

13 January 2026

## Publication of the Amended Delegated Act of the EU Taxonomy Regulation in the EU Official Journal

### 1.0 Background

This Circular supplements the Authority's [Circular dated 07 August 2025](#), which circular had referred to the European Commission's adoption, on 04 July 2025, of a package of measures to simplify the Taxonomy Disclosures, Climate and Environmental Delegated Acts under the EU Taxonomy Regulation.<sup>1</sup>

Reference is also made to the Authority's Circular dated [05 January 2026](#), which addressed the European Commission's publication of a [draft notice](#)<sup>2</sup> providing interpretative and implementation guidance on the amendments to the Disclosures Delegated Act under the EU Taxonomy Regulation, as amended by the Omnibus Delegated Act.<sup>3</sup>

### 2.0 Update on the Amended Delegated Act

Following its formal adoption, the [Amended Delegated Act](#)<sup>4</sup>, aimed at simplifying the EU Taxonomy Regulation, was published in the EU Official Journal on 08 January 2026. The amendments introduce, *inter alia*, a materiality threshold and revision to the reporting templates.

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<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> Commission Delegated Regulation (EU) 2026/73 of 4 July 2025 amending Delegated Regulation (EU) 2021/2178 as regards the simplification of the content and presentation of information to be disclosed concerning environmentally sustainable activities and 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.

### 3.0 Next Steps

The Amended Delegated Act shall apply from 01 January 2026. However, issuers within scope of the respective requirements may continue to apply the Disclosures<sup>5</sup>, Climate<sup>6</sup> and Environmental<sup>7</sup> Delegated Acts as applicable on 31 December 2025, for financial years commencing between 01 January and 31 December 2025.

Additionally, the Authority reiterates the message set out in its Circular dated 05 January 2026, whereby issuers are encouraged to carefully review the Frequently Asked Questions included in the European Commission's draft notice.

### 4.0 Contacts

Should you have any queries relating to the above, kindly contact the Authority on [transparency@mfsa.mt](mailto:transparency@mfsa.mt).

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<sup>5</sup> 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.

<sup>6</sup> Commission Delegated Regulation (EU) 2021/2139 of 4 June 2021 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives.

<sup>7</sup> Commission Delegated Regulation (EU) 2023/2486 of 27 June 2023 supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to the sustainable use and protection of water and marine resources, to the transition to a circular economy, to pollution prevention and control, or to the protection and restoration of biodiversity and ecosystems and for determining whether that economic activity causes no significant harm to any of the other environmental objectives and amending Commission Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities.