Publication - 15/04/2026

FEDIL'S FEEDBACK ON THE EUROPEAN COMMISSION'S DRAFT ACT ON THE REVIEW OF THE EU TAXONOMY CLIMATE DELEGATED ACT

We welcome the Commission's efforts to improve the usability, clarity and coherence of the framework, notably through simplification, better consistency and alignment with existing EU legislation.

At the same time, we highlight a number of remaining structural challenges affecting the practical application of the Taxonomy, in particular:

- the continued complexity and limited usability of the technical screening criteria and DNSH requirements, as illustrated by the gap between eligibility and alignment in practice;
- the administrative burden and proportionality concerns, including data availability, documentation and audit requirements;
- the DNSH criteria as a key bottleneck, due to their complexity and lack of standardisation;
- the need for stronger alignment with existing EU legislation (e.g. IED, REACH) to avoid duplication and legal uncertainty;
- technical feasibility and sector-specific challenges, notably in the steel sector, where current interpretations may not reflect industrial realities and value chains.

We have also put forward a number of constructive recommendations to further improve the framework, including enhancing proportionality, clarifying system boundaries and eligibility criteria, ensuring consistency between legislation and guidance, and strengthening alignment with existing EU regulatory frameworks.

READ THE FULL DOCUMENT