

## Scrutiny of recent Inception Impact Assessments: 2030 Climate Target Plan and Delegated Regulation on a climate change mitigation and adaptation taxonomy

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The Impact Assessment Institute conducts regular analysis on Inception Impact Assessments (IIAs) adopted by the European Commission.

The Impact Assessment Institute has scrutinised the Inception Impact Assessments on the 2030 Climate Target Plan and on a Delegated Regulation on a climate change mitigation and adaptation taxonomy. These initiatives are part of the EU Green Deal package.

Our analysis (below), evaluating the text according to Better Regulation principles, has identified good practice alongside some concerns, mainly on identification of policy options and assessment of expected impacts.

Key: **Xx** = no material issues identified; **Yy** = issues identified; **Zz** = significant issues identified

IIA title	<u><a href="#">2030 Climate Target Plan</a></u>	<u><a href="#">Commission Delegated Regulation on a climate change mitigation and adaptation taxonomy</a></u>
<i>Context and problem definition</i>	Comprehensive overview, but problem definition contains objectives and premature reference to solutions instead of providing a balanced overview of the issue	Appears to be generally balanced and comprehensive
<i>Objective(s) and policy options</i>	Full overview of relevant issues, but focuses on assessment instead of presenting policy options	Objectives are clearly presented, but possible policy options to shape the taxonomy are not outlined
<i>Assessment of expected impacts</i>	Economic and social impacts focus on transition but do not acknowledge potentially significant costs or benefits; environmental impacts, which are the	Preliminary assessment of impacts appears balanced and relevant

	primary objective, are not given commensurate prominence	
<i>Background data and sources</i>	Apparently comprehensive and well-referenced; unavailability of new reference scenario is potential concern	Apparently comprehensive and well-referenced
<i>Timeline (respect of Better Regulation rules)</i>	Lead time from IIA to legislation less than guideline (but urgency of initiative acknowledged)	Conforms to guidelines for delegated act