



EU Sustainability Legislative Scan

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EN version



Genuine advances in sustainability



KEY DEVELOPMENTS IN EUROPE

Policy direction – The EU is strengthening resilience and energy independence

Over the past few months, the European Commission has presented a range of initiatives that will help shape the European sustainability agenda for the years ahead. Notably, sustainability is no longer viewed solely through the lens of climate objectives, but is increasingly being linked to competitiveness, energy security, and resilience.

In her **State of the Union** address, Ursula von der Leyen reaffirmed the EU's commitment to its climate goals, while emphasizing the growing need to strengthen climate adaptation and Europe's resilience. To support this ambition, the Commission is developing a **Framework for Climate Resilience** and a **European Water Initiative**.

Alongside resilience, competitiveness remains a key priority on the European agenda. The Commission considers access to affordable energy, adequate electricity infrastructure, and critical raw materials to be essential prerequisites for a successful energy transition and a strong European industrial base.

To support these objectives, the Commission is working on several initiatives, including the **Electrification Action Plan**, the **Grids Package**, and the **European Corporation of Critical Raw Materials**.

Regulatory developments

Several key European sustainability regulations also progressed further towards implementation over the summer.

- **Packaging and Packaging Waste Regulation (PPWR)** entered into force on 12 August.
- **Empowering Consumers for the Green Transition Directive (EmpCo)** became effective on 27 September and prohibits misleading sustainability claims, such as marketing products as “climate neutral”.
- Simplified **ESRS standards** were officially published.
- The **Forced Labour Regulation** received further practical guidance and implementation support from the EU.

What does this mean for organisations

All sectors: Electrification to reduce emissions

The European Commission's **Electrification Action Plan** is designed to make it more attractive for companies to reduce emissions by switching from gas and other fossil fuels to electricity. According to the Commission, around 60% of fossil energy use in industry can already be electrified today using existing technologies such as industrial heat pumps and electric boilers. To encourage this transition, the Commission aims to ensure that electricity prices for industry are no more than twice the price of gas by 2030.

In addition, proposed legislation would prevent electricity from being taxed more heavily than gas and enable lower grid tariffs for energy-intensive industries. To support investments, funding is expected to be made available through a proposed Industrial Decarbonisation Bank and a ETS Investment Booster.

B2C companies: Reviewing sustainability claims

Sustainability claims aimed at consumers are facing increased scrutiny regarding their potential to mislead. Companies should review and verify their public-facing sustainability claims to ensure they are accurate, substantiated, and compliant with evolving regulatory requirements.

Looking ahead

Before the end of the year, several important regulatory developments are set to take effect:

- **EU Deforestation Regulation (EUDR)** will become applicable on 30 December 2026.
- The **Dutch Pay Transparency Implementation Act** (Wet implementatie Richtlijn loontransparantie mannen en vrouwen) will enter into force on 1 January 2027.

In addition, the European Commission is expected to present its proposal for the **Circular Economy Act** in November.



KEY DEVELOPMENTS IN THE NETHERLANDS

Policy direction - The Netherlands focusses on practical feasibility

After the summer recess, the focus in The Hague is shifting increasingly towards implementation. Attention is moving away from policy ambitions and towards practical execution, with a particular focus on addressing grid congestion, nitrogen-related challenges, and permitting procedures.

Investments in Energy and Infrastructure

On Budget Day (Prinsjesdag), the Dutch government allocated additional funding for energy infrastructure, industrial decarbonisation, and the maintenance of the physical living environment:

- €1.3 billion for carbon capture and storage (CCS)
- €1.6 billion for the Climate Fund, incl. investments in offshore wind, district heating, and hydrogen
- €5.1 billion in funding for the Mobility Fund, of which €1.5 billion is earmarked for major maintenance.

Critical Raw Materials

On 7 July, the Dutch government adopted the first Dutch Critical Raw Materials List. The list includes seventeen raw materials with an elevated supply risk, including lithium, cobalt, and rare earth elements. In addition, implementation of the National Raw Materials Strategy is being accelerated.

Sustainable Product and Food Value Chains

In July, the government signed an agreement aimed at reducing the environmental impact of crop protection products. Furthermore, they intend to stimulate demand for sustainable and organic products.

Regulatory developments

Faster permitting for electricity grid connections

Grid congestion remains a major bottleneck. Since 1 October, the Netherlands' highest administrative court handles objections to new grid connection projects directly, within a maximum period of 6 months.

Nitrogen

The Dutch government is working on a legally robust threshold value for nitrogen emissions.

Road charging for trucks

Since 1 July, trucks have been charged on a per-kilometre basis, with lower rates applying to cleaner vehicles. This scheme is derived from the European Eurovignette Directive.

What does this mean for organisations?

Industry, Mobility, and Construction & Infrastructure: The investments create opportunities for decarbonisation, infrastructure development, and maintenance projects. The accelerated permitting procedures and the introduction of a nitrogen threshold may, over time, result in greater permitting flexibility and faster project development. The legal implementation of these measures will, however, remain a decisive factor.

Agriculture, Food, and Retail: Origin, cultivation methods, and environmental performance are expected to play a more prominent role in collaboration between producers, processors, and retailers. As a result, the importance of supply chain data and transparency will continue to increase.

Logistics: Efficiency, load factors, and the deployment of zero-emission vehicles are likely to become increasingly important drivers of transport costs and supply chain collaboration.

Looking ahead

Over the coming months, greater clarity is expected on the following topics:

- The further development of the **nitrogen policy package**;
- The parliamentary review of the **Dutch implementation** legislation for the Corporate Sustainability Reporting Directive (**CSRD**);
- The role of **hydrogen** in industrial decarbonisation.

GET IN TOUCH

The European and national sustainability landscape is moving fast. With the Green Deal and the Clean Industrial Deal as a foundation, a new wave of EU rules and directives is driving more business action, innovation and transparency. For forward-looking companies, this is a real opportunity: to build trust, strengthen your market position and create new value.

These rules are not optional. Non-compliance can bring fines, legal risks and reputational damage. But even more critical: it means losing ground in a market where sustainability is a competitive edge.

At 2BHonest we don't just track regulations, we translate them into concrete steps that fit your organization. Through our monthly updates and tailored guidance, we help you see what's coming, understand what it means, and act with confidence.

If you want to know what these changes mean for your organization and how to turn them into an advantage, get in touch with us. Together, we'll make sure you don't just keep pace with regulation, but stay ahead of it.

Our experts

Get in touch with our experts to learn more about the relevant exposures and timelines for your company.



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