


Proposal / Initiative	abbr.	2023				2024				2025				2026				2027				2028	2029	2030	2031
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1-4	Q1-4	Q1-4	Q1-4
EU taxonomy for sustainable activities		2. delegated act																							
Corporate Sustainability Reporting Directive	CSRD	Implementation period				Listed companies*				Big companies** included				Listed SME's included											
Corporate Sustainability Due Diligence Directive	CSDDD	Proposal				Implementation period												Companies with 5000+ employees included				3000+	1000+		
Deforestation-free regulation	EUDR	Proposal	Implementation period						Big** and medium sized*** included		Small- and microcompanies**** included														
Ecodesign for Sustainable Products Regulation (+ Digital Product Passport)	ESPR	Proposal				Election for parliament	Implementation period												All companies included						
Empowering consumers for the green transition		Proposal					Implementation period																		
Forced Labour Regulation	FLR	Proposal					Implementation period												All companies included						
Urban wastewater treatment directive revision		Proposal					Implementation period																		
Packaging and packaging waste regulation	PPWR	Proposal				Implementation period																			
Right to repair	R2R	Proposal				Implementation period																			
Green Claims Directive	GCD	Proposal				Implementation period																			
Revision of the EU waste framework and Extended Producer Responsibility for textiles	WFD EPR	Proposal																							
Revision of the textile labelling regulation	TLR					Proposal (Expected)																			
Revision of registration, evaluation, authorization and restriction of chemicals	REACH							Proposal (Expected)																	


 Period after a proposal is presented and is being processed in the Council and Parliament


 Period from final adaption until the implementation period is completed

 Listed companies with +500 employees

 Companies with less than 250 employees and a turnover under 40 million euro

 Period for the implementation of new rules

 All work on legislative proposals expires and will only resume when a new Parliament is elected

 Companies with +250 employees and a turnover of more than 40 million euro

 Companies with between 10 and 49 employees and a turnover of maximum 7 mio. euro or companies with less than 10 employees