

Regulation (EU) 2019/2088 of the European Parliament and  
of the Council of 27 November 2019 on sustainability-related  
disclosures in the financial services sector (Text with EEA relevance)

Article 20

**Entry into force and application**

1 This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

2 This Regulation shall apply from 10 March 2021.

[<sup>F1</sup>3 By way of derogation from paragraph 2 of this Article:

<sup>F2</sup>a .....

<sup>F2</sup>b .....

c Articles 8(2a) and 9(4a) shall apply:

(i) in respect of the environmental objectives referred to in points (a) and (b) of Article 9 of Regulation (EU) 2020/852, from 1 January 2022; and

(ii) in respect of the environmental objectives referred to in points (c) to (f) of Article 9 of Regulation (EU) 2020/852, from 1 January 2023;

d Article 11(1), (2) and (3) shall apply from 1 January 2022.]

**Textual Amendments**

**F1** Substituted by [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 \(Text with EEA relevance\)](#).

**F2** Art. 20(3)(a)(b) omitted by [Regulation \(EU\) 2020/852](#), **Art. 25(5)** (as amended (31.12.2020) by [The Securities Financing Transactions, Securitisation and Miscellaneous Amendments \(EU Exit\) Regulations 2020 \(S.I. 2020/1385\)](#), regs. 1(3), **78(18)(b))**

**Changes to legislation:**

There are outstanding changes not yet made to Regulation (EU) 2019/2088 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

**Changes and effects yet to be applied to :**

- Regulation power to modify conferred by [2023 c. 29 s. 3Sch. 1 Pt. 1](#)
- Regulation revoked by [2023 c. 29 Sch. 1 Pt. 1](#)