

Basic information

2022/2594(DEA)

DEA - Delegated acts procedure

Amending the Taxonomy Climate Delegated Act and the Taxonomy Disclosures Delegated Act

Supplementing [2018/0178\(COD\)](#)

Subject

2.50.03 Securities and financial markets, stock exchange, CIUTS, investments

2.50.05 Insurance, pension funds

2.50.08 Financial services, financial reporting and auditing

3.70.20 Sustainable development

Procedure completed - delegated act enters into force

Key players

European Parliament	Joint committee responsible	Rapporteur	Appointed
	<div data-bbox="305 856 396 894" style="border: 1px solid red; padding: 2px;">ECON</div> Economic and Monetary Affairs	PIETIKÄINEN Sirpa (EPP) KARAS Othmar (EPP) HANSEN Christophe (EPP) REGNER Evelyn (S&D) TANG Paul (S&D) SØGAARD-LIDELL Linea (Renew) SEMEDO Monica (Renew) EICKHOUT Bas (Greens /EFA) ANDRESEN Rasmus (Greens /EFA) HAIDER Roman (ID) AUBRY Manon (The Left) WALLACE Mick (The Left) GUSMÃO José (The Left) PAPADIMOULIS Dimitrios (The Left) MACMANUS Chris (The Left) SCHIRDEWAN Martin (The Left)	07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022 07/04/2022
	<div data-bbox="305 1858 396 1896" style="border: 1px solid red; padding: 2px;">ENVI</div> Environment, Public Health and Food Safety	BERNHUBER Alexander (EPP) BONAFÈ Simona (S&D)	07/04/2022 07/04/2022 07/04/2022

	WIESNER Emma (Renew)	07/04/2022
	THUN UND HOHENSTEIN Róza (Renew)	07/04/2022
	GAMON Claudia (Renew)	07/04/2022
	HOJSÍK Martin (Renew)	07/04/2022
	BLOSS Michael (Greens/EFA)	07/04/2022
	PAULUS Jutta (Greens/EFA)	07/04/2022
	TOUSSAINT Marie (Greens/EFA)	07/04/2022
	BOMPARD Manuel (The Left)	07/04/2022
	VILLUMSEN Nikolaj (The Left)	07/04/2022
	BJÖRK Malin (The Left)	07/04/2022
	VILLANUEVA RUIZ Idoia (The Left)	07/04/2022
	ERNST Cornelia (The Left)	07/04/2022
	KOKKALIS Petros (The Left)	07/04/2022
	HAZEKAMP Anja (The Left)	07/04/2022
	MODIG Silvia (The Left)	
	MATIAS Marisa (The Left)	

Key events			
Date	Event	Reference	Summary
09/03/2022	Non-legislative basic document published	C(2022)00631	Summary
10/03/2022	Initial period for examining delegated act 4 month(s)		
23/03/2022	Committee referral announced in Parliament		
23/03/2022	Referral to joint committee announced in Parliament		
05/07/2022	Debate in Parliament		
06/07/2022	Decision by Parliament		
19/07/2022	Delegated act not objected by Parliament		

Technical information	
Procedure reference	2022/2594(DEA)
Procedure type	DEA - Delegated acts procedure
Procedure subtype	Examination of delegated act
Amendments and repeals	Supplementing 2018/0178(COD)
Legal basis	Rules of Procedure EP 114-p03 Rules of Procedure EP 59

Stage reached in procedure	Procedure completed - delegated act enters into force
Committee dossier	CJ36/9/08564

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Motion for a resolution objecting delegated act		B9-0338/2022	27/06/2022	
European Commission				
Document type	Reference	Date	Summary	
Non-legislative basic document	C(2022)00631	09/03/2022	Summary	
Document attached to the procedure	C(2022)4767	04/07/2022		
Document attached to the procedure	C(2025)2526	22/04/2025		

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Meetings with interest representatives published in line with the Rules of Procedure

Other Members

Transparency		
Name	Date	Interest representatives
TORVALDS Nils	25/01/2023	Finnish Forest Industries Federation (Metsäteollisuus ry)

Amending the Taxonomy Climate Delegated Act and the Taxonomy Disclosures Delegated Act

2022/2594(DEA) - 09/03/2022 - Non-legislative basic document

The purpose of this Delegated Regulation on Climate Taxonomy is to complement Commission [Delegated Regulation \(EU\) 2021/2139](#) and [Delegated Regulation \(EU\) 2021/2178](#) in order to help financial markets and investors to identify, subject to strict conditions, relevant gas and nuclear activities that are necessary for the transition of Member States' energy systems to climate neutrality.

Background

[Regulation \(EU\) 2020/852](#) of the European Parliament and of the Council establishes the framework for the creation of the **EU Taxonomy** of environmentally sustainable economic activities. The Taxonomy Regulation provides that these economic activities should comply with the technical screening criteria set out in the delegated acts adopted by the Commission.

The Taxonomy Climate Delegated Act (Delegated Regulation (EU) 2021/2139) was adopted on 4 June 2021. On 6 July 2021, the Commission also adopted a delegated act on the information to be disclosed in relation to taxonomy (Delegated Regulation (EU) 2021/2178).

The Taxonomy Climate Delegated Act sets out technical screening criteria for economic activities having the potential to contribute to climate change mitigation and climate change adaptation in most sectors. However, not all relevant sectors and activities have been covered in that Delegated Act. Notably, it was not possible to take a decision as to the inclusion of nuclear energy in the Taxonomy Climate Delegated Act due to the need to deepen the assessment of the 'do no significant harm' aspects of nuclear energy, which was ongoing at the time.

As regards natural gas, the Commission announced that further reflection was needed on how to address the role of gas in the decarbonisation of the Union's economy.

On the basis of scientific advice and the current state of developments, the Commission recognises that fossil gas and nuclear power generation activities can contribute to the decarbonisation of the EU economy.

Content

The purpose of this delegated act is to complement the Taxonomy Climate Delegated Act. It sets out the technical screening criteria for climate mitigation objectives and climate change adaptation for additional economic activities in the energy sectors, in particular the **natural gas and nuclear energy sectors**, which were not initially included in the Taxonomy Climate Delegated Act. These technical screening criteria are set in accordance with the requirements of Article 19 of the Taxonomy Regulation.

The amendments to Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2021/2178 do not mandate any investments but are intended to help financial markets and investors to identify, subject to strict conditions, relevant gas and nuclear related activities needed for the transition of the Member States' energy systems towards climate neutrality in line with Union climate goals and commitments.

These strict conditions are: (i) for both gas and nuclear activities, that they contribute to the transition to climate neutrality; (ii) for nuclear activities, that they meet nuclear and environmental safety requirements; and (iii) for gas activities, that they contribute to the transition from coal to renewable energy sources. Other more specific conditions, set out in the complementary delegated act will also apply to all these activities.

To increase market transparency and **improve investor information**, this delegated act also provides for specific disclosure requirements for the natural gas and nuclear energy sectors and amends the delegated act on information to be published in relation to the taxonomy to this effect so that investors can identify which investment opportunities include gas or nuclear activities and make informed choices.