categories (CMC) 4 and 5 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilizers or soil improvers for agricultural use. For anaerobic digestion plants treating over 100 tons per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment. No significant cross-media effects occur.	Categories (CMC) 4 and 5 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilizers or soil improvers for agricultural use. - Anaerobic digestion plants treating over 100 tons per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions.	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	EP17. Production of heat/cold and energy using waste heat	4.25 Production of heat/cool using waste heat		
TSC	All heat/cold and energy production activities using waste heat are eligible.	The activity produces heat/cool from waste heat.	Both taxonomies have similar requirements and eligibility criteria: All recovery of waste heat is eligible.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy EP17. Production of heat/cold and energy using waste heat	EU Taxonomy 4.25 Production of heat/cool using waste heat	Summary	Level of ambition
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	The activity assesses availability of and, where feasible, uses equipment and components of	Both taxonomies have similar requirements: - Both have the same criteria: The activity assesses availability of and, where feasible,	VERY SIMILAR

Economy activity	Colombian Green Taxonomy EP17. Production of heat/cold and energy using waste heat	EU Taxonomy 4.25 Production of heat/cool using waste heat	Summary	Level of ambition
		high durability and recyclability and that are easy to dismantle and refurbish.	uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. Note: Colombian Green Taxonomy includes the requirements in generic DNSH, while EU Taxonomy does it through specific requirements.	
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	Pumps and the kind of equipment used, which is covered by Eco-design and Energy labelling comply, where relevant, with the top-class requirements of the energy label laid down in Regulation (EU) 2017/1369, and with implementing regulations under Directive 2009/125/EC and represent the best available technology.	EU Taxonomy has specific requirements: Depending on the activity the specific requirement is requested: - from geothermal: For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of air quality limit values set out in Directives 2004/107/EC and 2008/50/EC. - from bioenergy: Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants, ensuring at the same time that no significant cross-media effects occur. For anaerobic digestion of organic material follow the requirements set out in Component Material Categories (CMC).	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy EDT18. Thermal districts	EU Taxonomy 4.15 District heating/cooling distribution	Summary	Level of ambition
TSC	The construction and operation of pipelines and the infrastructure associated with the distribution of heat and cold are eligible activities if the system complies with current regulations regarding energy efficiency. The following activities are always eligible: 1. Modifications to lower temperature regimes. 2. Advanced pilot systems for energy control and management (eg, Internet of Things, automated metering).	The activity complies with one of the following criteria: for construction and operation of pipelines and associated infrastructure for distributing heating and cooling, the system meets the definition of efficient district heating and cooling systems laid down in Article 2, point 41, of Directive 2012/27/EU; for refurbishment of pipelines and associated infrastructure for distributing heating and cooling, the investment that makes the system meet the definition of efficient district heating or cooling laid down in Article 2, point 41, of Directive 2012/27/EU starts within a three year period as underpinned by a contractual obligation or an equivalent in case of operators in charge of both generation and the network; the activity is the following:(i) modification to lower temperature regimes;(ii) advanced pilot systems (control and energy management systems, Internet of Things).	Both taxonomies have similar requirement and thresholds: - For both taxonomies construction and operation of pipelines and associated infrastructure for distributing heating and cooling is eligible if the system complies with current regulations regarding energy efficiency. - Other following activities are always eligible: * Modifications to lower temperature regimes * Advanced pilot systems to control and energy management systems (e.g Internet of Things, automated measurement)	VERY SIMILAR
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address the adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy EDT18. Thermal districts	EU Taxonomy 4.15 District heating/cooling distribution	Summary	Level of ambition
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	Fans, compressors, pumps and other equipment used which is covered by Directive 2009/125/EC comply, where relevant, with the top-class requirements of the energy label, and otherwise comply with implementing regulations under that Directive and represent the best available technology.	EU taxonomy has specific requirements: - Fans, compressors, pumps and other equipment, which is covered by the Eco-design Directive and used must comply, where relevant, with the top-class requirements of the energy label, and otherwise comply with the latest implementing measures of the Eco-design Directive and represent the best available technology.	**LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED**

Construction:

Economy activity	Colombian Green Taxonomy C1. Construction of new buildings	EU Taxonomy 7.1 Construction of new buildings	Summary	Level of ambition
TSC	For new building construction to be eligible: - The percentage of savings in energy consumption in the building (kWh/m2 year) must be at least 10% higher than that defined in the applicable regulations for the corresponding type of building, depending on its climate and location (Sustainable Construction Resolution 0549 of 2015). - For those types of buildings that, due to the requirements of the Sustainable Construction Resolution, must comply with 30% or more savings in energy consumption, it is sufficient to comply with said requirements. - Buildings that do not meet the definition of a building according to the Resolution (due to their use or scale) must demonstrate the savings obtained with respect to the energy consumption of a building, according to the construction characteristics of the reference building, defined in Annex 1 of Resolution 0549 of 2015. - In Social Interest Housing (VIS) and Popular Interest Housing (VIP) the annual energy consumption (kWh/m2 year) must have a 20% saving compared to the baseline established by the Resolution. If mandatory savings are included in this, a threshold of 10% savings in additional consumption must be met, with respect to what is required in the standard. Equivalence with certifications in	Constructions of new buildings for which: 1. The Primary Energy Demand (PED), defining the energy performance of the building resulting from the construction, is at least 10 % lower than the threshold set for the nearly zero-energy building (NZEB) requirements in national measures implementing Directive 2010/31/EU of the European Parliament and of the Council. The energy performance is certified using an as built Energy Performance Certificate (EPC). 2. For buildings larger than 5000 m2, upon completion, the building resulting from the construction undergoes testing for air-tightness and thermal integrity, and any deviation in the levels of performance set at the design stage or defects in the building envelope are disclosed to investors and clients. As an alternative; where robust and traceable quality control processes are in place during the construction process this is acceptable as an alternative to thermal integrity testing. 3. For buildings larger than 5000 m2 , 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.	EU Taxonomy has more detailed requirements: - Both taxonomies use metrics associated with energy efficiency, given in kWh/m² year with reduction percentages. - The threshold for Colombian Green Taxonomy has been expressed with respect to the guidelines given by the Sustainable Construction Resolution 0549 of 2015. The threshold for EU Taxonomy is based on 'near-zero energy building' (NZEB) requirements, which are defined in national regulation implementing the Energy Performance of Buildings Directive (EPBD) and are mandatory from 2021. - Both taxonomies have to comply with the directives and regulations related to the context of each jurisdiction however EU Taxonomy requires Energy Performance Certificate (EPC) where the near-zero consumption is endorsed, while Colombian Green Taxonomy indicates that the builder can certify the savings in energy consumption by the form established in the Resolution. - For Colombia if the project has a sustainable construction certification with percentage savings in energy consumption criteria equal to or greater than the eligibility criteria against the baseline of the Sustainable Construction Resolution, the building is considered eligible. - EU Taxonomy requires if any deviation in the levels of performance set at the design	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy C1. Construction of new buildings	EU Taxonomy 7.1 Construction of new buildings	Summary	Level of ambition
	sustainable construction: If the project has a sustainable construction certification with percentage savings in energy consumption criteria equal to or greater than the eligibility criteria indicated, the building is considered eligible. The building must demonstrate the percentage of savings in energy consumption compared to the baseline of the Sustainable Construction Resolution. Certifications with potential equivalence: • LEED (Leadership in Energy & Environmental Design) • EDGE (Excellence in Design for Greater Efficiencies) • CASA Colombia • HQE International • Other (eg, Living Building Challenge) Eligibility Criteria Verification: To verify compliance with the eligibility criteria, the builder can certify the savings in energy consumption through the Unique Form for the Filing of Urban Licenses, established in Resolution 1026 of 2021 of the Ministry of Housing, City and Territory, or the norm to add, modify or replace it.		stage or defects in the building envelope are disclosed to investors and clients. This requirement is for buildings larger than 5,000 m2. - In the EU Taxonomy for buildings larger than 5,000 m2, the life-cycle Global Warming Potential (GWP) of the building resulting from the construction is calculated for each stage in the life cycle. This can be disclosed to investors and clients on demand.	
Climate change adaptation	Newly built buildings implement measures to increase their resistance to extreme weather events (including floods) and adaptation to future temperature increases in terms of internal comfort conditions	The activity complies with the criteria set out in Appendix A to this Annex.	EU Taxonomy has specific requirements: - From generic DNSH Colombian Green Taxonomy still does not address the adaptation objective. It mentions it in a general way to do no significant harm in this	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy C1. Construction of new buildings	EU Taxonomy 7.1 Construction of new buildings	Summary	Level of ambition
	(possible use of artificial air conditioning systems).		respect, while the EU Taxonomy has gone deeper on this point and mentions a classification of climate-related hazards as to not do significant harm. The classification includes temperature-related; wind-related; water-related; and solid mass-related (the list of climate-related hazards provided is non-exhaustive, and constitutes only an indicative list of most widespread hazards that are to be taken into account as a minimum in the climate risk and vulnerability assessment). - From specific DNSH Colombian Green Taxonomy requires to implement measures to increase their resilience to extreme weather events (including floods and flooding) and adaptation to future temperature rises in terms of internal comfort conditions (possible use of comfort conditions (possible use of artificial air conditioning systems).	
Conservation of ecosystems and biodiversity	- At least 15% of all wood products used in new construction for structures, cladding and finishes must have been recycled or reused, or sourced from sustainably managed forests, as certified by third-party audits conducted by accredited certification bodies (such as FSC and PEFC standards or equivalent). - It is necessary to ensure that at the origin of wood products there is no deforestation or significant indirect damage to forest ecosystems.	The activity complies with the criteria set out in Appendix D to this Annex. The new construction is not built on one of the following: arable land and crop land with a moderate to high level of soil fertility and below ground biodiversity as referred to the EU LUCAS survey; greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) listed on the European Red List or the IUCN Red List; land matching the definition of forest as set out in national law used in the national greenhouse gas inventory, or where not	Both taxonomies address DNSH on conservation of ecosystems and biodiversity differently: - Both taxonomies have similar generic DNSH but specific criteria are different for both taxonomies. - Colombian Green Taxonomy requires at least 15% of all wood products used in new construction for structures, cladding and finishes must have been recycled or reused, or sourced from sustainably managed forests, as certified by third party audits conducted by accredited certification bodies. Ensure	INCOMPARABLE

Economy activity	Colombian Green Taxonomy C1. Construction of new buildings	EU Taxonomy 7.1 Construction of new buildings	Summary	Level of ambition
		available, is in accordance with the FAO definition of forest.	that there is no deforestation or significant indirect damage to forest ecosystems at the source of timber products. - EU taxonomy indicates that new constitution cannot be built on: i. arable land and crop land with a moderate to high level of soil fertility and below ground biodiversity; ii. greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species; and iii. land matching the definition of forest as set out in national law used in the national greenhouse gas inventory, or where not available, is in accordance with the FAO definition of forest.	
Water management	All relevant water devices (showers, sink and dishwasher taps, toilets, urinals and discharge cisterns, bathtubs, etc.) must allow compliance with the water savings established in Resolution 0549 of 2015. Otherwise, the Building must implement some water saving alternative (eg, use of rainwater, reuse of treated gray or black water, among others) that meets the savings requirements imposed by the Resolution.	Where installed, except for installations in residential building units, the specified water use for the following water appliances are attested by product datasheets, a building certification or an existing product label in the Union, in accordance with the technical specifications laid down in Appendix E to this Annex: wash hand basin taps and kitchen taps have a maximum water flow of 6 litres/min; showers have a maximum water flow of 8 litres/min; WCs, including suites, bowls and flushing cisterns, have a full flush volume of a maximum of 6 litres and a maximum average flush volume of 3,5 litres; urinals use a maximum of 2 litres/bowl/hour. Flushing urinals have a maximum full flush volume of 1 litre. To avoid impact from the construction	EU Taxonomy has specific requirements: - Both taxonomies require relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs). In Colombia, the water savings established in Resolution 0549 of 2015 must be guaranteed, while EU requires a building certification or an existing product label in the Union, in accordance with the technical specifications laid down in Appendix E. Note: Except for installations in residential building units. - EU Taxonomy mentions thresholds for wash hand basin taps and kitchen taps, showers, WCs, including suites, bowls and flushing	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy C1. Construction of new buildings	EU Taxonomy 7.1 Construction of new buildings	Summary	Level of ambition
		site, the activity complies with the criteria set out in Appendix B to this Annex.	cisterns and urinals. - EU Taxonomy includes complies with the criteria set out in Appendix B to avoid impact from the construction site.	
Circular economy	Ensure that a growing percentage of materials are recovered from the work and prioritize the use of recycled / recyclable materials.	At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. Operators limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste. Building designs and construction techniques support circularity and in particular demonstrate, with reference to ISO 20887 or other standards for assessing the disassembly or adaptability of buildings, how they are designed to be more resource efficient,	EU Taxonomy has specific requirements: - Colombian Green Taxonomy mentions the recovery of a percentage of the construction materials and prioritizes the use of recycled / recyclable materials. While EU Taxonomy requires the reuse, recycling and recovery of other materials of at least 70% (by weight) of the non-hazardous construction and demolition waste generated on site, including backfilling operations that use waste to substitute other materials. - EU Taxonomy requires building designs and construction techniques that support circularity and demonstrate, with reference to ISO 20887 or other standards for assessing the disassembly or adaptability of buildings, how they are designed to be more resource efficient, adaptable, flexible and dismantlable to enable reuse and recycling.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy C1. Construction of new buildings	EU Taxonomy 7.1 Construction of new buildings	Summary	Level of ambition
		adaptable, flexible and dismantleable to enable reuse and recycling.		
Pollution control and prevention	- All materials, including scrap and reused materials, must be fit for purpose and ensure no significant adverse impacts on human health or the environment. - Guarantee that the components and construction materials used do not contain asbestos/asbestos or highly polluting substances identified in the REACH regulation or its equivalent in national technical standards (Law 1968 of 2019). - If the new construction is located on a potentially contaminated site, the site should be subject to an investigation for possible contaminants.	Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex. Building components and materials used in the construction that may come into contact with occupiers emit less than 0,06 mg of formaldehyde per m³ of material or component upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m³ of material or component, upon testing in accordance with CEN/EN 16516 or ISO 16000-3:2011 or other equivalent standardised test conditions and determination methods. Where the new construction is located on a potentially contaminated site (brownfield site), the site has been subject to an investigation for potential contaminants, for example using standard ISO 18400.Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.	EU Taxonomy has more detailed requirements: - Both require to ensure that building components and materials do not contain asbestos nor substances of very high concern as identified on the basis of the "Authorisation List" of the REACH Regulation. Colombia suggest national regulation (Law 1968/2019). - Both taxonomies requires that all materials, including waste and reused materials, must be fit for purpose and ensure no significant adverse impacts on human health or the environment. EU Taxonomy specifies that must be issued less than 0.06 mg of formaldehyde per m³ of material or component and less than 0.001 mg of other categories 1A and 1B carcinogenic volatile organic compounds per m³ of material or component. - Where the new construction is located on a potentially contaminated site (brownfield site), the site has been subject to an investigation for potential contaminants. EU Taxonomy suggest using standard ISO 18400. - EU Taxonomy requires measures to reduce noise, dust and pollutant emissions during construction or maintenance works. - EU Taxonomy requires to complies the criteria set out in Appendix C for building	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy C1. Construction of new buildings	EU Taxonomy 7.1 Construction of new buildings	Summary	Level of ambition
			components and materials used in the construction.	

Economy activity	Colombian Green Taxonomy C2. Renovation of existing buildings	EU Taxonomy 7.2 Renovation of existing buildings	Summary	Level of ambition
TSC	1. The project must demonstrate that once the renovation is carried out, the percentage of savings in energy consumption will meet the threshold that applies according to the eligibility criteria of activity C1. Interventions can be carried out both on the envelope (facade and roof—passive measures–) and on the equipment (eg, lighting, air conditioning, etc.—active measures–). 2. As a compliance alternative, it can be verified that the installation of renewable energy generation systems (non-conventional sources) allows a percentage of savings in final energy consumption equivalent, in kWh/m2 year, to 10% with respect to as stipulated by the Resolution. Equivalence with certifications in sustainable construction: - If the renovation project has a sustainable construction certification with energy consumption savings criteria equal to or greater than the eligibility criteria, the building is considered eligible. The renovated building must demonstrate the savings threshold compared to what is stated in the Resolution. Certifications with potential equivalence:	The building renovation complies with the applicable requirements for major renovations. Alternatively, it leads to a reduction of primary energy demand (PED) of at least 30 %.	EU Taxonomy has more detailed requirements: - Both taxonomies use metrics associated with energy efficiency, given in kWh/m² year with reduction percentages. - In both taxonomies the project must demonstrate that once the renovation is completed, the percentage of savings in energy consumption will meet the threshold that applies according to the eligibility criteria of the previous activity "Construction of new buildings". - Alternatively, in the Colombian Green Taxonomy it can be verified that the installation of renewable energy generation systems allows a percentage of savings in final energy consumption equivalent to 10% with respect to the Resolution. While EU Taxonomy it can be verified that the renovation achieves savings in net Primary Energy Demand of at least 30% in comparison to the baseline performance of the building before the renovation.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy C2. Renovation of existing buildings	EU Taxonomy 7.2 Renovation of existing buildings	Summary	Level of ambition
	- LEED (Leadership in Energy & Environmental Design) - EDGE (Excellence in Design for Greater Efficiencies) - HOUSE Colombia - Others (eg, Living Building Challenge)			
Climate change adaptation	Newly built buildings implement measures to increase their resistance to extreme weather events (including floods) and adaptation to future temperature increases in terms of internal comfort conditions (possible use of artificial air conditioning systems).	The activity complies with the criteria set out in Appendix A to this Annex.	EU Taxonomy has specific requirements: - From generic DNSH Colombian Green Taxonomy still does not address adaptation objective. It mentions it in a general way to do no significant harm in this respect, while the EU Taxonomy has gone deeper on this point and mentions a classification of climate-related hazards as not to do significant harm. The classification includes temperature-related; wind-related; water-related; and solid mass-related (the list of climate-related hazards provided is non-exhaustive, and constitutes only an indicative list of most widespread hazards that are to be taken into account as a minimum in the climate risk and vulnerability assessment). - From specific DNSH Colombian Green Taxonomy requires to implement measures to increase their resilience to extreme weather events (including floods and flooding) and adaptation to future temperature rises in terms of internal comfort conditions, possible use of comfort conditions, or possible use of artificial air conditioning systems.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED
				INCOMPARABLE

Economy activity	Colombian Green Taxonomy C2. Renovation of existing buildings	EU Taxonomy 7.2 Renovation of existing buildings	Summary	Level of ambition
Conservation of ecosystems and biodiversity	- At least 15% of all wood products used in new construction for structures, cladding and finishes must have been recycled or reused, or sourced from sustainably managed forests, as certified by third-party audits conducted by agencies accredited certification standards (such as FSC and PEFC standards or equivalent). - It is necessary to ensure that at the origin of wood products there is no deforestation or significant indirect damage to forest ecosystems.	There are no specific compliance requirements for this economic activity.	Both taxonomies address DNSH on conservation of ecosystems and biodiversity differently: - Both taxonomies have similar generic DNSH but specific criteria are different for both taxonomies. - Colombian Green Taxonomy require at least 15% of all wood products used in new construction for structures, cladding and finishes must have been recycled or reused, or sourced from sustainably managed forests, as certified by third party audits conducted by accredited certification bodies. Ensure that there is no deforestation or significant indirect damage to forest ecosystems at the source of timber products. - EU Taxonomy indicates that new constitution cannot be built on: i. arable land and crop land with a moderate to high level of soil fertility and below ground biodiversity; ii. greenfield land of recognized high biodiversity value and land that serves as habitat of endangered species; and iii. land matching the definition of forest as set out in national law used in the national greenhouse gas inventory, or where not available, is in accordance with the FAO definition of forest.	
Water management	All relevant water devices (showers, sink and dishwasher taps, toilets, urinals and discharge cisterns, bathtubs, etc.) must	Where installed as part of the renovation works, except for renovation works in residential building units, the specified water	EU Taxonomy has specific requirements: - Both taxonomies require relevant water appliances (shower solutions, mixer showers,	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy C2. Renovation of existing buildings	EU Taxonomy 7.2 Renovation of existing buildings	Summary	Level of ambition
	allow compliance with the water savings established in Resolution 0549 of 2015. Otherwise, the Building must implement some water saving alternative (eg, use of rainwater, reuse of treated gray or black water, among others) that meets the savings requirements imposed by the Resolution.	use for the following water appliances is attested by product datasheets, a building certification or an existing product label in the Union, in accordance with the technical specifications laid down in Appendix E to this Annex: wash hand basin taps and kitchen taps have a maximum water flow of 6 litres/min; showers have a maximum water flow of 8 litres/min; WCs, including suites, bowls and flushing cisterns, have a full flush volume of a maximum of 6 litres and a maximum average flush volume of 3,5 litres; urinals use a maximum of 2 litres/bowl/hour. Flushing urinals have a maximum full flush volume of 1 litre.	shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs). In Colombia, the water savings established in Resolution 0549 of 2015 must be guaranteed, while EU requires a building certification or an existing product label in the Union, in accordance with the technical specifications laid down in Appendix E. Note: Except for renovation works in residential building units. - EU Taxonomy mentions thresholds for wash hand basin taps and kitchen taps, showers, WCs, including suites, bowls and flushing cisterns and urinals. - EU Taxonomy includes complies with the criteria set out in Appendix B to avoid impact from the construction site.	
Circular economy	Ensure that a growing percentage of materials are recovered from the work and prioritize the use of recycled/recyclable materials.	At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in category 17 05 04 in the European List of Waste established by Decision 2000/532/EC) generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. Operators limit waste generation in processes related construction and demolition, in accordance with the EU Construction and Demolition Waste	EU Taxonomy has specific requirements: - Colombian Green Taxonomy mentions the recovery of a percentage of the construction materials and prioritizes the use of recycled / recyclable materials. While EU Taxonomy requires the reuse, recycling, and recovery of other materials of at least 70% (by weight) of the non-hazardous construction and demolition waste generated on site, including backfilling operations that use waste to substitute other materials. - EU Taxonomy requires building designs and construction techniques that support circularity and demonstrate, with reference to ISO 20887 or other standards for assessing	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy C2. Renovation of existing buildings	EU Taxonomy 7.2 Renovation of existing buildings	Summary	Level of ambition
		Management Protocol and taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste. Building designs and construction techniques support circularity and demonstrate, with reference to ISO 20887(310) or other standards for assessing the disassembly or adaptability of buildings, how they are designed to be more resource efficient, adaptable, flexible and dismantle able to enable reuse and recycling.	the disassembly or adaptability of buildings, how they are designed to be more resource efficient, adaptable, flexible and dismantlable to enable reuse and recycling.	
Pollution control and prevention	- All materials, including waste and reused materials, must be fit for purpose and ensure no significant adverse impacts on human health or the environment. - Guarantee that the components and construction materials used do not contain asbestos or highly polluting substances identified in the REACH regulation or its equivalent in national technical standards (Law 1968 of 2019). - If the new construction is located on a potentially contaminated site, the site should be subject to an investigation for possible contaminants. - Before starting renovation works, an inspection of the building must be carried out in accordance with national legislation, carried out by a specialist trained in	Building components and materials used in the construction complies with the criteria set out in Appendix C to this Annex. Building components and materials used in the building renovation that may come into contact with occupiers (emit less than 0,06 mg of formaldehyde per m^3 of material or component upon testing in accordance with the conditions specified in Annex XVII to Regulation (EC) No 1907/2006 and less than 0,001 mg of other categories1A and 1B carcinogenic volatile organic compounds per m^3 of material or component, upon testing in accordance with CEN/EN 16516 or ISO 16000-3:2011 or other equivalent standardised test conditions and determination methods(313).Measures are taken to reduce	Colombian Green Taxonomy has more requirements: - Both taxonomies require to ensure that building components and materials do not contain asbestos nor substances of very high concern as identified based on the "Authorization List" of the REACH Regulation. Colombia suggests national regulation (Ley 1968 de 2019). - Both taxonomies requires that all materials, including waste and reused materials, must be fit for purpose and ensure no significant adverse impacts on human health or the environment. EU Taxonomy specifies that must be issued less than 0.06 mg of formaldehyde per m^3 of material or component and less than 0.001 mg of other categories 1A and 1B carcinogenic volatile	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Economy activity	Colombian Green Taxonomy C2. Renovation of existing buildings	EU Taxonomy 7.2 Renovation of existing buildings	Summary	Level of ambition
	asbestos removal and in the identification of other materials containing substances of concern. - Any removal of siding that contains or may contain asbestos (such as removal or modification of insulation panels, tiles and other materials that contain asbestos) must be carried out by trained personnel, with sanitary surveillance before, during and after of the works, and in accordance with the applicable regulations.	noise, dust and pollutant emissions during construction or maintenance works.	organic compounds per m^3 of material or component. - EU Taxonomy requires measures to reduce noise, dust and pollutant emissions during construction or maintenance works. - EU Taxonomy requires to complies the criteria set out in Appendix C for building components and materials used in the construction. - Colombia requires to conduct a building inspection in accordance with national legislation, performed by a specialist trained in asbestos survey and in the identification of other materials containing substances of concern. - Colombia specifies that any removal of cladding that contains or may contain asbestos (such as removal or modification of insulation boards, shingles and other asbestos-containing materials) must be carried out by trained personnel, with sanitary surveillance before, during and after the work, and in accordance with applicable regulations.	

Economy activity	Colombian Green Taxonomy C3. Acquisition and ownership of buildings	EU Taxonomy 7.7 Acquisition and ownership of buildings	Summary	Level of ambition
TSC	The acquisition or ownership of buildings may be eligible in three cases, namely: Case A. Acquisition or ownership of buildings or real estate built after December 31, 2020.	1. For buildings built before 31 December 2020, the building has at least an Energy Performance Certificate (EPC) class A. As an alternative, the building is within the top 15% of the national or regional building stock	Both taxonomies have similar requirements and eligibility criteria: For both taxonomies, the acquisition or ownership of buildings may be eligible in three cases, as follows:	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C3. Acquisition and ownership of buildings	7.7 Acquisition and ownership of buildings		
	The building or real estate must meet the eligibility criteria defined for activity C1. Case B. Acquisition or ownership of buildings or real estate built between December 31, 2015 and December 31, 2020. The building or real estate must have a percentage of savings in energy consumption that is 15% higher than the consumption defined in the energy consumption baseline of Resolution 0549 of 2015. Case C. Acquisition or ownership of buildings or real estate built before December 31, 2015. The building or real estate property must demonstrate the savings obtained with respect to the energy consumption of a building, according to the construction characteristics of the reference building, defined in Annex 1 of Resolution 0549 of 2015.	expressed as operational Primary Energy Demand (PED) and demonstrated by adequate evidence, which at least compares the performance of the relevant asset to the performance of the national or regional stock built before 31 December 2020 and at least distinguishes between residential and non-residential buildings. 2. For buildings built after 31 December 2020, the building meets the criteria specified in Section 7.1 of this Annex that are relevant at the time of the acquisition. 3. Where the building is a large non-residential building (with an effective rated output for heating systems, systems for combined space heating and ventilation, air-conditioning systems or systems for combined air-conditioning and ventilation of over 290 kW) it is efficiently operated through energy performance monitoring and assessment.	1. For buildings built after 31 December 2020, the building meets the criteria specified in "Construction of new buildings" that are relevant at the time of the acquisition. For EU Taxonomy large non-residential buildings must meet an additional requirement: efficient building operations must be ensured through dedicated energy management. 2. For buildings built before 31 December 2020 (Colombia considers between 31 December 2015 and 31 December 2020), the building or real estate property must have a percentage of savings in energy consumption that is 15% higher. For Colombian Green Taxonomy must be with respect to the consumption defined in the energy consumption baseline of the Resolution, while EU Taxonomy the building has at least an Energy Performance Certificate (EPC) class A. 3. Colombian Green Taxonomy requires that for buildings constructed before 31 December 2015, the savings obtained with respect to energy consumption must be demonstrated according to the constructive characteristics of the reference building, as defined in Annex 1 of Resolution. For EU Taxonomy where the building is a large non-residential building it is efficiently operated through energy performance monitoring and assessment.	

Economy activity	Colombian Green Taxonomy C3. Acquisition and ownership of buildings	EU Taxonomy 7.7 Acquisition and ownership of buildings	Summary	Level of ambition
Climate change adaptation	Newly built buildings implement measures to increase their resistance to extreme weather events (including floods) and adaptation to future temperature increases in terms of internal comfort conditions (possible use of artificial air conditioning systems).	The activity complies with the criteria set out in Appendix A to this Annex.	EU Taxonomy has specific requirements: - From generic DNSH Colombian Green Taxonomy still does not address adaptation objective. It mentions it in a general way to do no significant harm in this respect, while the EU taxonomy has gone deeper on this point and mentions a classification of climate-related hazards as not to do significant harm. The classification includes temperature-related; wind-related; water-related; and solid mass-related (the list of climate-related hazards provided is non-exhaustive, and constitutes only an indicative list of most widespread hazards that are to be taken into account as a minimum in the climate risk and vulnerability assessment). - From specific DNSH Colombian Green Taxonomy requires to implement measures to increase their resilience to extreme weather events (including floods and flooding) and adaptation to future temperature rises in terms of internal comfort conditions (possible use of comfort conditions (possible use of artificial air conditioning systems).	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED
Conservation of ecosystems and biodiversity	- At least 15% of all wood products used in new construction for structures, cladding and finishes must have been recycled or reused, or sourced from sustainably managed forests, as certified by third-party audits conducted by agencies accredited certification standards (such as FSC and PEFC standards or equivalent).	There are no specific compliance requirements for this economic activity.	Both taxonomies address DNSH on conservation of ecosystems and biodiversity differently: - Both taxonomies have similar generic DNSH but specific criteria are different for both taxonomies. - Colombian Green Taxonomy requires at least 15% of all wood products used in new	INCOMPARABLE

Economy activity	Colombian Green Taxonomy C3. Acquisition and ownership of buildings	EU Taxonomy 7.7 Acquisition and ownership of buildings	Summary	Level of ambition
	- It is necessary to ensure that at the origin of wood products there is no deforestation or significant indirect damage to forest ecosystems.		construction for structures, cladding and finishes must have been recycled or reused, or sourced from sustainably managed forests, as certified by third party audits conducted by accredited certification bodies. Ensure that there is no deforestation or significant indirect damage to forest ecosystems at the source of timber products - EU Taxonomy indicates that new constitution cannot be built on: i. arable land and crop land with a moderate to high level of soil fertility and below ground biodiversity; ii. greenfield land of recognized high biodiversity value and land that serves as habitat of endangered species; and iii. land matching the definition of forest as set out in national law used in the national greenhouse gas inventory, or where not available, is in accordance with the FAO definition of forest.	
Water management	All relevant water devices (showers, sink and dishwasher taps, toilets, urinals and discharge cisterns, bathtubs, etc.) must allow compliance with the water savings established in Resolution 0549 of 2015. Otherwise, the Building must implement some water saving alternative (eg, use of rainwater, reuse of treated gray or black water, among others) that meets the savings requirements imposed by the Resolution.	There are no specific compliance requirements for this economic activity.	EU Taxonomy has specific requirements: - Both taxonomies require relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs). In Colombian Green Taxonomy, the water savings established in Resolution 0549 of 2015 must be guaranteed, while EU Taxonomy requires a building certification or an existing product label in the Union, in accordance with the technical specifications laid down in Appendix	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy C3. Acquisition and ownership of buildings	EU Taxonomy 7.7 Acquisition and ownership of buildings	Summary	Level of ambition
			E. Note: Except for renovation works in residential building units. - EU Taxonomy mentions thresholds for wash hand basin taps and kitchen taps, showers, WCs, including suites, bowls and flushing cisterns and urinals. - EU Taxonomy includes complies with the criteria set out in Appendix B to avoid impact from the construction site.	
Circular economy	Ensure that a growing percentage of materials are recovered from the work and prioritize the use of recycled / recyclable materials.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: - Colombian Green Taxonomy mentions the recovery of a percentage of the construction materials and prioritizes the use of recycled / recyclable materials. While EU Taxonomy does not have specific DNSH on circular economy.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	- All materials, including scrap and reused materials, must be fit for purpose and ensure no significant adverse impacts on human health or the environment. - Guarantee that the components and construction materials used do not contain asbestos/asbestos or highly polluting substances identified in the REACH regulation or its equivalent in national technical standards (Law 1968 of 2019). - If the new construction is located on a potentially contaminated site, the site should be subject to an investigation for possible contaminants. - Before starting renovation works, an	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: - For Colombian Green Taxonomy the acquisition and ownership of low-carbon and efficient buildings is subject to meeting the compliance requirements established for the construction and renovation of buildings. While EU Taxonomy does not have specific DNSH on pollution control and prevention.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C3. Acquisition and ownership of buildings	7.7 Acquisition and ownership of buildings		
	inspection of the building must be carried out in accordance with national legislation, carried out by a specialist trained in asbestos removal and in the identification of other materials containing substances of concern. - Any removal of siding that contains or may contain asbestos (such as removal or modification of insulation panels, tiles and other materials that contain asbestos) must be carried out by trained personnel, with sanitary surveillance before, during and after of the works, and in accordance with the applicable regulations.			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
TSC				

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	The following are optional individual accompanying measures that contribute to reaching the eligibility criteria and are therefore eligible. Related to: C1. Construction of new buildings C2. Renovation of buildings **AT BUILDING LEVEL** Individual measures and professional services are important, especially for building renovation, and help to reduce energy consumption and emissions during the operational phase of buildings. Individual measures can be classified into two categories: - For savings in energy consumption (improvements in lighting, air-conditioning and pumping systems; thermal insulation,	-The activity consists in one of the following individual measures provided that they comply with minimum requirements set for individual components and systems in the applicable national measures implementing Directive 2010/31/EU and, where applicable, are rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation: addition of insulation to existing envelope components, such as external walls (including green walls), roofs (including green roofs), lofts, basements and ground floors (including measures to ensure air-tightness, measures to reduce the effects of thermal bridges and scaffolding) and products for the application of the insulation to the building envelope (including mechanical fixings and adhesive);replacement of existing windows with	Colombian Green Taxonomy has more requirements: - Colombian Green Taxonomy considers optional complementary individual measures that contribute to achieving the eligibility criteria for the activities "Construction of new buildings" and "Renovation of buildings" at the building level. While EU Taxonomy has individual activities that cover similar aspects. - Within the individual measures both taxonomies include measures to reduce energy consumption and emissions during energy consumption and emissions during the operational phase of buildings, as well as professional services related to technical consultations linked to individual measures, accredited energy audits and building performance	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	hydraulic devices, lifts, home automation, etc.). - For on-site energy generation and storage and/or for the inclusion of charging points for electric vehicles. Individual measures and professional services have been included as enabling activities contributing to savings in energy consumption and decarbonisation of buildings. The list should be updated regularly. Some individual measures are listed as always eligible, i.e. there are no technical requirements to be fulfilled, as these technologies are dedicated to energy savings and decarbonisation of buildings. These technologies are themselves dedicated to facilitating energy savings and efficient use of electricity. As for professional services, they are necessary for	new energy efficient windows; replacement of existing external doors with new energy efficient doors; installation and replacement of energy efficient light sources; installation, replacement, maintenance and repair of heating, ventilation and air-conditioning (HVAC) and water heating systems, including equipment related to district heating services, with highly efficient technologies; installation of low water and energy using kitchen and sanitary water fittings which comply with technical specifications set out in Appendix E to this Annex and, in case of shower solutions, mixer showers, shower outlets and taps, have a max water flow of 6 L/min or less attested by an existing label in the Union market. -Installation, maintenance or repair of charging stations for electric vehicles. -The activity consists in one of the following	assessments. - Colombian Green Taxonomy provides individual measures to building level and city, municipality or locality level. The taxonomy specifies which require evidence of reduction and which do not. - Colombian Green Taxonomy provides more individual measurements. Some are also related to the ICT sector.	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	the proper assessment of the building conditions and the potential for savings in energy consumption. These activities can help to save energy through better designed building operations. **Eligible individual measures, subject to providing evidence against energy savings:** 1. addition of insulation to existing building envelope components, such as external walls, roofs (including green roofs), lofts, basements and ground floors (including measures to ensure airtightness and to reduce the effects of thermal bridges and scaffolding, among others), and products for the application of insulation to the building envelope (e.g. mechanical fixings, adhesives, etc.). It must be demonstrated	individual measures: installation, maintenance and repair of zoned thermostats, smart thermostat systems and sensing equipment, including. motion and day light control; installation, maintenance and repair of building automation and control systems, building energy management systems (BEMS), lighting control systems and energy management systems (EMS);installation, maintenance and repair of smart meters for gas, heat, cool and electricity; installation, maintenance and repair of façade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation. - The activity consists in one of the following individual measures, if installed on-site as technical building systems: installation, maintenance and repair of solar photovoltaic systems and the ancillary technical equipment;		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	how and how much these strategies reduce the energy consumption of the building. 2. Replacement of existing windows with new energy efficient windows. It must be demonstrated how and by how much the building's energy consumption is reduced. 3. Replacement of external doors with new energy efficient ones. It should be shown how this change reduces the energy consumption of the building. 4. Application of reflective paints on the roof to reduce thermal loads, thereby reducing the energy consumption of the building, and improving the thermal comfort of the space. 5. Installation and replacement of heating, cooling and ventilation systems and domestic hot water systems, including district heating and cooling equipment. All	installation, maintenance and repair of solar hot water panels and the ancillary technical equipment; installation, maintenance, repair and upgrade of heat pumps contributing to the targets for renewable energy in heat and cool in accordance with Directive (EU) 2018/2001 and the ancillary technical equipment; installation, maintenance and repair of wind turbines and the ancillary technical equipment; installation, maintenance and repair of solar transpired collectors and the ancillary technical equipment; installation, maintenance and repair of thermal or electric energy storage units and the ancillary technical equipment; installation, maintenance and repair of high efficiency micro CHP (combined heat and power) plant; installation, maintenance and repair of heat exchanger/recovery systems. - The installation and operation of electric heat		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	installed equipment must provide energy savings compared to the existing systems in the building. 6. Replacement of water heating systems with highly efficient systems or solar water heating systems. 7. Replacement of existing pumps with efficient circulation pumps. 8. Installation of efficient LED lighting fixtures and systems. 9. Installation of low-flow cookers and sanitary fittings (e.g. sinks, showers, dishwashers, toilets) that meet or exceed the water saving parameters required in Sustainable Building Resolution 0549 of 2015. 10. Installation and operation of electric heat pumps using refrigerant GWP ≤ 675 and complying with the energy	pumps complies with both of the following criteria: refrigerant threshold: Global Warming Potential does not exceed 675; energy efficiency requirements laid down in the implementing regulations (188) under Directive 2009/125/EC are met. -The activity consists in one of the following: technical consultations (energy consultations, energy simulations, project management, production of energy performance contracts, dedicated trainings) linked to the improvement of energy performance of buildings; accredited energy audits and building performance assessments; energy management services; energy performance contracts; energy services provided by energy service companies (ESCOs).		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	consumption saving requirements stipulated in the relevant regulations. **Individual measures are always eligible, without being subject to providing evidence of energy savings:** 11. Zonal thermostats, smart thermostat systems and detection equipment (e.g. motion and daylight control systems) (see ICT Sector). 12. Building Management Systems (BMS) and Energy Management Systems (EMS) (see ICT sector). 13. Charging stations for electric vehicles. 14. Smart meters for gas and electricity. 15. Façade and roof elements with a solar shading or solar control function, including those that support vegetation growth. 16. Infrastructure for waste separation at source in line with current regulations.			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	17. Solar photovoltaic systems (and ancillary technical equipment), both for self-consumption and for grid feed-in. 18. Solar panels for water heating (plus ancillary technical equipment). 19. Other systems for generating energy from non-conventional renewable sources (such as wind energy and waste-to-energy). Heat pumps contributing to the renewable energy targets for heating and cooling (and the necessary ancillary technical equipment). Installation of new pumps or upgraded replacement of existing pumps. 21. Wind turbines (and ancillary technical equipment). 22. Transpired solar collectors (including ancillary technical equipment). 23. Thermal or electrical energy storage units (plus ancillary technical equipment).			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	24. Micro CHP (micro CHP) high-efficiency plant. 25. Heat exchangers/recovery systems. **The following professional services are always eligible:** 26. technical consultations (energy consultants, energy simulation, project management, issuing of Energy Performance Certificates- EPC-, specialised training, etc.) linked to the individual measures mentioned above. 27. Accredited energy audits and building performance assessments. 28. Energy management services and contracts, including services provided by Energy Service Companies (ESCOs). **AT CITY, MUNICIPALITY AND LOCALITY LEVEL**			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	Initiatives and projects at city or district level district level contribute substantially to the mitigation of GHG emissions. The implementation of clean (low-carbon) technologies or urban development strategies makes city management more efficient. Low-carbon urban growth helps to increase the density of cities with a lower impact. density in cities with a lower environmental impact and reduce the use of natural resources required to obtain the services offered by these areas. ENERGY - Self-sufficient public lighting systems that avoid the construction of energy transmission networks. energy transmission networks.			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	- Public lighting management systems based on the presence of people and at pre-determined times, to a predetermined times, in such a way as to prevent. that prevent misuse of energy at times when energy is not times when lighting is not required in the sector. - On-site energy generation systems (Distributed Energy Resources). - Electric vehicle charging points in urban areas. urban areas. **MOBILITY** - Urban level interventions that support the principles defined in the Nationally Appropriate Mitigation Action (NAMA) for electric mobility. **WASTE**			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	- Waste-to-energy projects, at neighbourhood or building scale. building scale. - Waste transfer centres that promote recycling and reuse, avoiding the transport and disposal of waste in landfills or waste-to-energy. waste in landfills or waste disposal centres. **WATER** - Sustainable Urban Drainage Systems, which demonstrate 100% retention of 100% of runoff water retention in the urbanised area. urbanised area. - Wastewater treatment plants (grey and/or black water), which avoid the disposal of wastewater in the disposal of wastewater in the city's treatment			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
	treatment systems of the city or municipality. municipality. - Micro-cogeneration systems from wastewater or waste treatment, both commercial and residential. ICT - Sensor networks and integrated systems to make the management of urban development more efficient, optimise the optimise the functioning of infrastructure, articulate different services (e.g. energy + waste) and different services (e.g., energy + mobility + building) and facilitate the creation of advanced smart metering systems.			
				INCOMPARABLE

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: Colombian Green Taxonomy still does not address adaptation objective, it only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards as to not do significant harm.	
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	There are no specific compliance requirements for this economic activity.	For the installation and operation of electric heat pumps: - The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. - A waste management plan is in place and ensures maximal reuse, remanufacturing or recycling at end of life, including through contractual agreements with waste management	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	C1-C2. Complementary individual measures	7.3 Installation, maintenance and repair of energy efficiency equipment 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings 7.6 Installation, maintenance and repair of renewable energy technologies 4.16 Installation and operation of electric heat pumps 9.3 Professional services related to energy performance of buildings		
		partners, reflection in financial projections or official project documentation.		
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	For the installation and operation of electric heat pumps: For air-to-air heat pumps with rated capacity of 12kW or below, indoor and outdoor sound power levels are below the threshold set out in Commission Regulation (EU) No 206/2012.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR

Waste:

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	RC1. Sewage sludge treatment	5.6 Anaerobic digestion of sewage sludge		
TSC	1. Sludge treatment with anaerobic digestion systems is directly eligible as long as it meets all of the following criteria:	1. A monitoring and contingency plan is in place to minimise methane leakage at the facility.	EU Taxonomy is more stringent: - Although the taxonomies have similar thresholds in several points, the	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy RC1. Sewage sludge treatment	EU Taxonomy 5.6 Anaerobic digestion of sewage sludge	Summary	Level of ambition
	- Methane emissions from relevant facilities (eg for biogas production and storage, power generation and digestate storage) are controlled by a monitoring plan. - The biogas produced is used directly for the generation of electricity and/or heat, or the biomethane is used for injection into the natural gas network, or as fuel for vehicles (such as bioG-NC) or as raw material in the chemical industry (eg for the production of H2 and NH3). In cases where the systems include only the burning of biogas, they must have a transition program to other types of uses in the medium term, that is, less than 3 years. - The digestate produced is used as fertilizer, soil improver or other uses, directly or after composting or any other treatment. 2. Activities that facilitate the use and exploitation of biogas, such as drying, compression or similar, are also eligible. No threshold is applied.	2. The produced biogas is used directly for the generation of electricity or heat or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry.	Colombian Green Taxonomy adds that in cases where the systems include only biogas flaring, they must have a transition program to other types of use in the medium term (less than 3 years) while EU Taxonomy doesn't allow biogas flaring. - Both taxonomies consider facilities for the treatment of sewage sludge by anaerobic digestion with the resulting production and utilisation of biogas or chemicals. - For both taxonomies the treatment of sludge with anaerobic digestion systems should include a monitoring and contingency plan in order to minimise methane leakage at the facility. - For both taxonomies the biogas produced must be used for electricity or heat generation, or transformed into biomethane for injection into the natural gas grid. It can also be used as fuel for vehicles or as a raw material in the chemical industry. - Colombian Green Taxonomy requires that digestate produced is used as fertilizer. - For Colombia, activities that facilitate the use and utilization of biogas, such as dehydration, compression or similar, are also eligible.	
				INCOMPARABLE

Economy activity	Colombian Green Taxonomy RC1. Sewage sludge treatment	EU Taxonomy 5.6 Anaerobic digestion of sewage sludge	Summary	Level of ambition
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Economy activity	Colombian Green Taxonomy RC1. Sewage sludge treatment	EU Taxonomy 5.6 Anaerobic digestion of sewage sludge	Summary	Level of ambition
Pollution control and prevention	- Air emissions (eg, ammonia generated in sludge storage) and to water are within the ranges established for Colombia by Law 142 of 1994 and Decree 1287 of 2014, where the "Criteria for the use of biosolids generated in wastewater treatment plants" are decreed. This Decree includes characterization, forms of use, final disposal, restrictions, and quality control for the use of biosolids. - Air emissions (such as SOx, NOx and particles) generated by biogas combustion are controlled and reduced (when necessary), within the limits established by current regulations. - The digestate resulting from this activity, that is used as a fertilizer or soil improver, must comply with the national regulations on fertilizers and soil amendments for agricultural use (Decree 1843 of 1991, which regulates the use and management of pesticides).	Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment. No significant cross-media effects occur. Where the resulting digestate is intended for use as fertiliser or soil improver, its nitrogen content (with tolerance level ±25 %) is communicated to the buyer or the entity in charge of taking off the digestate.	Both taxonomies have similar requirements: - Both taxonomies require emissions within or below the ranges established according to the regulations of each country or region. Colombia considers Law 142 of 1994 and Decree 1287 of 2014 while EU considers the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions. - Colombian Green Taxonomy requires that air emissions (such as SOx, NOx and particulate matter) generated by biogas combustion are controlled and reduced (when necessary), within the limits established by regulations. - For both taxonomies the digestate resulting from this activity, which is used as a fertilizer or soil improver, must meet the standards of each country or region. EU Taxonomy requires to communicate to the buyer or the entity in charge of taking off the digestate.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy RC2. Separate collection and transport of non-hazardous waste in the segregated fraction at source	EU Taxonomy 5.5. Collection and transport of non-hazardous waste in source segregated fractions	Summary	Level of ambition
TSC				

Economy activity	Colombian Green Taxonomy RC2. Separate collection and transport of non-hazardous waste in the segregated fraction at source	EU Taxonomy 5.5. Collection and transport of non-hazardous waste in source segregated fractions	Summary	Level of ambition
	The infrastructure and equipment for the collection and separate transportation of non-hazardous waste are directly eligible as long as they meet one of the following criteria: - Waste segregated at source (according to its characterization and composition) is collected separately, with the aim of preparing it for reuse and/or recycling. - Facilities that optimize transport are included, such as transfer stations. - Investments are made in compaction, crushing and other activities that improve logistics capacity in transportation. No threshold is applied.	All separately collected and transported non-hazardous waste that is segregated at source is intended for preparation for reuse or recycling operations.	Colombian Green Taxonomy has detailed requirements: - Both taxonomies consider all non-hazardous waste collected and transported separately that is separated at source and destined for preparation for reuse or recycling operations. Colombian Green Taxonomy detail on: - Facilities that optimize transportation, such as transfer stations, are included. - Investments are made in compaction, shredding and other activities that improve logistical capacity in transportation.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy RC2. Separate collection and transport of non-hazardous waste in the segregated fraction at source	EU Taxonomy 5.5. Collection and transport of non-hazardous waste in source segregated fractions	Summary	Level of ambition
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	Avoid commingling of source-separated waste fractions at waste storage and transfer facilities	Separately collected waste fractions are not mixed in waste storage and transfer facilities with other waste or materials with different properties.	Both taxonomies have similar requirements: - Avoid mixing separately collected waste fractions are not mixed at the waste storage and transfer facilities with other waste or materials with different properties.	**VERY SIMILAR**
Pollution control and prevention	Compliance with the rules related to the proper handling of leachate during the separate transportation of waste.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: - Colombian Green Taxonomy requires the compliance with regulations related to the proper handling of leachate during the separate transportation of waste.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**

Economy activity	Colombian Green Taxonomy RC3. Anaerobic digestion of organic waste with methane capture or use	EU Taxonomy 5.7. Anaerobic digestion of bio-waste	Summary	Level of ambition
TSC	Anaerobic digestion of organic waste (e.g. solid urban, ordinary industrial, and agricultural waste) is directly eligible when it meets all of the following criteria: - Organic waste is segregated at the source and collected separately, or there is a suitable separation system before anaerobic digestion. In the latter case, adequate management and use of the remaining waste must be guaranteed. - Methane leakage from relevant facilities (e.g. for biogas production and storage, power generation, digestate storage) is controlled through a monitoring plan and effective measures to prevent methane emissions gas. - The produced biogas is used directly for electricity and/or heat generation or is upgraded to biomethane for injection into the natural gas grid, or is used as vehicle fuel (e.g. bioCNG) or as feedstock in the chemical industry (such as for the production of H2 and NH3). In the cases in which the systems include only the burning of biogas, they must be part of a transition program to other types of uses in the medium term, that is, less than 3 years. - The digestate produced is used as fertilizer, soil improver or other uses, directly or after composting or any other treatment. - Activities that facilitate the use and	1. A monitoring and contingency plan is in place to minimise methane leakage at the facility. 2. The produced biogas is used directly for the generation of electricity or heat or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry. 3. The bio-waste that is used for anaerobic digestion is source segregated and collected separately. 4. The produced digestate is used as fertiliser or soil improver, either directly or after composting or any other treatment. 5. In the dedicated bio-waste treatment plants, the share of food and feed crops used as input feedstock, measured in weight, as an annual average, is less than or equal to 10% of the input feedstock.	EU Taxonomy is more stringent: - Although the taxonomies have similar thresholds in several points, the Colombian Green Taxonomy adds that in cases where the systems include only biogas flaring, they must have a transition program to other types of use in the medium term (less than 3 years) while EU Taxonomy does not allow biogas flaring. - For both taxonomies the bio-waste that is used for anaerobic digestion is source segregated and collected separately. - Both taxonomies consider a monitoring and contingency plan is in place in order to minimise methane leakage at the facility. - For both taxonomies the produced biogas is used directly for the generation of electricity or heat, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry. - The produced digestate is used as fertiliser or soil improver, either directly or after composting or any other treatment. - For Colombia, activities that facilitate the use and utilization of biogas, such as dehydration, compression or similar, are also eligible. - In the dedicated bio-waste treatment plants, organic waste constitutes an	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy RC3. Anaerobic digestion of organic waste with methane capture or use	EU Taxonomy 5.7. Anaerobic digestion of bio-waste	Summary	Level of ambition
	exploitation of biogas (such as drying, compression or similar) are also contemplated. - In plants dedicated to the treatment of organic waste, organic waste constitutes an important part of the input raw material (at least 70%, measured by weight, as an annual average). Co-digestion is eligible only with a minor share of advanced bioenergy feedstock (up to 30% of the input feedstock) that meets the eligibility criteria for the agricultural sector (see Chapter 3) and with crops that adhere to the applicable national regulations. No threshold is applied.		important part of the input feedstock. Co-digestion is eligible with a minor share of advanced bioenergy feedstock (up to 30% of the input feedstock in Colombia, while EU 10%). Colombia considers the eligibility criteria for the agricultural sector.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	The origin of inputs from agricultural / agro-industrial activity must meet the eligibility criteria established in the AFOLU sector (See Chapter 3).	The activity complies with the criteria set out in Appendix D to this Annex.	Colombian Green Taxonomy has specific requirements: - Colombian Green Taxonomy requires that the origin of inputs coming from agricultural/agro-industrial activity must comply with the eligibility criteria established in the AFOLU sector.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**

Economy activity	Colombian Green Taxonomy RC3. Anaerobic digestion of organic waste with methane capture or use	EU Taxonomy 5.7. Anaerobic digestion of bio-waste	Summary	Level of ambition
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	- Emissions to air (eg ammonia generated in the storage of sludge) and to water are within the ranges established for Colombia by Law No. 142 and Decree No. 1287 "Criteria for the use of biosolids generated in wastewater treatment plants. This Decree includes characterization, forms of use, final disposal, restrictions and quality control. - Air emissions (for example, SOx, NOx and particles) after biogas combustion are controlled and reduced (when necessary), within the limits established by current regulations. - If the resulting digestate is used as a fertilizer / soil improver, it must comply with the national regulations on fertilizers / soil	For anaerobic digestion plants treating over 100 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment. No significant cross-media effects occur. The produced digestate meets the requirements for fertilising materials set out in Component Material Categories (CMC) 4 and 5 for digestate or CMC 3 for compost, as applicable, in Annex II to Regulation (EU) 2019/1009, or national rules on fertilisers or soil improvers for agricultural use. The Nitrogen	Both taxonomies have similar requirements: - Both taxonomies require emissions within or below the ranges established according to the regulations of each country or region. Colombia considers Law 142 of 1994 and Decree 1287 of 2014 while EU considers the best available techniques (BAT-AEL) ranges set for anaerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions. - Colombian Green Taxonomy requires that air emissions (such as SOx, NOx and particulate matter) generated by biogas combustion are controlled and reduced	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	RC3. Anaerobic digestion of organic waste with methane capture or use	5.7. Anaerobic digestion of bio-waste		
	amendments for agricultural use - in line with Decree number 1843 of 1991, which regulates the use and management of pesticides .	content (with tolerance level ±25%) of the digestate used as fertiliser or soil improver is communicated to the buyer or the entity in charge of taking off the digestate.	(when necessary), within the limits established by regulations. - For both taxonomies the digestate resulting from this activity, which is used as a fertilizer or soil improver, must meet the standards of each country or region. EU Taxonomy requires to communicate to the buyer or the entity in charge of taking off the digestate.	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	RC4. Composting of organic waste	5.8. Composting of bio-waste		
TSC	Composting of the organic fraction of biological waste (such as agricultural production residues) is directly eligible as long as it meets all of the following criteria: - Organic waste is segregated and collected separately. - The compost produced is used as a fertilizer, as a soil improver, among other uses. - Minimize methane losses in the compost production process. No threshold is applied.	1. The bio-waste that is composted is source segregated and collected separately. 2. The compost produced is used as fertiliser or soil improver and meets the requirements for fertilising materials set out in Component Material Category 3 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use.	Colombian Green Taxonomy has more requirements: For both taxonomies the facilities for the treatment of separately collected bio-waste through composting (aerobic digestion) with the resulting production and utilisation of compost is eligible if: - The organic waste is segregated and collected separately. - The compost produced is used as fertiliser or soil improver and meets the requirements for fertilising materials set out in the specific regulations. - Colombian Green Taxonomy includes	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Economy activity	Colombian Green Taxonomy RC4. Composting of organic waste	EU Taxonomy 5.8. Composting of bio-waste	Summary	Level of ambition
			minimizing methane losses in the composting process.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	- In the case of composting plants that treat more than 75 t/day, there is an emissions and odor management plan, and air and water emissions are within the ranges of current regulations. - There is a system that prevents leachate from reaching the groundwater. - The resulting compost complies with the requirements for organic fertilizers established in the national regulations on fertilizers and soil improvers for agricultural use.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy				

Economy activity	Colombian Green Taxonomy RC4. Composting of organic waste	EU Taxonomy 5.8. Composting of bio-waste	Summary	Level of ambition
	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	For composting plants treating over 75 tonnes per day, emissions to air and water are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out for aerobic treatment of waste in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for waste treatment. No significant cross-media effects occur. The site has a system in place that prevents leachate reaching groundwater. The compost produced meets the requirements for fertilising materials set out in Component Material Category 3 in Annex II to Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use.	Both taxonomies have similar requirements: - Both taxonomies requires to have a management plan in place or are within or lower than the emission levels associated with the best available techniques (BAT-AEL) regarding emissions to air and water for composting plants treating over 75 tonnes per day. - Both taxonomies requires to include a system in place that prevents leachate reaching groundwater. - For both taxonomies the compost produced meets the requirements for fertilising materials set out in the regulations.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy RC5. Use of non-hazardous waste material	EU Taxonomy 5.9. Material recovery from non-hazardous waste	Summary	Level of ambition
TSC	The recovery of non-hazardous waste material, collected already separated, is directly eligible when: - Produce suitable secondary raw materials to replace virgin materials in production	The activity converts at least 50 %, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw materials that are suitable for the substitution of virgin materials in production processes.	Colombian Green Taxonomy has more requirements: Both taxonomies consider facilities for the sorting and processing of separately collected non-hazardous waste and	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Economy activity	Colombian Green Taxonomy RC5. Use of non-hazardous waste material	EU Taxonomy 5.9. Material recovery from non-hazardous waste	Summary	Level of ambition
	processes. - At least 50%, in terms of weight, of the non-hazardous waste collected separately and processed becomes secondary raw materials. - Also eligible are assets for mechanized separation (eg, ECA Classification and Utilization Stations) and transformation activities (eg, drying, chopping, pelleting, extrusion or other machinery necessary to prepare the waste for co-processing), which increase the value and usability of the material.		convert it into secondary raw materials involving mechanical reprocessing. This activity es eligible if: - Produce secondary raw materials suitable for the substitution of virgin materials in production processes. - The activity converts at least 50%, in terms of weight, of the processed separately collected non-hazardous waste into secondary raw materials. - Colombian Green Taxonomy includes assets for mechanized separation and transformation activities, which increase the value and usability of the material.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as to not do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy RC5. Use of non-hazardous waste material	EU Taxonomy 5.9. Material recovery from non-hazardous waste	Summary	Level of ambition
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy RC7. Capture and utilization of landfill gas	EU Taxonomy 5.10. Landfill gas capture and utilisation	Summary	Level of ambition
TSC	Landfill gas collection and use are directly eligible when they meet the following criteria:	1. The landfill has not been opened after 8 July 2020.	EU Taxonomy is more stringent: - Although the taxonomies have similar thresholds in several points, the	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy RC7. Capture and utilization of landfill gas	EU Taxonomy 5.10. Landfill gas capture and utilisation	Summary	Level of ambition
	- The landfill is permanently closed. - For landfills in operation, the area (landfill vessel or cell) where the system is installed (or expanded and/or reconditioned) is permanently closed and does not receive any more waste. - Produced landfill gas is used directly for electricity and/or heat generation, or is upgraded to biomethane for injection into the natural gas grid, or used as vehicle fuel (e.g., bioCNG) or as raw material in the chemical industry (for the production of H2 and NH3, eg). The systems that only include the burning of biogas are eligible only if they are part of a transition program to other types of uses in the medium term, that is, less than 3 years. - Methane emissions resulting from the landfill and leakage from the landfill gas collection and utilization facilities are controlled through a monitoring plan. No threshold is applied.	2. The landfill or landfill cell where the gas capture system is newly installed, extended, or retrofitted is permanently closed and is not taking in further biodegradable waste. 3. The produced landfill gas is used for the generation of electricity or heat as biogas), or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry. 4. Methane emissions from the landfill and leakages from the landfill gas collection and utilisation facilities are subject to control and monitoring procedures set out in Annex III to Council Directive 1999/31/EC.	Colombian Green Taxonomy adds that in cases where the systems include only biogas flaring, they must have a transition program to other types of use in the medium term (less than 3 years) while EU taxonomy does not allow biogas flaring. For both taxonomies capture and utilisation of landfill gas are directly eligible if: - The landfill is permanently closed. - The landfill where the gas capture system is newly installed, extended, or retrofitted is permanently closed and is not taking in further waste. - The produced landfill gas is used for the generation of electricity or heat as biogas, or upgraded to bio-methane for injection in the natural gas grid, or used as vehicle fuel or as feedstock in chemical industry. - Methane emissions from the landfill and leakages from the landfill gas collection and utilisation facilities are subject to control and monitoring procedures.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as to not do any harm.	**INCOMPARABLE**

Economy activity	Colombian Green Taxonomy RC7. Capture and utilization of landfill gas	EU Taxonomy 5.10. Landfill gas capture and utilisation	Summary	Level of ambition
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	Control SOX, NXOY and particulate emissions (eg by installing filters to prevent particulates from dispersing into the atmosphere after combustion), reduce them (where necessary), and monitor that they are within established limits by current regulations (Decree 1784 of 2017).	The permanent closure and remediation as well as the after-care of old landfills, where the landfill gas capture system is installed, are carried out in accordance with the following rules: general requirements set out in Annex I to Directive 1999/31/EC; control and monitoring procedures set out in Annex III to that Directive.	EU Taxonomy has more detailed requirements: - Colombian Green Taxonomy requires a specific requirement related to control emissions of SOX, NXOY and particulate matter, reduce them (when necessary), and monitor them within the limits established by current regulations. - EU Taxonomy specifies requirements for	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	RC7. Capture and utilization of landfill gas	5.10. Landfill gas capture and utilisation		
			the permanent closure and remediation as well as the aftercare of old landfills, where the landfill gas capture system is installed. This must be carried out in accordance with the Directive 1999/31/EC (Annex I and II).	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	RC8. Artificial capture, transport, and storage/use of GHGs	5.11 Transport of CO2 5.12. Underground permanent geological storage of CO2		
TSC	1. Artificial GHG capture - All activities related to direct GHG capture from the atmosphere to reduce global atmospheric GHG concentration levels are currently eligible, subject to periodic review. - Activities related to carbon capture in facilities that emit GHG, provided they guarantee the capture of at least 90% of the GHG emissions generated in industrial processes, are eligible only if they are part of the defined carbon neutrality path. in the PlGCCe as established in resolution 40350 of 2021. This criterion is subject to periodic review. 2. GHG transport GHG transport modalities to permanent capture sites are eligible if the asset operates below the GHG leakage/tonne threshold described below: - The leak/ton of GHG transported from the head(s) of the transportation network to the injection point(s) is less than 0.5%, and	**For transport of CO2:** 1. The CO2 transported from the installation where it is captured to the injection point does not lead to CO2 leakages above 0.5 % of the mass of CO2 transported. 2. The CO2 is delivered to a permanent CO2 storage site that meets the criteria for underground geological storage of CO2 set out in Section 5.12 of this Annex; or to other transport modalities, which lead to permanent CO2 storage site that meet those criteria. 3. Appropriate leak detection systems are applied, and a monitoring plan is in place, with the report verified by an independent third party. 4. The activity may include the installation of assets that increase the flexibility and improve the management of an existing network. **For underground permanent geological storage of CO2:**	Colombian Green Taxonomy has more requirements: Both taxonomies consider requirements to transport, storage, and use of captured GHG. Colombia also has specific requirements to capture while EU does not have. * For capture (only Colombian Green Taxonomy): - All activities related to capture of GHGs from the atmosphere to reduce global atmospheric GHG concentration levels are eligible, subject to periodic review. - Activities related to carbon sequestration in GHG emitting facilities, as long as they ensure the capture of at least 90% of the GHG emissions generated, are eligible if they are part of the carbon neutrality pathway defined in the GCCP. This criteria is subject to periodic review. * For transport (both taxonomies):	VERY SIMILAR

Economy activity	Colombian Green Taxonomy RC8. Artificial capture, transport, and storage/use of GHGs	EU Taxonomy 5.11 Transport of CO2 5.12. Underground permanent geological storage of CO2	Summary	Level of ambition
	the GHG is delivered to a detention site permanent taxonomy eligible, or to other modes of transportation that lead directly to it. - Assets that increase the flexibility and management of an existing network, without expanding the network to include carbon capture and use activities, are eligible. This criterion is subject to periodic review. 3. Storage and use of captured GHG: - The operation of a permanent CO2 storage facility is directly eligible if the facility meets the criteria of ISO 27914: 2017 for the geological storage of CO2 or the one established by the government through regulation. - For the storage of other GHGs other than CO2, it is necessary to have a monitoring plan and leak control systems, in line with current regulations. - Activities that use captured GHG as raw material to generate new products or materials are directly eligible. No threshold is applied.	1. Characterisation and assessment of the potential storage complex and surrounding area, or exploration within the meaning of Article 3, point (8), of Directive 2009/31/EC of the European Parliament and of the Council is carried out in order to establish whether the geological formation is suitable for use as a CO2 storage site. 2. For operation of underground geological CO2 storage sites, including closure and post-closure obligations: appropriate leakage detection systems are implemented to prevent release during operation; a monitoring plan of the injection facilities, the storage complex, and, where appropriate, the surrounding environment is in place, with the regular reports checked by the competent national authority. 3. For the exploration and operation of storage sites within the Union, the activity complies with Directive 2009/31/EC. For the exploration and operation of storage sites in third countries, the activity complies with ISO 27914:2017 for geological storage of CO2.	- The CO2 transported from the installation where it is captured to the injection point does not lead to CO2 leakages above 0.5% of the mass of CO2 transported. - The activity may include the installation of assets that increase the flexibility and improve the management of an existing network. - Appropriate leak detection systems are applied and a monitoring plan is in place, with the report verified by an independent third party. * For storage (both taxonomies): - The operation of a permanent CO2 storage facility is directly eligible if the facility complies with ISO 27914 criteria. with the criteria of ISO 27914. - EU Taxonomy includes a characterisation and assessment of the potential storage complex and surrounding area. - Colombian Green Taxonomy defines that activities that use captured GHG as feedstock to generate new products or materials are directly eligible.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate	**INCOMPARABLE**

Economy activity	Colombian Green Taxonomy RC8. Artificial capture, transport, and storage/use of GHGs	EU Taxonomy 5.11 Transport of CO2 5.12. Underground permanent geological storage of CO2	Summary	Level of ambition
			change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	Artificial GHG capture - Reduce the additional abstraction requirements of the capture plants to avoid reductions in the flows of water bodies. Storage - Prevent water pollution from land movement discharges, accidental spills, wastewater discharges, etc. - Protect groundwater hydrology and aquatic ecology during the construction and operation of catchment plants.	The activity complies with the criteria set out in Appendix B to this Annex.	Colombian Green Taxonomy has specific requirements: - Colombian Green Taxonomy requires for capture to decrease additional abstraction requirements for capture plants to avoid reductions in waterbody flows. - For storage requires to avoid water pollution from spills from earthworks, accidental spills, wastewater discharges, etc. - For storage requires to protect groundwater hydrology and aquatic ecology during plant construction and operation of the catchment plants.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Circular economy	- Select the equipment based on criteria of lower environmental impact and conducting a chemical risk assessment.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: Colombian Green Taxonomy requires:	MORE STRINGENT/ AMBITIOUS AND/

Economy activity	Colombian Green Taxonomy RC8. Artificial capture, transport, and storage/use of GHGs	EU Taxonomy 5.11 Transport of CO2 5.12. Underground permanent geological storage of CO2	Summary	Level of ambition
	- Avoid hazardous waste from amine solvent and carbon use. - Comply with current regulations regarding the use of carbon.		- Selecting equipment based on criteria environmental impact and performing a chemical risk. - Avoidance of hazardous solvent wastes amine and carbon use. - Comply with current regulations regarding the use of carbon.	OR MORE DETAILED
Pollution control and prevention	- Prevent the release of GHG emissions during operation, implementing detection systems. - Avoid the loss of ammonia in the operation. - Minimize the formation of secondary aerosols and the production of tropospheric ozone. - Have fans, compressors, pumps, and other equipment used to transport CO2 that are as efficient as possible in terms of the electricity consumption required for their operation.	The activity complies with Directive 2009/31/EC.	Colombian Green Taxonomy has specific requirements: Colombian Green Taxonomy requires: - Prevent the release of GHG emissions during operation by implementing detection systems. - Prevent the loss of ammonia during operation. - Minimize the formation of secondary aerosols and tropospheric ozone production. - To have fans, compressors, pumps and other equipment used for used for CO2 transport that are as efficient as possible in the consumption of electricity required for their operation.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Water:

Economy activity	Colombian Green Taxonomy A1. Aqueduct systems	EU Taxonomy 5.1 Construction, extension, and operation of water collection, treatment, and supply systems 5.2 Renewal of water collection, treatment, and supply systems	Summary	Level of ambition
TSC	**- For new systems, the following eligibility criteria must be met:** 1. New aqueduct systems, in line with the current Basic Water and Sanitation Regulation (RAS), must ensure that water leaks are limited and that adequate maintenance measures are met. 2. Water treatment plants and pumping systems must meet a specific threshold separate from other assets. The average carbon intensity of the energy of these systems must be equal to or less than 100 gCO2/ kWh during the useful life of the infrastructure. **- For improvement of existing systems, one of the following eligibility criteria must be met:** 1. Reduce the average energy consumption of the system by at least 20% (including collection, adduction, treatment, storage, conduction and distribution of the water resource); measured in kWh per cubic meter of authorized billed/non-billed water supply. 2. Close the gap in the area of influence of the project, by at least 20%, between the losses of the water supply system and the objective values of water leaks (determined by the Index of Losses per Invoiced Subscriber – IPUF–), established in the	**-The water supply system complies with one of the following criteria:** a. the net average energy consumption for abstraction and treatment equals to or is lower than 0.5 kWh per cubic meter produced water supply. Net energy consumption may take into account measures decreasing energy consumption, such as source control (pollutant load inputs), and, as appropriate, energy generation (such as hydraulic, solar and wind energy); b. the leakage level is either calculated using the Infrastructure Leakage Index (ILI). That calculation is to be applied across the extent of water supply (distribution) network where the works are carried out, i.e. at water supply zone level, district metered area(s) (DMAs) or pressure managed area(s) (PMAs). **- The renewal of the water supply system leads to improved energy efficiency in one of the following ways:** a. by decreasing the net average energy consumption of the system by at least 20% compared to own baseline performance averaged for three years, including abstraction and treatment, measured in kWh per cubic meter produced water supply; by closing the gap by at least 20% either between the current leakage level averaged over three years, calculated using the Infrastructure Leakage Index	EU Taxonomy is more stringent and detailed: - Both taxonomies have requirements for new and existing systems, however requirements for new systems are different and for existing system have some similarities. * For new systems: - Colombian Green Taxonomy bases their thresholds on the average carbon intensity of energy (equal to or less than 100 gCO2/ kWh), and also mention leakage limitation and maintenance measures taking into account local regulations (Water and Basic Sanitation Regulations (RAS by its Spanish acronym)). The EU Taxonomy bases its thresholds on the average net energy consumption (0.5 kWh) per cubic meter of water supply produced and provides for additional reduction measures in source control and energy generation. For leakage, it provides a methodology calculation (ILI) and thresholds that must be applied to the entire extent of the supply network. * For existing systems: - Both taxonomies require to decrease the net average energy consumption of the system by at least 20%, measured in	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy A1. Aqueduct systems	EU Taxonomy 5.1 Construction, extension, and operation of water collection, treatment, and supply systems 5.2 Renewal of water collection, treatment, and supply systems	Summary	Level of ambition
	Resolution of the Commission for the Regulation of Drinking Water and Basic Sanitation (CRA) 688 of 2014. 3. Increase the coverage of existing systems that already meet the objective values of water leaks (IPUF) established in Resolution CRA 688 of 2014.	(ILI) rating method and an ILI of 1.5, or between the current leakage level averaged over three years, calculated using another appropriate method, and the threshold value established in accordance with Article 4 of Directive (EU) 2020/2184. The current leakage level averaged over three years is calculated across the extent of water supply (distribution) network where the works are carried out, i.e. for the renewed water supply (distribution) network at district metered area(s) (DMAs) or pressure managed area(s) (PMAs).	kWh per cubic meter produced water supply. They also aim to reduce leakage levels, however, the Colombian Green Taxonomy suggests an Index corresponding to its regulation (IPUF by its Spanish acronym), while the EU suggests the Infrastructure Leakage Index ILI. Colombia adds to increase the coverage of existing systems that already meet target values leakage according to the IPUF (by its Spanish acronym).	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy A1. Aqueduct systems	EU Taxonomy 5.1 Construction, extension, and operation of water collection, treatment, and supply systems 5.2 Renewal of water collection, treatment, and supply systems	Summary	Level of ambition
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**
Pollution control and prevention	The oils and lubricants used must have an adequate management plan for their disposal and treatment.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy A2. Sanitary and combined sewage systems	EU Taxonomy 5.3 Construction, extension and operation of wastewater collection and treatment 5.4. Renewal of wastewater collection and treatment	Summary	Level of ambition
TSC	The following systems and technologies are eligible: - Those that prevent leaks or overflows of untreated wastewater. - Those for collection and transport or conduction that allow increasing the volume of treated wastewater, according to the current regulatory framework, and/or reduce the discharge of untreated raw wastewater. - Those that make it possible to reduce water consumption through reuse, including projects to segregate municipal, storm and industrial drainage, for its specialized treatment. - Wastewater collection systems, separated from rainwater, which favor greater efficiency in the treatment systems of these waters. No threshold is applied.	**- For construction, extension and operation of wastewater collection and treatment:** 1.The net energy consumption of the wastewater treatment plant equals to or is lower than: i. 35 kWh per population equivalent (p.e.) per annum for treatment plant capacity below 10 000 p.e.; ii. 25 kWh per population equivalent (p.e.) per annum for treatment plant capacity between 10 000 and 100 000 p.e.; iii. 20 kWh per population equivalent (p.e.) per annum for treatment plant capacity above 100 000 p.e. Net energy consumption of the operation of the wastewater treatment plant may take into account measures decreasing energy consumption relating to source control (reduction of storm water or pollutant load inputs), and, as appropriate, energy generation within the system (such as hydraulic, solar, thermal and wind energy). 2. For the construction and extension of a waste water treatment plant or a waste water treatment plant with a collection system, which are substituting more GHG-intensive treatment systems (such as septic tanks, anaerobic lagoons), an assessment of the direct GHG emissions is performed. The results are disclosed to investors and clients on demand.	- In the EU Taxonomy in its activity 5.3, specifically for wastewater collection systems (sewerage), it states that for the construction and extension of a wastewater treatment plant with collection system, verification of GHG reduction is required. Likewise, activity 5.4 in the EU Taxonomy states that for the renovation of a collection system, energy efficiency improvement must be demonstrated by decreasing an average energy consumption by 20%. - Colombian Green taxonomy does not indicate quantitative compliance thresholds for this activity, basing its eligibility on a list of requirements to ensure process efficiency. Therefore, the eligibility criteria associated with wastewater collection systems (sewerage) are less stringent in the Colombian Green Taxonomy as they do not require GHG verification and energy efficiency improvement as requested by the EU.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	A2. Sanitary and combined sewage systems	5.3 Construction, extension and operation of wastewater collection and treatment 5.4. Renewal of wastewater collection and treatment		
		- For renewal of waste water collection and treatment: 1. The renewal of a collection system improves energy efficiency by decreasing the average energy consumption by 20% compared to own baseline performance averaged over three years, demonstrated on an annual basis. That decrease of energy consumption can be accounted for at the level of the project (i.e. the collection system renewal) or, across the downstream waste water agglomeration (i.e. including the downstream collection system, treatment plant or discharge of waste water). 2. The renewal of a waste water treatment plant improves energy efficiency by decreasing the average energy consumption of the system by at least 20% compared to own baseline performance averaged over three years, demonstrated on an annual basis. 3. For the purposes of points 1 and 2, the net energy consumption of the system is calculated in kWh per population equivalent per annum of the waste water collected or effluent treated, taking into account measures decreasing energy consumption relating to source control (reduction of storm water or pollutant load inputs) and, as appropriate, energy generation within the system (such as hydraulic, solar, thermal and wind energy).		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	A2. Sanitary and combined sewage systems	5.3 Construction, extension and operation of wastewater collection and treatment 5.4. Renewal of wastewater collection and treatment		
		4. For the purpose of point 1 and 2, the operator demonstrates that there are no material changes relating to external conditions, including modifications to discharge authorisation(s) or changes in load to the agglomeration that would lead to a reduction of energy consumption, independent of efficiency measures taken.		
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex. Where the waste water is treated to a level suitable for reuse in agricultural irrigation, the required risk management actions to avoid adverse	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy A2. Sanitary and combined sewage systems	EU Taxonomy 5.3 Construction, extension and operation of wastewater collection and treatment 5.4. Renewal of wastewater collection and treatment	Summary	Level of ambition
		environmental impacts have been defined and implemented.		
Circular economy	Sludge and waste must have an adequate management plan for their disposal and treatment.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: - Colombian Green Taxonomy requires an appropriate management plan for the disposal and treatment of sludge and waste.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	The oils and lubricants used must have an adequate management plan for their disposal and treatment.	-Discharges to receiving waters meet the requirements laid down in Council Directive 91/271/EEC or as required by national provisions stating maximum permissible pollutant levels from discharges to receiving waters. Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the waste water collection system, which may include nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush. Sewage sludge is used in accordance with Council Directive 86/278/EEC or as required by national law relating to the spreading of sludge on the soil or any other application of sludge on and in the soil. - Discharges to receiving waters meet the requirements laid down in Directive 91/271/EEC or as required by national provisions stating	EU Taxonomy has more specific requirements: - Colombian Green Taxonomy requires an appropriate management plan for the disposal and treatment of used oils and lubricants while EU Taxonomy establishes requirements for discharges to receiving waters. - EU Taxonomy includes to implement measures to prevent and mitigate excessive stormwater overflows from the wastewater collection system, which may include nature-based solutions, separate stormwater collection systems, holding tanks and first flush treatment. - For EU Taxonomy the sewage sludge is used in accordance with Council Directive 86/278/EEC(220) or with the provisions of national legislation concerning the spreading of sludge on land.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	A2. Sanitary and combined sewage systems	5.3 Construction, extension and operation of wastewater collection and treatment 5.4. Renewal of wastewater collection and treatment		
		maximum permissible pollutant levels from discharges to receiving waters. Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the waste water collection system, which may include nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush. Sewage sludge is used in accordance with Directive 86/278/EEC or as required by national law relating to the spreading of sludge on the soil or any other application of sludge on and in the soil.		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	A3. Wastewater treatment systems	5.3 Construction, extension and operation of wastewater collection, and treatment 5.4. Renewal of wastewater collection, and treatment		
TSC	The following eligibility criteria apply to two types of systems: - Centralized wastewater treatment systems (eg, municipal and nucleated population centers). - Alternative or individual wastewater treatment systems, decentralized with particular discharges (eg, agricultural and industrial sources). The construction or extension of wastewater systems, including its collection (sewage network) and treatment, is directly	-The net energy consumption of the waste water treatment plant equals to or is lower than: 35 kWh per population equivalent (p.e.) per annum for treatment plant capacity below 10 000 p.e.;25 kWh per population equivalent (p.e.) per annum for treatment plant capacity between 10 000 and 100 000 p.e.;20 kWh per population equivalent (p.e.) per annum for treatment plant capacity above 100 000 p.e.Net energy consumption of the operation of the waste water treatment plant may take into account measures decreasing energy consumption	EU Taxonomy is more stringent and detailed: 'Both taxonomies have requirements for new and existing systems, however requirements for new systems and for existing system are different. Colombia also adds anaerobic systems. Colombian Green Taxonomy focuses on two types of systems (centralized wastewater treatment and alternative or individual wastewater treatment) while the EU Taxonomy focuses on only one	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy A3. Wastewater treatment systems	EU Taxonomy 5.3 Construction, extension and operation of wastewater collection, and treatment 5.4. Renewal of wastewater collection, and treatment	Summary	Level of ambition
	eligible provided that: new systems 1. The new wastewater treatment system replaces GHG emission-intensive treatment systems (such as pit latrines, septic tanks, anaerobic lagoons, etc.). existing systems 1. Investments that increase the capacity of the treated flow or the efficiency of the pollutant load removal process. 2. Investments that reduce energy consumption or favor the use of renewable sources. For anaerobic systems the following additional eligibility criteria apply: 1. Methane leakage from relevant facilities (eg biogas production and storage, power generation and digestate storage) is controlled by a monitoring plan. 2. The biogas produced is used directly for the generation of electricity and/or heat, or biomethane is used for injection into the natural gas network, or as fuel for vehicles (such as bioGNC) or as raw material in the chemical industry (eg, for the production of H2 and NH3). Systems that include only the burning of biogas are eligible only if they are part of a transition program to other types of uses in the medium term, three years or less.	relating to source control (reduction of storm water or pollutant load inputs), and, as appropriate, energy generation within the system (such as hydraulic, solar, thermal and wind energy). - For the construction and extension of a waste water treatment plant or a waste water treatment plant with a collection system, which are substituting more GHG-intensive treatment systems (such as septic tanks, anaerobic lagoons), an assessment of the direct GHG emissions is performed. The results are disclosed to investors and clients on demand. 1. The renewal of a collection system improves energy efficiency by decreasing the average energy consumption by 20% compared to own baseline performance averaged over three years, demonstrated on an annual basis. That decrease of energy consumption can be accounted for at the level of the project (i.e. the collection system renewal) or, across the downstream waste water agglomeration (i.e. including the downstream collection system, treatment plant or discharge of waste water). 2. The renewal of a waste water treatment plant improves energy efficiency by decreasing the average energy consumption of the system by at least 20% compared to own baseline performance averaged over three years, demonstrated on an annual basis.	(centralized wastewater treatment) and proposes specific criteria for it. * For new systems: - Both taxonomies refer to the substitution of emission-intensive systems, while the EU additionally defines thresholds based on net energy consumption depending on the treatment plant capacity. * For existing systems: - Colombian Green Taxonomy focuses on investments that increase the treated flow capacity and reduce energy consumption or favor the use of renewable sources. The EU Taxonomy seeks that the renovation improves energy efficiency and for this purpose establishes reduction thresholds with respect to its own reference performance. The net energy consumption of the system is calculated in kWh per population equivalent per annum of the waste water collected or effluent treated. * Anaerobic systems: - Colombian Green Taxonomy defines additional criteria such as monitoring plans for methane leakage, the use of biogas for electricity generation or feedstock in the chemical industry, and	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	A3. Wastewater treatment systems	5.3 Construction, extension and operation of wastewater collection, and treatment 5.4. Renewal of wastewater collection, and treatment		
	3. Activities that facilitate the use and exploitation of biogas, such as drying, compression or similar, are also eligible. No threshold is applied.	3. For the purposes of points 1 and 2, the net energy consumption of the system is calculated in kWh per population equivalent per annum of the waste water collected or effluent treated, taking into account measures decreasing energy consumption relating to source control (reduction of storm water or pollutant load inputs) and, as appropriate, energy generation within the system (such as hydraulic, solar, thermal and wind energy). 4. For the purpose of point 1 and 2, the operator demonstrates that there are no material changes relating to external conditions, including modifications to discharge authorisation(s) or changes in load to the agglomeration that would lead to a reduction of energy consumption, independent of efficiency measures taken.	activities that facilitate the use or exploitation of biogas.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements:	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	A3. Wastewater treatment systems	5.3 Construction, extension and operation of wastewater collection, and treatment 5.4. Renewal of wastewater collection, and treatment		
			- Please refer to the comparison of the generic DNSH criteria on this.	
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex. Where the waste water is treated to a level suitable for reuse in agricultural irrigation, the required risk management actions to avoid adverse environmental impacts have been defined and implemented.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	Sludge and waste must have an adequate management plan for their disposal and treatment.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements: - Colombian Green Taxonomy requires an appropriate management plan for the disposal and treatment of sludge and waste.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**
Pollution control and prevention	The oils and lubricants used must have an adequate management plan for their disposal and treatment.	-Discharges to receiving waters meet the requirements laid down in Council Directive 91/271/EEC or as required by national provisions stating maximum permissible pollutant levels from discharges to receiving waters. Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the waste water collection system, which may include nature-based solutions, separate storm water collection systems, retention tanks and	EU Taxonomy has more specific requirements: - Colombian Green Taxonomy requires an appropriate management plan for the disposal and treatment of used oils and lubricants while EU Taxonomy establishes requirements for discharges to receiving waters. - EU Taxonomy includes to implement measures to prevent and mitigate	**LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	A3. Wastewater treatment systems	5.3 Construction, extension and operation of wastewater collection, and treatment 5.4. Renewal of wastewater collection, and treatment		
		treatment of the first flush. Sewage sludge is used in accordance with Council Directive 86/278/EEC or as required by national law relating to the spreading of sludge on the soil or any other application of sludge on and in the soil. - Discharges to receiving waters meet the requirements laid down in Directive 91/271/EEC or as required by national provisions stating maximum permissible pollutant levels from discharges to receiving waters. Appropriate measures have been implemented to avoid and mitigate excessive storm water overflows from the waste water collection system, which may include nature-based solutions, separate storm water collection systems, retention tanks and treatment of the first flush. Sewage sludge is used in accordance with Directive 86/278/EEC or as required by national law relating to the spreading of sludge on the soil or any other application of sludge on and in the soil.	excessive stormwater overflows from the wastewater collection system, which may include nature-based solutions, separate stormwater collection systems, holding tanks and first flush treatment. - For EU Taxonomy the sewage sludge is used in accordance with Council Directive 86/278/EEC(220) or with the provisions of national legislation concerning the spreading of sludge on land.	

Transport:

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T1. Urban Public Transportation	6.3. Urban and suburban transport, road passenger transport 6.7. Inland passenger water transport 6.9. Retrofitting of inland water passenger and freight transport 6.11. Sea and coastal passenger water transport 6.12. Retrofitting of sea and coastal freight and passenger		
TSC	1. Fleets of vehicles or rolling stock for urban public transport by land, rail, river or sea with zero direct emissions (eg, electric or powered by low-carbon hydrogen) are directly eligible. Examples for urban land or rail public transport fleet: rapid transit buses, intermediate or feeder buses, light rail, subways, trams, trolleybuses, commuter or suburban trains, taxis, shared car or shared ride systems. Examples for river or maritime transport fleet: water vehicles such as ferry/ferry or water taxi. 2. Specific eligibility of other fleets is determined using the following criteria: Land - New fleet: direct emissions are less than 20 gCO2e/pkm until 2025 (from that year on, only fleets with zero direct emissions listed in the previous criteria will be eligible). - Fleet renewal: the new fleet has an emission factor of less than 30 gCO2e/pkm. - Renewal and physical disintegration of the fleet: the new fleet has an emission factor	**For urban and suburban transport, road passenger transport:** The activity complies with the one of following criteria: a. the activity provides urban or suburban passenger transport and its direct (tailpipe) CO2 emissions are zero; b. until 31 December 2025, the activity provides interurban passenger road transport using vehicles designated as categories M2 and M3 that have a type of bodywork classified as 'CA' (single-deck vehicle), 'CB' (double-deck vehicle), 'CC' (single-deck articulated vehicle) or 'CD' (double-deck articulated vehicle), and comply with the latest EURO VI standard, i.e. both with the requirements of Regulation (EC) No 595/2009 and, from the time of the entry into force of amendments to that Regulation, in those amending acts, even before they become applicable, and with the latest step of the Euro VI standard set out in Table 1 of Appendix 9 to Annex I to Regulation (EU) No 582/2011 where the provisions governing that step have entered into force but have not yet become applicable for this type of vehicle. Where such standard is	Both Taxonomies address this activity differently. -Both taxonomies consider zero direct emission transport as directly eligible. - For retrofitting Colombian Green Taxonomy expresses the screening criteria in gCO2e/pkm, while the EU Taxonomy expresses most of the thresholds in % of fuel savings.	INCOMPARABLE

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T1. Urban Public Transportation	6.3. Urban and suburban transport, road passenger transport 6.7. Inland passenger water transport 6.9. Retrofitting of inland water passenger and freight transport 6.11. Sea and coastal passenger water transport 6.12. Retrofitting of sea and coastal freight and passenger		
	of less than 40 gCO2e/pkm and the eligible project includes the physical disintegration of the renewed vehicle. river/maritime - Vessels that use sustainable biofuels or biogas, guaranteed either by technological design, or continuous monitoring and third-party verification.	not available, the direct CO2 emissions of the vehicles are zero. **- For inland passenger water transport:** The activity complies with one of the following criteria: a. the vessels have zero direct (tailpipe) CO2 emissions; b. until 31 December 2025, hybrid and dual fuel vessels derive at least 50% of their energy from zero direct (tailpipe) CO2 emission fuels or plug-in power for their normal operation. **- For retrofitting of inland water passenger and freight transport:** 1. Until 31 December 2025, the retrofitting activity reduces fuel consumption of the vessel by at least 10 % expressed in litre of fuel per tonne kilometre, as demonstrated by a comparative calculation for the representative navigation areas (including representative load profiles) in which the vessel is to operate or by means of the results of model tests or simulations. 2. Vessels retrofitted or upgraded are not dedicated to transport of fossil fuels.		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T1. Urban Public Transportation	6.3. Urban and suburban transport, road passenger transport 6.7. Inland passenger water transport 6.9. Retrofitting of inland water passenger and freight transport 6.11. Sea and coastal passenger water transport 6.12. Retrofitting of sea and coastal freight and passenger		
		- For sea and coastal passenger water transport: The activity complies with one or more of the following criteria: a. the vessels have zero direct (tailpipe) CO2 emissions; b. where technologically and economically not feasible to comply with the criterion in point (a), until 31 December 2025, hybrid and dual fuel vessels derive at least 25% of their energy from zero direct (tailpipe) CO2 emission fuels or plug-in power for their normal operation at sea and in ports; c. where technologically and economically not feasible to comply with the criterion in point (a), until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10% below the EEDI requirements applicable on 1 April 2022, if the vessels are able to run on zero direct (tailpipe) emission fuels or on fuels from renewable sources. **- For retrofitting of sea and coastal freight and passenger:** 1. Until 31 December 2025, the retrofitting activity reduces fuel consumption of the vessel by at least 10 % expressed in grams of fuel per		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T1. Urban Public Transportation	6.3. Urban and suburban transport, road passenger transport 6.7. Inland passenger water transport 6.9. Retrofitting of inland water passenger and freight transport 6.11. Sea and coastal passenger water transport 6.12. Retrofitting of sea and coastal freight and passenger		
		deadweight tons per nautical mile, as demonstrated by computational fluid dynamics (CFD), tank tests or similar engineering calculations. 2. Vessels are not dedicated to the transport of fossil fuels.		
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	Releases of ballast water containing non-indigenous species are prevented in line with the International Convention for the Control and Management of Ships' Ballast Water and Sediments (BWM). Measures are in place to prevent the introduction of non-indigenous species by biofouling of hull and niche areas of ships taking into account the IMO Biofouling Guidelines. Noise and vibrations are limited by using noise reducing propellers, hull design or on-board machinery in line with the guidance	Colombian Green Taxonomy does not have specific requirements while EU Taxonomy does have specific DNSH on conservation of ecosystems and biodiversity: -The EU requires to follow the Directive 2008/56/EC (Marine Strategy Framework Directive), requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's	**LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T1. Urban Public Transportation	6.3. Urban and suburban transport, road passenger transport 6.7. Inland passenger water transport 6.9. Retrofitting of inland water passenger and freight transport 6.11. Sea and coastal passenger water transport 6.12. Retrofitting of sea and coastal freight and passenger		
		given in the IMO Guidelines for the Reduction of Underwater Noise. In the Union, the activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine litter), 11 (Noise/Energy) and as set out in Commission Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors, as applicable.	Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine litter), 11 (Noise/Energy)	
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	There are no specific compliance requirements for this economic activity.	- Measures are in place to manage waste, in accordance with the waste hierarchy, both in the use phase (maintenance) and the end-of-life,	Colombian Green Taxonomy addresses this requirements from the generic DNSH	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T1. Urban Public Transportation	6.3. Urban and suburban transport, road passenger transport 6.7. Inland passenger water transport 6.9. Retrofitting of inland water passenger and freight transport 6.11. Sea and coastal passenger water transport 6.12. Retrofitting of sea and coastal freight and passenger		
		including through reuse and recycling of batteries and electronics (in particular critical raw materials therein). **Additionally, for sea and coastal passenger water transport and retrofitting of sea and coastal freight and passenger:** - For existing ships above 500 gross tonnage and the new-built ones replacing them, the activity complies with the requirements of Regulation (EU) No 1257/2013 relating to the inventory of hazardous materials. The scrap ships are recycled in facilities included on the European List of ship recycling facilities as laid down in Commission Decision 2016/2323. - The activity complies with Directive (EU) 2019/883 as regards the protection of the marine environment against the negative effects from discharges of waste from ships. - The ship is operated in accordance with Annex V to the IMO MARPOL Convention, in particular with a view to producing reduced quantities of waste and to reducing legal discharges, by managing its waste in a sustainable and environmentally sound manner.	while EU Taxonomy does it from the specific requirements on circular economy for this activity: - Measures are in place to manage waste, in accordance with the waste hierarchy, both in the use phase (maintenance) and the end-of-life, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein).	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T1. Urban Public Transportation	6.3. Urban and suburban transport, road passenger transport 6.7. Inland passenger water transport 6.9. Retrofitting of inland water passenger and freight transport 6.11. Sea and coastal passenger water transport 6.12. Retrofitting of sea and coastal freight and passenger		
Pollution control and prevention	- Both maintenance and management at the end of the useful life of vehicles or rolling stock must comply with the Environmental Policy for the Integral Management of Residues or Hazardous Waste. - In relation to direct air emissions from exhaust gases from internal combustion engines - nitrogen oxides (NOx), total hydrocarbons (THC), non-methane hydrocarbons (NMHC), carbon monoxide (CO), material particulate matter (PM), the buses must comply with the current Euro VI standard. As of January 1, 2023, all diesel engines that are manufactured, assembled or imported into the country will have to comply with the maximum permissible limits for the emission of pollutants into the air corresponding to Euro VI technologies, their equivalent or higher. For its verification, the procedure for the World Harmonized Driving Cycle (WHTC) must be used, which represents a worldwide certification that determines the exhaust emission limits of the engine. - Vehicles must obey the provisions of	**For urban and suburban transport, road passenger transport:** -For road vehicles of categories M, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the two highest populated classes as set out in Regulation (EU) 2020/740 of the European Parliament and of the Council and as can be verified from the European Product Registry for Energy Labelling (EPREL). Where applicable, vehicles comply with the requirements of the most recent applicable stage of the Euro VI heavy duty emission type-approval set out in accordance with Regulation (EC) No 595/2009. **For inland passenger water transport and retrofitting of inland water passenger and freight transport:** - Vessels and its engines comply with emission limits set out in Annex II to Regulation (EU) 2016/1628 (including vessels meeting those limits without type-approved solutions such as through after-treatment).	Both taxonomies have different requirements in Pollution control and prevention for this activity: - Both taxonomies have requirements related to noise and atmospheric contamination. - Colombian Green Taxonomy also requirements regarding a management plan for hazardous waste. - EU Taxonomy includes requirement for wastewater discharge from ships and also for Control of Harmful Anti-fouling Systems on Ships.	INCOMPARABLE

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T1. Urban Public Transportation	6.3. Urban and suburban transport, road passenger transport 6.7. Inland passenger water transport 6.9. Retrofitting of inland water passenger and freight transport 6.11. Sea and coastal passenger water transport 6.12. Retrofitting of sea and coastal freight and passenger		
	Resolution 8321 of 1983, in relation to the maximum noise levels allowed.	**For sea and coastal passenger water transport:** - As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802, and with Regulation 14 of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,5 % in mass (the global sulphur limit) and 0,1 % in mass in emission control area (ECA) designated in the North and Baltic Seas by the IMO. - As regards nitrogen oxides (NOx) emissions, vessels comply with Regulation 13 of Annex VI to IMO MARPOL Convention. Tier II NOx requirement applies to ships constructed after 2011. Only while operating in NOx emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NOx emissions. - Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention. - Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012, which implements in Union law the International Convention on the		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T1. Urban Public Transportation	6.3. Urban and suburban transport, road passenger transport 6.7. Inland passenger water transport 6.9. Retrofitting of inland water passenger and freight transport 6.11. Sea and coastal passenger water transport 6.12. Retrofitting of sea and coastal freight and passenger		
		Control of Harmful Anti-fouling Systems on Ships adopted on 5 October 2001.		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T2. Micromobility	6.4. Operation of personal mobility devices, cycle logistics		
TSC	Any zero-emission cargo or passenger micromobility fleet or system is directly eligible. Included within the micromobility fleet are vehicles with electric motors, assisted vehicles, and non-motorized vehicles that meet the speed, weight, and power criteria established in Resolution 160 of 2017 of the Ministry of Transportation, as well as other means of transportation. with similar characteristics such as: skateboards, hoverboards, skates, segways, skateboards, among others, that help improve the efficiency of urban passenger and cargo transport services in distances associated with the first and last mile.	1. The propulsion of personal mobility devices comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity. 2. The personal mobility devices are allowed to be operated on the same public infrastructure as bikes or pedestrians.	Both taxonomies have similar requirement and thresholds: The propulsion of personal mobility devices comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity.	VERY SIMILAR
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does	INCOMPARABLE

Economy activity	Colombian Green Taxonomy T2. Micromobility	EU Taxonomy 6.4. Operation of personal mobility devices, cycle logistics	Summary	Level of ambition
			not address adaptation objective. It mentions it in a general way to do no significant harm in this respect, while the EU Taxonomy has gone deeper on this point and mentions a classification of climate-related hazards as to not do significant harm.	
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	Measures are in place to manage waste, in accordance with the waste hierarchy, both in the use phase (maintenance) and the end-of-life, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein).	Colombian Green Taxonomy addresses these requirements from the generic DNSH while EU Taxonomy does it from the specific requirements on circular economy for this activity: - Measures are in place to manage waste, in accordance with the waste hierarchy, both in the use phase (maintenance) and	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T2. Micromobility	6.4. Operation of personal mobility devices, cycle logistics		
			the end-of-life, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein).	
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T3. Transport Infrastructure	6.13. Infrastructure for personal mobility, cycle logistics 6.14. Infrastructure for rail transport 6.15. Infrastructure enabling low-carbon road transport and public transport 6.16. Infrastructure enabling low carbon water transport		
TSC	The construction, rehabilitation, operation and maintenance of the transport infrastructure is eligible in the following cases: 1. Infrastructure and equipment required for transport with zero direct emissions (for example: electric charging points for vehicles, updates to the connection to the electric grid –smart grids–, infrastructure-vehicle and vehicle-vehicle connectivity technology, hydrogen service stations,	-The infrastructure that is constructed and operated is dedicated to personal mobility or cycle logistics: pavements, bike lanes and pedestrian zones, electrical charging and hydrogen refuelling installations for personal mobility devices. 1. The activity complies with one of the following criteria: the infrastructure (as defined in Annex II.2 to Directive (EU) 2016/797 of the European Parliament and of the Council is either :electrified trackside infrastructure and	Both taxonomies have similar requirement and thresholds: -Both taxonomies consider the infrastructure for the mobilisation of the types of transport stated in the other activities from this sector.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T3. Transport Infrastructure	6.13. Infrastructure for personal mobility, cycle logistics 6.14. Infrastructure for rail transport 6.15. Infrastructure enabling low-carbon road transport and public transport 6.16. Infrastructure enabling low carbon water transport		
	electric highways, etc.) and that promote intermodality between low-carbon modes of transport (eg, mobility hubs). 2. Services associated with the purchase, maintenance, recycling, and replacement of batteries for vehicles and low carbon transport infrastructure. 3. Infrastructure and equipment for low-carbon micromobility (eg: redistribution of the road profile to increase the pedestrian area and cycle lanes and micromobility systems in general; urban equipment for stations of shared public micromobility systems consolidation points and urban distribution of last-mile goods in Micromobility and 'cross-docking' systems, etc.), if the fleet of vehicles or modes of transport that use the infrastructure comply with the direct emissions thresholds as defined in T2 activity. 4. Infrastructure and equipment for urban logistics in general (eg: urban logistics corridors, logistics platforms, urban merchandise consolidation and distribution centers, etc.) and for Transportation Oriented Developments (such as the DOT NAMA).	associated subsystems: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems as defined in Annex II.2 to Directive (EU)2016/797;new and existing trackside infrastructure and associated subsystems where there is a plan for electrification as regards line tracks, and, to the extent necessary for electric train operations, as regards sidings, or where the infrastructure will be fit for use by zero tailpipe CO2 emission trains within 10 years from the beginning of the activity: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems as defined in Annex II.2 to Directive (EU)2016/797;until 2030, existing trackside infrastructure and associated subsystems that are not part of the TEN-T network and its indicative extensions to third countries, nor any nationally, supranationally or internationally defined network of major rail lines: infrastructure, energy, on-board control-command and signalling, and trackside control-command and signalling subsystems as defined in Annex II.2 to Directive (EU) 2016/797;the infrastructure and installations are dedicated to transhipping freight between the modes:		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T3. Transport Infrastructure	6.13. Infrastructure for personal mobility, cycle logistics 6.14. Infrastructure for rail transport 6.15. Infrastructure enabling low-carbon road transport and public transport 6.16. Infrastructure enabling low carbon water transport		
	5. Infrastructure and equipment for urban public transport (eg: electric charging infrastructure, and technology associated with operation, control, collection and user information, etc.), only if the fleet or modes of transport that use the infrastructure adhere to the direct emissions thresholds established in activity T1. 6. Infrastructure and equipment for interurban, cargo and passenger transport (for example: infrastructure for electrical charging, technology related to operation, control, collection and user information, modal transfer facilities, etc.), as long as the fleet of vehicles or modes of transport that use the infrastructure comply with the direct emissions thresholds defined in activity T4 7. Infrastructure for the supply of sustainable biofuel and green hydrogen. 8. Adaptation of urban transport infrastructure to improve its efficient use (occupancy factors) and generate behavior changes (demand) in users (eg: high occupancy lanes; technology for parking systems and intelligent transport – see ICT Sector–; technology to support staggered	terminal infrastructure and superstructures for loading, unloading and transhipment of goods; infrastructure and installations are dedicated to the transfer of passengers from rail to rail or from other modes to rail. 2. The infrastructure is not dedicated to the transport or storage of fossil fuels. 1. The activity complies with one or more of the following criteria: the infrastructure is dedicated to the operation of vehicles with zero tailpipe CO2 emissions: electric charging points, electricity grid connection upgrades, hydrogen fuelling stations or electric road systems (ERS);the infrastructure and installations are dedicated to transhipping freight between the modes: terminal infrastructure and superstructures for loading, unloading and transhipment of goods; the infrastructure and installations are dedicated to urban and suburban public passenger transport, including associated signalling systems for metro, tram and rail systems. 2. The infrastructure is not dedicated to the transport or storage of fossil fuels. 1. The activity complies with one or more of the following criteria: the infrastructure is dedicated to the operation of vessels with zero direct		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T3. Transport Infrastructure	6.13. Infrastructure for personal mobility, cycle logistics 6.14. Infrastructure for rail transport 6.15. Infrastructure enabling low-carbon road transport and public transport 6.16. Infrastructure enabling low carbon water transport		
	schedules; technological road pricing systems, such as electronic urban tolls; inspection systems for exclusive bus lanes, etc.), and in general, infrastructure and technology for demand management projects that are defined as potential GHG reduction measures (eg, NAMA TAnDem). 9. Technological infrastructure and platforms for mobility as a service in cargo and passenger transport. 10. Infrastructure that advances towards multimodal, rail or river transport, regardless of the type of fleet used, assuming that it will reduce the net emissions caused by replacing road mobility. 11. Non-electrified railway infrastructure with an existing plan for electrification or the use of reciprocating engine trains.	(tailpipe) CO2 emissions: electricity charging, hydrogen-based refuelling; the infrastructure is dedicated to the provision of shore-side electrical power to vessels at berth; the infrastructure is dedicated to the performance of the port's own operations with zero direct (tailpipe) CO2 emissions; the infrastructure and installations are dedicated to transhipping freight between the modes: terminal infrastructure and superstructures for loading, unloading and transhipment of goods. 2. The infrastructure is not dedicated to the transport or storage of fossil fuels.		
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It mentions it in a general way to do no significant harm in this respect, while the EU Taxonomy has gone deeper on this point and mentions a classification of	**INCOMPARABLE**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T3. Transport Infrastructure	6.13. Infrastructure for personal mobility, cycle logistics 6.14. Infrastructure for rail transport 6.15. Infrastructure enabling low-carbon road transport and public transport 6.16. Infrastructure enabling low carbon water transport		
			climate-related hazards as not to do significant harm.	
Conservation of ecosystems and biodiversity	-Avoid the fragmentation and degradation of the natural and urban landscape, and the risks of road incidents or accidents, as well as wildlife accidents caused by collisions. - Avoid possible negative impacts on aquatic ecosystems, caused by tunnels that cause changes and degradation of the hydromorphological conditions of water masses. - Avoid or minimize the affectation in areas of special environmental interest.	The activity complies with the criteria set out in Appendix D to this Annex. Where relevant, maintenance of vegetation along road transport infrastructure ensures that invasive species do not spread. Mitigation measures have been implemented to avoid wildlife collisions.	Colombian Green Taxonomy has more requirements: - Both taxonomies required mitigation measures to avoid wildlife collisions. -Colombian Green Taxonomy also require measures to avoid the fragmentation and degradation of the ecosystems and also the natural and urban landscape. Finally, it states that possible negative impacts on aquatic ecosystems, caused by tunnels that cause changes and degradation of the hydromorphological conditions of water masses must be avoided.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	- Reuse parts and use recycled material during the renovation, improvement and construction of the infrastructure.	At least 70 % (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material referred to in	Both taxonomies have similar requirements: - Both taxonomies state that the non-	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T3. Transport Infrastructure	6.13. Infrastructure for personal mobility, cycle logistics 6.14. Infrastructure for rail transport 6.15. Infrastructure enabling low-carbon road transport and public transport 6.16. Infrastructure enabling low carbon water transport		
	- Increase the preparation, reuse, recycling and recovery of non-hazardous construction and demolition waste, under the framework of Resolution 01115 of 2012 and Decrees 1609 of 2002 and 4741 of 2005, which regulate the correct integrated management of demolition and construction waste.	category 17 05 04 in the European List of Waste established by Commission Decision 2000/532/EC generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with the waste hierarchy and the EU Construction and Demolition Waste Management Protocol. Operators limit waste generation in processes related to construction and demolition, in accordance with the EU Construction and Demolition Waste Management Protocol, taking into account best available techniques and using selective demolition to enable removal and safe handling of hazardous substances and facilitate reuse and high-quality recycling by selective removal of materials, using available sorting systems for construction and demolition waste.	hazardous construction and demolition waste generated on the construction site is prepared for reuse, recycling and other material recovery (the EU Taxonomy states that it must be at least the 70%). - Colombian Green Taxonomy also requires to reuse parts and use recycled material during the renovation, improvement and construction of the infrastructure.	
Pollution control and prevention	- Minimize noise and vibrations caused by the use of the infrastructure (eg, introduction of open trenches and wall barriers). - Reduce noise, dust and pollution from emissions during infrastructure construction and maintenance works.	**For all activities related:** - Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works. **For infrastructure for rail transport:** - Where appropriate, given the sensitivity of the area affected, in particular in terms of the size of	Both taxonomies have similar requirements: - Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T3. Transport Infrastructure	6.13. Infrastructure for personal mobility, cycle logistics 6.14. Infrastructure for rail transport 6.15. Infrastructure enabling low-carbon road transport and public transport 6.16. Infrastructure enabling low carbon water transport		
		population affected, noise and vibrations from use of infrastructure are mitigated by introducing open trenches, wall barriers, or other measures and comply with Directive 2002/49/EC of the European Parliament and of the Council. **For infrastructure enabling low-carbon road transport and public transport:** - Where relevant, noise and vibrations from the use of infrastructure are mitigated by introducing open trenches, wall barriers, or other measures and comply with Directive 2002/49/EC.		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
TSC	General 1. Those fleets of vehicles or rolling stock intended for inter-municipal transport, be it	The activity complies with one of the following criteria: the trains and passenger coaches have zero direct (tailpipe) CO_2 emissions; the trains	Both Taxonomies address this activity differently - Colombian Green Taxonomy expresses	**INCOMPARABLE**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
	cargo or passengers, road, rail or fluvial/maritime with zero direct emissions (eg, electric or low-carbon hydrogen) are automatically eligible. 2. The fleet of vehicles or rolling stock, "whether cargo or passenger, road, rail or fluvial/maritime", that use sustainable biofuels and biogas, guaranteed by technological design or by continuous monitoring and third-party verification, are also eligible. ironclad 3. Rolling stock for passenger transport is eligible if its direct emissions are less than 50 gCO2e/pkm until 2025 (after this year only rolling stock with zero direct emissions will be eligible). 4. Regarding freight transport by rail, it is eligible if direct emissions are less than 25 gCO2/tkm until 2025 (after this year only rolling stock with zero direct emissions will be eligible). river/maritime 5. Other river vessels (e.g., hybrid vessels) are eligible if direct CO2e emissions per	and passenger coaches have zero direct (tailpipe) CO2 emission when operated on a track with necessary infrastructure and use a conventional engine where such infrastructure is not available (bimodal). 1. The activity complies with one of the following criteria: vehicles of category N1 have zero direct (tailpipe) CO2 emissions; vehicles of category N2 and N3 with a technically permissible maximum laden mass not exceeding 7,5 tonnes are 'zero-emission heavy-duty vehicles' as defined in Article 3, point (11), of Regulation (EU) 2019/1242;vehicles of category N2 and N3 with a technically permissible maximum laden mass exceeding 7,5 tonnes are one of the following: 'zero-emission heavy-duty vehicles', as defined in Article 3, point (11), of Regulation (EU) 2019/1242;where technologically and economically not feasible to comply with the criterion in point (i), 'low-emission heavy-duty vehicles' as defined in Article 3, point (12), of that Regulation. 2. Vehicles are not dedicated to the transport of fossil fuels.	the screening criteria in gCO2e/pkm or gCO2/tkm, while the EU Taxonomy expresses most of them in % of fuel saving. - Colombian Green Taxonomy allows the use of biofuel, while the EU Taxonomy does not. - Both taxonomies state that the transportation of fossil fuel is a non-eligible activity. -Both taxonomies consider zero direct emission transport as directly eligible.	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
	tonne-kilometre (tCO2e/tkm) or per tonne-nautical mile (tCO2e/tnm) are 50% lower than the Average reference CO2 emissions from heavy-duty vehicles, as defined in the corresponding regulation.	1. The activity complies with one or both of the following criteria: the vessels have zero direct (tailpipe) CO2 emission; where technologically and economically not feasible to comply with the criterion in point (a), until 31 December 2025, the vessels have direct (tailpipe) emissions of CO2 per tonne kilometre (gCO2/tkm), calculated (or estimated in case of new vessels) using the Energy Efficiency Operational Indicator, 50% lower than the average reference value for emissions of CO2 defined for heavy duty vehicles (vehicle subgroup 5- LH) in accordance with Article 11 of Regulation 2019/1242. 2. Vessels are not dedicated to the transport of fossil fuels. 1. The activity complies with one or more of the following criteria: the vessels have zero direct (tailpipe) CO2 emissions; until 31 December 2025, hybrid and dual fuel vessels derive at least 25 % of their energy from zero direct (tailpipe) CO2 emission fuels or plug-in power for their normal operation at sea and in ports; where technologically and economically not feasible to comply with the criterion in point (a), until 31 December 2025, and only where it can be proved		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
		that the vessels are used exclusively for operating coastal and short sea services designed to enable modal shift of freight currently transported by land to sea, the vessels have direct (tailpipe) CO2 emissions, calculated using the International Maritime Organization (IMO) Energy Efficiency Design Index (EEDI), 50 % lower than the average reference CO2 emissions value defined for heavy duty vehicles (vehicle sub group 5-LH) in accordance with Article 11 of Regulation 2019/1242;where technologically and economically not feasible to comply with the criterion in point (a), until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10 % below the EEDI requirements applicable on 1 April 2022 if the vessels are able to run on zero direct (tailpipe) CO2 emission fuels or on fuels from renewable sources. 2. Vessels are not dedicated to the transport of fossil fuels.		
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does	**INCOMPARABLE**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
			not address adaptation objective. It mentions it in a general way to do no significant harm in this respect, while the EU Taxonomy has gone deeper on this point and mentions a classification of climate-related hazards as not to do significant harm.	
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	**For sea and coastal freight water transport, vessels for port operations and auxiliary activities and sea and coastal passenger water transport:** - Releases of ballast water containing non-indigenous species are prevented in line with the International Convention for the Control and Management of Ships' Ballast Water and Sediments (BWM). - Measures are in place to prevent the introduction of non-indigenous species by biofouling of hull and niche areas of ships considering the IMO Biofouling Guidelines. - Noise and vibrations are limited by using noise reducing propellers, hull design or on-board machinery in line with the guidance given in the IMO Guidelines for the Reduction of Underwater Noise.	Colombian Green Taxonomy does not have specific requirements while EU Taxonomy does has specific DNSH on conservation of ecosystems and biodiversity: - The EU requires to follow the Directive 2008/56/EC (Marine Strategy Framework Directive), requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine litter), 11 (Noise/Energy).	**LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
		- In the Union, the activity does not hamper the achievement of good environmental status, as set out in Directive 2008/56/EC, requiring that the appropriate measures are taken to prevent or mitigate impacts in relation to that Directive's Descriptors 1 (biodiversity), 2 (non-indigenous species), 6 (seabed integrity), 8 (contaminants), 10 (marine litter), 11 (Noise/Energy) and as set out in Decision (EU) 2017/848 in relation to the relevant criteria and methodological standards for those descriptors, as applicable.		
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	There are no specific compliance requirements for this economic activity.	**For passenger interurban rail transport and freight rail transport:** -Measures are in place to manage waste in accordance with the waste hierarchy, in particular during maintenance.	Colombian Green Taxonomy addresses this requirements from the generic DNSH while EU Taxonomy does it from the	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
		For freight transport services by road: - Vehicles of category N1, N2 and N3 are both of the following: a. reusable or recyclable to a minimum of 85% by weight. b. reusable or recoverable to a minimum of 95% by weight. -Measures are in place to manage waste both in the use phase (maintenance) and the end-of-life of the fleet, including through the reuse and recycling of batteries and electronics (critical raw materials therein), in accordance with the waste hierarchy. - Measures are in place to manage waste, both in the use phase and at the end-of-life of the vessel, in accordance with the waste hierarchy. For battery-operated vessels, those measures include reuse and recycling of batteries and electronics, including critical raw materials therein. For existing ships above 500 gross tonnage and the new-built ones replacing them, the activity complies with the requirements of Regulation (EU) No 1257/2013 of the European Parliament and of the Council (258) relating to	specific requirements on circular economy for this activity: - Measures are in place to manage waste, in accordance with the waste hierarchy, both in the use phase (maintenance) and the end-of-life, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein).	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
		the inventory of hazardous materials. The scrap ships are recycled in facilities included on the European List of ship recycling facilities as laid down in Commission Decision 2016/2323.The activity complies with Directive (EU) 2019/883 of the European Parliament and of the Council as regards the protection of the marine environment against the negative effects from discharges of waste from ships. The ship is operated in accordance with Annex V to the International Convention for the Prevention of Pollution from Ships of 2 November 1973 (the IMO MARPOL Convention), in particular with a view to producing reduced quantities of waste and to reducing legal discharges, by managing its waste in a sustainable and environmentally sound manner.		
Pollution control and prevention	- Both maintenance and management at the end of the useful life of vehicles or rolling stock must comply with the Environmental Policy for the Integral Management of Residues or Hazardous Waste. - In relation to direct air emissions from exhaust gases from internal combustion	**For passenger interurban rail transport and freight rail transport:** -Engines for the propulsion of railway locomotives (RLL) and engines for the propulsion of railcars (RLR) comply with emission limits set out in Annex II to Regulation (EU) 2016/1628 of the European Parliament and of the Council.	Both taxonomies have different requirements in Pollution control and prevention for this activity: - Both taxonomies have requirements related to noise and atmospheric contamination. - Colombian Green Taxonomy also requirements regarding a management	INCOMPARABLE

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
	engines - nitrogen oxides (NOx), total hydrocarbons (THC), hydrocarbons other than methane (NMHC), carbon monoxide (CO), particulate matter (PM), the buses must comply with the current Euro VI standard. As of January 1, 2023, all diesel engines that are manufactured, assembled or imported into the country will have to comply with the maximum permissible limits for the emission of pollutants into the air corresponding to Euro VI technologies, their equivalent or higher. For its verification, the procedure for the World Harmonized Driving Cycle (WHTC) must be used, which represents a worldwide certification that determines the exhaust emission limits of the engine. - Vehicles must obey the provisions of Resolution 8321 of 1983, in relation to the maximum noise levels allowed.	**For freight transport services by road:** - For road vehicles of categories M and N, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the two highest populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL). Vehicles comply with the requirements of the most recent applicable stage of the Euro VI heavy duty emission type-approval set out in accordance with Regulation (EC) No 595/2009. -Vehicles comply with Regulation (EU) No 540/2014. **For passenger interurban rail transport and freight rail transport:** - Engines in vessels comply with emission limits set out in Annex II to Regulation (EU) 2016/1628 (including vessels meeting those limits without type-approved solutions such as through after-treatment).	plan for hazardous waste. - EU Taxonomy includes requirement for waste water discharge from ships and also for Control of Harmful Anti-fouling Systems on Ships.	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
		For sea and coastal freight water transport, vessels for port operations and auxiliary activities, and for sea and coastal passenger water transport: - As regards the reduction of sulphur oxides emissions and particulate matters, vessels comply with Directive (EU) 2016/802 of the European Parliament and of the Council, and with Regulation 14 of Annex VI to the IMO MARPOL Convention. Sulphur in fuel content does not exceed 0,5 % in mass (the global sulphur limit) and 0,1 % in mass in emission control area (ECA) designated in the North and Baltic Seas by the IMO. -As regards nitrogen oxides (NOx) emissions, vessels comply with Regulation 13(264) of Annex VI to IMO MARPOL Convention. Tier II NOx requirement applies to ships constructed after 2011. Only while operating in NOx emission control areas established under IMO rules, ships constructed after 1 January 2016 comply with stricter engine requirements (Tier III) reducing NOx emissions. - Discharges of black and grey water comply with Annex IV to the IMO MARPOL Convention.		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T4. Interurban transport (passengers and cargo)	6.1. Passenger interurban rail transport 6.2. Freight rail transport 6.6. Freight transport services by road 6.7. Inland passenger water transport 6.8. Inland freight water transport 6.10. Sea and coastal freight water transport, vessels for port operations, and auxiliary activities 6.11. Sea and coastal passenger water transport		
		- Measures are in place to minimise toxicity of anti-fouling paint and biocides as laid down in Regulation (EU) No 528/2012, which implements in Union law the International Convention on the Control of Harmful Anti-fouling Systems on Ships adopted on 5 October 2001.		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	T5. Private use transport	6.5. Transport by motorbikes, passenger cars, and light commercial vehicles		
TSC	Private transportation vehicles or vessels with zero direct emissions (eg, electricity or low-carbon hydrogen) are directly eligible. Hybrid vehicle fleets will be eligible only until 2025.	The activity complies with the following criteria: for vehicles of category M1 and N1, both falling under the scope of Regulation (EC) No 715/2007:until 31 December 2025, specific emissions of CO2, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, are lower than 50gCO2/km (low- and zero-emission light-duty vehicles);from 1 January 2026, specific emissions of CO2, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631, are zero. For vehicles of category L, the tailpipe CO2 emissions equal to 0g CO2e/km calculated in accordance with the emission test laid down in Regulation (EU) 168/2013.	Colombian Green Taxonomy has less detailed Screening Criteria: -The EU Taxonomy is more detailed in the allowed thresholds for hybrid vehicles. -Colombian Green Taxonomy expresses that hybrid vehicles are only eligible up to 2025.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy T5. Private use transport	EU Taxonomy 6.5. Transport by motorbikes, passenger cars, and light commercial vehicles	Summary	Level of ambition
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It mentions it in a general way to do no significant harm in this respect, while the EU Taxonomy has gone deeper on this point and mentions a classification of climate-related hazards as not to do significant harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	- Vehicles of categories M1 and N1 are both of the following: a. reusable or recyclable to a minimum of 85% by weight;	The EU Taxonomy has more specific DNSH on circular economy for this activity: - The EU Taxonomy states that vehicles of	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy T5. Private use transport	EU Taxonomy 6.5. Transport by motorbikes, passenger cars, and light commercial vehicles	Summary	Level of ambition
		b. reusable or recoverable to a minimum of 95% by weight. - Measures are in place to manage waste both in the use phase (maintenance) and the end-of-life of the fleet, including through reuse and recycling of batteries and electronics (in particular critical raw materials therein), in accordance with the waste hierarchy.	categories M1 and N1 are both of the following: i. reusable or recyclable to a minimum of 85% by weight; ii. reusable or recoverable to a minimum of 95% by weight. - Colombian Green Taxonomy addresses these requirements from the generic DNSH while EU Taxonomy does it from the specific requirements on circular economy for this activity:	
Pollution control and prevention	Regarding air and noise pollution, private transport vehicles must abide by the policies incorporated in the World Forum for the Harmonization of Vehicle Regulation of WP.29.	- Vehicles comply with the requirements of the most recent applicable stage of the Euro 6 light-duty emission type-approval set out in accordance with Regulation (EC) No. 715/2007. - Vehicles comply with the emission thresholds for clean light-duty vehicles set out in Table 2 of the Annex to Directive 2009/33/EC of the European Parliament and of the Council. - For road vehicles of categories M and N, tyres comply with external rolling noise requirements in the highest populated class and with Rolling Resistance Coefficient (influencing the vehicle energy efficiency) in the two highest populated classes as set out in Regulation (EU) 2020/740 and as can be verified from the European Product Registry for Energy Labelling (EPREL). - Vehicles comply with Regulation (EU) No 540/2014 of the European Parliament and of the Council.	Both taxonomies have similar requirements: - The requirements in both taxonomies seek to prevent atmospheric and noise pollution.	VERY SIMILAR

ICT:

Economy activity	Colombian Green Taxonomy TIC1. Data processing, hosting and related activities	EU Taxonomy 8.1. Data processing, hosting and related activities	Summary	Level of ambition
TSC	1. Equipment used in data centers must have energy efficiency certifications at the highest level of the given certification (eg, highest Energy Star rating). 2. Data centers must have a Power Usage Efficiency of less than 1.5 (PUE).	1. The activity has implemented all relevant practices listed as “expected practices” in the most recent version of the European Code of Conduct on Data Centre Energy Efficiency, or in CEN-CENELEC document CLC TR50600-99-1 "Data centre facilities and infrastructures - Part 99-1: Recommended practices for energy management". The implementation of those practices is verified by an independent third-party and audited at least every three years. 2. Where an expected practice is not considered relevant due to physical, logistical, planning or other constraints, an explanation of why the expected practice is not applicable or practical is provided. Alternative best practices from the European Code of Conduct on Data Centre Energy Efficiency or other equivalent sources may be identified as direct replacements if they result in similar energy savings. 3. The global warming potential (GWP) of refrigerants used in the data centre cooling system does not exceed 675.	Both Taxonomies address this activity differently: -Both criteria seek to have energy efficient data centres. -The Colombian Green Taxonomy has a specific threshold (the highest rate on any Energy Efficiency certification as well as its energy efficiency use less than 1,5 PUE). -The EU Taxonomy refers to its best practice standard (European Code of Conduct on Data Centre Energy Efficiency or other equivalent sources) that has to be validated through an independent third-party and audited at least every three years, the EU Taxonomy also has an additional requirement for the refrigerants used in the data centre cooling system for not exceed 675 Global Warming Potential (GWP).	INCOMPARABLE
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate	INCOMPARABLE

Economy activity	Colombian Green Taxonomy TIC1. Data processing, hosting and related activities	EU Taxonomy 8.1. Data processing, hosting and related activities	Summary	Level of ambition
			change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as to not do any harm.	
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	- The equipment used meets the requirements set in accordance with Directive 2009/125/EC for servers and data storage products. - The equipment used does not contain the restricted substances listed in Annex II to Directive 2011/65/EU, except where the concentration values by weight in homogeneous materials do not exceed those listed in that Annex. - A waste management plan is in place and ensures maximal recycling at end of life of electrical and electronic equipment, including	Colombian Green Taxonomy does not have specific requirements DNSH while EU Taxonomy does on circular economy for this activity: - For servers and data storage products the equipment meets the requirements set in accordance with Directive 2009/125/EC (framework for the setting of eco-design requirements for energy-related products). - The equipment used does not contain or dos not exceed the concentration of the	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy TIC1. Data processing, hosting and related activities	EU Taxonomy 8.1. Data processing, hosting and related activities	Summary	Level of ambition
		through contractual agreements with recycling partners, reflection in financial projections or official project documentation. - At its end of life, the equipment undergoes preparation for reuse, recovery or recycling operations, or proper treatment, including the removal of all fluids and a selective treatment in accordance with Annex VII to Directive 2012/19/EU.	restricted substances listed in Annex II to Directive 2011/65/EU (restriction of the use of certain hazardous substances in electrical and electronic equipment) such as Lead, Mercury, Cadmium, Hexavalent chromium, PBB and PBDE. - A waste management plan is in place and ensures maximal recycling at end of life of electrical and electronic equipment. - At its end of life, the equipment undergoes preparation for reuse, recovery or recycling operations, or proper treatment, including the removal of all fluids and a selective treatment in accordance with Annex VII to Directive 2012/19/EU (waste electrical and electronic equipment-WEEE).	
Pollution control and prevention	- The refrigerants used in refrigeration/cooling systems must comply with current regulations for fluorinated gases. - Data processing, hosting and related activities must comply with to current national standards or policies related to the management of waste electrical and electronic equipment (WEEE) and extended producer responsibility (REP).	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements while EU Taxonomy does not have DNSH on pollution control and prevention for this activity: - The refrigerants used in the data centre cooling system must comply with the National Regulations for fluorinated gases. - Colombian Green Taxonomy requires that every data-driven solutions for GHG emissions reductions must comply with the National Regulations regarding the Management of Waste Electrical and Electronic Equipment (WEEE) and	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED

Economy activity	Colombian Green Taxonomy TIC1. Data processing, hosting and related activities	EU Taxonomy 8.1. Data processing, hosting and related activities	Summary	Level of ambition
			compliance of Extended Producer Responsibility standards.	

Economy activity	Colombian Green Taxonomy TIC2. Data-driven solutions for GHG emissions reductions	EU Taxonomy 8.2. Data-driven solutions for GHG emissions reductions	Summary	Level of ambition
TSC	1. Activities that use data exclusively to help climate change mitigation or adaptation are directly eligible. 2. Other applications, equipment and integrated systems that generate substantial contributions in reducing emissions and increasing resilience and adaptation are also eligible.	1. The ICT solutions are predominantly used for the provision of data and analytics enabling GHG emission reductions. 2. Where an alternative solution/technology is already available on the market, the ICT solution demonstrates substantial life-cycle GHG emission savings compared to the best performing alternative solution/technology. Life-cycle GHG emissions and net emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ETSI ES 203 199(320), ISO 14067:2018 or ISO 14064-2:2019. Quantified life-cycle GHG emission reductions are verified by an independent third party which transparently assesses how the standard criteria, including those for critical review, have been followed when the value was derived.	Colombian Green Taxonomy has less detailed Screening Criteria: - Colombian Green Taxonomy considers eligible any activity, app, equipment or integrated system aimed at the provision of data and analytics enabling GHG emission reductions or the increasing of resilience and adaptation. - EU Taxonomy includes a more detailed Screening Criteria like recommended guidelines for ICT solutions that calculate Life-cycle GHG emissions and net emissions, such as Recommendation 2013/179/EU, ETSI ES 203 199(320), ISO 14067:2018(321) or ISO 14064-2:2019(322). The EU Taxonomy also states that quantified lifecycle GHG emissions reductions should be verified by an independent third party.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate	INCOMPARABLE

Economy activity	Colombian Green Taxonomy TIC2. Data-driven solutions for GHG emissions reductions	EU Taxonomy 8.2. Data-driven solutions for GHG emissions reductions	Summary	Level of ambition
			change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	- The equipment used meets the requirements set in accordance with Directive 2009/125/EC for servers and data storage products. - The equipment used does not contain the restricted substances listed in Annex II to Directive 2011/65/EU, except where the concentration values by weight in homogeneous materials do not exceed those listed in that Annex. - A waste management plan is in place and ensures maximal recycling at end of life of electrical and electronic equipment, including	Colombian Green Taxonomy does not have specific requirements while EU Taxonomy does on circular economy for this activity: - For servers and data storage products the equipment meets the requirements set in accordance with Directive 2009/125/EC (framework for the setting of eco-design requirements for energy-related products). - The equipment used does not contain or dos not exceed the concentration of the	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy TIC2. Data-driven solutions for GHG emissions reductions	EU Taxonomy 8.2. Data-driven solutions for GHG emissions reductions	Summary	Level of ambition
		through contractual agreements with recycling partners, reflection in financial projections or official project documentation. - At its end of life, the equipment undergoes preparation for reuse, recovery or recycling operations, or proper treatment, including the removal of all fluids and a selective treatment in accordance with Annex VII to Directive 2012/19/EU.	restricted substances listed in Annex II to Directive 2011/65/EU (restriction of the use of certain hazardous substances in electrical and electronic equipment) such as Lead, Mercury, Cadmium, Hexavalent chromium, PBB and PBDE. - A waste management plan is in place and ensures maximal recycling at end of life of electrical and electronic equipment. - At its end of life, the equipment undergoes preparation for reuse, recovery or recycling operations, or proper treatment, including the removal of all fluids and a selective treatment in accordance with Annex VII to Directive 2012/19/EU (waste electrical and electronic equipment-WEEE).	
Pollution control and prevention	- Data-driven GHG reduction solutions must comply to current national standards or policies related to the management of waste electrical and electronic equipment (WEEE) and extended producer responsibility (REP).	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has specific requirements while EU Taxonomy does not have on pollution control and prevention for this activity: - Colombian Green Taxonomy requires that every data-driven solutions for GHG emissions reductions must comply with the National Regulations regarding the Management of Waste Electrical and Electronic Equipment (WEEE) and compliance of Extended Producer Responsibility standards.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**

Manufacturing:

Economy activity	Colombian Green Taxonomy M1. Manufacture of low carbon technologies	EU Taxonomy 3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings	Summary	Level of ambition
TSC	The manufacture of the following components, products, technologies and equipment is considered eligible: Renewable energy 1. Manufacture of essential products, components and machinery for eligible renewable energy technologies (see Energy Sector). Sustainable transport 2. Manufacture of vehicles, or their components, with zero direct emissions (eg, electric or powered with low carbon hydrogen) or low emissions according to the following specifications defined in the Technical Annex of the Transport Sector: a. Fleets or micromobility systems with zero direct emissions. b. Fleets of vehicles or rolling stock for urban, suburban, and interurban land transportation of passengers with zero direct or low emissions (e.g., streetcar, trolleybus, bus, bus rapid transit, intermediate or feeder buses, car-sharing systems). c. Fleets of vehicles or rolling stock for urban, suburban and interurban rail	The economic activity manufactures renewable energy technologies. The economic activity manufactures equipment for the production of hydrogen compliant with the Technical Screening Criteria set out in Section 3.10 of this Annex and equipment for the use of hydrogen. The economic activity manufactures, repairs, maintains, retrofits, repurposes or upgrades: trains, passenger coaches and wagons that have zero direct (tailpipe) CO2 emissions; trains, passenger coaches and wagons that have zero direct tailpipe CO2 emission when operated on a track with necessary infrastructure, and use a conventional engine where such infrastructure is not available (bimode); urban, suburban and road passenger transport devices, where the direct (tailpipe) CO2 emissions of the vehicles are zero; until 31 December 2025, vehicles designated as categories M2 and M3(75) that have a type of bodywork classified as 'CA' (single-deck vehicle), 'CB' (double-deck vehicle), 'CC' (single-deck articulated vehicle) or 'CD' (double-deck articulated vehicle), and comply with the latest EURO VI standard, i.e. both with the requirements of Regulation (EC) No 595/2009 of the European Parliament and of the Council and,	Both taxonomies have similar activities, requirement and thresholds: In this activity Colombian Green Taxonomy addresses similar activities for the manufacturing of: renewable energy technologies (e.g manufacturing of solar panels). ii. sustainable transport (e.g manufacturing of zero direct emission transport). iii. green buildings (e.g manufacturing of Building Management Systems-BMS for the control and monitoring of temperature, energy use and water).	VERY SIMILAR

Economy activity	Colombian Green Taxonomy M1. Manufacture of low carbon technologies	EU Taxonomy 3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings	Summary	Level of ambition
	transport with zero direct emissions (eg: light rail transport, rail, metro, trains) d. River or maritime transport fleets with zero direct emissions or low emissions (eg: watercraft - as a shuttle/ferry or water taxi - electric or hybrid or based on biofuel). and. Vehicle fleets or rolling stock for private service transport with zero direct emissions. Efficient and intelligent buildings: 1. The manufacture of the following products (with thresholds where applicable) for energy efficient equipment in buildings and their key components are eligible (see Construction sector): a. Manufacture of Building Management Systems (BMS) elements, which integrate equipment and applications for automation, monitoring and control of temperature, energy and water (see ICT Sector). b. High efficiency windows (U value better than 0.7 W/m2K). c. High efficiency doors (U value better at 1.2 W/m2K).	from the time of the entry into force of amendments to that Regulation, in those amending acts, even before they become applicable, and with the latest step of the Euro VI standard set out in Table 1 of Appendix 9 to Annex I to Commission Regulation (EU) No 582/2011 where the provisions governing that step have entered into force but have not yet become applicable for this type of vehicle. Where such standard is not available, the direct CO2 emissions of the vehicles are zero; personal mobility devices with a propulsion that comes from the physical activity of the user, from a zero-emissions motor, or a mix of zero-emissions motor and physical activity; vehicles of category M1 and N1 classified as light-duty vehicles with: until 31 December 2025: specific emissions of CO2, as defined in Article 3(1), point (h), of Regulation (EU) 2019/631 of the European Parliament and of the Council, lower than 50gCO2/km (low- and zero-emission light-duty vehicles);from 1 January 2026: specific emissions of CO2, as defined in Article 3, point (h), of Regulation (EU) 2019/631, are zero; vehicles of category L with tailpipe CO2 emissions equal to 0g CO2e/km calculated in accordance with the		

Economy activity	Colombian Green Taxonomy M1. Manufacture of low carbon technologies	EU Taxonomy 3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings	Summary	Level of ambition
	d. Insulation products with low thermal conductivity (lambda less than or equal to 0.045 W/mK) e. External coating with U value less than 0.5 W/m2K and roof systems with U value less than 0.3 W/m2K). f. Water heater installations with energy performance in range A, according to the classification system of the Technical Labelling Regulations (RETIQ)37. g. Other household appliances (such as washing machines and electric stoves) with energy performance in the A range, according to the RETIQ classification system. h. High-efficiency lighting fixtures and public lighting systems, using the latest generation LED lamps. i. Air conditioning with energy performance in the A range, according to the RETIQ classification system. j. Presence and daylight controls for automation of lighting systems (see ICT Sector). k. Cooling and ventilation systems with energy performance in range A, according	emission test laid down in Regulation (EU) 168/2013 of the European Parliament and of the Council(83);vehicles of categories N2 and N3, and N1 classified as heavy-duty vehicles, not dedicated to transporting fossil fuels with a technically permissible maximum laden mass not exceeding 7,5 tonnes that are 'zero-emission heavy-duty vehicles' as defined in Article 3, point (11), of Regulation (EU) 2019/1242 of the European Parliament and of the Council; vehicles of categories N2 and N3 not dedicated to transporting fossil fuels with a technically permissible maximum laden mass exceeding 7,5 tonnes that are zero-emission heavy-duty vehicles', as defined in Article 3, point (11), of Regulation (EU) 2019/1242 or 'low-emission heavy-duty vehicles' as defined in Article 3, point (12) of that Regulation; inland passenger water transport vessels that: have zero direct (tailpipe) CO2 emissions; until 31 December 2025, are hybrid and dual fuel vessels using at least 50 % of their energy from zero direct (tailpipe) CO2 emission fuels or plug-in power for their normal operation; inland freight water transport vessels, not dedicated to transporting fossil fuels, that: have zero direct (tailpipe) CO2 emission; until 31		

Economy activity	Colombian Green Taxonomy M1. Manufacture of low carbon technologies	EU Taxonomy 3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings	Summary	Level of ambition
	to the RETIQ classification system. l. Heat pumps. m. Façade and roof elements with a sun protection or control function, including those that support the growth of vegetation. n. Energy efficient building automation and control systems for commercial buildings (see ICT Sector). either. o. Thermostats and zone devices for intelligent monitoring of the main electricity loads for residential buildings and detection equipment (eg: movement control) (see ICT Sector). p. Products for heat measurement and thermostatic controls for individual homes connected to district cooling systems and individual flats connected to central cooling systems, which serve an entire building (see ICT Sector). q. Manufacture of necessary components for the implementation of the Internet of Things (IOT), such as sensors and local communication networks (see ICT Sector). r. Other components used exclusively to	December 2025, have direct (tailpipe) emissions of CO2 per tonne kilometre (gCO2/tkm), calculated (or estimated in case of new vessels) using the Energy Efficiency Operational Indicator, 50 % lower than the average reference value for emissions of CO2 defined for heavy duty vehicles (vehicle subgroup 5-LH) in accordance with Article 11 of Regulation (EU) 2019/1242;sea and coastal freight water transport vessels, vessels for port operations and auxiliary activities, that are not dedicated to transporting fossil fuels, that: have zero direct (tailpipe) CO2 emissions; until 31 December 2025, are hybrid and dual fuel vessels that derive at least 25 % of their energy from zero direct (tailpipe) CO2 emission fuels or plug-in power for their normal operation at sea and in ports; until 31 December 2025, and only where it can be proved that the vessels are used exclusively for operating coastal and short sea services designed to enable modal shift of freight currently transported by land to sea, the vessels that have direct (tailpipe) CO2 emissions, calculated using the International Maritime Organization (IMO) Energy Efficiency Design Index (EEDI), 50 % lower than the average reference CO2 emissions value defined for heavy		

Economy activity	Colombian Green Taxonomy M1. Manufacture of low carbon technologies	EU Taxonomy 3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings	Summary	Level of ambition
	achieve a reduction (projected and technically proven) of 15% in energy consumption, or 20% in water consumption. s. Other low carbon technologies and their key components, which contribute to substantially reduce GHG emissions in other economic activities or sectors, based on a recognized and standardized cradle carbon footprint assessment (e.g. ISO 14067, 14040, EPD or PEF).	duty vehicles (vehicle subgroup 5-LH) in accordance with Article 11 of Regulation (EU) 2019/1242;until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10 % below the EEDI requirements applicable on 1 April 2022 if the vessels are able to run on zero direct (tailpipe) CO2 emission fuels or on fuels from renewable sources; sea and coastal passenger water transport vessels, not dedicated to transporting fossil fuels, that: have zero direct (tailpipe) CO2 emissions; until 31 December 2025, hybrid and dual fuel vessels derive at least 25 % of their energy from zero direct (tailpipe) CO2 emission fuels or plug-in power for their normal operation at sea and in ports; until 31 December 2025, the vessels have an attained Energy Efficiency Design Index (EEDI) value 10 % below the EEDI requirements applicable on 1 April 2022 if the vessels are able to run on zero direct (tailpipe) CO2 emission fuels or on fuels from renewable sources. The economic activity manufactures one or more of the following products and their key components: windows with U-value lower or equal to 1,0 W/m2K;doors with U-value lower or equal to 1,2 W/m2K;external wall systems with		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	M1. Manufacture of low carbon technologies	3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings		
		U-value lower or equal to 0,5 W/m2K;roofing systems with U-value lower or equal to 0,3 W/m2K;insulating products with a lambda value lower or equal to 0,06 W/mK; household appliances falling into the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 of the European Parliament and of the Council and delegated acts adopted under that Regulation; light sources rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; space heating and domestic hot water systems rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; cooling and ventilation systems rated in the highest two populated classes of energy efficiency in accordance with Regulation (EU) 2017/1369 and delegated acts adopted under that Regulation; presence and daylight controls for lighting systems; heat pumps compliant with the technical screening criteria set out in Section 4.16 of this Annex; facade and roofing elements with a solar shading or solar control function,		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	M1. Manufacture of low carbon technologies	3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings		
		including those that support the growing of vegetation; envegetation; energy-efficientomation and control systems for residential and non-residential buildings; zoned thermostats and devices for the smart monitoring of the main electricity loads or heat loads for buildings, and sensoring equipment; products for heat metering and thermostatic controls for individual homes connected to district heating systems, for individual flats connected to central heating systems serving a whole building, and for central heating systems; district heating exchangers and substations compliant with the district heating/cooling distribution activity set out in Section 4.15 of this Annex; products for smart monitoring and regulating of heating system, and sensoring equipment.		
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and	**INCOMPARABLE**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	M1. Manufacture of low carbon technologies	3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings		
			mentions a classification of climate-related hazards so as not to do any harm.	
Conservation of ecosystems and biodiversity	Manage demand and chain of custody for certain metals and materials that are in limited supply; in particular, those that are extracted from strategic ecosystems, avoiding significant negative environmental impacts and the loss of biodiversity.	The activity complies with the criteria set out in Appendix D to this Annex.	Colombian Green Taxonomy has specific requirements DNSH while EU Taxonomy does not on conservation of ecosystems and biodiversity for this activity: - Colombian Green Taxonomy requires to manage the demand and chain of custody for certain metals and materials that are in limited supply; in particular, those that are extracted from strategic ecosystems, avoiding significant negative environmental impacts and the loss of biodiversity.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	The activity assesses the availability of and, where feasible, adopts techniques that support reuse and use of secondary raw materials and re-	Colombian Green Taxonomy addresses this requirements from the generic DNSH while EU Taxonomy does it from the	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	M1. Manufacture of low carbon technologies	3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings		
		used components in products manufactured; design for high durability, recyclability, easy disassembly and adaptability of products manufactured; waste management that prioritises recycling over disposal, in the manufacturing process; information on and traceability of substances of concern throughout the life cycle of the manufactured products.	specific requirements on circular economy for this activity: The activity assesses the availability of and, where feasible, adopts techniques that support: - reuse and use of secondary raw materials and re-used components in products manufactured; - design for high durability, recyclability, easy disassembly and adaptability of products manufactured; - waste management that prioritises recycling over disposal, in the manufacturing process; - information on and traceability of substances of concern throughout the life cycle of the manufactured products (Colombian Green Taxonomy addresses this from the DNSH to ecosystem protection and restoration).	
Pollution control and prevention	Comply with the requirements established by REACH47 or the equivalent (i.e. Responsible Care) for the equipment manufactured.	The activity complies with the criteria set out in Appendix C to this Annex. Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium, in	Both taxonomies have very different criteria on pollution control and prevention for this activity: - Colombian Green Taxonomy requires to comply with the requirements from	INCOMPARABLE

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	M1. Manufacture of low carbon technologies	3.1. Manufacture of renewable energy technologies 3.2. Manufacture of equipment for the production and use of hydrogen 3.3. Manufacture of low carbon technologies for transport 3.5. Manufacture of energy efficiency equipment for buildings		
		accordance with Directive 2000/53/EC of the European Parliament and of the Council.	REACH7 or equivalent (e.g. Responsible Care) for the manufactured projects. -In the EU Taxonomy for low carbon technologies for transport where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium, in accordance with Directive 2000/53/EC of the European Parliament and of the Council.	

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	M2. Components for the manufacturing of cement	3.7. Manufacture of cement		
TSC	New or renovated plants must meet the following thresholds. The threshold of numeral (1) is applicable to plants that exclusively produce clinker and do not produce finished cement; all other plants must comply with the cement threshold of numeral (2): 1. Cement clinker: specific emissions from clinker production processes are less than 0.8 tCO2e/t of clinker. 2. Cement: the specific emissions associated with the clinker (or alternative	The activity manufactures one of the following: grey cement clinker where the specific GHG emissions (99) are lower than 0,722(100) tCO2e per tonne of grey cement clinker; cement from grey clinker or alternative hydraulic binder, where the specific GHG emissions from the clinker and cement or alternative binder production are lower than 0,469 tCO2e per tonne of cement or alternative binder manufactured. Where CO2 that would otherwise be emitted from the manufacturing process is captured for the purpose of underground storage, the CO2 is transported and stored	Both taxonomies have similar requirement and thresholds: - For grey cement clinker where the specific GHG emissions are lower than: 0.8 (Colombian Green Taxonomy) or 0.722 (EU Taxonomy) tCO2e per tonne of grey cement clinker. - For cement from grey clinker or alternative hydraulic binder, where the specific GHG emissions(1 from the clinker and cement or alternative binder production are lower than: 0.6 (Colombian Green Taxonomy) or 0.469 (EU Taxonomy)	VERY SIMILAR

Economy activity	Colombian Green Taxonomy M2. Components for the manufacturing of cement	EU Taxonomy 3.7. Manufacture of cement	Summary	Level of ambition
	binder) and cement production processes are less than 0.6 tCO2e/t of cement.	underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.	tCO2e per tonne of cement or alternative binder manufactured.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	INCOMPARABLE
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy:	MORE STRINGENT/ AMBITIOUS AND/

Economy activity	Colombian Green Taxonomy M2. Components for the manufacturing of cement	EU Taxonomy 3.7. Manufacture of cement	Summary	Level of ambition
			- Please refer to the comparison of the generic DNSH criteria on this.	OR MORE DETAILED
Pollution control and prevention	For cement production sites that use hazardous waste as alternative fuels (eg, alternative fuels such as SRF – 'Solid Recovered Fuel', which have residues as their origin; secondary raw materials such as recycled aggregate concrete), it shall be ensure the management of this waste in line with current national regulations.	The activity complies with the criteria set out in Appendix C to this Annex. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions to produce cement, lime and magnesium oxide. No significant cross-media effects occur. For manufacture of cement employing hazardous wastes as alternative fuels, measures are in place to ensure the safe handling of waste.	EU taxonomy has more detailed requirements: - Both taxonomies state that for manufacture of cement employing hazardous wastes as alternative fuels, measures are in place to ensure the safe handling of waste. EU Taxonomy also states that: - Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions for the production of cement, lime and magnesium oxide. No significant cross-media effects occur.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy M3. Components for the manufacturing of aluminium	EU Taxonomy 3.8. Manufacture of aluminium	Summary	Level of ambition
TSC	1. Primary aluminium manufacturing is eligible if criterion a is met, in combination with criteria b or c: a. The direct emission for the primary production of aluminium is equal to or less than 1.5 tCO2e/t40. b. Electricity consumption for electrolysis is equal to or less than 15.3 MWh/t41.	The activity manufactures one of the following: primary aluminium where the economic activity complies with two of the following criteria until 2025 and with all the following criteria after 2025: the GHG emissions do not exceed 1,484 tCO2e per ton of aluminium manufactured: the average carbon intensity for the indirect GHG emissions does not exceed 100g CO2e/kWh; the	Both taxonomies have similar requirements and thresholds: The activity manufactures one of the following: a. primary aluminium where the economic activity complies with two of the following criteria until 2025 (year	VERY SIMILAR

Economy activity	Colombian Green Taxonomy M3. Components for the manufacturing of aluminium	EU Taxonomy 3.8. Manufacture of aluminium	Summary	Level of ambition
	c. The average carbon intensity of the electricity used for the primary production of aluminium (electrolysis) is equal to or less than 100 g CO2e/kWh (threshold defined in the energy sector for electricity generation, subject to regular updating). 2. The manufacture of secondary aluminium; that is, the production of aluminium from recycled aluminium is directly eligible. Note: Mitigation measures are eligible, provided they are incorporated into a single investment plan within a specified time frame (5 or 10 years), which describes how each of the measures, in combination with others, will meet the threshold definite.	electricity consumption for the manufacturing process does not exceed 15.5 MWh/t Al. secondary aluminium.	restriction only for the EU Taxonomy) and with all the following criteria after 2025: i. the GHG emissions do not exceed 1.5 (Colombian Green Taxonomy) or 1.484 (EU Taxonomy) tCO2e per ton of aluminium manufactured; ii. the average carbon intensity for the indirect GHG emissions does not exceed 100g CO2e/kWh; iii. the electricity consumption for the manufacturing process does not exceed 15.3 (Colombian Green Taxonomy) or 15.5 (EU Taxonomy) MWh/t Al. b. secondary aluminium.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy M3. Components for the manufacturing of aluminium	EU Taxonomy 3.8. Manufacture of aluminium	Summary	Level of ambition
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**
Pollution control and prevention	- Control significant impacts on air emissions: perfluorocarbons, fluorine gases, polycyclic aromatic hydrocarbons (PAHs) and particles (such as unused cryolite). - Monitor hydrogen fluorides that can be toxic to vegetation. - Review the dissolved fluorides and cyanides of the SPL material - 'Spent Pot Lining' that can create significant environmental impacts, including the contamination of groundwater and local water courses.	The activity complies with the criteria set out in Appendix C to this Annex. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for the non-ferrous metals industries. No significant cross-media effects occur.	Both taxonomies have similar requirements: - The requirements on both taxonomies seek to control the level of emissions in air and water	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy M4. Components for the manufacturing of iron and steel	EU Taxonomy 3.9. Manufacture of iron and steel	Summary	Level of ambition

TSC	1. The manufacture of iron and steel is eligible if the GHG emissions associated with the production processes are less than the following values:
	a. Hot metal at 1,328 tCO2e/t product.
	b. Sintered mineral at 0.171 tCO2e/t product.
	c. Iron smelting at 0.325 tCO2e/t product.
	d. Electric Arc Furnace (EAF) high alloy steel at 0.352 tCO2e/t product.
	e. EAF carbon steel at 0.283 tCO2e/t product.
	f. Coke (excluding lignite coke) at 0.286 tCO2e/t product.
	2. All new green steel production, or a combination of new and recycled production, is eligible if emissions are below the thresholds described above.
	3. All steel production in the EAF is considered eligible, in which at least 90% of the iron content of the final products comes from steel scrap. In this case, no other thresholds apply.
	Note: Mitigation measures are eligible when they are incorporated into a single investment plan within a specified time frame (5 or 10 years), which describes how each of the measures, in combination with others, enables the defined threshold to be met.
		The activity manufactures one of the following: iron and steel where GHG emissions), reduced by the amount of emissions assigned to the production of waste gases in accordance with point 10.1.5(a) of Annex VII to Regulation (EU) 2019/331 do not exceed the following values applied to the different manufacturing process steps: hot metal = 1,331 tCO2e/t product; sintered ore = 0,163 tCO2e/t product; coke (excluding lignite coke) = 0,144 tCO2e/t product; iron casting = 0,299 tCO2e/t product; electric Arc Furnace (EAF) high alloy steel = 0,266 tCO2e/t product; electric Arc Furnace (EAF) carbon steel = 0,209 tCO2e/t product. Steel in electric arc furnaces (EAFs) producing EAF carbon steel or EAF high alloy steel, as defined in Commission Delegated Regulation (EU) 2019/331 and where the steel scrap input relative to product output is not lower than:70 % to produce high alloy steel;90 % for the production of carbon steel. Where the CO2 that would otherwise be emitted from the manufacturing process is captured for the purpose of underground storage, the CO2 is transported and stored underground, in accordance with the technical screening criteria set out in Sections 5.11 and 5.12 of this Annex.	Both taxonomies have similar requirement and thresholds:
			The activity manufactures one of the following:
			
			a. iron and steel where GHG emissions do not exceed the following values applied to the different manufacturing process steps:
			i. hot metal = 1.328 (Colombian Green Taxonomy) or 1.331 (EU Taxonomy) tCO2e/t product;
			ii. sintered ore = 0.171 (Colombian Green Taxonomy) or 0.163 (EU Taxonomy) tCO2e/t product;
			iii. coke (excluding lignite coke) = 0.287 (Colombian Green Taxonomy) or 0.144 (EU Taxonomy) tCO2e/t product;
			iv. Iron casting = 0.325 (Colombian Green Taxonomy) or 0.299 (EU Taxonomy) tCO2e/t product;
			v. electric Arc Furnace (EAF) high alloy steel = 0.352 (Colombian Green Taxonomy) or 0.266 (EU Taxonomy) tCO2e/t product;
			vi. electric Arc Furnace (EAF) carbon steel = 0.283 (Colombian Green Taxonomy) or 0.209 (EU Taxonomy) tCO2e/t product;
			
			b. steel in electric arc furnaces (EAFs) producing EAF carbon steel or EAF high
				VERY SIMILAR

Economy activity	Colombian Green Taxonomy M4. Components for the manufacturing of iron and steel	EU Taxonomy 3.9. Manufacture of iron and steel	Summary	Level of ambition
			alloy steel where the steel scrap input relative to product output is not lower than: i. 70% to produce high alloy steel (only for the EU Taxonomy); ii. 90% to produce carbon steel (both Colombian and EU Taxonomies).	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Water management	- Examine the emissions to water of hydrocarbons and suspended solids.	The activity complies with the criteria set out in Appendix B to this Annex.	Colombian Green Taxonomy has specific requirements while EU Taxonomy does not have specific DNSH on water management: - The Colombian Green Taxonomy requires the assessment of emissions of hydrocarbons and suspended solids into	**MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED**

Economy activity	Colombian Green Taxonomy M4. Components for the manufacturing of iron and steel	EU Taxonomy 3.9. Manufacture of iron and steel	Summary	Level of ambition
			the water. As well for, the control of waste and products from coke and smelting operations, including tar and benzol.	
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	Control air emissions from coke manufacturing and smelting operations, especially particulates (dust), nitrogen oxides, sulfur dioxide, carbon monoxide, chlorides, fluorides, volatile organic compounds, PAHs, dibenzo-dioxins/polychlorinated furans and heavy metals.	The activity complies with the criteria set out in Appendix C to this Annex. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for iron and steel production. No significant cross-media effects occur.	Both taxonomies have similar requirements: - The requirements on both taxonomies seek to control the level of emissions in air.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy M5. Manufacture of chlorine	EU Taxonomy 3.13. Manufacture of chlorine	Summary	Level of ambition
TSC	Chlorine manufacturing is eligible if it meets the following criteria: • The use of electricity is equal to or less than 2.5 MWh/t chlorine, including both electrolysis and chlorine treatment, subject to periodic updating. • The average carbon intensity of the electricity used for the manufacture of	Electricity consumption for electrolysis and chlorine treatment is equal or lower than 2.45 MWh per tonne of chlorine. Average life cycle GHG emissions of the electricity used for chlorine production is at or lower than 100 g CO2e/kWh. Lifecycle GHG emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1: 2018.	Both taxonomies have similar requirement and thresholds: - Electricity consumption for electrolysis and chlorine treatment is equal or lower than 2.5 (Colombian Green Taxonomy) or 2.45 MWh (EU Taxonomy) per tonne of chlorine. - Average life-cycle GHG emissions of the	VERY SIMILAR

Economy activity	Colombian Green Taxonomy M5. Manufacture of chlorine	EU Taxonomy 3.13. Manufacture of chlorine	Summary	Level of ambition
	chlorine is 100 gCO2e/kWh (Taxonomy threshold for electricity generation; this is also subject to periodic updating). Note: Mitigation measures are eligible, provided they are incorporated into a single investment plan within a specified time frame (5 or 10 years), which describes how each of the measures, in combination with others, enables the threshold to be met definite.	Quantified life cycle GHG emissions are verified by an independent third party.	electricity used for chlorine production is at or lower than 100 gCO2e/kWh (both taxonomies). - The EU Taxonomy suggests different methodologies to calculate the lifecycle GHG emissions, also states that quantified life-cycle GHG emissions are verified by an independent third party.	
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy M5. Manufacture of chlorine	EU Taxonomy 3.13. Manufacture of chlorine	Summary	Level of ambition
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix C to this Annex. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for the production of chlor-alkali; the best available techniques (BAT) conclusions for common waste water and waste gas treatment/management systems in the chemical sector).No significant cross-media effects occur.	Colombian Green Taxonomy does not have specific requirements while EU Taxonomy does has specific DNSH on pollution control and prevention: - Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions for the production of chloralkali and for common waste water and waste gas treatment/management systems in the chemical sector. No significant cross-media effects occur.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy M6. Components for the manufacture of organic basic chemicals	EU Taxonomy 3.14. Manufacture of organic basic chemicals	Summary	Level of ambition
TSC	The manufacture of the chemicals covered in this activity must: 1. Being totally or partially based on	GHG emissions (136) from the organic basic chemicals production processes are lower than: for HVC: 0,693 tCO2e/t of HVC; for aromatics:	Both taxonomies address this activity differently: - The screening criteria in Colombian Green	INCOMPARABLE

Economy activity	Colombian Green Taxonomy M6. Components for the manufacture of organic basic chemicals	EU Taxonomy 3.14. Manufacture of organic basic chemicals	Summary	Level of ambition
	renewable raw materials. For the purposes of applying these criteria, renewable raw materials refer to biomass, industrial bio-waste, or municipal bio-waste. 1.1. If the feedstock is biomass (excluding industrial and municipal biowaste): 1.1.1. Full traceability of the supply must be established through the corresponding chain of custody management system and its effectiveness must be demonstrated through the appropriate certification systems; 1.1.2. All forest biomass used in the process must comply with the forestry regulatory framework and the criteria established in the forestry sector (See Chapter 3). 1.1.3. Any forest biomass used in the process is committed to forest certification, using independent third-party schemes that are regularly audited in forest areas. Forest management practices and chain of custody in supply areas that have not yet certified must be aligned (certification roadmap) with the same certification standards. 1.1.4. Forest biomass from irrigated forest plantations cannot be used. 1.1.5. The biomass used must adhere to the requirements defined in the national regulations for biomass and biofuels, and to those requirements defined in the forestry section of the Taxonomy (See Chapter 3).	0,0072 tCO2e/t of complex weighted throughput; for vinyl chloride: 0,171 tCO2e/t of vinyl chloride; for styrene: 0,419 tCO2e/t of styrene; for ethylene oxide/ethylene glycols: 0,314 tCO2e/t of ethylene oxide/glycol; for adipic acid: 0,32 tCO2e /t of adipic acid. Where the organic chemicals in scope are produced wholly or partially from renewable feedstock, the life-cycle GHG emissions of the manufactured chemical, manufactured wholly or partially from renewable feedstock, are lower than the life-cycle GHG emissions of the equivalent chemical manufactured from fossil fuel feedstock. Life-cycle GHG emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018(143) or ISO 14064-1:2018. Quantified life-cycle GHG emissions are verified by an independent third party. Agricultural biomass used for the manufacture of organic basic chemicals complies with the criteria laid down in Article 29, paragraphs 2 to 5 of Directive (EU) 2018/2001. Forest biomass used for the manufacture of organic basic chemicals complies with the criteria laid down in Article 29, paragraphs 6 and 7 of that Directive.	Taxonomy are mainly focused on the production of organic chemicals produced from biomass; while the EU Taxonomy besides addressing these criteria also states the maximum of GHG emissions for the production of: HVC, aromatics, vinyl chloride, styrene, ethylene oxide/ethylene glycols and adipic acid. Colombian Green Taxonomy does not address the manufacturing of these chemicals since they are not relevant for the country's economy. - Both taxonomies recommend methodologies to calculate Lifecycle GHG emissions (the ISO 14067:2018 is recommended in both Taxonomies and Recommendation 2013/179/EU or alternatively SO 14064-1:2018 is only recommended in the EU Taxonomy).	

Economy activity	Colombian Green Taxonomy M6. Components for the manufacture of organic basic chemicals	EU Taxonomy 3.14. Manufacture of organic basic chemicals	Summary	Level of ambition
	1.1.6. Products derived from new palm plantations that involve changes in land use are excluded from the scope of application. 1.1.7. A particular case of forest biomass certification: small-scale palm oil farmers operating in existing forest plantations must be able to be included in the certification system and ensure that they receive their fair share of benefits. 1.2. If the raw material is industrial biowaste (including those from food industries or municipal biowaste): 1.2.1. Solid biowaste used in the manufacturing process must come from waste streams separated by sources and collected separately (non-hazardous); that is, they cannot be separated from the mixed residues. 1.2.2. Bio-waste must comply with the waste regulatory framework and with national, regional and local waste management plans; in particular, with the principle of proximity. When municipal biowaste is used as feedstock, the project is complementary and does not compete with the existing municipal biowaste management infrastructure. 2. Have a substantially lower carbon footprint compared to the carbon footprint of the same chemicals made from chemical feedstocks. This carbon footprint will be calculated according to the ISO 14067:2018			

Economy activity	Colombian Green Taxonomy M6. Components for the manufacture of organic basic chemicals	EU Taxonomy 3.14. Manufacture of organic basic chemicals	Summary	Level of ambition
	standard. Note: Mitigation measures are eligible, provided they are incorporated into a single investment plan within a specified time frame (5 or 10 years), which describes how each of the measures, in combination with others, enables the threshold to be met definite.			
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address the adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy M6. Components for the manufacture of organic basic chemicals	EU Taxonomy 3.14. Manufacture of organic basic chemicals	Summary	Level of ambition
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix C to this Annex. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for the production of large volumes of organic chemicals; the best available techniques (BAT) conclusions for common wastewater and waste gas treatment/management systems in the chemical sector. No significant cross-media effects occur.	Colombian Green Taxonomy does not have specific requirements while EU Taxonomy does have specific DNSH on pollution control and prevention: - Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions for the production of large volumes of organic chemicals and for common waste water and waste gas treatment/management systems in the chemical sector. No significant cross-media effects occur.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy M7. Components involved in the manufacture of plastics in primary form	EU Taxonomy 3.17. Manufacture of plastics in primary form	Summary	Level of ambition
TSC				VERY SIMILAR

Economy activity	Colombian Green Taxonomy M7. Components involved in the manufacture of plastics in primary form	EU Taxonomy 3.17. Manufacture of plastics in primary form	Summary	Level of ambition
	1. The manufacture of plastics in a primary form must meet at least one of the following criteria: 1.1. Plastics in primary form are manufactured by mechanical recycling. 1.2. Plastics in primary form are manufactured by chemical recycling, including chemical depolymerization (also known as monomerization), pyrolysis, gasification, solvent-based purification of polymers, etc. The carbon footprint of plastics primarily made from chemical recycling (excluding any calculated benefits from fuel production), will be smaller compared to the carbon footprint of plastics primarily made from fossil fuel feedstocks. The carbon footprint will be calculated in accordance with the ISO 14067:2018 standard. 1.3. The primary manufacture of plastics is wholly or partly derived from renewable raw materials and the carbon footprint of primary plastics, wholly or partly made from renewable raw materials, will be lower compared to the carbon footprint of plastics in primary form made from fossil fuel feedstock. The carbon footprint will be calculated in accordance with the ISO 14067:2018 standard. Renewable raw materials refer to biomass, industrial biowaste or municipal biowaste. 2. In addition to meeting eligibility criteria	The activity complies with one of the following criteria: the plastic in primary form is fully manufactured by mechanical recycling of plastic waste; where mechanical recycling is not technically feasible or economically viable, the plastic in primary form is fully manufactured by chemical recycling of plastic waste and the life-cycle GHG emissions of the manufactured plastic, excluding any calculated credits from the production of fuels, are lower than the life-cycle GHG emissions of the equivalent plastic in primary form manufactured from fossil fuel feedstock. Lifecycle GHG emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018(153) or ISO 14064-1:2018). Quantified life cycle GHG emissions are verified by an independent third party. Derived wholly or partially from renewable feedstock and its life cycle GHG emissions are lower than the life-cycle GHG emissions of the equivalent plastics in primary form manufactured from fossil fuel feedstock. Lifecycle GHG emissions are calculated using Recommendation 2013/179/EU or, alternatively, using ISO 14067:2018 or ISO 14064-1:2018. Quantified life cycle GHG emissions are verified by an independent third party. Agricultural biomass used for the manufacture of plastics in its primary form complies with the criteria laid down in Article 29, paragraphs 2 to 5, of Directive (EU) 2018/2001. Forest biomass used for the manufacture of plastics in its primary	Both taxonomies have similar requirement and thresholds: - Plastic in primary form is fully manufactured by mechanical recycling of plastic waste. - If mechanical recycling is not possible, the plastic in primary form is fully manufactured by chemical recycling of plastic waste and the life-cycle GHG emissions of the manufactured plastic are lower than the life-cycle GHG emissions of the equivalent plastic in primary form manufactured from fossil fuel feedstock. - Both taxonomies propose guidelines to calculate the life-cycle GHG emissions, where ISO 14067:2018 is suggested in both taxonomies. - Both taxonomies state criteria for agricultural biomass used for the manufacture of plastics in its primary form.	

Economy activity	Colombian Green Taxonomy M7. Components involved in the manufacture of plastics in primary form	EU Taxonomy 3.17. Manufacture of plastics in primary form	Summary	Level of ambition
	1, when applicable and depending on the raw material used, the following criteria must be met: 2.1. If the feedstock is biomass (excluding industrial and municipal biowaste): 2.1.1. It is necessary to establish full traceability of the supply through the corresponding chain of custody management system and demonstrate its effectiveness through respective certification systems. 2.1.2. Any forest biomass used in the process must be adapted to the relevant local regulation and forest law enforcement, where applicable. 2.1.3. Any forest biomass used must be committed to forest certification, using independent third-party schemes that are regularly audited in forest areas. Forest management and chain of custody practices in sourcing areas that are not yet certified must be aligned (certification roadmap) with the same certification standards. 2.1.4. Forest biomass from irrigated forest plantations should not be used. 2.1.5. All biomass produced in Colombia used in the manufacture of plastics must be subject to a transparent and credible chain of custody, and meet the biomass sustainability criteria defined in the compliance conditions established in the applicable regulations.	form complies with the criteria laid down in Article 29, paragraphs 6 and 7, of that Directive.		

Economy activity	Colombian Green Taxonomy M7. Components involved in the manufacture of plastics in primary form	EU Taxonomy 3.17. Manufacture of plastics in primary form	Summary	Level of ambition
	2.1.6. The biomass used must comply with the requirements defined in the REDD+ directives, as appropriate for biomass and biofuels, and adhere to the requirements defined in the forestry section of the Taxonomy (See Chapter 3). 2.1.7. Biomass cannot come from agricultural land that has undergone land use change from forest or pasture since 1994. The aforementioned certification systems provide a robust chain of custody audit system for this feedstock. 2.1.8. The products derived from the new palm plantation that involve changes in land use are excluded from the scope of application. 2.1.9. A particular case of forest biomass certification: small-scale palm oil growers operating in existing forest plantations must be able to be included in the certification system and ensure that they receive a fair share of the benefits. 2.2. If the raw material is industrial biowaste (including waste from food industries) or municipal biowaste: 2.2.1. Solid biowaste used in the plastics manufacturing process must come from separately segregated and separately collected waste streams (non-hazardous); that is, they should not be separated from mixed waste. 2.2.2. Used bio-waste must be consistent			

Economy activity	Colombian Green Taxonomy M7. Components involved in the manufacture of plastics in primary form	EU Taxonomy 3.17. Manufacture of plastics in primary form	Summary	Level of ambition
	with the regulatory framework for waste management and with national, regional and local waste management plans; especially with the principle of proximity. 2.2.3. When municipal biowaste is used as feedstock, the project is complementary and does not compete with the existing municipal biowaste management infrastructure (see Waste Sector). Note: Mitigation measures are eligible when they are incorporated into a single investment plan within a specified time frame (5 or 10 years), which describes how each of the measures, in combination with others, enables the defined threshold to be met.			
Climate change adaptation	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix A to this Annex.	Both taxonomies address DNSH on CC adaptation differently: - Colombian Green Taxonomy still does not address the adaptation objective. It only mentions a generic DNSH to climate change adaptation, while the EU Taxonomy goes further on this point and mentions a classification of climate-related hazards so as not to do any harm.	**INCOMPARABLE**
Conservation of ecosystems and biodiversity	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix D to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy M7. Components involved in the manufacture of plastics in primary form	EU Taxonomy 3.17. Manufacture of plastics in primary form	Summary	Level of ambition
Water management	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix B to this Annex.	Both taxonomies have similar requirements: - Please refer to the comparison of the generic DNSH criteria on this.	VERY SIMILAR
Circular economy	There are no specific compliance requirements for this economic activity.	There are no specific compliance requirements for this economic activity.	Colombian Green Taxonomy has generic requirements while EU Taxonomy does not have generic DNSH on circular economy: - Please refer to the comparison of the generic DNSH criteria on this.	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Pollution control and prevention	There are no specific compliance requirements for this economic activity.	The activity complies with the criteria set out in Appendix C to this Annex. Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in relevant best available techniques (BAT) conclusions, including the Best Available Techniques Reference Document (BREF) for the Production of Polymers; the best available techniques (BAT) conclusions for common wastewater and waste gas treatment/management systems in the chemical sector. No significant cross-media effects occur.	Colombian Green Taxonomy does not have specific requirements while EU Taxonomy does have specific DNSH on pollution control and prevention: - Emissions are within or lower than the emission levels associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including: i. the Best Available Techniques Reference Document (BAT) for the Production of Polymers; ii. The Best Available Techniques (BAT) conclusions for common wastewater and	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	M7. Components involved in the manufacture of plastics in primary form	3.17. Manufacture of plastics in primary form		
			waste gas treatment/management systems in the chemical sector. No significant cross-media effects occur.	

Forestry:

<table>
<tr><th>Economy activity</th><th>Colombian Green Taxonomy</th><th>EU Taxonomy</th><th>Summary</th><th>Level of ambition</th></tr>
<tr><td>TSC</td><td>Investments to strengthen the sustainable forestry sector:
- Reduction of deforestation, degradation of natural forests and other forestry risk
- Technological development, technical assistance, and basic infrastructure

<table>
<tr><th>QUALIFICATION</th><th>DESCRIPTION</th><th>ELIGIBLE SUPPLIES</th></tr>
<tr><td colspan="3">Reduction of deforestation, degradation of natural forests and other forest risks.</td></tr>
<tr><td>Forest management and control</td><td>Implement forest management programs to reduce risks and develop control strategies. Risks: illegal slash and burn, invasive species and pests, forest</td><td>Risk reduction strategies and reinforcements to control actions (eg, strengthening the ranger corps and control operations). Support for community</td></tr>
</table></td><td>1.3. Forest management

1. Forest management plan or equivalent instrument
1.1. The activity takes place on area that is subject to a forest management plan or an equivalent instrument, as set out in national law or, where national law does not define a forest management plan or equivalent instrument, as referred to in the FAO definition of ‘forest area with long-term forest management plan’. The forest management plan or equivalent instrument covers a period of 10 years or more and is continuously updated.
1.2. Information is provided on the following points that are not already documented in the forest management plan or equivalent system: management goals, including major constraints; general strategies and activities planned to reach the management goals,</td><td>Both taxonomies address this sector differently:
- In the EU Taxonomy, addresses the main objective is mitigation, while Colombian Green Taxonomy addresses five environmental objectives in a transversal manner:
a) climate change mitigation,
b) adaptation to climate change,
c) soil management,
d) biodiversity and ecosystem services,
e) water management.
- Both taxonomies require to have a forest management plan or an equivalent instrument. The EU Taxonomy requires to include in the plan some sections that are not required in the Colombian Green Taxonomy (Climate benefit analysis, guarantee of permanence, Audit and</td><td>INCOMPARABLE</td></tr>
</table>

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure			1.3. Forest management		
		fires, effects of climate change.	forestry and regional projects for the protection and management of forests.	including expected operations over the whole forest cycle; definition of the forest habitat context, including main existing and intended forest tree species, and their extent and distribution; definition of the area according to its gazetting in the land registry; compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and other restrictions; measures deployed to maintain the good condition of forest ecosystems; consideration of societal issues (including preservation of landscape, consultation of stakeholders in accordance with the terms and conditions laid down in national law); assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks; all DNSH criteria relevant for forest management. 1.3. The sustainability of the forest management systems, as documented in the plan referred to in point 1.1, is ensured by choosing the most ambitious of the following approaches: the forest management matches the applicable national definition of sustainable	Group Assessment). -The Colombian Green Taxonomy states different level of practices or technologies (basic, intermediate and advanced) aimed to ensure the sustainability of the activity regarding the five environmental objectives.	
	Forest cover monitoring and control systems [FA1]	Implement satellite analysis systems, aerial monitoring and control systems, and alert protocols for control actions.	Software, hardware, analysis services, drones, licenses and communication equipment.			
	Nursery development	Build the necessary infrastructure for nurseries that preserve plant material from the forests in the area.	Buildings and services for the operation of nurseries, including the efficient use of water (eg, rainwater harvesting and drip irrigation) and energy. Seeds,			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure			1.3. Forest management		
			seedlings, and other inputs.	forest management; the forest management matches the Forest Europe definition of sustainable forest management, and complies with the Pan-European Operational Level Guidelines for Sustainable Forest Management; the management system in place shows compliance with the forest sustainability criteria set out in Article 29 of Directive (EU) 2018/2001, and as of the date of its application with the implementing act on operational guidance for energy from forest biomass adopted under Article 29(8) of that Directive. 1.4. The activity does not involve the degradation of land with high carbon stock. 1.5. The management system associated with the activity in place complies with the due diligence obligation and legality requirements laid down in Regulation (EU) No 995/2010. 1.6. The forest management plan or equivalent instrument provides for monitoring which ensures the correctness of the information contained in the plan, in particular as regards the data relating to the involved area. 2. Climate benefit analysis 2.1. For areas that comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over		
	Enrichment of forest plantations	Add native species to the forest inventory of existing plantations to improve their integration with the natural environment.	Seeds and seedlings native species.			
	Integration of ecosystem services	Facilitate and promote valuation schemes for biodiversity and ecosystem services, such as: Payments for Environmental Services (PSA), carbon capture, cultural values,	Technical support and dissemination services. Investment in complementary programs, necessary to improve the feasibility of the projects.			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure			1.3. Forest management		
		REDD+, Habitat Banks.		the long term in accordance with Article 29, point (b), of Directive (EU) 2018/2001 the activity complies with the following criteria: the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower than a baseline, corresponding to the balance of GHG emissions and removals over a period of 30 years starting at the beginning of the activity, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity; long-term climate benefits are considered demonstrated by proof of alignment with Article 29, point (b), of Directive (EU) 2018/2001. 2.2. For areas that do not comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29, point (b), of Directive (EU) 2018/2001 the activity complies with the following criteria: the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower		
	Development of the productive and market base for non-timber products and forest services	Identify and develop productive alternatives to promote the value chain of non-timber products. Development of conditions for the supply of services in the forest in accordance with the applicable regulations.	Examples of eligible bio businesses: apiaries, trade in fruits, extracts, and essences. Support for nature tourism (scientific, ecotourism - eg, bird watching, etc.).			
	Forest regulations and institutions	Improve the regulatory framework and forest governance to strengthen the	Studies, consultancies, training, management tools, such as databases and			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure			1.3. Forest management		
		business environment.	unified statistics.	than a baseline, corresponding to the balance of GHG emissions and removals over a period of 30 years starting at the beginning of the activity, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity. the projected long-term average net GHG balance of the activity is lower than the long-term average GHG balance projected for the baseline, referred to in point 2.2, where long term corresponds to the longer duration between 100 years and the duration of an entire forest cycle. 2.3. The calculation of climate benefit complies with all the following criteria: the analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. The climate benefit analysis is based on transparent, accurate, consistent, complete and comparable information, covers all carbon pools impacted by the activity, including above-ground biomass, below-ground biomass, deadwood, litter and soil, relies on the most conservative assumptions for calculations and includes appropriate considerations about the risks of non-permanence and reversals of carbon sequestration, the risk of saturation and the		
	Technological development, technical assistance, and basic infrastructure					
	Sustainable forestry models and training of trained personnel (includes non-timber forest products)	Strengthen institutions dedicated to applied research and professional training to develop and disseminate sustainable forestry models. These models include technology on species and management methods, which allow their commercial development and integration into the	Reinforcements to programs; promotion of technological development agreements with the private sector and training of human capital; training on green business, carbon, enrichment, REDD+ and PSA.			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure			1.3. Forest management		
		Colombian natural landscape.		risk of leakage. the business-as-usual practices, including harvesting practices, are one of the following: the management practices as documented in the latest version of the forest management plan or equivalent instrument before the start of the activity, if any; the most recent business-as-usual practices prior to the start of the activity; the practices corresponding to a management system ensuring that carbon stocks and sinks levels in the forest area are maintained or strengthened over the long term as set out in Article 29, point (b), of Directive (EU) 2018/2001.the resolution of the analysis is proportionate to the size of the area concerned and values specific to the area concerned are used. emissions and removals that occur due to natural disturbances, such as pests and diseases infestations, forest fires, wind, storm damages, that impact the area and cause underperformance do not result in non-compliance with Regulation (EU) 2020/852, provided that the climate benefit analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances.		
	Basic infrastructure for sustainable use	Adapt and build a minimum infrastructure for the use of forest products and services.	Trails, sidewalks and accesses, forest refuges for planting and cutting, ecotourism cabins, sawmills and towers for bird watching.			
	Green technology for the forestry sector	Take advantage of renewable energy in the region and produce fertilizers and gas from organic waste. Try to	Biodigesters, wind power, biofuels (eg, cellulose), photovoltaic systems, water management (eg, reverse			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure			1.3. Forest management		
		save energy and make good use of renewable sources, including methane gas. Efficiently use water	osmosis plants), systems and practices to increase the efficiency and effectiveness of energy and water use, equipment, installation, and labor.	2.4. Forest holdings under 13ha are not required to perform a climate benefit analysis. 3. Guarantee of permanence 3.1. In accordance with national law, the forest status of the area in which the activity takes place is guaranteed by one of the following measures: the area is classified in the permanent forest estate as defined by the FAO; the area is classified as a protected area; the area is the subject of any legal or contractual guarantee ensuring that it will remain a forest. 3.2. In accordance with national law, the operator of the activity commits that future update to the forest management plan or equivalent instrument, beyond the activity that is financed, will continue to seek the climate benefits as determined in point 2. Besides, the operator of the activity commits to compensate any reduction in the climate benefit determined in point 2 with an equivalent climate benefit resulting from the conduct of an activity that corresponds to one of the forestry activities defined in this Regulation. 4. Audit Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity the substantial contribution to climate change mitigation		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure	1.3. Forest management		
		criteria and the DNSH criteria is verified by either of the following: the relevant national competent authorities; an independent third-party certifier, at the request of national authorities or the operator of the activity. To reduce costs, audits may be performed together with any forest certification, climate certification or other audit. The independent third-party certifier may not have any conflict of interest with the owner or the funder and may not be involved in the development or operation of the activity. 5. Group assessment The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria may be checked: at the level of the forest sourcing area(47) as defined in Article 2, point (30), of Directive (EU) 2018/2001;at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure	1.3. Forest management		
Climate change adaptation	Practices to reduce the physical risks associated to the activity must be implemented.	The activity complies with the criteria set out in Appendix A to this Annex.	The EU taxonomy has more detailed requirements on climate change in forestry: - Both taxonomies require to implement practices to reduce the physical risks associated to the activity. - The EU Taxonomy requires to have a climate risk and vulnerability assessment which is proportionate to the scale of the activity and its expected lifespan.	**LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED**
Conservation of ecosystems and biodiversity	- In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas (addressed as normative requirement in Colombian Green Taxonomy). - Provisions for maintaining and possibly enhancing biodiversity in accordance with national and local provisions, for example (addressed as generic requirements for AFOLU sector in Colombian Green Taxonomy): i. Ensuring the good conservation status of habitat and species. ii. Excluding the use of non-native species unless leads to favourable and appropriate ecosystem condition.	In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas. There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value, or of areas set aside for the restoration of such habitats in accordance with national law. Detailed information referred to in point 1.2.(i) includes provisions for maintaining and possibly enhancing biodiversity in accordance with national and local provisions, including the following: ensuring the good conservation status of habitat and species, maintenance of typical habitat species; excluding the use or release of invasive alien species; excluding the use of non-native species unless it can be demonstrated	Both taxonomies have similar requirements.	**VERY SIMILAR**

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure	1.3. Forest management		
	iii. Ensuring the maintenance and improvement of physical, chemical, and biological quality of the soil. iv. Promoting biodiversity-friendly practices that enhance forests' natural processes. v. Excluding the conversion of high-biodiverse ecosystems into less biodiverse ones. vi. Ensuring the diversity of associated habitats and species linked to the forest (addressed from sectorial practices in Colombian Green Taxonomy). vii. Ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.	that: the use of the forest reproductive material leads to favourable and appropriate ecosystem condition (such as climate, soil criteria, and vegetation zone, forest fire resilience);the native species currently present on the site are not anymore adapted to projected climatic and pedo-hydrological conditions; ensuring the maintenance and improvement of physical, chemical and biological quality of the soil; promoting biodiversity-friendly practices that enhance forests' natural processes; excluding the conversion of high-biodiverse ecosystems into less biodiverse ones; ensuring the diversity of associated habitats and species linked to the forest; ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.		
Water management	- Colombian Taxonomy requires to implement water use/conservation management plans, in accordance with applicable normative. - Colombian Green Taxonomy requires to implement practices that enhance the water-use efficiency. - Colombian Green Taxonomy requires to implement practices to restore water bodies.	The activity complies with the criteria set out in Appendix B to this Annex. Detailed information referred to in point 1.2. (i) Includes provisions to comply with the criteria set out in Appendix B to this Annex.	Colombian Green Taxonomy has more detailed requirements on water for this activity	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
				INCOMPARABLE

Economy activity	Colombian Green Taxonomy Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure	EU Taxonomy 1.3. Forest management	Summary	Level of ambition
Circular economy	- The Colombian Green Taxonomy in the sectorial practices proposes to generate biofuel and fertilizers from organic waste.	The silvicultural change induced by the activity on the area covered by the activity is not likely to result in a significant reduction of sustainable supply of primary forest biomass suitable for the manufacturing of wood-based products with long-term circularity potential. This criterion may be demonstrated through the climate benefits analysis referred to in point.	Both taxonomies approach circular economy in forestry differently	
Pollution control and prevention	-The Colombian Taxonomy requires that the use of pesticides and fertilizers is reduced. -The pollution of water and soil must be prevented.	The use of pesticides is reduced and alternative approaches or techniques, which may include non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC, with exception of occasions where the use of pesticides is needed to control outbreaks of pests and of diseases. The activity minimised the use of fertilisers and does not use manure. The activity complies with Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use. Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021, the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the	The EU Taxonomy has more detailed requirements on pollution control and prevention in forestry	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Investments to strengthen the sustainable forestry sector: - Reduction of deforestation, degradation of natural forests and other forestry risk - Technological development, technical assistance, and basic infrastructure	1.3. Forest management		
		Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard(49). The activity complies with the relevant national law on active ingredients. Pollution of water and soil is prevented and cleaning up measures are undertaken when pollution occurs.		

<table>
<tr><th rowspan="2">Economy activity</th><th colspan="4">Colombian Green Taxonomy</th><th>EU Taxonomy</th><th rowspan="2">Summary</th><th rowspan="2">Level of ambition</th></tr>
<tr><td colspan="4">Restoration of degraded forest soils</td><td>1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event</td></tr>
<tr><td rowspan="3">TSC</td><td>QUALIFICATION</td><td>DESCRIPTION</td><td>ELIGIBLE SUPPLIES</td><td rowspan="3">1. Forest management plan or equivalent instrument
1.1. The activity takes place on area that is subject to a forest management plan or an equivalent instrument, as set out in national law or, where national law does not define a forest management plan or equivalent instrument, as referred to in the FAO definition of ‘forest area with long-term forest management plan’. The forest management plan or the equivalent instrument covers a period of 10 years or more and is continuously updated. 1.2 Information is provided on the following points that are not already documented in the forest management plan or equivalent system: management goals, including major constraints; general strategies and activities planned to reach the management goals, including expected operations over the whole forest cycle; definition of the forest habitat context, including main existing and intended forest tree species, and their extent and distribution; definition of the area according to its gazetting in the land registry; compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and other restrictions; measures deployed to maintain the good condition of forest ecosystems; consideration of societal issues (including preservation of landscape,</td><td rowspan="3">Both taxonomies address this sector differently:
- In the EU Taxonomy, addresses the main objective is mitigation, while Colombian Green Taxonomy addresses five environmental objectives in a transversal manner:
a) climate change mitigation,
b) adaptation to climate change,
c) soil management,
d) biodiversity and ecosystem services,
e) water management.
- Both taxonomies require to have a forest management plan or an equivalent instrument. The EU Taxonomy requires to include in the plan some sections that are not required in the Colombian Green Taxonomy (Climate benefit analysis, guarantee of permanence, Audit and Group Assessment).
-The Colombian Green Taxonomy states different level of practices or technologies (basic, intermediate and advanced) aimed to ensure the sustainability of the activity regarding the five environmental objectives.</td><td rowspan="3">INCOMPARABLE</td></tr>
<tr><td colspan="3">BASIC PRACTICES</td></tr>
<tr><td>Soil recovery and management</td><td>Increase soil cover with live plants or plant residues to increase organic matter, organic carbon, biological activity, aggregate stability, and moisture retention in the soil. Carry out adequate maintenance of the planted material.
Establish the relationship and a plan for the use of bio products for restoration per hectare, according to</td><td>Seeds, light equipment for soil protection works. If necessary, works to reshape the topography to reduce erosion or other degrading factors.</td></tr>
</table>

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Restoration of degraded forest soils			1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event		
		the crop. Monitor soil fertility and the nutritional status of crops, based on local conditions.		consultation of stakeholders in accordance with the terms and conditions laid down in national law);assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks; all DNSH criteria relevant to forest management. 1.3. The sustainability of the forest management systems, as documented in the plan referred to in point 1.1, is ensured by choosing the most ambitious of the following approaches: the forest management matches the applicable national definition of sustainable forest management; the forest management matches the Forest Europe definition of sustainable forest management, and complies with the Pan-European Operational Level Guidelines for Sustainable Forest Management; the management system in place complies with the forest sustainability criteria laid down in Article 29 of Directive (EU) 2018/2001, and as of the date of its application with the implementing act on operational guidance for energy from forest biomass adopted under Article 29 of that Directive. 1.4. The activity does not involve the degradation of land with high carbon stock. 1.5. The management system associated with the activity in place complies with the due		
	Conservation of water resources and water management	Repair and/or protect the recharge areas of basins and micro-basins. Manage water according to its average availability and extreme times (temporal and drought). Avoid water pollution due to excess nutrients.	Materials for isolation or closure of recharge areas (in the case of livestock). Seedlings of species indicated for rehabilitation. Irrigation and drainage work, if necessary.			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Restoration of degraded forest soils			1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event		
	Ecological restoration (if primary objective)	Improve and increase the area for habitat and its connectivity. In addition to recovering the soil and managing water, it seeks to connect or create blocks, patches or corridors of thick vegetation or forest, reintroducing vegetation with native species or with those that facilitate recovery and regeneration. Restoring and connecting the remnants of forests allows fulfilling critical functions for fauna and flora.	Seedlings or establishment of own nurseries, equipment, machinery, inputs that allow the maintenance of plant material planted.	diligence obligation and legality requirements laid down in Regulation (EU) No 995/2010. 1.6. The forest management plan or equivalent instrument provides for monitoring which ensures the correctness of the information contained in the plan, as regards the data relating to the involved area. 2. Climate benefit analysis 2.1. For areas that comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29, point (b), of Directive (EU) 2018/2001 the activity complies with the following criteria: the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower than a baseline, corresponding to the balance of GHG emissions and removals over a period of 30 years starting at the beginning of the activity, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity; long-term climate benefits are considered demonstrated by proof of alignment with Article 29, point (b), of Directive (EU) 2018/2001.		

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Restoration of degraded forest soils			1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event		
		Use non-chemical pest and weed control methods.		2.2. For areas that do not comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29, point (b), of Directive (EU) 2018/2001 the activity complies with the following criteria: the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower than a baseline, corresponding to the balance of GHG emissions and removals over a period of 30 years starting at the beginning of the activity, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity. the projected long-term average net GHG balance of the activity is lower than the long-term average GHG balance projected for the baseline, referred to in point 2.2, where long term corresponds to the longer duration between 100 years and the duration of an entire forest cycle. 2.3. The calculation of climate benefit complies with all the following criteria: the analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. The climate benefit analysis is based on transparent, accurate, consistent, complete, and comparable information, covers		
	Development of nurseries and planting services	Build commercial nurseries on a larger scale that provide plant material from the region or species that are suitable for restoration.	Construction of nurseries with their services. Seeds and seedlings.			
	INTERMEDIATE PRACTICES					
	Windbreak barriers, live fences, firebreaks	Isolate the area by means of fencing with posts that do not come from natural forest and wire or live fences, keeping	Seeds and seedlings of native species, materials, and labor			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Restoration of degraded forest soils			1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event		
		corridors used by wildlife as much as possible.		all carbon pools impacted by the activity, including above-ground biomass, below-ground biomass, deadwood, litter and soil, relies on the most conservative assumptions for calculations and includes appropriate considerations about the risks of non-permanence and reversals of carbon sequestration, the risk of saturation and the risk of leakage. the business-as-usual practices, including harvesting practices, are one of the following: the management practices as documented in the latest version of the forest management plan or equivalent instrument before the start of the activity, if any; the most recent business-as-usual practices prior to the start of the activity; the practices corresponding to a management system ensuring that carbon stocks and sinks levels in the forest area are maintained or strengthened over the long term as set out in Article 29, point (b), of Directive (EU) 2018/2001.the resolution of the analysis is proportionate to the size of the area concerned and values specific to the area concerned are used. emissions and removals that occur due to natural disturbances, such as pests and diseases infestations, forest fires, wind, storm damages, that impact the area and cause underperformance do not result in non-compliance with Regulation (EU) 2020/852, provided that the climate benefit analysis is		
	Forest protection and monitoring systems	Establish or reinforce forest protection and monitoring, through surveillance, community forestry, aerial and satellite monitoring systems.	Rangers, support materials, communication equipment, software, hardware, analysis, drones, monitoring and control system licenses.			
	ADVANCED OR TRANSFORMATIVE PRACTICES					
	Forest plantation enrichment	Add native species to the forest inventory of existing plantations to improve their integration with the natural environment.	Seeds and seedlings of native species.			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Restoration of degraded forest soils			1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event		
	Non-timber products and related services	Promote bio businesses that provide complementary income, such as: apiaries, trade in fruits, extracts and essences, scientific tourism and ecotourism.	Advice and business plan. Construction of basic buildings, such as building warehouses, preparation room, sanitary services and other inputs. Labour.	consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances. 2.4. Forest holdings under 13ha are not required to perform a climate benefit analysis. 3. Guarantee of permanence 3.1. In accordance with national law, the forest status of the area in which the activity takes place is guaranteed by one of the following measures: the area is classified in the permanent forest estate as defined by the FAO; the area is classified as a protected area; the area is the subject of any legal or contractual guarantee ensuring that it will remain a forest. 3.2. In accordance with national law, the operator of the activity commits that future update to the forest management plan or equivalent instrument, beyond the activity that is financed, will continue to seek the climate benefits as determined in point 2. Besides, the operator of the activity commits to compensate any reduction in the climate benefit determined in point 2 with an equivalent climate benefit resulting from the conduct of an activity that corresponds to one of the forestry activities defined in this Regulation.		
	Integration of ecosystem services	Adopt schemes for valuing biodiversity and ecosystem services, such as p. eg: PES, carbon sequestration, cultural values, REDD+, Habitat Banks.	Services to prepare the design and development of projects, certification, verification and validation.			
	COMPLEMENTARY TECHNOLOGY ADOPTIONS					
	Biodigesters	Produce fertilizers and gas from	Biodigesters, equipment and installation.			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Restoration of degraded forest soils			1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event		
		manure and other waste.		4. Audit Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following: the relevant national competent authorities; an independent third-party certifier, at the request of national authorities or the operator of the activity. To reduce costs, audits may be performed together with any forest certification, climate certification or other audit. The independent third-party certifier may not have any conflict of interest with the owner or the funder and may not be involved in the development or operation of the activity. 5. Group assessment The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria may be checked: at the level of the forest sourcing area as defined in Article 2, point (30), of Directive (EU) 2018/2001; at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.		
	Energy efficiency with clean energy	Strive to save energy and take advantage of renewable sources of energy, including the on-site use of methane gas.	Generation of biomass for fuel and/or fertilizer, maintenance of equipment to improve energy efficiency, gas generators derived from biodigesters, photovoltaic systems, etc..			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Restoration of degraded forest soils	1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event		
Climate change adaptation	Practices to reduce the physical risks associated to the activity must be implemented.	The activity complies with the criteria set out in Appendix A to this Annex.	The EU Taxonomy has more detailed requirements on climate change in forestry: - Both taxonomies require to implement practices to reduce the physical risks associated to the activity. - The EU Taxonomy requires to have a climate risk and vulnerability assessment which is proportionate to the scale of the activity and its expected lifespan.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED
Conservation of ecosystems and biodiversity	- In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas (addressed as normative requirement in Colombian Green Taxonomy). - Provisions for maintaining and possibly enhancing biodiversity in accordance with national and local provisions, for example (addressed as generic requirements for AFOLU sector in Colombian Green Taxonomy): i. Ensuring the good conservation status of habitat and species. ii. Excluding the use of non-native species unless leads to favourable and appropriate ecosystem condition. iii. Ensuring the maintenance and improvement of physical, chemical, and biological quality of the soil. iv. Promoting biodiversity-friendly practices that enhance forests' natural processes.	In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas. There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value, or of areas set aside for the restoration of such habitats in accordance with national law. Detailed information referred to in point 1.2.(i) includes provisions for maintaining and possibly enhancing biodiversity in accordance with national and local provisions, including the following: ensuring the good conservation status of habitat and species, maintenance of typical habitat species; excluding the use or release of invasive alien species; excluding the use of non-native species unless it can be demonstrated that: the use of the forest reproductive material leads to favourable and appropriate ecosystem conditions (such as climate, soil	Both taxonomies have similar requirements.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Restoration of degraded forest soils	1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event		
	v. Excluding the conversion of high-biodiverse ecosystems into less biodiverse ones. vi. Ensuring the diversity of associated habitats and species linked to the forest (addressed from sectorial practices in Colombian Green Taxonomy). vii. Ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.	criteria and vegetation zone, forest fire resilience);the native species currently present on the site are not anymore adapted to projected climatic and pedo-hydrological conditions. Ensuring the maintenance and improvement of physical, chemical, and biological quality of the soil; promoting biodiversity-friendly practices that enhance forests' natural processes; excluding the conversion of high-biodiverse ecosystems into less biodiverse ones; ensuring the diversity of associated habitats and species linked to the forest; ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.		
Water management	- Colombian Taxonomy requires to implement water use/conservation management plans, in accordance with applicable normative. - Colombian Green Taxonomy requires to implement practices that enhance the water-use efficiency. - Colombian Green Taxonomy requires to implement practices to restore water bodies.	The activity complies with the criteria set out in Appendix B to this Annex. Detailed information referred to in point 1.2. (i) includes provisions to comply with the criteria set out in Appendix B to this Annex.	Colombian Green Taxonomy has more detailed requirements on water for this activity	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Circular economy	- The Colombian Green Taxonomy in the sectorial practices proposes to generate biofuel and fertilizers from organic waste.	The silvicultural change induced by the activity on the area covered by the activity is not likely to result in a significant reduction of sustainable supply of primary forest biomass suitable for the manufacturing of wood-based products with long-term circularity potential. This criterion may be demonstrated through	Both taxonomies approach circular economy in forestry differently	INCOMPARABLE

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Restoration of degraded forest soils	1.2. Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event		
		the climate benefits analysis referred to in point (2).		
Pollution control and prevention	-The Colombian Taxonomy requires that the use of pesticides and fertilizers is reduced. -The pollution of water and soil must be prevented.	The use of pesticides is reduced and alternative approaches or techniques, which may include non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC, with exception of occasions where the use of pesticides is needed to control outbreaks of pests and of diseases. The activity minimises the use of fertilisers and does not use manure. The activity complies with Regulation (EU) 2019/1009 or national rules on fertilisers or soil improvers for agricultural use. Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in the Annex I, part A, of Regulation (EU) 2019/1021(38), the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade, the Minamata Convention on Mercury, the Montreal Protocol on Substances that Deplete the Ozone Layer, and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard. The activity complies with the relevant national law on active ingredients. Pollution of water and soil is prevented and cleaning up measures are undertaken when pollution occurs.	The EU Taxonomy has more detailed requirements on pollution control and prevention in forestry	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

<table>
<tr><th rowspan="2">Economy activity</th><th colspan="3">Colombian Green Taxonomy</th><th>EU Taxonomy</th><th rowspan="2">Summary</th><th rowspan="2">Level of ambition</th></tr>
<tr><td colspan="3">Conservation, management and leverage of natural forests</td><td>1.4. Conservation forestry</td></tr>
<tr><td rowspan="4">TSC</td><td>QUALIFICATION</td><td>DESCRIPTION</td><td>ELIGIBLE SUPPLIES</td><td>1. Forest management plan or equivalent instrument</td><td rowspan="4">Both taxonomies address this sector differently:
- In the EU Taxonomy, addresses the main objective is mitigation, while Colombian Green Taxonomy addresses five environmental objectives in a transversal manner:
a)climate change mitigation,
b)adaptation to climate change,
c) soil management,
d) biodiversity and ecosystem services,
e) water management.
- Both taxonomies require to have a forest management plan or an equivalent instrument. The EU Taxonomy requires to include in the plan some sections that are not required in the Colombian Green taxonomy (Climate benefit analysis, Guarantee of permanence, Audit and Group Assessment).
- The Colombian Green Taxonomy states different level of practices or technologies (basic, intermediate and advanced) aimed to ensure the sustainability of the activity regarding the five environmental objectives.</td><td rowspan="4">INCOMPARABLE</td></tr>
<tr><td colspan="3">BASIC PRACTICES</td><td>1.1. The activity takes place on area that is subject to a forest management plan or an equivalent instrument, as set out in national law or, where national regulation dos not define a forest management plan, as referred to in the FAO definition of ‘forest area with long-term forest management plan’. The forest management plan or the equivalent instrument covers a period of 10 years or more and is continuously updated.
1.2. Information is provided on the following points that are not already documented in the forest management plan or equivalent system: management goals, including major constraints; general strategies and activities planned to reach the management goals, including expected operations over the whole forest cycle; definition of the forest habitat context, main forest tree species and those intended and their extent and distribution, in accordance to the local forest ecosystem context; definition of the area according to its gazetting in the land registry; compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and other restrictions; measures deployed to maintain the good condition of forest ecosystems; consideration of societal issues (including preservation of landscape,</td></tr>
<tr><td>Management of natural forests</td><td>Conserve, manage and/or take advantage of the natural forests according to the provisions of the approved POF that applies in the area, and which in turn is supported by a Forest Management Plan (see Table 14 where the basic guidelines of this Plan are indicated.).</td><td>Risk reduction and control, reinforcement of the ranger corps and similar schemes, support for community forestry and regional projects for the protection and management of forests.</td></tr>
<tr><td>Monitoring and control of natural forests</td><td>Execute a monitoring plan for the physical and functional condition of the forests, on a scale that allows local</td><td>Services and supplies for field monitoring. Software, hardware, analysis services,</td></tr>
</table>

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Conservation, management and leverage of natural forests			1.4. Conservation forestry		
		action, and control systems to protect the integrity of the forests.	drones, licenses and communication equipment.	consultation of stakeholders in accordance with the terms and conditions laid down in national law);assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks; all DNSH relevant to forest management. 1.3. The forest management plan or the equivalent instrument: shows a primary designated management objective that consists in protection of soil and water(53), conservation of biodiversity or social services based on the FAO definitions; promotes biodiversity-friendly practices that enhance forests' natural processes; includes an analysis of: impacts and pressures on habitat conservation and diversity of associated habitats; condition of harvesting minimizing soil impacts; other activities that have an impact on conservation objectives, such as hunting and fishing, agricultural, pastoral and forestry activities, industrial, mining, and commercial activities. 1.4. The sustainability of the forest management systems as documented in the plan referred to in point 1.1 is ensured by choosing the most ambitious of the following approaches: the forest management matches the national definition of sustainable forest management, if any; the forest management		
	Development of nurseries and pest control to maintain the species of natural forests	Build the necessary infrastructure to make nurseries that preserve the genetic material of natural forests. Carry out effective control of weeds and pests in natural forests and nurseries.	Buildings, services and materials for the operation of the nurseries, including the efficient use of water (eg, rainwater harvesting and drip irrigation) and energy. Integrated control of weeds and pests.			
	INTERMEDIATE PRACTICES					
	Integration of ecosystem services	Implement biodiversity valuation schemes and ecosystem services, such as PSA, carbon capture, cultural values,	Services for the design and development of projects, certification, verification and validation.			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Conservation, management and leverage of natural forests			1.4. Conservation forestry		
		REDD+, Habitat Banks.		matches the Forest Europe definition(56) of sustainable forest management and complies with the Pan-European Operational Level Guidelines for Sustainable Forest Management);the management system in place shows compliance with the forest sustainability criteria as defined in Article 29 of Directive (EU) 2018/2001, and as of the date of its application with the implementing act on operational guidance for energy from forest biomass adopted under Article 29(8) of that Directive. 1.5 The activity does not involve the degradation of land with high carbon stock. 1.6. The management system associated with the activity in place complies with the due diligence obligation and legality requirements laid down in Regulation (EU) No 995/2010. 1.7. The forest management plan or equivalent instrument provides for monitoring which ensures the correctness of the information contained in the plan, in particular as regards the data relating to the involved area. 2. Climate benefit analysis 2.1. For areas that comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29, point (b), of Directive (EU) 2018/2001 the activity complies with the following criteria: the climate benefit analysis demonstrates that the		
	ADVANCED OR TRANSFORMATIVE PRACTICES					
	Non-timber products and related services	Structuring and launching bio businesses, such as e.g. apiaries, trade in fruits, extracts and essences, scientific tourism or ecotourism.	Advice and business plan. Construction of basic buildings, such as building warehouses, preparation room, sanitary services and other inputs. Labour.			
	COMPLEMENTARY TECHNOLOGY ADOPTIONS					
	Biodigesters	Produce fertilizers and gas from manure and other waste.	Biodigesters, equipment and installation.			
	Energy efficiency with clean energy	Strive to save energy and take advantage of renewable sources of energy, including the on-site use of methane gas.	Generation of biomass for fuel and/or fertilizer, maintenance of equipment to improve energy efficiency, gas generators derived from			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Conservation, management and leverage of natural forests	1.4. Conservation forestry		
	biodigesters, photovoltaic systems, etc..	net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower than a baseline, corresponding to the balance of GHG emissions and removals over a period of 30 years starting at the beginning of the activity, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity; long-term climate benefits are considered demonstrated by proof of alignment with Article 29, point (b), of Directive (EU) 2018/2001. 2.2. For areas that do not comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29, point (b), of Directive (EU) 2018/2001 the activity complies with the following criteria: the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower than a baseline, corresponding to the balance of GHG emissions and removals over a period of 30 years starting at the beginning of the activity, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity. The projected long-term average net GHG balance of the activity is lower than the long-term		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Conservation, management and leverage of natural forests	1.4. Conservation forestry		
		average GHG balance projected for the baseline, referred to in point 2.2, where long term corresponds to the longer duration between 100 years and the duration of an entire forest cycle. 2.3. The calculation of climate benefit complies with all of the following criteria: the analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories). The climate benefit analysis is based on transparent, accurate, consistent, complete and comparable information, covers all carbon pools impacted by the activity, including above-ground biomass, below-ground biomass, deadwood, litter and soil, relies on the most conservative assumptions for calculations and includes appropriate considerations about the risks of non-permanence and reversals of carbon sequestration, the risk of saturation and the risk of leakage. The business as-usual practices, including harvesting practices, are one of the following: the management practices as documented in the latest version of the forest management plan or equivalent instrument before the start of the activity, if any; the most recent business-as-usual practices prior to the start of the activity; the practices corresponding to a management system ensuring that carbon stocks and sinks levels in the forest area are maintained or strengthened over the long term as set out in Article 29,		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Conservation, management and leverage of natural forests	1.4. Conservation forestry		
		point (b), of Directive (EU) 2018/2001.the resolution of the analysis is proportionate to the size of the area concerned and values specific to the area concerned are used. Emissions and removals that occur due to natural disturbances, such as pests and diseases infestations, forest fires, wind, storm damages, that impact the area and cause underperformance do not result in non-compliance with the criteria of Regulation (EU) 2020/852, provided that the climate benefit analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances. 2.4. Forest holdings under 13ha are not required to perform a climate benefit analysis. 3. Guarantee of permanence 3.1. In accordance with national law, the forest status of the area in which the activity takes place is guaranteed by one of the following measures: the area is classified in the permanent forest estate as defined by the FAO ; the area is classified as a protected area; the area is the subject of any legal or contractual guarantee ensuring that it will remain a forest. 3.2. In accordance with national law, the operator of the activity commits that future updates to the forest management plan or equivalent instrument, beyond the activity that is financed, will continue to seek the climate		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Conservation, management and leverage of natural forests	1.4. Conservation forestry		
		benefits as determined in point 2. Besides, the operator of the activity commits to compensate any reduction in the climate benefit determined in point 2 with an equivalent climate benefit resulting from the conduct of an activity that corresponds to one of the forestry activities defined in this Regulation. 4. Audit Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following: the relevant national competent authorities; an independent third-party certifier, at the request of national authorities or the operator of the activity. In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit. The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity. 5. Group assessment The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria may be checked: at the level of the forest sourcing area(61) as defined in Article 2, point (30), of Directive (EU) 2018/2001; at the level of a group of forest holdings sufficiently homogeneous to evaluate the risk of the		

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Conservation, management and leverage of natural forests	1.4. Conservation forestry		
		sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.		

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes			1.1. Afforestation		
	QUALIFICATION	DESCRIPTION	ELIGIBLE SUPPLIES	1. Afforestation plan and subsequent forest management plan or equivalent instrument	Both taxonomies address this sector differently:	
	BASIC PRACTICES			1.1. The area on which the activity takes place is covered by an afforestation plan of a duration of at least five years, or the minimum period prescribed in national law, developed prior to the start of the activity and continuously updated, until this area matches the definition of forest as set out in national law or where not available, is in line with the FAO definition of forest. The afforestation plan contains all elements required by the national law relating to environmental impact assessment of afforestation.	- In the EU Taxonomy, addresses the main objective is mitigation, while Colombian Green Taxonomy addresses five environmental objectives in a transversal manner: a) climate change mitigation, b) adaptation to climate change, c) soil management, d) biodiversity and ecosystem services, e) water management. - Both taxonomies require to have a forest management plan or an equivalent instrument. The EU Taxonomy requires to include in the plan some sections that are not required in the Colombian Green	
TSC	Fertilizer management and pest and disease control	Establish the relationship and a plan for the use of nitrogenous and phosphate products per hectare, according to the type of plantation, monitoring of soil fertility and the nutritional	Fertilizer application equipment and materials that allow timely (when the crop requires) and efficient dosing. Inputs for the biological and physical control of pests and	1.2 Preferably through the afforestation plan, or if information is missing, through any other document, detailed information is provided on		INCOMPARABLE

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes			1.1. Afforestation		
		status of the trees, based on local conditions. Introduce best practices to optimize productivity, avoiding contamination due to excess nutrients. Prefer organic fertilizers if available. Use non-chemical pest and weed control methods, within the framework of integrated pest management. If necessary, use bio-inputs, pesticides and fertilizers registered with the ICA for organic production,	diseases; p. eg: seeds of repellent plants, traps or nets.	the following points: description of the area according to its gazetting in the land registry; site preparation and its impacts on pre-existing carbon stocks, including soils and above-ground biomass, in order to protect land with high carbon stock(3);management goals, including major constraints; general strategies and activities planned to reach the management goals, including expected operations over the whole forest cycle; definition of the forest habitat context, including main existing and intended forest tree species, and their extent and distribution; compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and other restrictions; measures deployed to establish and maintain the good condition of forest ecosystems; consideration of societal issues (including preservation of landscape, consultation of stakeholders in accordance with the terms and conditions laid down in national law);assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks; assessment of impact on food security; all DNSH criteria relevant to afforestation. 1.3. When the area becomes a forest, the afforestation plan is followed by a subsequent forest management plan or an equivalent	Taxonomy (Climate benefit analysis, Guarantee of permanence, Audit and Group Assessment). - The Colombian Green Taxonomy states different level of practices or technologies (basic, intermediate and advanced) aimed to ensure the sustainability of the activity regarding the five environmental objectives.	

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes			1.1. Afforestation		
		under strict control of technique and application dose.		instrument, as set out in national law or, where national law does not define a forest management plan or equivalent instrument, as referred to in the FAO definition of 'forest area with long-term forest management plan'(4).		
	Soil conservation and water management	Intervene the soil as little as possible: preparation or minimum tillage. Control weeds, avoiding erosion. Use green manures. Improve the water productivity of the plantations, comparing the water yield per hectare and documented by type of crop. Introduce efficiency systems for the use of water in irrigation. Prevent water contamination with organic or	Seeds, fertilizers and light equipment for soil protection works. Construction and equipment that allows efficient water management (aqueducts, pipelines, drip irrigation for seedlings, etc.). Tree plating, which allows water penetration and conservation.	The forest management plan or the equivalent instrument covers a period of 10 years or more and is continuously updated. 1.4 Information is provided on the following points that are not already documented in the forest management plan or equivalent system: management goals, including major constraints; general strategies and activities planned to reach the management goals, including expected operations over the whole forest cycle; definition of the forest habitat context, including main existing and intended forest tree species, and their extent and distribution; definition of the area according to its gazetting in the land registry; compartments, roads, rights of way and other public access, physical features including waterways, areas under legal and other restrictions; measures deployed to maintain the good condition of forest ecosystems; consideration of societal issues (including preservation of landscape, consultation of stakeholders in accordance with the terms and conditions laid down in national law);assessment of forest related risks, including forest fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and		

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes			1.1. Afforestation		
		chemical residues. Avoid damage to watercourses during mobilization.		measures deployed to ensure protection and adaptation against residual risks; all DNSH criteria relevant to forest management. 1.5. The activity follows the best afforestation practices laid down in national law, or, where no such best afforestation practices have been laid down in national law, the activity complies with one of the following criteria: the activity complies with Commission Delegated Regulation (EU) No 807/2014; the activity follows the "Pan-European Guidelines for Afforestation and Reforestation with a special focus on the provisions of the UNFCCC" (7). 1.6. The activity does not involve the degradation of land with high carbon stock. 1.7. The management system associated with the activity in place complies with the due diligence obligation and legality requirements laid down in Regulation (EU) No 995/2010 of the European Parliament and of the Council. 1.8. The afforestation plan and the subsequent forest management plan or equivalent instrument provide for monitoring that ensures the correctness of the information contained in the plan, in particular as regards the data relating to the involved area. 2. Climate benefit analysis 2.1. For areas that comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29,		
	INTERMEDIATE PRACTICES					
	Windbreaks, firebreaks and frost barriers, and live fences	Physically and biologically protect the plantation, through trees and shrubs that act against the action of the wind, fires, frost, floods and pests. Build live fences with native species, thus allowing integration with the natural environment and at the same time provide fencing for the property.	Seeds and seedlings of trees and shrubs suitable for each type of risk.			
	Forest roads or roads.	Form roads or forest roads within the	Materials necessary for the			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes			1.1. Afforestation		
		forest estate to advance its use. The roads must be no more than 5 meters wide and built with affirmed soil and granular subbase.	construction of forest roads. Mechanical systems for the transfer of logs, pulleys, chains and rotors.	point (b), of Directive (EU) 2018/2001 the activity complies with the following criteria: the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower than a baseline, corresponding to the balance of GHG emissions and removals over a period of 30 years starting at the beginning of the activity, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity; long-term climate benefits are considered demonstrated by proof of alignment with Article 29, point (b), of Directive (EU) 2018/2001. 2.2. For areas that do not comply with the requirements at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained or strengthened over the long term in accordance with Article 29, point (b), of Directive (EU) 2018/2001 the activity complies with the following criteria: the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by the activity over a period of 30 years after the beginning of the activity is lower than a baseline, corresponding to the balance of GHG emissions and removals over a period of 30 years starting at the beginning of the activity, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity. The		
	ADVANCED OR TRANSFORMATIVE PRACTICES					
	Organic or green fertilizers (use of vegetable covers)	Substitute synthetic fertilizers with fertilizers prepared from organic material, such as crop residues, pruning, manure, grass, etc. Introduce said green manures to the plantation.	Equipment, material, tools, and inputs (eg, compost bins, seedlings, labor, vermicompost, etc.).			
	Forest protection and monitoring systems	Establish or strengthen the protection of forests and their monitoring through	Rangers, support materials, communication equipment, software, hardware,			

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes			1.1. Afforestation		
		surveillance, community forestry, aerial and satellite monitoring systems.	analysis, drones, monitoring and control system licenses.	projected long-term average net GHG balance of the activity is lower than the long-term average GHG balance projected for the baseline, referred to in point 2.2, where long term corresponds to the longer duration between 100 years and the duration of an entire forest cycle. 2.3. The calculation of climate benefit complies with all of the following criteria: the analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories. The climate benefit analysis is based on transparent, accurate, consistent, complete and comparable information, covers all carbon pools impacted by the activity, including above-ground biomass, below-ground biomass, deadwood, litter and soil, relies on the most conservative assumptions for calculations and includes appropriate considerations about the risks of non-permanence and reversals of carbon sequestration, the risk of saturation and the risk of leakage. The business as-usual practices, including harvesting practices, are ones of the following: the management practices as documented in the latest version of the forest management plan or equivalent instrument before the start of the activity, if any; the most recent business-as-usual practices prior to the start of the activity; the practices corresponding to a management system ensuring that carbon stocks and sinks levels in the forest area are maintained or strengthened		
	Enrichment of the forest plantation with biological corridors or in polycultures	Add complementary species to the forest inventory of existing plantations to improve their productivity and their integration with the natural landscape.	Seeds and seedlings of complementary species, establishment.			
	Integration of ecosystem services	Adopt schemes for valuing biodiversity and ecosystem services, such as PSA, carbon sequestration, cultural values, REDD+, Habitat Banks.	Structuring, development, certification, verification and validation processes			
	ADOPCIONES TECNOLÓGICAS COMPLEMENTARIAS					

Economy activity	Colombian Green Taxonomy			EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes			1.1. Afforestation		
	Biodigesters	Produce fertilizers and gas from manure and other waste.	Biodigesters, equipment and installation.	over the long term as set out in Article 29, point (b), of Directive (EU) 2018/2001.the resolution of the analysis is proportionate to the size of the area concerned and values specific to the area concerned are used. Emissions and removals that occur due to natural disturbances, such as pests and diseases infestations, forest fires, wind, storm damages, that impact the area and cause underperformance do not result in non-compliance with Regulation (EU) 2020/852, provided that the climate benefit analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances. 2.4. Forest holdings under 13ha are not required to perform a climate benefit analysis. 3. Guarantee of permanence 3.1. In accordance with national law, the forest status of the area in which the activity takes place is guaranteed by one of the following measures: the area is classified in the permanent forest estate as defined by the FAO; the area is classified as a protected area; the area is the subject of any legal or contractual guarantee ensuring that it will remain a forest. 3.2. In accordance with national law, the operator of the activity commits that future updates to the afforestation plan and the subsequent forest management plan or equivalent instrument, beyond the activity that		
	Energy efficiency with clean energy	Strive to save energy and take advantage of renewable sources of energy, including the on-site use of methane gas.	Generation of biomass for fuel and/or fertilizer, maintenance of equipment to improve energy efficiency, gas generators derived from biodigesters, photovoltaic systems, etc..			

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes	1.1. Afforestation		
		is financed, will continue to seek the climate benefits as determined in point 2. Besides, the operator of the activity commits to compensate any reduction in the climate benefit determined in point 2 with an equivalent climate benefit resulting from the conduct of an activity that corresponds to one of the forestry activities defined in this Regulation.4. Audit Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the DNSH criteria are verified by either of the following: the relevant national competent authorities; an independent third-party certifier, at the request of national authorities or the operator of the activity. In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit. The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.5. Group assessment The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria may be checked: at the level of the forest sourcing area as defined in Article 2, point (30), of Directive (EU) 2018/2001; at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided		

INTERMEDIATE PRACTICES		
Windbreaks, firebreaks and frost barriers, and live	Physically and biologically protect the plantation, through	Seeds and seedlings of trees and shrubs suitable

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes	1.1. Afforestation		
		that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.		
Climate change adaptation	Practices to reduce the physical risks associated to the activity must be implemented.	The activity complies with the criteria set out in Appendix A to this Annex.	The EU taxonomy has more detailed requirements on climate change in forestry: - Both taxonomies require to implement practices to reduce the physical risks associated to the activity. - The EU Taxonomy requires to have a climate risk and vulnerability assessment which is proportionate to the scale of the activity and its expected lifespan.	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED
Conservation of ecosystems and biodiversity	- In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas (addressed as normative requirement in Colombian Green Taxonomy). - Provisions for maintaining and possibly enhancing biodiversity in accordance with national and local provisions, for example (addressed as generic requirements for AFOLU sector in Colombian Green Taxonomy): i. Ensuring the good conservation status of habitat and species. ii. Excluding the use of non-native species unless leads to favourable and appropriate ecosystem condition. iii. Ensuring the maintenance and improvement of physical, chemical and biological quality of the soil.	In areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas. There is no conversion of habitats specifically sensitive to biodiversity loss or with high conservation value, or of areas set aside for the restoration of such habitats in accordance with national law. Detailed information referred to in points 1.2(k) (Afforestation plan) and 1.4(i) (Forest management plan or equivalent system) include provisions for maintaining and possibly enhancing biodiversity in accordance with national and local provisions, including the following: ensuring the good conservation status of habitat and species, maintenance of typical habitat species; excluding the use or release of invasive alien species; excluding the use of non-native species unless it can be	Both taxonomies have similar requirements.	VERY SIMILAR

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes	1.1. Afforestation		
	iv. Promoting biodiversity-friendly practices that enhance forests' natural processes. v. Excluding the conversion of high-biodiverse ecosystems into less biodiverse ones. vi. Ensuring the diversity of associated habitats and species linked to the forest (addressed from sectorial practices in Colombian Green Taxonomy). vii. Ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.	demonstrated that: the use of the forest reproductive material leads to favourable and appropriate ecosystem conditions (such as climate, soil criteria and vegetation zone, forest fire resilience);the native species currently present on the site are not anymore adapted to projected climatic and pedo-hydrological conditions. Ensuring the maintenance and improvement of physical, chemical and biological quality of the soil; promoting biodiversity-friendly practices that enhance forests' natural processes; excluding the conversion of high-biodiverse ecosystems into less biodiverse ones; ensuring the diversity of associated habitats and species linked to the forest; ensuring the diversity of stand structures and maintenance or enhancing of mature stage stands and dead wood.		
Water management	- Colombian Taxonomy requires to implement water use/conservation management plans, in accordance with applicable normative. - Colombian Green Taxonomy requires to implement practices that enhance the water-use efficiency. - Colombian Green Taxonomy requires to implement practices to restore water bodies.	The activity complies with the criteria set out in Appendix B to this Annex. Detailed information referred to in point 1.2. (k) includes provisions to comply with the criteria set out in Appendix B to this Annex.	Colombian Green Taxonomy has more detailed requirements on water for this activity	MORE STRINGENT/ AMBITIOUS AND/ OR MORE DETAILED
Circular economy	- The Colombian Green Taxonomy in the sectorial practices proposes to generate biofuel and fertilizers from organic waste.	The silvicultural change induced by the activity on the area covered by the activity is not likely to result in a significant reduction of sustainable supply of primary forest biomass suitable for the manufacturing of wood-based	Both taxonomies approach circular economy in forestry differently	INCOMPARABLE

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes	1.1. Afforestation		
		products with long-term circularity potential. This criterion may be demonstrated through the climate benefits analysis referred to in point.		
Pollution control and prevention	-The Colombian Taxonomy requires that the use of pesticides and fertilizers is reduced. -The pollution of water and soil must be prevented.	The use of pesticides is reduced and alternative approaches or techniques, which may include non-chemical alternatives to pesticides, are favoured, in accordance with Directive 2009/128/EC of the European Parliament and of the Council (13), with exception of occasions where the use of pesticides is needed to control outbreaks of pests and of diseases. The activity minimises the use of fertilisers and does not use manure. The activity complies with Regulation (EU) 2019/1009 of the European Parliament and of the Council (14) or national rules on fertilisers or soil improvers for agricultural use. Well documented and verifiable measures are taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021(15) of the European Parliament and of the Council(16), the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade(17), the Minamata Convention on Mercury(18), the Montreal Protocol on Substances that Deplete the Ozone Layer(19), and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard(20). The activity complies	The EU Taxonomy has more detailed requirements on pollution control and prevention in forestry	LESS STRINGENT/ AMBITIOUS AND/ OR LESS DETAILED

Economy activity	Colombian Green Taxonomy	EU Taxonomy	Summary	Level of ambition
	Reforestation with commercial purposes	1.1. Afforestation		
		with the relevant national law on active ingredients. Pollution of water and soil is prevented and cleaning up measures are undertaken when pollution occurs.		