



# EU Taxonomy Navigator

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## EU Taxonomy Navigator

### A simple and practical guide for users

The EU Taxonomy Navigator is a user-friendly website that offers a series of online tools to help users better understand the EU Taxonomy in a simple and practical manner, ultimately facilitating its implementation and supporting companies in their reporting obligations.

The EU Taxonomy Navigator offers four tools to help you navigate the EU Taxonomy.

#### 1. About the EU Taxonomy Compass

The EU Taxonomy Compass provides a visual representation of the **contents of the EU Taxonomy**. It aims to **make the contents of the EU Taxonomy easier to access** for a variety of users. It enables users to check which activities are included in the EU Taxonomy (Taxonomy-eligible activities), to which objectives they substantially contribute and what criteria have to be met for activities to be considered Taxonomy-aligned. It is important to note that minimum safeguards (social standards) have to be met as well for an economic activity to be considered Taxonomy-aligned. The EU Taxonomy Compass also aims to make it easier to integrate the criteria into business databases and other IT systems.

The EU Taxonomy Compass shows the contents of the [Taxonomy Delegated Acts](#) that entered into force and were published in the Official Journal, including:

- The [Climate Delegated Act](#) published in the Official Journal on 9 December 2021 and applicable since January 2022.
- The [Complementary Climate Delegated Act](#) published in the Official Journal on 15 July 2022 and applicable since January 2023.
- The [Environmental Delegated Act](#) published in the Official Journal on 21 November 2023 and to apply as of January 2024.
- The [amendments to the Climate Delegated Act](#) published in the Official Journal on 21 November 2023 and to apply as of January 2024.

The EU Taxonomy Compass will be updated to include future delegated acts specifying technical screening criteria for additional economic activities substantially contributing to the climate objectives and the other environmental objectives of the Taxonomy Regulation. It will also reflect reviews of the delegated acts in the future.

## 2. EU Taxonomy Calculator – a step-by-step guide on reporting obligations

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The EU Taxonomy Calculator is an interactive, educational tool that aims to help users understand and support with the reporting obligations laid down in the [Disclosures Delegated Act](#) under Article 8 of the Taxonomy Regulation.

Under Article 8(1) of the Taxonomy Regulation large undertakings that are required to publish non-financial information pursuant to the [Corporate Sustainability Reporting Directive](#) (CSRD) have to disclose information on how and to what extent their activities are associated with environmentally sustainable economic activities. For this, the Disclosures Delegated Act specifies key performance indicators (KPIs) related to turnover, capital expenditure (CapEx) and operational expenditure (OpEx) that non-financial undertakings must disclose.

The EU Taxonomy Calculator provides users with an **example** of the different steps that a non-financial undertaking would need to go through to fill out the templates provided in the Disclosures Delegated Act for the purpose of identifying their Taxonomy-eligibility <sup>(1)</sup> and alignment <sup>(2)</sup> , and calculating their KPIs.

So far, the EU Taxonomy Calculator is only available to calculate the turnover, CapEx and OpEx KPIs of **non-financial undertakings** for the objective of **Climate Change Mitigation**.

Please note that the EU Taxonomy Calculator does not replace the reporting of companies according to the Disclosures Delegated Act.

### 3. FAQs repository – an overview of questions and answers on the EU Taxonomy and its delegated acts

The FAQs repository aims to help users find answers to questions on the EU Taxonomy in general, its reporting obligations and the technical screening criteria defined in the Taxonomy delegated acts. Therefore, it gathers all Frequently Asked Questions documents that the European Commission has published on the EU Taxonomy so far in one place:



#### June 2023

- [Commission notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Regulation and links to the Sustainable Finance Disclosure Regulation](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AJOC_2023_211_R_0001) ([https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AJOC\\_2023\\_211\\_R\\_0001](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ%3AJOC_2023_211_R_0001)).



#### December 2022

- [Commission Notice on the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act establishing technical screening criteria for economic activities that contribute substantially to climate change mitigation or climate change adaptation and do no significant harm to other environmental objective](https://eur-lex.europa.eu/eli/C/2023/267/oj) (<https://eur-lex.europa.eu/eli/C/2023/267/oj>).
- [Commission Notice on the interpretation and implementation of certain legal provisions of the Disclosures Delegated Act under Article 8 of EU Taxonomy Regulation on the reporting of Taxonomy-eligible and Taxonomy-aligned economic activities and assets](https://eur-lex.europa.eu/eli/C/2023/305/oj) (<https://eur-lex.europa.eu/eli/C/2023/305/oj>).



#### February 2022

- [Commission notice on the interpretation of certain legal provisions of the Taxonomy Regulation Article 8 Disclosures Delegated Act on the reporting of eligible economic activities and assets](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022XC1006(01)) ([https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022XC1006\(01\)](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52022XC1006(01))).
- [FAQ on the Taxonomy Complementary Climate Delegated Act](https://ec.europa.eu/commission/presscorner/detail/en/qanda_22_712) ([https://ec.europa.eu/commission/presscorner/detail/en/qanda\\_22\\_712](https://ec.europa.eu/commission/presscorner/detail/en/qanda_22_712)).



#### December 2021

- [How should financial and non-financial undertakings report taxonomy-eligible economic activities and assets in accordance with the Taxonomy Regulation Article 8 Disclosures Delegated Act?](https://finance.ec.europa.eu/system/files/2022-01/sustainable-finance-taxonomy-article-8-report-eligible-activities-assets-faq_en.pdf) ([https://finance.ec.europa.eu/system/files/2022-01/sustainable-finance-taxonomy-article-8-report-eligible-activities-assets-faq\\_en.pdf](https://finance.ec.europa.eu/system/files/2022-01/sustainable-finance-taxonomy-article-8-report-eligible-activities-assets-faq_en.pdf)).



#### July 2021

- [FAQ: What is the EU taxonomy Article 8 Delegated Act and how will it work in practice?](https://finance.ec.europa.eu/document/download/af6e560f-842c-4ea9-ba5f-ef4a97246f88_en?) ([https://finance.ec.europa.eu/document/download/af6e560f-842c-4ea9-ba5f-ef4a97246f88\\_en?](https://finance.ec.europa.eu/document/download/af6e560f-842c-4ea9-ba5f-ef4a97246f88_en?)

[filename=sustainable-finance-taxonomy-article-8-faq\\_en.pdf](#)

April 2021

- [What is the EU taxonomy and how will it work in practice?](#)  
([https://finance.ec.europa.eu/system/files/2021-04/sustainable-finance-taxonomy-faq\\_en.pdf](https://finance.ec.europa.eu/system/files/2021-04/sustainable-finance-taxonomy-faq_en.pdf))

4. EU Taxonomy User Guide – a simple guide on the Taxonomy for non-experts

The EU Taxonomy User Guide is a guidance document for non-experts. It explains what the EU Taxonomy is and how it fits within the wider sustainable finance regulatory framework. It also provides a step-by step guide to assess Taxonomy-alignment, which is exemplified through 12 use cases that show users how to deal with the main implementation challenges they may face.

[Download here](#)

What is the EU Taxonomy?

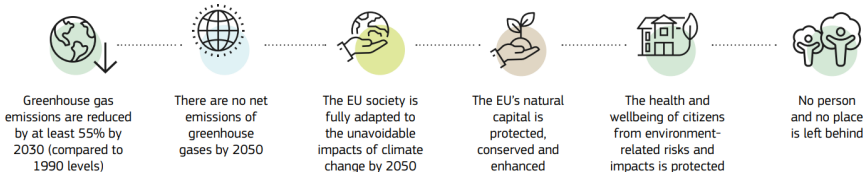
The EU Taxonomy is a classification system that helps companies and investors identify “environmentally sustainable” economic activities to make sustainable investment decisions. Environmentally sustainable economic activities are described as those which “make a substantial contribution to at least one of the EU’s climate and environmental objectives, while at the same time not significantly harming any of these objectives and meeting minimum safeguards.”

The EU Taxonomy is not a mandatory list for investors to invest in. It does not set mandatory requirements on environmental performance for companies or for financial products. Investors are free to choose what to invest in. However, it is expected that over time, the EU Taxonomy will encourage a transition towards sustainability in order to achieve the EU’s climate and environmental goals.

What the EU Taxonomy is	What the EU Taxonomy is not
A classification system to establish clear definitions of what is an environmentally sustainable economic activity	It's not a mandatory list to invest in
Tool to help investors and companies to make informed investment decisions on environmentally sustainable activities for the purpose of determining the degree of sustainability of an investment	It's not a rating of the "greenness" of companies
Reflecting technological and policy developments: The Taxonomy will be updated regularly	It does not make any judgement on the financial performance of an investment
Facilitating transition of polluting sectors	What's not green is not necessarily brown. Activities that are not on the list, are not necessarily polluting activities. The focus is simply on activities that contribute substantially to environmental objectives.
Technology neutral	
Fostering Transparency by disclosures for financial market participants and large companies related to the Taxonomy	

Why do we need an EU Taxonomy?

The EU Taxonomy aims to help scale up investments in projects and activities that are necessary to reach the objectives of the European Green Deal – our plan to make the EU’s economy environmentally sustainable, adhering to the following principles and objectives:

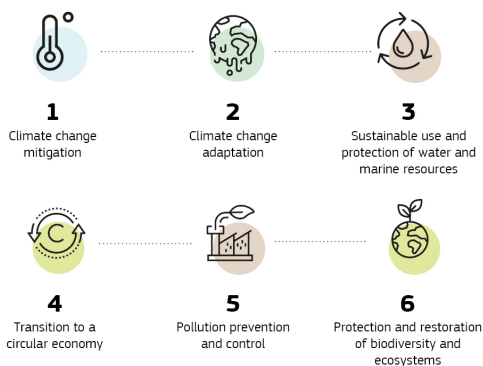


For that we need reliable tools to support companies in their transition towards a sustainable economy and climate neutrality. The EU Taxonomy is one such tool to help investors identify **environmentally sustainable economic activities**, promote a transition to a zero-carbon future and guide funding towards solutions to tackle the climate crisis and prevent further environmental degradation:

- 1. It creates a frame of reference for investors and companies;
- 2. It supports companies in their efforts to plan and finance their transition;
- 3. It protects against greenwashing practices;
- 4. It helps accelerate financing of those projects that are already sustainable and those needed in the transition.

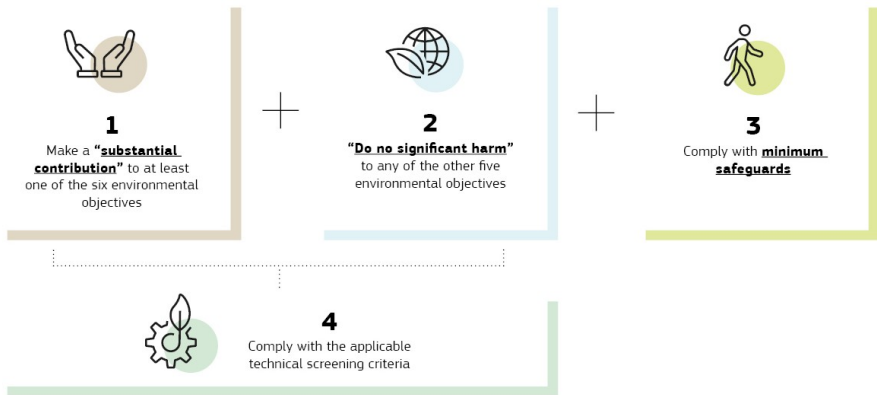
### How can activities qualify under the EU Taxonomy?

The [Taxonomy Regulation](#) was published in the Official Journal of the European Union on 22 June 2020 and entered into force on 12 July 2020. Article 9 of the Taxonomy Regulation sets out six climate and environmental objectives.



The Taxonomy Regulation also sets out 4 overarching conditions that an economic activity must meet in order to qualify as environmentally sustainable:

- 1. Making a substantial contribution to at least one environmental objective;
- 2. Doing no significant harm to any of the other five environmental objectives;
- 3. Complying with minimum safeguards; and,
- 4. Complying with the technical screening criteria set out in the Taxonomy delegated acts.



To ensure that an economic activity substantially contributes to one of these objectives, while not doing significant harm to any of the other five objectives, the EU sets performance criteria (so called "technical screening criteria") in delegated acts <sup>(3)</sup> . So far, criteria have been set for economic activities that can make a substantial contribution to climate change mitigation and climate change adaptation (see [Climate Delegated Act](#) and [Complementary Climate Delegated Act](#)).

### What are the disclosure obligations included in the EU Taxonomy?

Companies that fall under the scope of the [Corporate Sustainability Reporting Directive](#) (CSRD) have to report in their annual reports to what extent their activities are covered by the EU Taxonomy (**Taxonomy-eligibility**) and comply with the criteria set in the Taxonomy delegated acts (**Taxonomy-alignment**). Other companies that do not fall under the scope of CSRD can decide to disclose this information on a voluntary basis to get access to sustainable financing or for other business-related reasons.

The reporting obligations and timelines <sup>(4)</sup> for undertakings are set out in the [Disclosures Delegated Act](#) supplementing Article 8 of the Taxonomy Regulation. The Disclosures Delegated Act specifies the content, methodology and presentation of information to be disclosed by financial and non-financial undertakings concerning the proportion of environmentally sustainable economic activities in their business, investments or lending activities.

As of January 2022	<ul style="list-style-type: none"><li>• Non-Financial entities report Taxonomy eligibility for the previous calendar year*</li><li>• Financial entities report Taxonomy eligibility for the previous calendar year*</li></ul>
As of January 2023	<ul style="list-style-type: none"><li>• Non-Financial entities report eligibility and alignment for the previous calendar year</li><li>• Financial entities report Taxonomy eligibility for the previous calendar year</li></ul>
As of January 2024	<ul style="list-style-type: none"><li>• Non-Financial entities report eligibility and alignment for the previous calendar year</li><li>• Financial entities report Taxonomy eligibility and alignment for the previous calendar year</li></ul>
As of January 2025	<ul style="list-style-type: none"><li>• Financial entities may include estimates on Taxonomy alignment for DNSH assessments of third-country exposures subject to the 2024 review period</li></ul>
As of January 2026	<ul style="list-style-type: none"><li>• Credit institutions include Taxonomy alignment of their trading book and fees and commissions for non-banking activities</li></ul>

For more information about the EU Taxonomy and the EU Taxonomy delegated acts, please refer to the [main webpage on the EU Taxonomy](#).

Disclaimer

Please note that in case of any differences, the contents displayed in the tools listed on this website do not overrule the text in any of the Taxonomy delegated acts, FAQ documents and Commission notices that underlie the repository. When changes or additions in Taxonomy delegated acts enter into application, the tools on this website will be updated accordingly. For technical questions, please contact [FISMA-SUSTAINABLE-FINANCE@EC.EUROPA.EU](mailto:FISMA-SUSTAINABLE-FINANCE@EC.EUROPA.EU). Please note that this address should be used only for reporting technical issues with displaying the contents of the tools and FAQs, not for providing comments on its substance.