

# Appendix 11: Make Significant Contribution and Do No Significant Harm criteria

## Wholesale and Retail Trade sector

### 11.1. Sale of new motor vehicles, motor vehicle parts and accessories

Sector classification and activity	
Macro-Sector	Trade
KeSIC Code	451010; 453000
Description	Sale of new motor vehicles, motor vehicle parts and accessories
Make Significant Contribution criteria	
Climate change mitigation	
<p>While activities included within Appendix 6: Transportation and storage provide specifications for the use and purchase of motor vehicles, and specification for the manufacture of eligible low carbon transport vehicles is included in Appendix 1: Manufacturing, this activity aims to support the sale and trade of green motor vehicles and the enabling parts and accessories.</p> <p><b>Metrics and thresholds</b></p> <ul style="list-style-type: none"> <li>• The sale of any new light-duty vehicle with zero tailpipe emissions.</li> <li>• The sale of any new plug-in hybrid passenger car or other passenger car with an emission threshold of 50 gCO<sub>2</sub>/km in terms of the Worldwide Harmonised Light Vehicle Test Procedure (WLTP).</li> <li>• The sale of any new parts or accessories that enable the function of the above vehicles in line with the set-out metrics and thresholds.</li> </ul>	
Climate Change Adaptation	
N/A	
Do No Significant Harm assessment	
<p><b>A) Climate Change Mitigation</b> N/A</p> <p><b>B) Climate Change Adaptation</b></p>	

Generic DNSH criteria section 8.3.1.

**C) Sustainable use of water and marine resources**

N/A

**D) Ecosystem protection and restoration**

N/A

**E) Pollution prevention**

N/A

**F) Sustainable resource use and circularity**

Ensure proper waste management where applicable for e.g. reuse and recycle of parts like batteries and electronics, in compliance with the Sustainable Waste Management Act 2022.

## 11.2. Sale of new electric motorbikes and tuk-tuks, related parts and accessories

Sector classification and activity	
Macro-Sector	Trade
KeSIC Code	454010
Description	Sale of new electric motorbikes and tuk-tuks, related parts and accessories.
Make Significant Contribution criteria	
Climate change mitigation	
<p><b>Objective</b></p> <p>Demonstration of substantial GHG emission reduction through the sale and trade of new motorbikes, tuk-tuks and enabling parts and accessories which emit zero tailpipe emissions.</p> <p><b>Metrics and thresholds</b></p> <ul style="list-style-type: none"><li>• The sale of any new electric motorbikes and tuk-tuks with zero tailpipe emissions.</li><li>• The sale of any new parts or accessories that enable the function of the above vehicles in line with the set-out metrics and thresholds.</li></ul>	
Climate Change Adaptation	
N/A	
Do No Significant Harm assessment	
<p><b>A) Climate Change Mitigation</b> N/A</p> <p><b>B) Climate Change Adaptation</b> Generic DNSH criteria section 8.3.1.</p> <p><b>C) Sustainable use of water and marine resources</b> N/A</p> <p><b>D) Ecosystem protection and restoration</b> N/A</p> <p><b>E) Pollution prevention</b> N/A</p>	

**F) Sustainable resource use and circularity**

Ensure proper waste management where applicable for e.g. reuse and recycle of parts like batteries and electronics, in compliance with the Sustainable Waste Management Act 2022.

**Activities eligible in the KGFT first edition but without technical screening criteria developed:**

**11.3. Wholesale of lighting equipment, household appliances and consumer electronics**

**Description of economic activity**

Wholesale of lighting equipment, household appliances and consumer electronics.

**11.4. Wholesale of agricultural machinery, equipment and supplies**

**Description of economic activity**

Wholesale of agricultural machinery, equipment and supplies.