

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)

CHAPTER II

ENVIRONMENTALLY SUSTAINABLE ECONOMIC ACTIVITIES

Article 17

Significant harm to environmental objectives

1 For the purposes of point (b) of Article 3, taking into account the life cycle of the products and services provided by an economic activity, including evidence from existing life-cycle assessments, that economic activity shall be considered to significantly harm:

- a climate change mitigation, where that activity leads to significant greenhouse gas emissions;
- b climate change adaptation, where that activity leads to an increased adverse impact of the current climate and the expected future climate, on the activity itself or on people, nature or assets;
- c the sustainable use and protection of water and marine resources, where that activity is detrimental:
 - (i) to the good status or the good ecological potential of bodies of water, including surface water and groundwater; or
 - (ii) to the good environmental status of marine waters;
- d the circular economy, including waste prevention and recycling, where:
 - (i) that activity leads to significant inefficiencies in the use of materials or in the direct or indirect use of natural resources such as non-renewable energy sources, raw materials, water and land at one or more stages of the life cycle of products, including in terms of durability, reparability, upgradability, reusability or recyclability of products;
 - (ii) that activity leads to a significant increase in the generation, incineration or disposal of waste, with the exception of the incineration of non-recyclable hazardous waste; or
 - (iii) the long-term disposal of waste may cause significant and long-term harm to the environment;
- e pollution prevention and control, where that activity leads to a significant increase in the emissions of pollutants into air, water or land, as compared with the situation before the activity started; or
- f the protection and restoration of biodiversity and ecosystems, where that activity is:
 - (i) significantly detrimental to the good condition and resilience of ecosystems; or

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- (ii) detrimental to the conservation status of habitats and species, including those of ^{F1}[United Kingdom] interest.

2 When assessing an economic activity against the criteria set out in paragraph 1, both the environmental impact of the activity itself and the environmental impact of the products and services provided by that activity throughout their life cycle shall be taken into account, in particular by considering the production, use and end of life of those products and services.

Textual Amendments

- F1** Words in [Art. 17\(1\)\(f\)\(ii\)](#) substituted (31.12.2020) by [The Securities Financing Transactions, Securitisation and Miscellaneous Amendments \(EU Exit\) Regulations 2020 \(S.I. 2020/1385\)](#), regs. [1\(3\)](#), [78\(12\)](#)

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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](#)