Aviation Working Group members

18 September 2026

Dear Sirs or Madams,

Re: Judgment of the General Court in Case T-77/24 | Dassault Aviation v Commission

We are writing in reference to the judgment of the General Court of 24 June 2026 – Dassault Aviation v Commission (Case T-77/24) (the **Dassault Judgment**).

Pursuant to Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (the **Taxonomy Regulation**) and the implementation of the aviation-specific technical screening criteria set out in Annex 1 to the Delegated Regulation (EU) 2021/2139 (the **Delegated Act**), the European Commission (the **Commission**) excluded aircraft intended for private or commercial business aviation from the scope of Section 3.21 Manufacturing of aircraft of the Delegated Act (the **Manufacturer TSCs**) and therefore from activities regarded as contributing to climate change mitigation (specifically through paragraph (b) of the Manufacturer TSCs).

Dassault Aviation, a French manufacturer, brought an action to the General Court of the European Union to seek the annulment of the Manufacturer TSCs on the basis that the Commission's exclusion was unlawful. In the Dassault Judgment, the General Court upheld Dassault Aviation's action and determined that "*the Commission made a manifest error of assessment … by excluding the activity of manufacturing aircraft produced for private or commercial business aviation from the activities for which technical screening criteria were provided in respect of the transitional activities*" under the Taxonomy Regulation. The General Court determined that the annulment of paragraph (b) of the Manufacturer TSCs would alter the substance of the Manufacturer TSCs as a whole. As such, rather than seeking to alter the Manufacturer TSCs by removing or amending paragraph (b), the General Court deemed that paragraph (b) was not severable from the rest of the Manufacturer TSCs and ruled that they be annulled in their entirety.

The judgment was released on 24 June 2026 and was subject to an appeal window of a maximum period of two months and seventeen days (factoring in the delivery date rules). Until the expiry of the appeal window, the judgment would not take effect. However, the Commission has not submitted an appeal in respect of the Dassault Judgment which means that the General Court's ruling stands and the Manufacturer TSCs have been annulled (and any classification of aircraft as being sustainable thereunder has been rendered inapplicable). Further, given that the Manufacturer TSCs underpin both Sections 6.18 Leasing of aircraft (the **Lessor TSCs**), and 6.19 Passenger and air freight transport (the **Airline TSCs**, together with the Manufacturer TSCs and the Lessor TSCs, the **Relevant TSCs**) of the Delegated Act, it is questionable as to whether the Lessor TSCs and the Airline TSCs have been effectively annulled as a ramification of the Dassault Judgment. Accordingly, the Aviation EU Taxonomy Best Practices Manual (fully titled 'Manual for Best Practices Under and Interpretation of – Aviation Technical Screening Criteria – The EU Taxonomy') (the **Best Practices Manual**), which we released in collaboration with the International Air Transport Association in January 2025, should not be relied upon for the foreseeable future.

Until such time as the Commission updates the Delegated Act to account for the Dassault Judgment or otherwise confirms how the Relevant TSCs should be applied in practice following the same, you should not rely upon any of the principles set out in the Best Practices Manual.

Sincerely yours,

Jeffrey Wool
Secretary General
Aviation Working Group