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COMMISSION DIRECTIVE (EU) 2025/1442

of 18 July 2025

amending Directive 2006/111/EC regarding reporting obligations

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 106(3) thereof,

Whereas:

(1) Commission Directive 2006/111/EC [1] governs the transparency of financial relations of public undertakings and requires Member States to ensure the transparency of public funds made available to such undertakings. In this respect, Article 8 of that Directive requires Member States to submit certain financial information to the Commission on public undertakings operating in the manufacturing sector with a turnover exceeding EUR 250 million for the most recent financial year on an annual basis.

(2) Furthermore, Member States are required, under Article 6(1) of Directive 2006/111/EC, to keep information on the financial relations between public authorities and public undertakings at the Commission's disposal for five years from the end of the financial year in which the public funds were made available to public undertakings.

(3) Reporting requirements are essential to ensure that legislation is correctly enforced, but should be streamlined to ensure that they fulfil their intended purpose and do not create an excessive administrative burden. The Commission's 'A simpler and faster Europe' Communication [2] sets a target of reducing administrative burdens for businesses and administrations by 25 %, contributing to the goal of lightening the regulatory load arising from EU legislation.

(4) The reporting obligation under Article 8 of Directive 2006/111/EC places a disproportionate administrative burden on national administrations and public undertakings subject to those obligations. It should therefore be deleted in line with the Commission's target of reducing administrative burdens by at least 25 %.

(5) The deletion of Article 8 of Directive 2006/111/EC allows the Member States to repeal any transposition measures which have been adopted in their laws, regulations or administrative provisions.

(6) Article 2, point (c), of Directive 2006/111/EC, which defines public undertakings operating in the manufacturing sector, should be deleted together with Article 8 since that definition is used solely for the purposes of Article 8.

(7) Article 9 of Directive 2006/111/EC requires the Commission to regularly inform the Member States of the results of the application of that Directive. Since the Commission does not systematically collect information on the Directive's application in addition to the information to be provided under Article 8, it follows that this information requirement is no longer justified. Article 9 should also be deleted.

(8) Directive 2006/111/EC should therefore be amended accordingly,

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[1] Commission Directive 2006/111/EC of 16 November 2006 on the transparency of financial relations between Member States and public undertakings as well as on financial transparency within certain undertakings (OJ L 318, 17.11.2006, p. 17, ELI: http://data.europa.eu/eli/dir/2006/111/oj).

[2] Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, *A simpler and faster Europe: Communication on implementation and simplification*, COM/2025/47 final (https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:52025DC0047).

HAS ADOPTED THIS DIRECTIVE:

Article 1

Article 2, point (c), and Articles 8 and 9 of Directive 2006/111/EC are deleted.

Article 2

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

Article 3

This Directive is addressed to the Member States.

Done at Brussels, 18 July 2025.

For the Commission
The President
Ursula VON DER LEYEN