

Statement on the Consultation on the Review of the EU  
Taxonomy Delegated Acts

**Targeted amendments to Delegated Regulation (EU)  
2021/2139 and Delegated Regulation (EU) 2023/2486  
enhancing the usability of the technical screening  
criteria**

Berlin, 14 April 2026



# Introduction

The proposed amendments to the EU Taxonomy Delegated Acts to Regulation (EU) 2021/2139 (Climate Delegated Act) and Delegated Regulation (EU) 2023/2486 (Environmental Delegated Act) represent a pragmatic and necessary step to improve the usability, clarity and practical applicability of the framework and are supported by the steel industry in Germany.

The proposal appropriately responds to stakeholder feedback regarding complexity, legal uncertainty and implementation challenges, especially in relation to DNSH criteria, chemicals requirements and the demonstration of compliance. It is particularly important that the amendments remain targeted in nature, focusing on clarification and alignment with existing EU legislation, without altering the underlying policy framework.

**The explicit maintenance of existing technical screening thresholds for steel production under Delegated Regulation (EU) 2021/2139 is therefore strongly welcomed.** Preserving these thresholds is essential to ensure regulatory stability and investment certainty, particularly in a context where the transition to low-emission steel requires high upfront capital expenditure, long investment cycles and significant technological and market risks.

Against this background, the following elements are particularly relevant to ensure the effective and practical implementation of the Taxonomy:

- **Preserve existing thresholds to ensure investment certainty (EU) 2021/2139:**  
The maintenance of current thresholds for steel production is critical to safeguard ongoing investments in low-emission steel and to ensure a stable framework for industrial transformation.
- **Strong support for targeted improvements in (EU) 2023/2486, Annex C:**  
The proposal represents a clear and pragmatic improvement, notably by enhancing clarity, reducing interpretative grey areas and strengthening alignment with existing EU legislation, especially in the areas of chemicals and biodiversity.
- **Alignment with existing EU legislation must be maintained:**  
The systematic reference to existing EU regulatory frameworks (e.g. REACH, RoHS, IED) is a major strength of the proposal and should be consistently pursued to avoid duplication and unnecessary administrative burden.
- **Ensure legal certainty and a level playing field by addressing remaining ambiguities:**  
Targeted refinements are necessary, regarding Annex C (points 7 and 8), to ensure consistent implementation across Member States and avoid unintended distortions.
- **Reflect the full sustainability contribution of steel:**  
The Taxonomy should more explicitly reflect the core sustainability advantages of steel, in particular durability, high recyclability and reparability, and acknowledge the critical role of low-emission steel as an enabler of climate-neutral value chains.

# Assessment of the proposed amendments

Against this background, the proposed amendments can be assessed as follows: The proposed amendments make the EU Taxonomy framework more precise, more coherent and more workable in practice.

## Improvements under Delegated Regulation (EU) 2023/2486 (Environmental)

The provisions under **Annex C (points 1–6)** are well aligned with existing EU legislation (including REACH and RoHS) and provide a coherent and proportionate framework, which is fully supported.

The approach taken in **point 7**, recognising that substances of very high concern (SVHCs) may be used under controlled conditions in line with EU chemicals legislation, appropriately reflects industrial reality and is essential for certain applications where alternatives are not yet available. Further clarification that existing national or EU-recognised technical frameworks fulfil these conditions would enhance legal certainty. The clarification in point 8 that the temporary mobilisation of naturally occurring substances should not be considered pollution is also a highly positive and necessary element of the proposal.

At the same time, the condition related to **“natural background levels” introduces significant uncertainty**. These levels are not clearly defined and may vary substantially depending on geographical and environmental conditions.

This may undermine a level playing field, as it could lead to divergent requirements for comparable industrial activities across Member States. It also creates practical challenges in terms of measurement, verification and compliance, and risks inconsistently permitting outcomes. A targeted adjustment of this provision is therefore necessary to ensure legal certainty and consistent implementation.

## Improvements under Delegated Regulation (EU) 2021/2139 (Climate)

**The maintenance of existing technical screening thresholds for steel production is a key positive element of the proposal.**

It ensures continuity and provides a stable and predictable investment framework for the transition to low-emission steel production. Given the capital-intensive nature of the steel sector, characterised by high upfront investments and long investment cycles, regulatory stability is essential to enable and de-risk transformation investments.

In addition, the clarification of DNSH criteria, minimum safeguards significantly and finally the systematic reference to existing EU regulatory frameworks improves the usability of the framework and addresses key implementation challenges observed in recent years, particularly the limited practical applicability of certain criteria. This is especially valid regarding compliance to be demonstrated by using existing regulatory documentation, including by means of a valid permit issued in accordance with Directive 2010/75/EU, reflecting the applicable BAT conclusions and monitoring reports submitted to the competent authority.

By reducing ambiguities, the amendments enable, for the first time in practice, a more consistent, auditable and operational application of the Taxonomy to low-emission steel production.

Overall, the amendments strike a balanced and pragmatic approach, combining improved usability with regulatory continuity and providing a more reliable basis for supporting the transformation of energy-intensive industries.

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