Manufacturing

Source Metadata

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EU Taxonomy Definition

Manufacturing activities under the EU Taxonomy cover the production of low-carbon technologies and the decarbonization of industrial processes. This includes manufacture of renewable energy equipment (solar panels, wind turbines, batteries), production of hydrogen and hydrogen-based fuels, manufacture of energy-efficient equipment, and production of key industrial materials (cement, steel, aluminium, chemicals, plastics) using low-carbon processes. The 2026 revision strengthens criteria for hard-to-abate sectors and introduces pathways for industrial carbon capture, utilization, and storage (CCUS).

Technical Screening Criteria Summary

Cement production must achieve specific clinker-to-cement ratios and emissions below 0.498 tCO2e/tonne of cementitious product. Steel manufacturing via electric arc furnace must stay below 0.266 tCO2e/tonne, while basic oxygen furnace routes require emissions below 1.331 tCO2e/tonne with a declining trajectory. Aluminium smelting must use electricity with a carbon intensity below 100 gCO2e/kWh. Hydrogen production requires lifecycle emissions below 3 tCO2e/tH2. For technology manufacturing, activities must produce components that directly enable substantial emission reductions in downstream applications.

Do No Significant Harm (DNSH)

Manufacturing must address adaptation (facility-level climate risk assessment), water (compliance with Best Available Techniques for water use and discharge), circular economy (material recovery targets and waste minimization plans), pollution (Industrial Emissions Directive compliance, BAT-AELs for pollutant emissions), and biodiversity (no operations in or adjacent to biodiversity-sensitive areas without adequate mitigation).

LATAM Relevance

European manufacturers sourcing raw materials from LATAM (lithium, copper, rare earths, biomass) must increasingly demonstrate taxonomy alignment across supply chains. The EU Carbon Border Adjustment Mechanism (CBAM) creates direct regulatory pressure on LATAM industrial exporters to meet EU emission benchmarks. Colombia's growing cleantech manufacturing sector — particularly in solar component assembly — benefits from taxonomy-aligned investment flows.

Colombia Green Finance Taxonomy Alignment

The TVC addresses clean manufacturing primarily through energy efficiency in industrial processes and clean technology production. Alignment is partial — Colombia lacks the EU's sector-specific emission thresholds for cement, steel, and aluminium. The TVC framework is broader and less prescriptive, creating gaps for heavy industry decarbonization pathways that the EU defines with precise benchmarks.

Cleantech Taxonomy Crosswalk

Maps to Cleantech Taxonomy sector IN (Industry) — nodes IN-CEM (cement), IN-STL (steel), IN-CHM (chemicals), IN-CLN (cleantech manufacturing). Cross-references with ES (Energy) for industrial energy supply and WA (Waste) for industrial waste recovery.

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