

5 January 2026

European Commission Publishes Draft Notice Providing Guidance on the Disclosures Delegated Act under Article 8 of the EU Taxonomy Regulation, as amended by the Omnibus Delegated Act

1.0 Background

On 17 December 2025, the European Commission (“EC”) published a [draft notice](#)¹ providing interpretative and implementation guidance on the amendments to the Disclosures Delegated Act² under Article 8 of the EU Taxonomy Regulation³, as introduced by the Omnibus Delegated Act⁴. This guidance is presented in the form of responses to frequently asked questions (“FAQs”).

The FAQ responses are intended solely to clarify the provisions already set out in the applicable legislation and do not extend the rights or obligations arising therefrom, nor do they introduce any additional requirements for market operators or competent authorities.

2.0 Next Steps

Issuers are encouraged to carefully review the FAQs included in the EC’s draft notice.

3.0 Contacts

Should you have any queries relating to the above, kindly contact the Authority on transparency@mfsa.mt.

¹ European Commission, Draft Commission Notice on the interpretation and implementation of certain legal provisions of the Disclosures Delegated Act under Article 8 of the EU Taxonomy Regulation, as amended by the Omnibus Delegated Act, on the reporting of Taxonomy-eligible and Taxonomy-aligned economic activities and assets (fourth notice), 17 December 2025.

² Commission Delegated Regulation (EU) 2021/2178 of 6 July 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally sustainable economic activities, and specifying the methodology to comply with that disclosure obligation.

³ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088.

⁴ Commission Delegated Regulation (EU) C(2025)4568 of 4 July 2025 amending Commission Delegated Regulation (EU) 2021/2178 as regards the simplification of the content and presentation of information to be disclosed concerning environmentally sustainable activities and Commission Delegated Regulations (EU) 2021/2139 and (EU) 2023/2486 as regards simplification of certain technical screening criteria for determining whether economic activities cause no significant harm to environmental objectives.