**EU Taxonomy National Interpretation for Construction and Real Estate Activities in Ireland**

**May 2023**

This document outlines the proposed Interpretation and Evidence Criteria for compliance with the EU Taxonomy in the Irish Construction Sector.  
It has been prepared by the IGBC after consultation with expert groups working in the construction industry in late 2022 and early 2023 and it focuses on the sections of EU Taxonomy that relate to **7. Construction and Real Estate Activities**

**7.1. Construction of new buildings**

**7.2. Renovation of existing buildings**

**7.7. Acquisition and ownership of buildings**

**Substantial Contribution - Climate Change Mitigation**

**7.1. Construction of new buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| 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). | Individual Domestic Buildings  EPC (Energy Performance coefficient) of 0.27 or lower is required.  Non-Domestic buildings  EPC (Energy Performance Coefficient) of 0.81 or lower is required if only 10% renewables  Or  EPC (Energy Performance Coefficient) of 0.9 of lower if 20% renewables  Mixed Use Building (Including Apartments)  If the building contains both Domestic parts and Non-Domestic parts the overall target reduction of 10% can be applied across the whole building | The EU Taxonomy Climate Change Mitigation 10% NZEB Calculator or equivalent can be used to show compliance, with inputs to be taken from published Part L reports.  Results complied to show reduction in kWh/sqm  EU Taxonomy Climate Change Mitigation 10% NZEB Calculator is available to download through the IGBC website |  |
| 2. For **buildings larger than 5,000 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. | Buildings larger than 5000 m2   * Defined as a single building with internal floor area (measured as per applicable BERs) greater than 5,000 * Combined floor area of buildings that share a basement   Separate tests required for air tightness and thermal integrity.  Airtightness  All buildings will carry out air-tightness as part of Building Regulations. For large buildings follow TGD Part L Buildings other than Dwellings 1.3.4.4  Thermal Integrity EN 13187 - Suitable only in Winter and early Spring  Thermal Performance of Buildings - Qualitative Detection of Thermal Irregularities in Building Envelopes - Infrared Method  or  The thermal integrity is checked during the construction process.  (Enclosure Commissioning process such as LEED procedures are followed) | Airtightness  Final BCAR Air tightness Certificate carried out by NSAI registered tester  or  For large buildings in line with TGD Part L Buildings other than Dwellings 1.3.4.4  Thermal Integrity  Thermographic report in line with EN 13187  or  Quality Control Report in line with LEED Enclosure and Façade Commissioning - NIBS Guideline 3-2012 Building Enclosure Commissioning Process  https://www.wbdg.org/FFC/NIBS/nibs\_gl3.pdf |  |
| 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**. | Buildings larger than 5000 m2   * Defined as a single building with internal floor area (measured as per applicable BERs) greater than 5,000 * Combined floor area of buildings that share a basement   Life Cycle Assessment carried out using Level(s) as guidance.  <https://susproc.jrc.ec.europa.eu/product-bureau/product-groups/412/documents> | LCA Report in line with Level(s) |  |

**7.2. Renovation of existing buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| 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 % | Existing legislation is provided for major renovation for both Dwellings and Buildings other than Dwellings.  This option should be followed to demonstrate compliance.  There should be no requirement to follow the PED reduction in Ireland. | Evidence of Energy Performance Certificate demonstrating appropriate post works performance.  Alternatively when the Cost Optimal approach is followed evidence to demonstrate that this has been achieved through reference to the post works BER Dwelling Report or Equivalent Report for Buildings other then Dwellings.  The BER Dwelling Report will highlight the changes carried out for Cost Optimal Major Renovation |  |

**7.7. Acquisition and ownership of buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| 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 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. | Building has an EPC of A  Or  Building is in top 15% or relevant category as per published BERs. | Evidence of Energy Performance Certificate demonstrating appropriate post works performance.  Alternatively when the Cost Optimal approach is followed evidence to demonstrate that this has been achieved through reference to the post works BER Dwelling Report or Equivalent Report for Buildings other then Dwellings.  The BER Dwelling Report will highlight the |  |
| 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. | Reference 7.1 above |  |  |
| 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 | Will apply to non residential buildings. Make reference to the following document  <https://www.gov.ie/en/publication/83fdc-energy-performance-of-buildings-regulations-2021-technical-guidance/> | Evidence demonstrating compliance with the monitoring and assessment requirements and technical documentation describing the installed systems. |  |

**Substantial Contribution - Climate Change Adaptation**

**7.1. Construction of new buildings**

**7.2. Renovation of existing buildings**

**7.7. Acquisition and ownership of buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| 1. The economic activity has **implemented physical and non-physical solutions** (‘adaptation solutions’) that **substantially reduce** the **most important physical climate risks** that are material to that activity. | Adaption solutions identified as per the Best Practice Guidance are implemented on site through the risks identified in the Climate-Risk Vulnerability Assessment (CRVA) as below. | Best Practice Guidance followed as per EU Documentation  European Commission, Directorate-General for Climate Action, EU-level technical guidance on adapting buildings to climate change : best practice guidance, Publications Office of the European Union, 2023, <https://data.europa.eu/doi/10.2834/585141>  As we wait for appropriate weather files from Met Eireann – Manchester Mid 2040s weather files to be used for overheating. |  |
| 2. The **physical climate risks that are material to the activity have been identified from those listed in** [**Appendix A**](https://eur-lex.europa.eu/resource.html?uri=cellar:d84ec73c-c773-11eb-a925-01aa75ed71a1.0021.02/DOC_2&format=PDF) to this Annex by performing a robust climate risk and vulnerability assessment with the following steps:  (a) screening of the activity to identify which physical climate risks from the list in Appendix A to this Annex may affect the performance of the economic activity during its expected lifetime;  (b) where the activity is assessed to be at risk from one or more of the physical climate risks listed in Appendix A to this Annex, a climate risk and vulnerability assessment to assess the materiality of the physical climate risks on the economic activity;  (c) an assessment of adaptation solutions that can reduce the identified physical climate risk.  The **climate risk and vulnerability assessment is proportionate to the scale of the activity and its expected lifespan**, such that:  (a) for activities with an expected lifespan of less than 10 years, the assessment is performed, at least by using climate projections at the smallest appropriate scale;  (b) for all other activities, the assessment is performed using the highest available resolution, state-of-the-art climate projections across the existing range of future scenarios consistent with the expected lifetime of the activity, including, at least, 10 to 30 year climate projections scenarios for major investments. |  | Carry out a CRVA report in line with Chapter 3 of the following document  European Commission, Directorate-General for Climate Action, *EU-level technical guidance on adapting buildings to climate change*, Publications Office of the European Union, 2023, [**https://data.europa.eu/doi/10.2834/558395**](https://data.europa.eu/doi/10.2834/558395) |  |
| 3. **The climate projections and assessment of impacts are based on best practice and available guidance** and take into account the state-of-the-art science for vulnerability and risk analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports, scientific peer-reviewed publications and open source or paying models. | For consistency buildings to be assessed for a 50 year period in line with the lifespan assessed in Level(s). These assets would be housing, offices, public buildings such as schools, hospitals etc. | Detailed in CRVA and Adaptation solutions identified above.  Assessors to keep IGBC up to date on what sources they are using and what they feel is the most accurate for their geographical area. IGBC would then keep a reference library on what are the best sources to use. This would make sure that everyone is operating off a similar page and increases the reliability and consistency of the Irish construction sector for investors and auditors. |  |
| 4. The adaptation solutions implemented:  (a) do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities;  (b) favour nature-based solutions or rely on blue or green infrastructure to the extent possible;  (c) are consistent with local, sectoral, regional or national adaptation plans and strategies;  (d) are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met;  (e) where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified in this Annex, the solution complies with the do no significant harm technical screening criteria for that activity. |  | As built drawings and photographs of physical adaptation solutions  And/or  Report outlining implementation of non-physical adaptation solutions. |  |

**Do No Significant Harm (‘DNSH’) - Climate Change Mitigation**

**7.1. Construction of new buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels.  (Wording not included within Annex 1 – Substantial Contribution to CC Mitigation) | Does not prohibit fossil fuel heating systems within buildings. | Declaration by economic entity. |  |
| The Primary Energy Demand (PED) setting out the energy performance of the building resulting from the construction does not exceed the threshold set for the nearly zero-energy building (NZEB) requirements in national regulation implementing Directive 2010/31/EU. The energy performance is certified using an as built Energy Performance Certificate (EPC). |  | BER report.  Meet building regulations. |  |

**7.2. Renovation of existing buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| The building is not dedicated to extraction, storage, transport or manufacture of fossil fuels. | Does not prohibit fossil fuel heating systems within buildings. | Declaration by economic entity. |  |

**7.7. Acquisition and ownership of buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| 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 30% of the national or regional building stock 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. | Building has an EPC of A  Or  Building is in top 30% or relevant category as per published BERs. | BER for Building and calculations to demonstrate 30% |  |
| 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. | Reference 7.1 above |  |  |

**Do No Significant Harm (‘DNSH’) - Climate Change Adaptation**

**7.1. Construction of new buildings**

**7.2. Renovation of existing buildings**

**7.7. Acquisition and ownership of buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| The activity complies with the criteria set out in Appendix A to this Annex. | Report carried out and signed by the design team outlining the adaptation measures implemented in response to the CRVA report. | Carry out a CRVA report in line with Chapter 3 of the following document:  European Commission, Directorate-General for Climate Action, EU-level technical guidance on adapting buildings to climate change, Publications Office of the European Union, 2023, <https://data.europa.eu/doi/10.2834/558395> |  |

**Do No Significant Harm (‘DNSH’) - Sustainable Use and Protection of Water and Marine Resources**

**7.1. Construction of new buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| 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:](https://eur-lex.europa.eu/resource.html?uri=cellar:d84ec73c-c773-11eb-a925-01aa75ed71a1.0021.02/DOC_2&format=PDF)  (a) wash hand basin taps and kitchen taps have a maximum water flow of 6 litres/min;  (b) showers have a maximum water flow of 8 litres/min;  (c) 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;  (d) urinals use a maximum of 2 litres/bowl/hour. Flushing urinals have a maximum full flush volume of 1 litre. | To be applied to all buildings.  Exclusion of residential buildings was clarified  Q122 (Page 53) in the following document <https://ec.europa.eu/finance/docs/law/221219-draft-commission-notice-eu-taxonomy-climate.pdf> | As Built  Sanitary schedule and technical specification sheets.  Confirmation of installation in writing from contractor |  |
| To avoid impact from the construction site, the activity complies with the criteria set out in [Appendix B](https://eur-lex.europa.eu/resource.html?uri=cellar:d84ec73c-c773-11eb-a925-01aa75ed71a1.0021.02/DOC_2&format=PDF) to this Annex.  **APPENDIX B: GENERIC CRITERIA FOR DNSH TO SUSTAINABLE USE AND PROTECTION OF WATER AND MARINE RESOURCES**  Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential as defined in Article 2, points (22) and (23), of Regulation (EU) 2020/852, in accordance with Directive 2000/60/EC of the European Parliament and of the Council and a water use and protection management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders.  Where an Environmental Impact Assessment is carried out in accordance with Directive 2011/92/EU of the European Parliament and of the Council and includes an assessment of the impact on water in accordance with Directive 2000/60/EC, no additional assessment of impact on water is required, provided the risks identified have been addressed. | Use Current LEED methodology  Create and implement an erosion and sedimentation control plan for all construction activities associated with the project. The plan must conform to the erosion and sedimentation requirements of the 2017 U.S. Environmental Protection Agency (EPA) Construction General Permit (CGP) or local equivalent, whichever is more stringent. | Report documenting methodologies to implement on site.  Monthly photographic evidence of implementation of measures. |  |

**7.2. Renovation of existing buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| 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:](https://eur-lex.europa.eu/resource.html?uri=cellar:d84ec73c-c773-11eb-a925-01aa75ed71a1.0021.02/DOC_2&format=PDF)  (a) wash hand basin taps and kitchen taps have a maximum water flow of 6 litres/min;  (b) showers have a maximum water flow of 8 litres/min;  (c) 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;  (d) urinals use a maximum of 2 litres/bowl/hour. Flushing urinals have a maximum full flush volume of 1 litre. | To be applied to all buildings.  Exclusion of residential buildings was clarified  Q122 (Page 53) in the following document <https://ec.europa.eu/finance/docs/law/221219-draft-commission-notice-eu-taxonomy-climate.pdf> | As Built  Sanitary schedule and technical specification sheets.  Confirmation of installation in writing from contractor |  |

**Do No Significant Harm (‘DNSH’) - Transition to a Circular Economy**

**7.1. Construction of new buildings**

**7.2. Renovation of existing buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| **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](https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32000D0532)) **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](https://ec.europa.eu/docsroom/documents/31521/attachments/1/translations/en/renditions/native). 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. | The 70% includes reuse, recycling, backfilling. It does not include energy recovery. Definition for material recover can be found in the following document, section 4.5  https://ec.europa.eu/eurostat/documents/342366/351811/C%26D++Guidance+on+Construction+and+Demolition+waste+reporting.pdf/6063625b-e9f0-8d24-be25-c3fa88aed0f1?t=1622469335376  EU Answers Q102  (Page 46) in the following document <https://ec.europa.eu/finance/docs/law/221219-draft-commission-notice-eu-taxonomy-climate.pdf>  Indicate tracking per site is required. | All C+D Waste is tracked for the site as per EPA Best Practice 2021  <https://www.epa.ie/publications/circular-economy/resources/CDWasteGuidelines.pdf>  Monthly figures to be used for recycling rates.  Any materials sent to a co-mingled recycling facility for processing must take the average monthly facility recycling rate for the month that the waste was delivered in. |  |
| 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, adaptable, flexible and dismantlable to enable reuse and recycling. | ISO 20887:2020  Sustainability in buildings and civil engineering works — Design for disassembly and adaptability — Principles, requirements and guidance  FAQ – Q125 (Page 54)  <https://ec.europa.eu/finance/docs/law/221219-draft-commission-notice-eu-taxonomy-climate.pdf> | Generate a report  <https://regenerate.urbanflows.ac.uk/>  Demonstrate that a new building is more (a) resource efficient, (b) adaptable, (c) flexible and (d) dismantlable compared to the average new built building. |  |

**Do No Significant Harm (‘DNSH’) - Pollution Prevention and Control**

**7.1. Construction of new buildings**

**7.2. Renovation of existing buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| Building components and materials used in the construction comply with the criteria set out in Appendix C to this Annex. | - | Product Data sheets provided and compliance confirmed by installer in Technical Submittal process |  |
| **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. | Applies to paints and varnishes, ceiling tiles, floor coverings, including associated adhesives and sealants, internal insulation and interior surface treatments, such as those to treat damp and mould.  Collate data sheets with VOC and carcinogenic content. | Product Data sheets provided and compliance confirmed by installer in Technical Submittal process |  |
| **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. | EPA Best Practice 4.3.1.1 Reuse the Site  <https://www.epa.ie/publications/circular-economy/resources/CDWasteGuidelines.pdf>  The EPA has published Guidance on the Management of Contaminated Land and Groundwater at EPA Licensed Sites.  <https://www.epa.ie/publications/compliance--enforcement/waste/Guidance_on_the_Management_of_Contaminated_Land_and_Groundwater_at_EPA_Licensed_Sites.pdf> | The output of this exercise should include a report presenting the information collected and a conceptual model of the site along with a risk assessment and potential options for reuse and remediation strategies based on the EPA Guidance on the Management of Contaminated Land and Groundwater |  |
| **Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance works.** | Site management plans and monitoring strategy  + Noise protection concept AND/OR  + Construction site test reports  + Requirements for handling pollutants hazardous to soil and water. | Final Report outlining  Measures taken and tracked to implement  Reduction in noise,  Reduction in dust  Reduction in pollutant emissions during construction or maintenance works |  |

**Do No Significant Harm (‘DNSH’) - Protection and Restoration of Biodiversity and Ecosystems**

**7.1. Construction of new buildings**

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| **Wording from EU Taxonomy** | **Interpretation** | **Suggested Evidence** | **Please add any comments here** |
| **The activity complies with the criteria set out in Appendix D to this Annex.**  Appendix D  **An Environmental Impact Assessment (EIA) or screening has been completed in accordance with Directive 2011/92/EU.**  Where an EIA has been carried out, the **required mitigation and compensation measures for protecting the environment are implemented.**  **For sites/operations located in or near biodiversity-sensitive areas** (including the Natura 2000 network of protected areas, UNESCO World Heritage sites and Key Biodiversity Areas, as well as other protected areas), an appropriate assessment, where applicable, has been conducted and based on its conclusions the necessary mitigation measures are implemented. | All of Appendix D is covered in Irish Planning Regulations and information notes have been released by the Office of the Planning Regulator.  Environmental Impact Assessment  https://publications.opr.ie/planning-practice-download/37  Appropriate Assessment –  https://www.opr.ie/wp-content/uploads/2021/03/9729-Office-of-the-Planning-Regulator-Appropriate-Assessment-Screening-booklet-15.pdf | Planning documentation outlining  Appropriate Assessment Screening Report  Environmental Impact Assessment or screening |  |
| **The new construction is not built on one of the following**:  (a) **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;  (b) **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;  (c) **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. | Q127 (PAGE 55) in the following document <https://ec.europa.eu/finance/docs/law/221219-draft-commission-notice-eu-taxonomy-climate.pdf>  notes that zoned land will satisfy the requirements of   1. arable land and crop land……   where EU LUCAS survey is not available   1. and (c) will need to be confirmed by the design team | 1. Written Confirmation land is zoned 2. Written Confirmation that land does not serve as habitat of endangered species 3. Written Confirmation that developed land is not forest as per FAO definition of forest |  |

**Minimum Social Safeguards**

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| **Wording** | **Suggested Evidence** | **Please add any comments here** |
| Compliance with the OECD Guidelines for Multinational Enterprises,  UN Guiding Principles on Business and Human Rights,  ILO on Fundamental Principles and Rights at Work  International Declaration of Human Rights | Declaration by economic entity. |  |