
Sustainability and due diligence: MEPs agree to delay application of new rules

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- Postponement is part of EU simplification efforts
 - Biggest companies will get one more year to prepare for new due diligence rules
 - Some companies will have two extra years for sustainability reporting
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On Thursday, the European Parliament voted to postpone the application dates for new EU laws on due diligence and sustainability reporting requirements.

With 531 votes for, 69 against and 17 abstentions, MEPs supported the Commission proposal, part of wider simplification efforts aimed at strengthening the EU's competitiveness.

The new [due diligence rules](#) require companies to mitigate their negative impact on people and the planet. Member states will have an extra year – until 26 July 2027 – to transpose the rules into national legislation. The one-year extension will also apply to the first wave of businesses to be affected, namely: EU companies with over 5,000 employees and net turnover higher than €1.5 billion, and non-EU companies with a turnover above this threshold in the EU. These companies will only have to apply the rules from 2028. The date of application will be the same for the second wave of companies: those in the EU with over 3,000 employees and net turnover higher than €900 million, and non-EU companies with turnover above that threshold in the EU.

Application of the [sustainability reporting directive](#) will also be delayed by two years for the second and third waves of companies covered by the legislation. Large companies with more than 250 employees will be required to report on their social and environmental measures for the first time in 2028 for the previous financial year, while listed small and medium-sized enterprises will have to provide this information one year later.

Background

The European Commission presented the “[Omnibus I](#)” simplification package on 26 February 2025. Along with the directive delaying application of reporting and due diligence rules, endorsed today by the Parliament, the package also includes another directive [changing the content and scope](#) of sustainability reporting and due diligence requirements, the work on which will now start in Parliament’s [Legal Affairs Committee](#).

Next steps

To speed up adoption of the measures, the Parliament agreed on Tuesday to deal with the file under its [urgent procedure](#). To enter into force, the draft law now requires formal approval by the Council, which [endorsed the same](#) text on 26 March 2025.

Further information

[Text adopted \(3 April 2025\)](#)

[Procedure file](#)

[Questions and answers on simplification omnibus I and omnibus II](#)

[European Commission press release on Omnibus package \(26 February 2026\)](#)

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