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COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	5 March 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	SEC(2026) 70 final
Subject:	REGULATORY SCRUTINY BOARD OPINION Impact Assessment accompanying the proposal for an Industrial Accelerator Act

Delegations will find attached document SEC(2026) 70 final.

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REGULATORY SCRUTINY BOARD OPINION

Impact assessment accompanying the proposal for an Industrial Accelerator Act

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EUROPEAN COMMISSION
REGULATORY SCRUTINY BOARD

Brussels,
RSB

Opinion

Title: Impact assessment accompanying the proposal for an Industrial Accelerator Act

Overall 2nd opinion: POSITIVE WITH RESERVATIONS

(A) Policy context

The Industrial Accelerator Act (IAA) aims at supporting the decarbonisation of EU industries in a context of global competitiveness challenges with a special focus on energy intensive industries (EIIs) and clean industries. As EU industries account for a substantial amount of the GHG emissions, the decarbonisation of these industries is of paramount importance for reaching the EU's climate goals.

At the same time, these EU industries are important for the EU's resilience, strategic autonomy and economic prosperity. This initiative therefore aims at accelerating the pace of decarbonisation by taking both demand (e.g. label for low carbon steel, support lead markets) and supply side measures (e.g. conditionalities for foreign investments, financial support, streamlining permitting,) to actively support markets for low-carbon products and clean technologies.

(B) Summary of findings

The Board notes the improvements to the revised report responding to the Board's previous opinion.

However, the report still contains significant shortcomings. The Board gives a positive opinion with reservations because it expects the lead Service to rectify the following aspects:

- (1) The report does not sufficiently assess the expected impacts regarding the general objective to increase decarbonised and resilient industrial production in EIIs. The interplay with economic security implications is not sufficiently analysed.**
- (2) The report is not clear to what extent the demand side measures are expected to address the consequences of identified problems.**
- (3) The limitations related to the modelling are not sufficiently reflected; cost benefit calculations as well as impacts on consumers and the downstream sectors are not sufficiently robust.**

(C) What to improve

- (1) The report should model how the demand for EU low-carbon products and clean tech industries is expected to increase thanks to the initiative and how the increased demand will enable investments in the sectors covered by the scope of the initiative. In addition, the expected investment increase should be put into perspective with the investments needed to reach the decarbonisation goals.
- (2) The report should demonstrate how the industries in the scope of the initiative are expected to evolve when the initiative will be implemented, in particular in terms of the size of the sector (production capacities and output) and the share of the EU demand covered by EU production. The report should provide a more detailed analysis of economic security implications.
- (3) The costs and benefits should be, to the extent possible, monetised, discounted and aggregated for each of the options for the whole appraisal period, which should be clearly established. In case a phased approach is envisaged, it should be captured by the modelling. The assessment of costs and benefits should allow to analyse and compare the effectiveness and efficiency of the options. The report should provide a clear distributional analysis, i.e. a distribution of the aggregated costs and benefits to the main groups of stakeholders.
- (4) The newly added summary of estimated costs and benefits in 2030 (table 4) provides for an important difference in net benefits of the preferred policy option 2 (negative net benefit) and policy option 1 (positive net benefit). The report should justify why a less efficient option has been selected as the preferred one; this should be reflected also in the executive summary. The analysis should also build on an improved analysis of proportionality, in particular related to the scope of low-carbon content (all products placed on the market vs. products purchased thanks to public financing).
- (5) The incoherence of the adjustment costs for business, as reported in the new summary table 4 on the one hand, and in the one-in one-out section of the main report and in annex 4 on the other hand needs to be resolved.
- (6) Both in the main text and the annexes, the limitations related to the modelling and the calculations as well as their robustness should be better reflected including in the comparison of options. Where significant uncertainties regarding key estimates are identified the report should provide a corresponding sensitivity analysis. In case a quantification and monetisation of benefits is not possible the report should provide a substantiated estimate to present the order of magnitude of expected benefits.
- (7) The report should provide an analysis of the cumulative effects of costs increases (low-carbon, EU-made, energy, etc.) on consumers and downstream sectors and their competitiveness. It should also better analyse the potential impact that this can have for the energy transition in the EU as well as the impacts on the affordability of energy.
- (8) Regarding permitting for EIIs coherence shall be assured with other measures and initiatives on permitting. The impact on costs for administrations through the digitalisation of permitting should be better substantiated.
- (9) Regarding the FDI conditionalities (measure INV 2) the report should specify what methodology and criteria will be used for including strategic technologies or EIIs into the scope of mandatory FDI conditionalities. In addition, the report should provide more detail on the related safeguards, including how proportionality of the conditionalities will be ensured and how the speed of phasing in the conditionalities will be determined.
- (10) The report (as well as SME Check) should further clarify mitigation measures, in particular on micro and small enterprises in the construction sector.

should be better explained how the possible inflationary effects were taken into account when considering the scope and parameters of the policy measures. The assessment of cost and benefits should allow to analyse and compare the effectiveness and efficiency of the options.

(7) The simplification and burden reduction dimension of this initiative needs to be better analysed. The tables in annex 3 need to be revised to provide a clearer representation of the overall costs and benefits. The estimates of the administrative costs need to be revised to ensure a credible calculation of the net administrative burdens.

Some more technical comments have been sent directly to the author DG.

<u>(D) Conclusion</u>	
The DG must revise the report in accordance with the Board's findings and resubmit it for a final RSB opinion.	
Full title	Impact assessment report accompanying the proposal for an Industrial Accelerator Act
Reference number	PLAN/2024/2611
Submitted to RSB on	27 August 2025
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