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From: Secretary-General of the European Commission, signed by Ms Martine  
DEPREZ, Director

date of receipt: 8 September 2025

To: Ms Thérèse BLANCHET, Secretary-General of the Council of the  
European Union

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Subject: Annexes to the Annual Report 2024 on the application of the principles  
of subsidiarity and proportionality and on relations with national  
Parliaments

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Delegations will find attached the annexes to document COM(2025) 473 final.

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Encl.: COM(2025) 473 final ANNEXES 1 to 3



EUROPEAN  
COMMISSION

Brussels, 8.9.2025  
COM(2025) 473 final

ANNEXES 1 to 3

**ANNEXES**

*to the*

**REPORT FROM THE COMMISSION**

**2024 ANNUAL REPORT**

**ON THE APPLICATION OF THE PRINCIPLES OF SUBSIDIARITY AND  
PROPORTIONALITY AND ON RELATIONS WITH NATIONAL PARLIAMENTS**

## ANNEX 1

### List of draft legislative acts on which national Parliaments issued reasoned opinions <sup>1</sup> in 2024 regarding compliance with the subsidiarity principle

	Document	Title	Number of reasoned opinions (Protocol No 2)	Number of votes (Protocol No 2) <sup>2</sup>	National chamber submitting reasoned opinions
1	COM(2023) 532 final	Proposal for a Council Directive on Business in Europe: Framework for Income Taxation (BEFIT)	3	6	IE <i>Dáil</i> and IE <i>Seanad</i> jointly (2 votes)  MT <i>Kamra tad-Deputati</i> (2 votes)  SE <i>Riksdag</i> (2 votes)
2	COM(2023) 637 final	Proposal for a Directive of the European Parliament and of the Council establishing harmonised requirements in the internal market on transparency of interest representation carried out on behalf of third countries and amending Directive (EU) 2019/1937	2	4	HU <i>Országgyűlés</i> (2 votes)  IE <i>Dáil</i> and IE <i>Seanad</i> jointly (2 votes)
3	COM(2023) 529 final	Proposal for a Council Directive on transfer pricing	1	2	SE <i>Riksdag</i> (2 votes)
4	COM(2023) 754 final	Proposal for a Regulation of the European Parliament and of the Council on enhancing police cooperation in relation to the prevention, detection and investigation of migrant smuggling and trafficking in human beings, and on enhancing Europol's support to preventing and combating such crimes and amending Regulation (EU) 2016/794	1	2	SE <i>Riksdag</i> (2 votes)
5	COM(2023) 790 final	Amended proposal for a Regulation of the European Parliament and of the Council on a mechanism to resolve legal and administrative obstacles in a cross-border context	1	2	SE <i>Riksdag</i> (2 votes)
6	COM(2024) 33 final	Proposal for a Directive of the European Parliament and of the Council amending Directive 2005/44/EC on harmonised river information services (RIS) on inland waterways in the Community	1	2	SE <i>Riksdag</i> (2 votes)

<sup>1</sup> For an explanation of the nature of reasoned opinions, see footnote 60 of the report.

<sup>2</sup> For an explanation of the votes under the subsidiarity scrutiny, see footnotes 62 and 63 of the report.

	<b>Document</b>	<b>Title</b>	<b>Number of reasoned opinions (Protocol No 2)</b>	<b>Number of votes (Protocol No 2)<sup>2</sup></b>	<b>National chamber submitting reasoned opinions</b>
7	COM(2024) 132 final	Proposal for a Directive of the European Parliament and of the Council on improving and enforcing working conditions of trainees and combating regular employment relationships disguised as traineeships ('Traineeships Directive')	1	2	SE <i>Riksdag</i> (2 votes)
8	COM(2023) 645 final	Proposal for a Regulation of the European Parliament and of the Council on preventing plastic pellet losses to reduce microplastic pollution	1	1	IT <i>Camera dei Deputati</i> (1 vote)
9	COM(2023) 769 final	Proposal for a Regulation of the European Parliament and of the Council on the welfare of dogs and cats and their traceability	1	1	CZ <i>Poslanecká sněmovna</i> (1 vote)
10	COM(2024) 60 final	Proposal for a Directive of the European Parliament and of the Council on combating the sexual abuse and sexual exploitation of children and child sexual abuse material and replacing Council Framework Decision 2004/68/JHA (recast)	1	1	FR <i>Sénat</i> (1 vote)
11	COM(2024) 150 final	Proposal for a Regulation of the European Parliament and of the Council establishing the European Defence Industry Programme and a framework of measures to ensure the timely availability and supply of defence products ('EDIP')	1	1	FR <i>Sénat</i> (1 vote)
<b>TOTAL number of reasoned opinions received</b>			<b>14</b>		

## ANNEX 2

### Number of opinions received by the Commission in 2024 per national Parliament/Chamber (political dialogue and subsidiarity control mechanism)

Member State	Chamber	Total number of opinions <sup>3</sup>	Number of reasoned opinions (Protocol No 2)
Romania	<i>Camera Deputaţilor</i>	41	0
Italy	<i>Camera dei Deputati</i>	26	1
Spain	<i>Las Cortes Generales: Senado de España and Congreso de los Diputados</i>	18	0
Germany	<i>Bundesrat</i>	17	0
Czechia	<i>Senát</i>	16	0
Romania	<i>Senat</i>	15	0
Czechia	<i>Poslanecká sněmovna</i>	14	1
France	<i>Sénat</i>	13	2
Italy	<i>Senato della Repubblica</i>	12	0
Sweden	<i>Riksdag</i>	11	6
Portugal	<i>Assembleia da República</i>	8	0
Ireland	<i>Houses of the Oireachtas: Dáil and Seanad Éireann</i>	7	2
Belgium	<i>Sénat de Belgique / Belgische Senaat</i>	7	0
Netherlands	<i>Eerste Kamer</i>	7	0
France	<i>Assemblée nationale</i>	5	0
Lithuania	<i>Seimas</i>	5	0
Netherlands	<i>Tweede Kamer</i>	4	0
Malta	<i>Kamra tad-Deputati</i>	3	1
Luxembourg	<i>Chambre des Députés</i>	3	0
Poland	<i>Senat</i>	3	0
Cyprus	<i>Vouli ton Antiprosopon</i>	2	0
Estonia	<i>Riigikogu</i>	2	0
Latvia	<i>Saeima</i>	2	0
Poland	<i>Sejm</i>	2	0
Slovakia	<i>Národná Rada</i>	2	0
Finland	<i>Eduskunta</i>	2	0
Hungary	<i>Országgyűlés</i>	1	1
Croatia	<i>Hrvatski Sabor</i>	1	0
Germany	<i>Bundestag</i>	1	0
Greece	<i>Vouli ton Ellinon</i>	1	0

<sup>3</sup> Including both opinions under the ‘political dialogue’ and reasoned opinions received from national Parliaments.

<b>Member State</b>	<b>Chamber</b>	<b>Total number of opinions <sup>3</sup></b>	<b>Number of reasoned opinions (Protocol No 2)</b>
Slovenia	<i>Državni zbor</i>	1	0
Belgium	<i>Chambre des Représentants de Belgique / Belgische Kamer van volksvertegenwoordigers</i>	0	0
Bulgaria	<i>Narodno Sabranie</i>	0	0
Denmark	<i>Folketing</i>	0	0
Slovenia	<i>Državni svet</i>	0	0
Austria	<i>Bundesrat</i>	0	0
Austria	<i>Nationalrat</i>	0	0
<b>TOTAL</b>		<b>252</b>	<b>14</b>

### ANNEX 3

#### **Documents generating the highest number of opinions <sup>4</sup> received by the Commission in 2024 (political dialogue and subsidiarity control mechanism)**

Document		Title	Total number of opinions <sup>5</sup>	Number of which were reasoned opinions (Protocol 2)
1	COM(2024) 60 final	Proposal for a Directive of the European Parliament and of the Council on combating the sexual abuse and sexual exploitation of children and child sexual abuse material and replacing Council Framework Decision 2004/68/JHA (recast)	8	1
2	COM(2023) 532 final	Proposal for a Council Directive on Business in Europe: Framework for Income Taxation (BEFIT)	7	3
3	COM(2023) 637 final	Proposal for a Directive of the European Parliament and of the Council establishing harmonised requirements in the internal market on transparency of interest representation carried out on behalf of third countries and amending Directive (EU) 2019/1937	7	2
4	COM(2023) 754 final	Proposal for a Regulation of the European Parliament and of the Council on enhancing police cooperation in relation to the prevention, detection and investigation of migrant smuggling and trafficking in human beings, and on enhancing Europol's support to preventing and combating such crimes and amending Regulation (EU) 2016/794	7	1
5	COM(2024) 132 final	Proposal for a Directive of the European Parliament and of the Council on improving and enforcing working conditions of trainees and combating regular employment relationships disguised as traineeships ('Traineeships Directive')	7	1
6	COM(2023) 638 final	Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions – Commission work programme 2024 Delivering today and preparing for tomorrow	7	0
7	COM(2024) 14 final	Proposal for a Directive of the European Parliament and of the Council amending Directive 2009/38/EC as regards the establishment and functioning of European Works Councils and the effective enforcement of transnational information and consultation rights	7	0
8	COM(2023) 755 final	Proposal for a Directive of the European Parliament and of the Council laying down minimum rules to prevent and counter the facilitation of unauthorised entry, transit and stay in the Union, and replacing Council Directive 2002/90/EC and Council Framework Decision 2002/946 JHA	6	0

<sup>4</sup> The table ranks all documents for which at least five opinions were received.

<sup>5</sup> Including opinions under the 'political dialogue' and reasoned opinions received from national Parliaments.

<b>Document</b>		<b>Title</b>	<b>Total number of opinions <sup>5</sup></b>	<b>Number of which were reasoned opinions (Protocol 2)</b>
9	COM(2023) 769 final	Proposal for a Regulation of the European Parliament and of the Council on the welfare of dogs and cats and their traceability	5	1
10	COM(2023) 790 final	Amended proposal for a Regulation of the European Parliament and of the Council on a mechanism to resolve legal and administrative obstacles in a cross-border context	5	1
11	COM(2024) 150 final	Proposal for a Regulation of the European Parliament and of the Council establishing the European Defence Industry Programme and a framework of measures to ensure the timely availability and supply of defence products ('EDIP')	5	1
12	COM(2024) 139 final	Proposal for a Regulation of the European Parliament and of the Council amending Regulations (EU) 2021/2115 and (EU) 2021/2116 as regards good agricultural and environmental condition standards, schemes for climate, environment and animal welfare, amendments to CAP Strategic Plans, review of CAP Strategic Plans and exemptions from controls and penalties	5	0