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From:	General Secretariat of the Council
To:	Permanent Representatives Committee
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Subject:	Simplification: omnibus I & II packages • State of play

1. On 26 February 2025, the Commission put forward two 'Omnibus' packages, aiming to simplify existing legislation in the fields of sustainability and investment respectively. On 20 March 2025, Leaders urged the co-legislators to take work forward on these Omnibus simplification packages as a matter of priority and with a high level of ambition, with a view to finalising them as soon as possible in 2025 and to agreeing specifically the 'stop-the-clock' proposal for sustainability reporting and due diligence requirements at the latest by June 2025.

2. The dedicated Antici Group (Simplification) set up by the Permanent Representatives Committee on 21 February 2025 examined all legislative proposals contained in the Omnibus I and II packages at its nine meetings held so far.

3. The ECOFIN Council and the COMPET Council held policy debates on the omnibus packages on 11 and 12 March respectively, during which Ministers strongly welcomed the Commission's simplification efforts and supported the Presidency's intention to ensure fast progress.

4. As regards sustainability reporting in particular, the Presidency has dealt with the so-called 'stop-the-clock' proposal with utmost priority, in order to provide companies with the necessary legal certainty as regards the date of entry into force of their reporting and due diligence requirements. With a view to reaching an agreement at first reading with the European Parliament as soon as possible, the Permanent Representatives Committee, on 26 March 2025, approved a mandate for the Presidency, without changes to the Commission proposal.[1]

5. The examination of the other two elements of the Omnibus I package is also well underway. The substantial revision proposal for the CSRD and CS3D, was discussed thoroughly by the Antici Group (Simplification) at three meetings where the Commission provided necessary background information for the proposed simplification and replied to questions and comments by delegations. The Presidency has started working on a compromise text on this basis in view of its presentation in mid-April.

6. The proposal amending the CBAM mechanism was examined by the Antici Group (Simplification) at four occasions. The Presidency compromise text was presented to delegations as early as 27 March and discussed on 31 March with the hope to bring discussions forward quickly to prepare for approval of the proposal for the Council position.

7. As to the Omnibus II proposal on investment simplification, swift and substantial progress was possible in a few meetings of the Antici Group (Simplification). The Presidency compromise text was discussed on 26 March. The Presidency hopes to finalise the draft Coreper mandate on this file very soon, possibly next week.

8. The Permanent Representatives Committee is invited to take note of the state of play as presented above. It is the aim of the Presidency to advance the work on these simplification texts forward as far as possible under its term, with the aim to initiate trilogues and to finalise work as much as possible.

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[1] Doc. 7275/25.