

Mr Didier Millerot
DG FISMA
European Commission
Rue de Spa 2
1000 Brussels

14 April 2026

ECG response to the call for feedback on the revision of EU Taxonomy technical screening criteria

Dear Mr Millerot,

The European Contact Group (ECG), which brings together the six largest professional services networks in Europe (BDO, Deloitte, EY, Grant Thornton, KPMG and PwC), welcomes the European Commission's call for feedback on the revision of the EU Taxonomy technical screening criteria (TSC) published on 17 March 2026.

ECG strongly supports the Commission's objective to make the EU Taxonomy **simpler, more usable and proportionate**. In doing so, the Commission should avoid creating inconsistencies or contradictions with revised ESRS which would impair the simplification objective. We acknowledge the significant effort undertaken by the Commission to review the Climate and Environmental Delegated Acts following the first years of practical application, as well as the intention to streamline criteria, clarify compliance requirements and better align the TSC with evolving EU legislation and technological developments.

Based on practical experience from both preparers and auditors across a broad range of sectors, ECG would like to highlight the following overarching key messages:

1. Importance of proper due process in revising EU taxonomy framework

ECG would like to emphasise the importance of robust and transparent due process when revising EU taxonomy framework, including when revising technical screening criteria or issuing related clarifications.

The EU Taxonomy establishes TSC to determine whether an economic activity is performed in an environmentally sustainable way. To enhance the adoption of the EU Taxonomy, practical guidance on how to apply the TSC is of the utmost importance. Sufficient time and stakeholder engagement with respect to such practical guidance are essential to allow for meaningful assessment of proposed changes and evaluation of stakeholder feedback by the Commission. This applies not only to amendments to the Delegated Acts themselves, but also to interpretative guidance issued through Commission notices, including Frequently Asked Questions (FAQs).

In our view, a comment period of four weeks is insufficient to assess amendments of this scale and technical complexity, particularly given their tangible operational implications for companies, including changes in eligibility and alignment outcomes. We therefore limit this letter to cross-cutting - yet important considerations - rather than a detailed assessment of the draft delegated acts. We also recommend that a due process is set up to allow for the issuance of sound and practical guidance, once the revision of the EU Taxonomy is completed.

2. Legal uncertainty arising from nonbinding FAQs and the need for incorporation into the binding framework

In our view, embedding essential clarifications in the legal framework would significantly enhance legal certainty, reduce administrative effort and support more consistent reporting and assurance outcomes.

We note that a significant number of clarifications and interpretations have been provided through FAQs issued as Commission notices. To date, the European Commission has issued over 500 FAQs on the EU Taxonomy, reflecting both the complexity of the framework and the extent to which nonbinding guidance is relied upon to support application.

However, FAQs cannot fix errors or inconsistencies in the legislation itself.

We observe that **non-binding FAQs can** lead to divergent practices across Member States and increase administrative burden for companies and auditors. As highlighted in our response to the consultation on the Omnibus directive (see [here](#)), some FAQs appear to **extend beyond the legal requirements, contradict existing requirements, conflict with other FAQs**, or are difficult to apply consistently.

To address this, ECG strongly encourages the Commission to:

- Comprehensively review the existing body of FAQs and remove those that are outdated or which go beyond the regulation; and
- **Incorporate critical and fundamental pieces of guidance** directly into the binding Delegated Acts, taking care not to incorporate content that goes beyond the legal requirements. The remainder of the FAQs could then be reviewed with the possibility of being deleted (including as a result of being redundant under the revised DAs).

3. Need for sufficient implementation time

We strongly recommend mandating application of the revised requirements from 1 January 2028 (rather than 1 January 2027), with voluntary earlier adoption permitted, in order to allow the market sufficient time to implement and embed the revised technical screening criteria.

Changes to the TSC have direct implications for data collection processes, internal controls, IT systems, contractual arrangements and assurance planning and might lead to different outcomes to previous eligibility and alignment assessments. Adequate lead time is essential to mitigate the risk that the quality and consistency of reported information may be adversely affected.

This is particularly important as the scrutiny period in which the delegated act could still be rejected, will run well into late 2026 or even early 2027.

4. Upcoming revision of the Disclosure Delegated Act

Finally, the ECG draws attention to the recommendations made in our response to the public consultation on the Omnibus amendments in March 2025. Our [letter](#) included detailed suggestions on how to simplify and improve the EU Taxonomy, for example by introducing a general overarching materiality principle (including a qualitative component not just a mere quantitative threshold) or the

deletion of the OpEx KPI. Our recommendations could be useful for the upcoming revisions of the Taxonomy Disclosure Delegated Acts.

Closing remarks

We remain available to further engage with the Commission and to provide practical insights based on our experience of assisting some preparers and providing assurance on compliance with the requirements for other entities.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Isabelle Tracq-Sengeissen', with a long, sweeping flourish extending to the right.

Isabelle Tracq-Sengeissen

ECG Chair