

# Water & Marine Resources

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Sustainable use and protection

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# Water Treatment & Efficiency

## Source Metadata

Field	Value
source	eu_taxonomy
source_version	EU Taxonomy 2026 revision
source_id	EU-WAT-001
eu_objective	water
sector	Water Treatment and Efficiency
mitigation	N
adaptation	N
last_checked	2026-05-26

## EU Taxonomy Definition

Water treatment and efficiency activities under the EU Taxonomy cover the sustainable use and protection of water resources through treatment, reuse, and demand reduction. This includes construction and operation of urban wastewater treatment achieving high effluent standards, water reuse systems, industrial water efficiency improvements, desalination using renewable energy, water leakage reduction in distribution networks, and nature-based water treatment solutions (constructed wetlands, managed aquifer recharge). The Environmental Delegated Act, effective January 2024, established these criteria, with the 2026 revision updating thresholds to align with the revised Urban Waste Water Treatment Directive.

## Technical Screening Criteria Summary

Urban wastewater treatment must achieve effluent quality meeting or exceeding the revised UWWTD standards, including nutrient removal (nitrogen below 10 mg/L, phosphorus below 1 mg/L for sensitive areas). Water reuse must comply with the EU Water Reuse Regulation minimum quality requirements for agricultural irrigation. Distribution network improvements must demonstrate leakage reduction targets (Infrastructure Leakage Index improvement). Desalination must be powered by at least 80% renewable energy and must include brine management plans. Industrial water efficiency must demonstrate at least 30% reduction in water withdrawal per unit of production against sector benchmarks. Nature-based solutions must demonstrate treatment equivalence with conventional systems.

# Do No Significant Harm (DNSH)

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Water activities must not harm mitigation (energy-efficient treatment processes, renewable energy use for desalination), adaptation (treatment infrastructure resilient to climate hazards), circular economy (sludge treated as resource — recovery of nutrients and energy), pollution (effluent must not contain micropollutants above defined thresholds, including PFAS under the 2026 revision), and biodiversity (no adverse impact on aquatic ecosystems, maintenance of environmental flows).

## LATAM Relevance

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Water access and quality remain critical challenges across LATAM — only 40% of wastewater in the region receives adequate treatment. EU-financed water infrastructure projects in Colombia, Peru, and Central America increasingly apply taxonomy criteria for green bond eligibility. The Bogotá River cleanup and Medellín's water system modernization are examples where EU-aligned water treatment standards influence project design and financing.

## Colombia Green Finance Taxonomy Alignment

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The TVC covers water treatment, supply, and efficiency under its environmental objectives. Alignment is partial — Colombia uses national water quality standards (Resolution 0631 of 2015 for discharge, Resolution 2115 of 2007 for drinking water) rather than EU UWWTD thresholds. The TVC does not include specific water reuse quality standards or desalination criteria. However, both frameworks prioritize leakage reduction and nature-based solutions.

## Cleantech Taxonomy Crosswalk

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Maps to Cleantech Taxonomy sector WW (Water & Wastewater) — nodes WW-TRE (treatment), WW-REU (reuse), WW-DIS (distribution), WW-DES (desalination), WW-NBS (nature-based solutions). Cross-references with ES (Energy) for energy recovery from wastewater and AF (AFOLU) for agricultural water reuse.

# Marine Ecosystem Protection

## Source Metadata

Field	Value
source	eu_taxonomy
source_version	EU Taxonomy 2026 revision
source_id	EU-WAT-002
eu_objective	water
sector	Marine Ecosystem Protection
mitigation	N
adaptation	N
last_checked	2026-05-26

## EU Taxonomy Definition

Marine ecosystem protection under the EU Taxonomy covers activities that substantially contribute to the sustainable use and protection of marine and coastal resources. This includes sustainable aquaculture, marine habitat restoration (coral reefs, mangroves, seagrass beds), sustainable fisheries management, marine pollution prevention (plastic waste reduction, oil spill response), coastal erosion protection using nature-based solutions, and marine protected area management. The Environmental Delegated Act established initial criteria, with the 2026 revision strengthening alignment with the EU Marine Strategy Framework Directive and Biodiversity Strategy targets for 30% marine protection by 2030.

## Technical Screening Criteria Summary

Sustainable aquaculture must comply with the EU Regulation on Organic Aquaculture or demonstrate feed conversion ratios, water quality standards, and carrying capacity assessments that ensure environmental sustainability. Marine habitat restoration must follow science-based restoration protocols with measurable targets for habitat area, species recovery, and ecosystem function. Sustainable fisheries must operate under maximum sustainable yield (MSY) management and comply with the Common Fisheries Policy. Coastal protection activities must use nature-based solutions as the primary approach, with hard engineering only where nature-based solutions are demonstrably insufficient. Marine protected area management must demonstrate effective protection outcomes, not just designation.

# Do No Significant Harm (DNSH)

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Marine activities must not harm mitigation (aquaculture and fisheries must minimize carbon footprint), adaptation (coastal infrastructure must be climate-resilient), circular economy (fishing gear must be recyclable, aquaculture must minimize waste), pollution (zero tolerance for marine pollution from operational activities, MARPOL compliance), and biodiversity (activities must demonstrate net-positive impact on marine biodiversity, no harm to protected species or habitats).

## LATAM Relevance

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LATAM's extensive coastlines and marine resources — from the Colombian Pacific and Caribbean to the Galápagos and Patagonian Shelf — face growing pressure from overfishing, pollution, and climate change. European seafood import standards increasingly reference sustainability criteria aligned with the EU Taxonomy. Colombia's blue economy strategy and marine protected areas (Seaflower Biosphere Reserve, Malpelo) benefit from EU-aligned marine conservation finance.

## Colombia Green Finance Taxonomy Alignment

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The TVC addresses marine and coastal ecosystem protection under its biodiversity and water objectives. Alignment is partial — Colombia's framework covers mangrove restoration and sustainable fisheries but lacks the EU's specific aquaculture sustainability standards and marine restoration performance metrics. Colombia's strengths in mangrove and coral reef conservation provide a foundation for deeper alignment.

## Cleantech Taxonomy Crosswalk

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Maps to Cleantech Taxonomy sector WW (Water & Wastewater) — node WW-MAR (marine resources), and AF (AFOLU) — node AF-AQU (aquaculture). Cross-references with XS (Cross-Sectoral) for nature-based solutions and biodiversity safeguards applicable to marine contexts.