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OUTCOME OF PROCEEDINGS

From:	General Secretariat of the Council
To:	Delegations
Subject:	<p>Proposal for a REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Regulations (EU) 2016/679, (EU) 2016/1036, (EU) 2016/1037, (EU) 2017/1129, (EU) 2023/1542 and (EU) 2024/573 as regards the extension of certain mitigating measures available for small and medium sized enterprises to small mid-cap enterprises and further simplification measures</p> <p>Proposal for a DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL amending Directives 2014/65/EU and (EU) 2022/2557 as regards the extension of certain mitigating measures available for small and medium sized enterprises to small mid-cap enterprises and further simplifying measures</p> <p>– Draft Council Statement</p>

Delegations will find in the Annex, for information, the text of a draft Council Statement to be included in the minutes upon adoption of the above-mentioned acts, as discussed by the Committee of Permanent Representatives at its meeting on 24 September 2025.

DRAFT

COUNCIL STATEMENT

Recalling Commission Recommendation (EU) 2025/1099 of 21 May 2025, the decision to set the threshold of companies falling under the mid-cap enterprises (SMC) definition to fewer than 1 000 employees, an annual turnover of up to EUR 200 million, and/or an annual balance sheet not exceeding EUR 172 million is strictly limited to the context of the Omnibus IV package and is therefore not a precedent for any future legislation.

In particular, these thresholds for SMC in Omnibus IV do not prejudge the discussion on the new Multi-annual Financial Framework and possible future discussion on state aid rules, including as regards support measures for SMEs or measures with budgetary impact.
