

To: Corporate Reporting - Investments & Sustainable Finance WG
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Subject: EU Taxonomy delegated act published in the Official Journal of the EU

Summary

On 8 January, the European Commission's Delegated Regulation (EU) 2026/73 amending the EU Taxonomy disclosure framework was published in the Official Journal: [here](#). The Regulation introduces targeted simplifications to sustainability reporting under Delegated Regulation (EU) 2021/2178 and makes adjustments to technical screening criteria under Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486.

Key provisions:

1. Materiality Threshold for Taxonomy Assessment

Non-financial undertakings may omit the assessment of taxonomy eligibility and alignment for economic activities that account for less than 10% of:

- Turnover
- Capital Expenditure (CapEx).
- Operational Expenditure (OpEx)

2. Operational Expenditure (OpEx) Relief

Companies may omit taxonomy eligibility and alignment assessment for OpEx where:

- OpEx is not material to the business model, and
- A brief explanation is provided justifying non-materiality.

3. Simplification of Reporting Templates

The Delegated Regulation:

- Shortens and simplifies the existing disclosure templates under Delegated Regulation (EU) 2021/2178
- Removes duplicative data points
- Improves alignment across financial and non-financial disclosures
- In particular: gas and nuclear-specific templates are deleted, with disclosures now integrated into the general taxonomy reporting framework.

4. Technical Screening Criteria Adjustments

Targeted amendments are made to technical screening criteria to:

- Clarify "Do No Significant Harm" (DNSH) requirements, particularly on:
 - Pollution prevention and control
 - Chemicals and hazardous substances
- Improve consistency and usability of criteria for preparers

Next Steps

The regulation enters into force on the twentieth day following its publication.