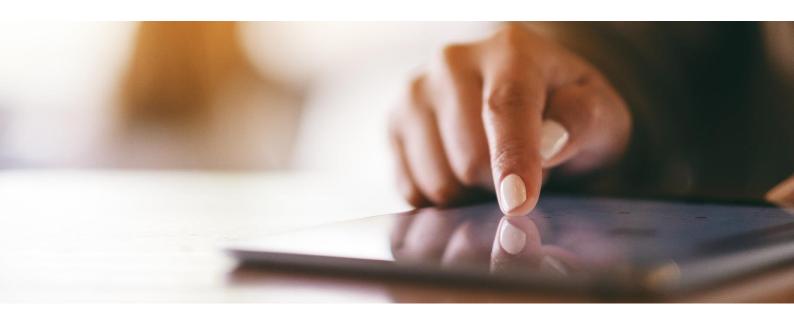
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Tax Alert

Romanian and English

Noutăți referitoare la activitățile economice care contribuie substanțial la atenuarea sau la adaptarea la schimbările climatice

În Jurnalul Oficial al UE nr. 442 a fost publicat Regulamentul de completare a Regulamentului (UE) 2020/852 pentru stabilirea condițiilor în care o activitate economică se califică drept activitate care contribuie în mod substanțial la atenuarea sau la adaptarea schimbărilor climatice.

Noul Regulament menționează criteriile tehnice prin care se determină dacă următoarele industrii / activități contribuie în mod substanțial la atenuarea sau la adaptarea schimbărilor climatice:

- 1. Silvicultura;
- 2. Activitățile de protecție și refacere a mediului;
- 3. Industria prelucrătoare;
- 4. Energia;
- 5. Furnizarea apei, lucrările de canalizare, activitățile de gestionare a deșeurilor și de depoluare;
- 6. Transporturile;
- 7. Activitățile de construcție și activitățile imobiliare;
- 8. Informarea și comunicarea;
- 9. Activitățile specializate, științifice și tehnice.

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- 10. Activitățile financiare și de asigurări;
- 11. Învățământul;
- 12. Activitățile privind sănătatea umană și asistența socială;
- 13. Artele, spectacolele și activitățile recreative.

De asemenea, pentru fiecare activitate economică sunt menționate criterii prin care să se asigure faptul că activitatea economică nu are un impact negativ semnificativ asupra mediului conform principiului "a nu aduce prejudicii semnificative" asupra mediului.

Regulamentul se aplică începând cu data de 1 ianuarie 2022.

News regarding economic activities which qualifies as contributing substantially to climate change mitigation or adaptation

Regulation supplementing Regulation (EU) 2020/852 laying down the conditions under which an economic activity qualifies as an activity which contributes substantially to the mitigation or adaptation of climate change was published on the Official Journal no. 442.

The new Regulation sets out the technical criteria for the following industries and activities to determine whether they contribute substantially to climate change mitigation or adaptation:

- 1. Forestry;
- 2. Environmental protection and restoration activities;
- 3. Manufacturing;
- 4. Energy;
- 5. Water supply, sewerage, waste management and remediation;
- 6. Transport;
- 7. Construction and real estate activities;
- 8. Information and communication;
- 9. Professional, scientific and technical activities;
- 10. Financial and insurance activities;
- 11. Education:
- 12. Human health and social work activities;
- 13. Arts, entertainment and recreation;

Criteria are also provided for each economic activity to ensure that economic activity does not have a significant negative impact on the environment, according to the principle of "do no significant harm" the environment.

The present Regulation enters into force starting with 1 January 2022.

Mazars Alert contains a selection of the latest major issues which occurred in the Romanian legislative framework; it is intended only to provide information and, hence, shall not be deemed to provide professional advice or consultancy. Therefore, we assume no responsibility in this respect. Should you require any information related to the foregoing, please do not hesitate to contact us.

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audit, tax, financial advisory, outsourcing, and consulting. Our strength lies in the people we work with – the local team has 7 partners and 230 professionals.

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