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REGULATORY SCRUTINY BOARD OPINION

Impact assessment accompanying the proposal for an Industrial Accelerator Act

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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.

(D) Conclusion

The lead Service(s) may proceed with the initiative.

The lead Service(s) must revise the report in accordance with the Board's findings before launching the interservice consultation.

Full title	Impact assessment report accompanying the proposal for an Industrial Accelerator Act
Reference number	PLAN/2024/2611
Submitted to RSB on	30 October 2025
Date of RSB meeting	Written procedure



Brussels,
RSB

Opinion

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

Overall opinion: NEGATIVE

(A) Policy context

The Industrial Decarbonisation Accelerator Act (IDAA) aims at supporting the decarbonisation of EU industries in a context of global competitiveness challenges with a special focus on energy intensive industries (EEIs) 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 additional information provided in advance of the meeting and commitments to make changes to the report.

However, the Board gives a negative opinion, because the report contains the following significant shortcomings:

- (1) The report does not sufficiently analyse how the problem would evolve over time and does not demonstrate to what extent this initiative is needed.
- (2) The report lacks an analysis of the market drivers and contribution of various drivers to the identified problems. An assessment of the availability of economically viable industrial decarbonisation technologies is missing.
- (3) The objectives are not defined in a S.M.A.R.T manner.
- (4) The report does not provide a sufficient assessment of the impacts of the proposed measures, including on the resilience of the manufacturing industry in the EU and on the foreign direct investments.
- (5) The report lacks an analysis of the total costs, their pass through, and the impacts on downstream sectors.

(C) What to improve

- (1) A dynamic baseline regarding the decarbonisation and resilience of EU manufacturing industry, including energy intensive and clean tech, should be developed to make it clear how the problem would evolve without the proposed policy action. As the EU Emissions Trading System is there to provide incentives to decarbonise and CBAM is intended to protect against carbon leakage and establish the level playing the report should better explain the magnitude of the slow decarbonisation problem and to what extent an 'acceleration' is needed to meet the EU's climate goals. The report should identify the resulting decarbonisation speed gap as well as gaps related to the resilience of manufacturing industry in the EU that need to be addressed by the additional policy measures.
- (2) The report needs to identify all the problem drivers and to further investigate the causal links and contribution to the identified problem. The report should analyse more in-depth the availability and economic viability of industrial decarbonisation technologies. A more detailed analysis is also needed regarding the demand for low-carbon alternatives including related price elasticities and substitutability. The problem driver related to permitting should be clarified regarding the specificities and differences compared with other sectors. The analysis of drivers related to foreign investments and difficulty to de-risk investments should be deepened and go beyond the regulatory and public funding aspects.
- (3) The report should establish how the success regarding the general objective will look like and how it will be assessed including the timeframe. Based on the improved analysis of problem drivers, the specific objectives should be revised to better reflect how they contribute to the general objective. The specific objectives should be formulated in S.M.A.R.T. terms to allow for an improved analysis of the impact of options and for monitoring the progress on attaining the objectives.
- (4) The measures considered should reflect the improved analysis of the problem and problem drivers. The selection of measures should be based on available evidence regarding the short and medium to long-term benefits of public intervention, in particular evidence how such interventions can cause the development of lead markets, including how CO₂ content requirements could affect demand patterns as well as innovation in the industry. The selection of measures should also better reflect related costs.
- (5) The analysis of the impacts of the proposed measures and combined impacts of options should be strengthened including by quantifying overall costs and benefits to the extent possible. The report should establish a single appraisal period on which basis all costs and benefits are calculated. When it comes to the benefits, the analysis should be reinforced based on quantitative modelling to demonstrate to what extent it can be expected that the initiative will address any identified gaps in terms of speed of decarbonisation and contribute to EU economic security. The results of modelling including the impact on capital costs (CAPEX), operational costs (OPEX) and international competitiveness should be subject to sensitivity analysis and robustness of the projection should be clearly acknowledged. The analysis of the expected impact on FDI should be improved based on quantitative modelling distinguishing more clearly between the expected impacts in the short versus the medium to long run, taking into account the interplay of various measures.
- (6) The calculations of costs and their pass through to downstream sectors including to businesses, consumers and public administration for each policy option needs to be strengthened based on the clarification of the scope of the envisaged measures (i.e. public support/procurement and specific downstream sectors rather than all products put on the European market) and transparent assumptions used for the calculations. In addition, it

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.

(D) Conclusion

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
Date of RSB meeting	24 September 2025