

Date	Action	Who is responsible?
2020		
	System requirements for technical building systems (EPBD III): “For each type of installation, requirements have been laid down for the correct installation, dimensioning, setting and operation of the systems.” *	“Organizations and individuals active within the built environment, [such as housing associations, building owners and the building materials industry.]” “The system requirements apply: <ul style="list-style-type: none"> • If a new technical building system is installed; • If, in existing systems, the generator or the ventilation unit or a third of the emitters or built-in fixtures are installed, replaced, or improved.”
	Energy performance inspection obligation (EPBD III): “The EPBD applies requirements regarding the inspection of heating systems and air conditioning systems.” *	“EPBD inspection for both heating and air-conditioning systems is mandatory from a rated capacity of 70 kW. If either system is linked to a ventilation system, this ventilation system must also be inspected.” *
2021		
	Sustainable Finance Disclosure Regulation (SFDR): Financial institutions are required to share detailed ESG information regarding their financial products* AFM ,	Large financial institutions such as investment funds, pension funds, banks, insurance companies and financial advisers.
2022		
	EU Taxonomy: “Financial and non-financial institutions report on connection (“eligibility”) to EU Taxonomy for the previous financial year.” **	Parties covered by the NFRD, SFRD and CSRD. This is still voluntary.
	EU Taxonomy: “Non-financial institutions report on alignment and alignment with EU Taxonomy for the previous financial year. Financial institutions report on alignment with EU Taxonomy for the previous financial year.” **	Parties covered by the NFRD, SFRD and CSRD. This is still voluntary.
2024		
	Corporate Sustainability Reporting Directive (CSRD): large and listed companies are required to report regularly on their social and environmental risks, as well as the impact of their activities on people and the environment***	From the 2024 financial year, compliance will be mandatory for all organisations that fell under the NFRD <ul style="list-style-type: none"> • “public-interest entities” such as listed companies, banks and insurance companies in the EU with more than 500 employees.

	<p>CSRD: See above</p> <p>Who is responsible? From the 2025 financial year, compliance is also mandatory for large companies that meet 2 of the 3 conditions:</p> <ul style="list-style-type: none"> • A turnover of more than €40 million per year • A balance sheet total of more than €20 million per year • More than 250 employees (average over one year) 	
	<p>EU Taxonomy:</p> <p>"Financial and non-financial institutions report on the connection and alignment to EU Taxonomy for the previous financial year."</p> <p>**</p>	<p>Parties covered by the NFRD, SFRD and CSRD. This is still voluntary.</p>
	<p>EU Taxonomy:</p> <p>"Financial institutions may add estimates regarding the alignment of the impact of Do No Significant Harm criteria on third world countries for the past financial year to their annual sustainability reporting." **</p>	<p>Parties covered by the NFRD, SFRD and CSRD. This is still voluntary.</p>
<p>2026</p>		
	<p>CSRD: See above</p>	<p>From the 2026 financial year, compliance will also be mandatory for listed SMEs.</p>
	<p>EU Taxonomy:</p> <p>"Credit institutions must indicate to what extent their trading portfolio, fees and commissions for non-bank related activities are aligned with the EU Taxonomy in their annual sustainability reporting." **</p>	<p>Parties covered by the NFRD, SFRD and CSRD. This is still voluntary.</p>
	<p>Building automation and control systems (BACS):</p> <p>"Utility buildings must be equipped with a building automation and control system (BACS) from the beginning of 2026." ****</p> <p>These must comply with NEN 15232.</p>	<p>Commercial buildings with heating or air conditioning systems with a capacity of more than 290 kW.</p>
<p>2027</p>		
	<p>BACS (see above)</p>	<p>In 2027, the same BACS standards will also apply to smaller non-residential buildings (with a nominal capacity from 70 kW).</p>

	<p>EU requirement to report on CO² emissions throughout the building life cycle (construction, maintenance and demolition). This is part of the Green Deal.</p>	
	<p>Energy neutral buildings (ENG): New public buildings must be completely emission-free.***</p>	<p>All new buildings used or owned by government agencies.</p>
<p>2030</p>		
	<p>2030: Energy neutral buildings (ENG): All new construction must be completely emission-free***</p>	<p>All new construction in Europe.</p>
<p>2050</p>		
	<p>All existing European homes and other buildings must be fully energy-neutral*</p>	

*[European Union EPBD](#)

** [EU Taxonomy navigator](#)

***[European Commission](#)

****[EUBACS](#)