

ICT

Source Metadata

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mitigation	Y
adaptation	N
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EU Taxonomy Definition

ICT activities under the EU Taxonomy cover data-driven solutions that enable substantial GHG reductions in other sectors and the energy-efficient operation of digital infrastructure itself. Eligible activities include data processing, hosting, and related activities (data centres), data-driven solutions for GHG emission reductions (software and digital services), and development or operation of ICT solutions that provide verifiable emission reductions. The 2026 revision introduces specific criteria for AI workloads and cloud computing energy efficiency, responding to the rapid growth in computational demand.

Technical Screening Criteria Summary

Data centres must implement a European Code of Conduct for Energy Efficiency in Data Centres or demonstrate Power Usage Effectiveness (PUE) below 1.3 for existing facilities and below 1.2 for new facilities. The 2026 revision tightens PUE requirements and adds Water Usage Effectiveness (WUE) thresholds. Cooling systems must not use refrigerants with GWP above 675. Data-driven solutions must demonstrate through a life cycle assessment that net GHG emissions are substantially lower than the best alternative non-digital solution. ICT solutions must provide third-party verified emission reduction quantification.

Do No Significant Harm (DNSH)

ICT activities must address adaptation (facility resilience to climate hazards including heat stress and flooding), water (WUE thresholds and water source sustainability for cooling), circular economy (WEEE Directive compliance, server and hardware lifecycle management, minimum recycled content in equipment), pollution (restriction of hazardous substances per RoHS Directive), and biodiversity (siting of data centres away from biodiversity-sensitive areas).

LATAM Relevance

LATAM's growing data centre market — particularly in Brazil, Mexico, Chile, and Colombia — increasingly serves European cloud customers who require taxonomy-aligned infrastructure. European hyperscalers expanding into LATAM apply EU Taxonomy PUE and renewable energy criteria to their facilities. Colombia's digital transformation agenda and data centre incentives create opportunities for taxonomy-aligned ICT investment.

Colombia Green Finance Taxonomy Alignment

The TVC does not explicitly cover ICT or data centre activities as a standalone category, creating a gap relative to the EU framework. ICT-related investments in Colombia may qualify under general energy efficiency or emissions reduction categories, but without the sector-specific PUE or WUE thresholds. This represents a significant gap as LATAM's digital infrastructure grows.

Cleantech Taxonomy Crosswalk

Maps to Cleantech Taxonomy sector IC (ICT) — nodes IC-DAT (data centres), IC-SOF (software solutions), IC-NET (network infrastructure). Cross-references with ES (Energy) for data centre renewable energy procurement and BU (Buildings) for facility energy performance.

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