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NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	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 - 4-column table

Delegations will find herewith the 4-column table on the 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 in view of the Coreper meeting of 3 June 2026.

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

2025/0130(COD)
DRAFT [Draft for trilogue 09.06.2026]
26-05-2026 at 16h43

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
	Formula					
G	1	2025/0130 (COD)	2025/0130 (COD)	2025/0130 (COD)	2025/0130 (COD) Text Origin: Commission Proposal	G
	Document Stage					
G	2	Proposal for a	Proposal for a	Proposal for a	Proposal for a Text Origin: Commission Proposal	G
	Document Type					
G	3	REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL	REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL	REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL	REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL Text Origin: Commission Proposal	G
	Document Purpose					

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
4	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	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	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	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 Text Origin: Commission Proposal
Formula				
5	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,	THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION, Text Origin: Commission Proposal
Citation 1				
6	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 16, Article 114, Article 192 (1) and Article 207 (2) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 16, Article 114, Article 192 (1) and Article 207 (2) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 16, Article 114, Article 192 (1) and Article 207 (2) thereof,	Having regard to the Treaty on the Functioning of the European Union, and in particular Article 16, Article 114, Article 192 (1) and Article 207 (2) thereof, Text Origin: Commission Proposal
Citation 2				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	7	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission,	Having regard to the proposal from the European Commission, Text Origin: Commission Proposal	G
	Citation 3					
G	8	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments,	After transmission of the draft legislative act to the national parliaments, Text Origin: Commission Proposal	G
	Citation 4					
G	9	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C , , p. .	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C , , p. .	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C , , p. .	Having regard to the opinion of the European Economic and Social Committee[1], _____ 1. OJ C , , p. . Text Origin: Commission Proposal	G
	Citation 5					
G	10	Having regard to the opinion of the Committee of the Regions[1], _____ 1. OJ C , , p. .	Having regard to the opinion of the Committee of the Regions[1], _____ 1. OJ C , , p. .	Having regard to the opinion of the Committee of the Regions[1], _____ 1. OJ C , , p. .	Having regard to the opinion of the Committee of the Regions[1], _____ 1. OJ C , , p. . Text Origin: Commission Proposal	G
	Citation 6					

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G	11	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure,	Acting in accordance with the ordinary legislative procedure, Text Origin: Commission Proposal
	Formula				
G	12	Whereas:	Whereas:	Whereas:	Whereas: Text Origin: Commission Proposal
	Recital 1				
G	13	(1) In the political guidelines for the European Commission's 2024-2029 term[1], President von der Leyen set out a plan for the Union's sustainable prosperity and competitiveness. Making business easier and deepening the Single Market are among the plan's key priorities. _____ 1. https://commission.europa.eu/document/download/e6cd4328-673c-4e7a-8683-f63ffb2cf648_en?filename=Political%20Guidelines%202024-2029_EN.pdf	(1) In the political guidelines for the European Commission's 2024-2029 term[1], President von der Leyen set out a plan for the Union's sustainable prosperity and competitiveness. Making business easier and deepening the Single Market are among the plan's key priorities. _____ 1. https://commission.europa.eu/document/download/e6cd4328-673c-4e7a-8683-f63ffb2cf648_en?filename=Political%20Guidelines%202024-2029_EN.pdf	(1) In the political guidelines for the European Commission's 2024-2029 term[1], President von der Leyen set out a plan for the Union's sustainable prosperity and competitiveness. Making business easier and deepening the Single Market are among the plan's key priorities. _____ 1. https://commission.europa.eu/document/download/e6cd4328-673c-4e7a-8683-f63ffb2cf648_en?filename=Political%20Guidelines%202024-2029_EN.pdf	(1) In the political guidelines for the European Commission's 2024-2029 term[1], President von der Leyen set out a plan for the Union's sustainable prosperity and competitiveness. Making business easier and deepening the Single Market are among the plan's key priorities. _____ 1. https://commission.europa.eu/document/download/e6cd4328-673c-4e7a-8683-f63ffb2cf648_en?filename=Political%20Guidelines%202024-2029_EN.pdf Text Origin: Commission Proposal
	Recital 2				
G	14	(2) The Commission's better regulation agenda[1] also supports	(2) The Commission's better regulation agenda[1] also supports	(2) The Commission's better regulation agenda[1] also supports	(2) The Commission's better regulation agenda[1] also supports

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	the competitiveness of Union enterprises by aiming to ensure that Union laws deliver on their objectives at a minimum cost. In 2023, the Commission identified the need to rationalise and simplify reporting requirements for enterprises and administrations[2] and committed to reduce administrative burdens by 25%. _____ 1. Better regulation: Joining forces to make better laws, COM(2021) 219 final, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2021:219:FIN 2. Long-term competitiveness of the EU: looking beyond 2030, COM(2023) 168 final, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023DC0168	the competitiveness of Union enterprises by ~~aiming to ensure~~***ensuring*** that Union ~~laws deliver on their~~***legislation achieves its*** objectives ~~at a minimum cost~~***without imposing unnecessary costs, while making a concrete and positive contribution to consumers' lives and the internal market, thereby helping the Union address current and future challenges***. In 2023, the Commission identified the need to rationalise and simplify reporting requirements for ***both*** enterprises and ***public*** administrations[2] and committed to reduce administrative burdens by 25% ***and 35% for SMEs***. _____ 1. Better regulation: Joining forces to make better laws, COM(2021) 219 final, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2021:219:FIN 2. Long-term competitiveness of the EU: looking beyond 2030, COM(2023) 168 final, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023DC0168	the competitiveness of Union enterprises by aiming to ensure that Union laws deliver on their objectives at a minimum cost. In 2023, the Commission identified the need to rationalise and simplify reporting requirements for enterprises and administrations[2] and committed to reduce administrative burdens by 25%. _____ 1. Better regulation: Joining forces to make better laws, COM(2021) 219 final, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2021:219:FIN 2. Long-term competitiveness of the EU: looking beyond 2030, COM(2023) 168 final, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023DC0168	the competitiveness of Union enterprises by aiming to ensure that Union ~~laws deliver on their~~***legislation achieves its*** objectives ~~at a minimum cost~~***without imposing unnecessary costs and burden, while positively contributing to consumers' lives and the internal market, thereby helping the Union address current and future challenges***. In 2023, the Commission identified the need to rationalise and simplify reporting requirements for ***both*** enterprises and ***public*** administrations[2] and committed to reduce administrative burdens by 25% ***and 35% for SMEs***. _____ 1. Better regulation: Joining forces to make better laws, COM(2021) 219 final, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM:2021:219:FIN 2. Long-term competitiveness of the EU: looking beyond 2030, COM(2023) 168 final, available at: https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:52023DC0168 Text Origin: EP Mandate
Recital 3				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
15	(3) On 12 September 2023, the Commission published the SME Relief Package[1], announcing its goal to help small and medium sized enterprises ('SMEs') compete and grow, by being attentive to the needs of enterprises that outgrow the thresholds of the SME definition[2], and those in the broader range of small mid-cap enterprises. Action 18 of this relief package announced that the Commission would 'develop a harmonised definition for small mid-cap enterprises, build a dataset based on such definition and assess possible measures to support these enterprises in their growth (including potential application in adapted form of certain measures favouring SMEs)'. _____ 1. SME Relief Package (europa.eu). See also annex 3A to this report SME relief package policy tracker. 2. SMEs are defined as enterprises with under 250 employees, combined with an annual turnover up to 50 million euro or a balance sheet total up to 43 million - Recommendation 2003/361/EC - https://single-market-economy.ec.europa.eu/smes/sme-definition_en	(3) On 12 September 2023, the Commission published the SME Relief Package[1], announcing its goal to help ***micro,*** small and medium sized enterprises ('SMEs') compete and grow, by being attentive to the needs of enterprises that outgrow the thresholds of the SME definition[2], and those in the broader range of small mid-cap enterprises. Action 18 of this relief package announced that the Commission would 'develop a harmonised definition for small mid-cap enterprises, build a dataset based on such definition and assess possible measures to support these enterprises in their growth (including potential application in adapted form of certain measures favouring SMEs)'. ***It is necessary that such measures do not confer disproportionate advantages on small mid-cap enterprises over SMEs, particularly over micro and small enterprises. The Commission, Member States and competent authorities should ensure that any support for small mid-cap enterprises is designed in a manner that upholds the***	(3) On 12 September 2023, the Commission published the SME Relief Package[1], announcing its goal to help small and medium sized enterprises ('SMEs') compete and grow, by being attentive to the needs of enterprises that outgrow the thresholds of the SME definition[2], and those in the broader range of small mid-cap enterprises. Action 18 of this relief package announced that the Commission would 'develop a harmonised definition for small mid-cap enterprises, build a dataset based on such definition and assess possible measures to support these enterprises in their growth (including potential application in adapted form of certain measures favouring SMEs)'. _____ 1. SME Relief Package (europa.eu). See also annex 3A to this report SME relief package policy tracker. 2. SMEs are defined as enterprises with under 250 employees, combined with an annual turnover up to 50 million euro or a balance sheet total up to 43 million - Recommendation 2003/361/EC - https://single-market-economy.ec.europa.eu/smes/sme-definition_en	(3) On 12 September 2023, the Commission published the SME Relief Package~~1~~, announcing its goal to help~~-~~ small and medium sized enterprises ('SMEs') compete and grow, by being attentive to the needs of enterprises that outgrow the thresholds of the SME definition~~2~~, and those in the broader range of small mid-cap enterprises. Action 18 of this relief package announced that the Commission would 'develop a harmonised definition for small mid-cap enterprises, build a dataset based on such definition and assess possible measures to support these enterprises in their growth (including potential application in adapted form of certain measures favouring SMEs)'. ***It is important to ensure that any support for small mid-cap enterprises is designed in a manner that upholds the principles of fair competition, non-discrimination, high level of consumer protection as well as the integrity of the internal market.*** _____

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		principles of fair competition, non-discrimination, high levels of consumer protection as well as the integrity of the internal market. _____ 1. SME Relief Package (europa.eu). See also annex 3A to this report SME relief package policy tracker. 2. SMEs are defined as enterprises with under 250 employees, combined with an annual turnover up to 50 million euro or a balance sheet total up to 43 million - Recommendation 2003/361/EC - https://single-market-economy.ec.europa.eu/smes/sme-definition_en		~~*1. SME Relief Package (europa.eu). See also annex 3A to this report SME relief package policy tracker.*~~ ~~*2. SMEs are defined as enterprises with under 250 employees, combined with an annual turnover up to 50 million euro or a balance sheet total up to 43 million - Recommendation 2003/361/EC - https://single-market-economy.ec.europa.eu/smes/sme-definition_en*~~ ITM 21.5.26 new text proposed by Council - agreed by all Text Origin: EP Mandate
Recital 4				
G 16	(4) Enterprises outgrowing the SME definition – the 'small mid-cap enterprises' ('SMCs') – play a vital role in the Union's economy[1]. They are prominently present in industrial ecosystems that are key to the competitiveness of the Union and its technological sovereignty, in fields including electronics, aerospace and defence, energy, energy-intensive industries and health. Around 20% of all small mid-cap enterprises were SMEs three years earlier[2]. _____	(4) ***99% of all Union companies are SMEs, the vast majority of which are micro and small*** enterprises***. Those that outgrow*** ~~*outgrowing*~~ the SME definition – the 'small mid-cap enterprises' ('SMCs') – ***also*** play a vital role in the Union's economy[1]. ~~-~~ They are prominently present in industrial ecosystems that are key to the competitiveness of the Union and its technological sovereignty, in fields including electronics, aerospace and defence, energy, energy-intensive	(4) Enterprises outgrowing the SME definition – the 'small mid-cap enterprises' ('SMCs') – play a vital role in the Union's economy[1]. They are prominently present in industrial ecosystems that are key to the competitiveness of the Union and its technological sovereignty, in fields including electronics, aerospace and defence, energy, energy-intensive industries and health. Around 20% of all small mid-cap enterprises were SMEs three years earlier[2]. _____	(4) ***SMEs represent 99% of all Union companies . Micro and small enterprises, which represent the vast majority of SMEs, continue to face significant challenges in scaling up their businesses within the Union. These challenges risk undermining the effectiveness and proper functioning of the internal market. The Union should therefore support enterprises, entrepreneurship and a competitive market economy by promoting a predictable*** G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	1. Study to map, measure and portray the EU mid-cap landscape - https://op.europa.eu/en/publication-detail/-/publication/ad5fdad5-6a33-11ed-b14f-01aa75ed71a1/language-en/format-PDF/source-277396461 2. https://www.esri.ie/system/files/publications/BKMNEXT429.pdf	industries and health. Around 20% of all small mid-cap enterprises were SMEs three years earlier[2]. ***Both categories of businesses, while important and needing similar support in some respects, have different needs and requirements linked to their size and growth. Support for those categories should therefore be tailored accordingly, with particular attention paid to the specific and continuous challenges faced by SMEs.*** _____ 1. Study to map, measure and portray the EU mid-cap landscape - https://op.europa.eu/en/publication-detail/-/publication/ad5fdad5-6a33-11ed-b14f-01aa75ed71a1/language-en/format-PDF/source-277396461 2. https://www.esri.ie/system/files/publications/BKMNEXT429.pdf	1. Study to map, measure and portray the EU mid-cap landscape - https://op.europa.eu/en/publication-detail/-/publication/ad5fdad5-6a33-11ed-b14f-01aa75ed71a1/language-en/format-PDF/source-277396461 2. https://www.esri.ie/system/files/publications/BKMNEXT429.pdf	***regulatory framework and appropriate compliance support, with a view to facilitating the growth and scaling-up of micro and small*** enterprises ~~*outgrowing*~~***within the internal market. Those enterprises that outgrow*** the SME definition – the 'small mid-cap enterprises' ('SMCs') – ***also*** play a vital role in the Union's economy~~1~~. They are prominently present in industrial ecosystems that are key to the competitiveness of the Union and its technological sovereignty, in fields including electronics, aerospace and defence, energy, energy-intensive industries and health. Around 20% of all small mid-cap enterprises were SMEs three years earlier~~2~~. ***Both categories of businesses, while important and needing similar support in some respects, have different needs and requirements linked to their size and growth. Support for those categories should therefore be tailored accordingly, with particular attention paid to the specific and continuous challenges faced by SMEs.***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				~~1. Study to map, measure and portray the EU mid-cap landscape - https://op.europa.eu/en/publication-detail/-/publication/ad5fdad5-6a33-11ed-b14f-01aa75ed71a1/language-en/format-PDF/source-277396461~~ ~~2. https://www.esri.ie/system/files/publications/BKMNEXT429.pdf~~ Agreement but need to streamline with row 15 ITM 21.5.26 new text proposed by Council agreed - to be merged with recital 5a Text Origin: EP Mandate
Recital 5				
17	(5) Compared to SMEs, SMCs tend to demonstrate a higher pace of growth, and level of innovation and digitisation. Nevertheless, where administrative burden is concerned, they face similar challenges as SMEs, leading to a need for proportionality in legislation and for targeted support. To enable the smooth transition of SMEs into SMCs, it is important to address in a coherent manner the cliff-effect	(5) Compared to SMEs, SMCs tend to demonstrate a higher pace of growth, and level of innovation and digitisation. Nevertheless, where administrative burden is concerned, they face similar challenges as SMEs, leading to a need for proportionality in legislation and for targeted support. To enable the smooth transition of SMEs into SMCs, it is important to address in a coherent manner the cliff-effect	(5) Compared to SMEs, SMCs tend to demonstrate a higher pace of growth, and level of innovation and digitisation. Nevertheless, where administrative burden is concerned, they face similar challenges as SMEs, leading to a need for proportionality in legislation and for targeted support. To enable the smooth transition of SMEs into SMCs, it is important to address in a coherent manner the cliff-effect	(5) Compared to SMEs, SMCs tend to demonstrate a higher pace of growth, and level of innovation and digitisation. Nevertheless, where administrative burden is concerned, they face similar challenges as SMEs, leading to a need for proportionality in legislation and for targeted support. To enable the smooth transition of SMEs into SMCs, it is important to address in a coherent manner the cliff-effect

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	that may arise once they outgrow the segment of SMEs and are faced with rules that apply to large enterprises. To make business easier for SMCs and reduce their administrative burden, a number of existing acts which provide for specific mitigating rules for SMEs should be adapted to extend the scope of those provisions and include SMCs.	that may arise once they outgrow the segment of SMEs and are faced with rules that apply to large enterprises. To ***enhance the conditions for economic growth in the Union and to*** make business easier for SMCs and reduce their administrative burden, a number of existing acts which provide for specific mitigating rules for SMEs should be adapted to extend the scope of those provisions and include SMCs ***in a balanced and proportionate manner, while ensuring that the Union's overarching rules on investor protection are maintained***. ***Reducing administrative and reporting obligations is essential in order to strengthen the competitiveness of Union enterprises, in particular where such reductions have the greatest positive impact on innovation and digital transformation and would not lower the level of ambition of the relevant existing acts. Measures providing non-financial support, including measures that reduce administrative burden such as those concerning streamlined***	that may arise once they outgrow the segment of SMEs and are faced with rules that apply to large enterprises. **In order to achieve the overarching objective of facilitating the operation of businesses and the internal market, with a particular focus on SMCs, a number of existing acts should be adjusted. In particular,** to make business easier for SMCs and reduce their administrative burden, a number of existing acts which provide for specific mitigating rules for SMEs should be adapted to extend the scope of those provisions and include SMCs**, while still supporting SMEs and maintaining the existing approach. In addition, certain other adjustments should be made with a view to reducing the burden on businesses, including in particular SMCs.**	that may arise once they outgrow the segment of SMEs and are faced with rules that apply to large enterprises. ***In order to achieve the overarching objective of facilitating the operation of businesses and the internal market, with a particular focus on SMCs, a number of existing acts should be adjusted. In particular, to enhance the conditions for economic growth in the Union and*** to make business easier for SMCs and reduce their administrative burden, a number of existing acts which provide for specific mitigating rules for SMEs should be adapted to extend the scope of those provisions and include SMCs. ***Reducing administrative and reporting obligations is essential to strengthen the competitiveness of Union enterprises, particularly where such reductions can have the greatest positive impact on innovation and digital transformation, while maintaining the level of ambition of the relevant existing Union acts. This simplification exercise must be done in a balanced and***

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		compliance and technical assistance as well as those that strengthen access to talent and skills, should be prioritised for SMEs and SMCs, in particular where they contribute to key innovation policy objectives.		***proportionate manner, by ensuring that the Union's overarching rules on investor protection are maintained and while still supporting SMEs by maintaining the existing approach. In addition, certain other adjustments should be made with a view to reducing the burden on businesses, including in particular SMCs.*** ITM 21.5.26 new text proposed by the Council and agreed by all Text Origin: EP Mandate
Recital 5a				
G 17a		***(5a) The current challenges faced by small companies in trying to scale their businesses within the Union are significant. Those challenges risk undermining the efficacy and success of the internal market and should be addressed as a priority if the Union is to truly be a place that supports enterprise, entrepreneurship, and a competitive market economy. The Union should address the challenges currently faced by small companies in trying to scale***		*deleted* G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		up and should support competitiveness and compliance with Union rules through a predictable regulatory framework and compliance support.		
Recital 6				
G *18*	*(6)* Regulations (EU) 2016/679[1], (EU) 2016/1036[2], (EU) 2016/1037[3], (EU) 2017/1129[4] and (EU) 2023/1542[5] of the European Parliament and of the Council contain a number of provisions that aim at providing support, simplification or mitigating measures to SMEs. More specifically, those provisions are aimed at alleviating administrative burdens, reducing or eliminating market entry barriers, facilitating compliance, considering the specific situation of SMEs when implementing their obligations and when assessing the economic and social impacts of those obligations, providing dedicated guidance, support and assistance to SMEs. _____ 1. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of	(6) Regulations (EU) 2016/679[1], (EU) 2016/1036[2], (EU) 2016/1037[3], (EU) 2017/1129[4] and (EU) 2023/1542[5] of the European Parliament and of the Council contain a number of provisions that aim at providing support, simplification or mitigating measures to SMEs. More specifically, those provisions are aimed at alleviating administrative burdens, reducing or eliminating market entry barriers, facilitating compliance, considering the specific situation of SMEs when implementing their obligations and when assessing the economic and social impacts of those obligations, providing dedicated guidance, support and assistance to SMEs. _____ 1. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of	(6) Regulations (EU) 2016/679[1], (EU) 2016/1036[2], (EU) 2016/1037[3], (EU) 2017/1129[4] and (EU) 2023/1542[5] of the European Parliament and of the Council contain a number of provisions that aim at providing support, simplification or mitigating measures to SMEs. More specifically, those provisions are aimed at alleviating administrative burdens, reducing or eliminating market entry barriers, facilitating compliance, considering the specific situation of SMEs when implementing their obligations and when assessing the economic and social impacts of those obligations, providing dedicated guidance, support and assistance to SMEs. _____ 1. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of	(6) Regulations (EU) 2016/679[1], (EU) 2016/1036[2], (EU) 2016/1037[3], (EU) 2017/1129[4] and (EU) 2023/1542[5] of the European Parliament and of the Council contain a number of provisions that aim at providing support, simplification or mitigating measures to SMEs. More specifically, those provisions are aimed at alleviating administrative burdens, reducing or eliminating market entry barriers, facilitating compliance, considering the specific situation of SMEs when implementing their obligations and when assessing the economic and social impacts of those obligations, providing dedicated guidance, support and assistance to SMEs. _____ 1. Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of G

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	personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/679/oj) 2. Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 21, ELI: http://data.europa.eu/eli/reg/2016/1036/oj) 3. Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidised imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 55, ELI: http://data.europa.eu/eli/reg/2016/1037/oj) 4. Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC (OJ L 168, 30.6.2017, p. 12, ELI: http://data.europa.eu/eli/reg/2017/1129/oj) 5. Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries, amending Directive 2008/98/EC and Regulation (EU) 2019/1020 and repealing Directive 2006/66/EC (OJ L 191, 28.7.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/1542/oj) .	personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/679/oj) 2. Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 21, ELI: http://data.europa.eu/eli/reg/2016/1036/oj) 3. Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidised imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 55, ELI: http://data.europa.eu/eli/reg/2016/1037/oj) 4. Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC (OJ L 168, 30.6.2017, p. 12, ELI: http://data.europa.eu/eli/reg/2017/1129/oj) 5. Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries, amending Directive 2008/98/EC and Regulation (EU) 2019/1020 and repealing Directive 2006/66/EC (OJ L 191, 28.7.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/1542/oj) .	personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/679/oj). 2. Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 21, ELI: http://data.europa.eu/eli/reg/2016/1036/oj). 3. Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidised imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 55, ELI: http://data.europa.eu/eli/reg/2016/1037/oj). 4. Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC (OJ L 168, 30.6.2017, p. 12, ELI: http://data.europa.eu/eli/reg/2017/1129/oj). 5. Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries, amending Directive 2008/98/EC and Regulation (EU) 2019/1020 and repealing Directive 2006/66/EC (OJ L 191, 28.7.2023, p. 1, ELI:	personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1, ELI: http://data.europa.eu/eli/reg/2016/679/oj) 2. Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 21, ELI: http://data.europa.eu/eli/reg/2016/1036/oj) 3. Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidised imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 55, ELI: http://data.europa.eu/eli/reg/2016/1037/oj) 4. Regulation (EU) 2017/1129 of the European Parliament and of the Council of 14 June 2017 on the prospectus to be published when securities are offered to the public or admitted to trading on a regulated market, and repealing Directive 2003/71/EC (OJ L 168, 30.6.2017, p. 12, ELI: http://data.europa.eu/eli/reg/2017/1129/oj) 5. Regulation (EU) 2023/1542 of the European Parliament and of the Council of 12 July 2023 concerning batteries and waste batteries, amending Directive 2008/98/EC and Regulation (EU) 2019/1020 and repealing Directive 2006/66/EC (OJ L 191, 28.7.2023, p. 1, ELI: http://data.europa.eu/eli/reg/2023/1542/oj) .

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			http://data.europa.eu/eli/reg/2023/1542/oj) .	Text Origin: Commission Proposal
Recital 7				
19	(7) To ensure consistency and legal certainty, a definition of SMCs should be introduced in those acts. While the definition of SMCs should in principle correspond to the definition in Commission Recommendation of 21.5.2025 on the definition of small mid-cap enterprises - C(2025) 3500 final and cover enterprises that are up to three times the size of SMEs, it should, where appropriate, build on the definitions of SMEs that are already provided in the acts that are being amended, which were considered fitting by the legislators.	(7) To ensure consistency and legal certainty, a definition of SMCs should be introduced in those acts. ~~*While the definition of SMCs should in principle correspond to the definition in Commission Recommendation of 21.5.2025 on the definition of small mid-cap enterprises - C(2025) 3500 final and cover enterprises that are up to three times the size of SMEs,*~~ It should, where appropriate, build on the definitions of SMEs that are already provided in the acts that are being amended, which were considered fitting by the legislators. ***The introduction of a definition of SMCs should serve to facilitate better access to capital markets for companies that have grown beyond SME status and should not dilute the Union's commitment to supporting SMEs as the backbone of the Union economy. Accordingly, the definition of SMCs should be clear and should not adversely affect or reduce the***	(7) ~~To ensure consistency and legal certainty, a definition of SMCs should be introduced in those acts.~~ While the definition of **a SMC in Commission Recommendation 2025/1099 of 21 May 2025[1] may be useful in the context of some policy areas, for the purpose of this simplification exercise it is appropriate to set higher thresholds. In particular, for the purpose of the Omnibus IV package,** SMCs should **be defined as enterprises that are not SMEs, that employ fewer than 1000 persons, and that either have an annual turnover not exceeding EUR 200 million or an annual balance sheet total not exceeding EUR 172 million, those numbers and amounts being calculated in accordance with points 1 and 3-6 of the Annex to that** ~~in principle correspond to the definition in~~ Commission Recommendation ~~of 21.5.2025 on the definition of small mid-cap enterprises -~~	(7) ~~*To ensure consistency and legal certainty, a definition of*~~ ***For the purpose of the Omnibus IV package,*** SMCs should ~~*be introduced in those acts. While the definition of SMCs should*~~, in principle, ***be defined as enterprises that are not SMEs, that employ fewer than 1000 persons, and that either have an annual turnover not exceeding EUR 200 million or an annual balance sheet total not exceeding EUR 172 million, those numbers and amounts being calculated in accordance with points 1 and 3-6 of the Annex to that Commission Recommendation 2025/1099 of 21 May 2025. That scope covers enterprises that are up to four times the size of SMEs without extending to large mid-caps or large enterprises. References in this Regulation to Commission Recommendation 2025/1099 of 21 May 2025 and Commission Recommendation 2003/361/EC should be understood as referring***

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		scope of specific measures tailored to SMEs, including in relation to the budgetary allocations made available to them under the multiannual financial framework. Given that the majority of SMEs are micro-enterprises, whose characteristics and resources differ substantially from those of SMCs, Union law should continue to apply the 'think small first' principle in order to ensure proportionality and adequate protection for the smallest companies.	~~C(2025) 3500 final and cover~~**. That scope covers** enterprises that are up to ~~thre~~**four** times the size of SMEs **without extending to large mid-caps or large enterprises, thereby ensuring achievement of the objectives referred to in recital 5 in a proportionate way. Nevertheless, that definition**~~, it~~ should, where appropriate, **be tailored so as to** build on the definitions of SMEs that are already provided in the acts that are being amended, which were considered fitting by the legislators. _____ **1. Commission Recommendation (EU) 2025/1099 of 21 May 2025 on the definition of small mid-cap enterprises (OJ L, 2025/1099, 28.5.2025, ELI: http://data.europa.eu/eli/reco/2025/1099/oj).**	~~*correspond*~~ to the ***original version of those recommendations. To ensure a coherent and evidence-based approach to SMCs, the Commission should, within five years from the date of entry into force of this Regulation, submit a report to the European Parliament and the Council on the review of the application of the SMC definition, on the implementation of the provisions of the regulations amended by this Regulation, including the impact on the reduction of administrative burden, and on competitiveness of SMCs, considering also economic, social and environmental aspects, where appropriate. As part of that review, the Commission should compile an overview of existing definitions of SMCs in Union legislative acts. The report should, in particular, focus on any need to review the thresholds defining SMCs in light of inflation, scope, and economic and market developments, with a view to considering further harmonisation of the application***

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				of the SMC definition ~~*in*~~***across Union legislation, where appropriate. The report should also focus on the existing derogations, simplifications, exemptions and other preferential treatments granted to SMCs across the Union legislation, and should be accompanied, where appropriate, by a legislative proposal.*** ***1.*** Commission Recommendation ***(EU) 2025/1099 of 21 May 2025***~~*of 21.5.2025*~~ on the definition of small mid-cap enterprises - ~~*C*~~(~~*2025) 3500 final and cover enterprises that are up to three times the size of SMEs, it should, where appropriate, build on the definitions of SMEs that are already provided in the acts that are being amended, which were considered fitting by the legislators*~~***OJ L, 2025/1099, 28.5.2025, ELI: http://data.europa.eu/eli/reco/2025/1099/oj)***.
Recital 7a				

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19a		***(7a) In the context of future revisions of Union legislation, and in order to ensure a coherent and evidence-based approach to SMEs and SMCs, it is necessary to carefully assess whether, and under which conditions, additional measures could be extended to SMCs, including measures to reduce disproportionate administrative and financial obligations, while properly assessing their potential impact.***		*deleted*
Recital 8				
20	*(8)* Regulation (EU) 2016/679 provides for the protection of natural persons with regard to the processing of personal data and free movement of such data. The obligation to maintain records of processing should be simplified so that it applies to all enterprises and organisations with fewer than 750 employees, provided that their processing activities are not likely to result in a high risk to the data subjects' rights and freedoms.	(8) Regulation (EU) 2016/679 provides for the protection of natural persons with regard to the processing of personal data and ***the*** free movement of such data. ***To take account of the specific situation of micro, small and medium-sized enterprises and SMCs,*** the obligation to maintain records of processing ***activities*** should be simplified so that ~~it~~***the derogation*** applies to all ***micro, small, and medium-sized*** enterprises ***and SMCs*** and organisations ~~*with fewer than 750*~~***not exceeding 1000***	(8) Regulation (EU) 2016/679 provides for the protection of natural persons with regard to the processing of personal data and free movement of such data. **To take account of the specific situation of micro, small and medium-sized enterprises and small midcap enterprises** the obligation to maintain records of processing **activities** should be simplified so that ~~it~~**the derogation** applies to all enterprises and organisations with fewer than ~~750~~**1000** employees, provided that their processing activities are not	(8) Regulation (EU) 2016/679 provides for the protection of natural persons with regard to the processing of personal data and free movement of such data. ***To take account of the specific situation of micro, small and medium-sized enterprises and small midcap enterprises*** the obligation to maintain records of processing ***activities*** should be simplified so that ~~it~~***the derogation*** applies to all enterprises and organisations with fewer than ~~750~~***1000*** employees, provided that their processing activities are not

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		employees, provided that their processing activities are not likely to result in a high risk to the data subjects' rights and freedoms. ***Furthermore, it should be clarified that public authorities and bodies, regarded as organisations for the purposes of Regulation (EU) 2016/679, are not concerned by the objectives of this amending Regulation and therefore should not benefit from the derogation.***	likely to result in a high risk to the data subjects' rights and freedoms.	likely to result in a high risk to the data subjects' rights and freedoms. ***Furthermore, it is important to clarify that public authorities and bodies are not concerned by the objectives of this Regulation amending Regulation (EU) 2016/679, and therefore should not benefit from that derogation.***
Recital 9				
G 21	(9) In order to reflect the above, it is necessary to amend Article 30(5) of Regulation (EU) 2016/679, by extending the scope of the derogation from the record-keeping obligation to SMCs and organisations with fewer than 750 employees to allow also them to profit from that derogation and by providing that the derogation applies unless the processing is likely to result in a 'high risk' to data subjects' rights and freedoms, within the meaning of Article 35 of Regulation (EU) 2016/679. In particular the processing of personal data referred to in	(9) In order to reflect the above, it is necessary to amend Article 30(5) of Regulation (EU) 2016/679, by extending the scope of the derogation from the record-keeping obligation to ***micro, small, and medium-sized enterprises,*** SMCs and organisations ~~*with fewer than 750*~~***not exceeding 1000*** employees to allow also them to profit from that derogation and by providing that the derogation applies unless ~~*the*~~***it is assessed that a given*** processing ***activity*** is likely to result in a 'high risk' to data subjects' rights and freedoms,	(9) In order to reflect the above, it is necessary to amend Article 30(5) of Regulation (EU) 2016/679, by extending the scope of the derogation from the record-keeping obligation to ~~SMCs~~**enterprises** and organisations with fewer than ~~750~~**1000** employees to allow ~~also~~ them to ~~profit~~**also benefit** from that derogation and by providing that the derogation applies unless the processing**, upon assessment,** is likely to result in a 'high risk' to data subjects' rights and freedoms, within the meaning of Article 35 of Regulation (EU) 2016/679. In	(9) In order to reflect the above, it is necessary to amend Article 30(5) of Regulation (EU) 2016/679, by extending the scope of the derogation from the record-keeping obligation to ~~*SMCs*~~***enterprises*** and organisations with fewer than ~~*750*~~***1000*** employees to allow ~~*also*~~ them to ~~*profit*~~***also benefit*** from that derogation and by providing that the derogation applies unless ~~*the*~~***it is assessed that a given*** processing ***activity*** is likely to result in a 'high risk' to data subjects' rights and freedoms, within the meaning of Article 35 G

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	paragraph 3 of that provision should be considered as requiring the data controller or the processor to maintain records of its processing activities.	within the meaning of Article 35 of Regulation (EU) 2016/679. In particular, the processing of personal data referred to in paragraph 3 of that provision should be considered as requiring the data controller or the processor to maintain ***up-to-date*** records of its processing activities. ***Furthermore, it should be clarified that micro, small, and medium-sized enterprises, SMCs and organisations not exceeding 1000 employees carrying out high-risk processing of personal data are only required to maintain a record of those specific processing activities that are likely to result in a high risk to data subjects' rights and freedoms within the meaning of Article 35 of Regulation (EU) 2016/679.***	particular the processing of personal data referred to in paragraph 3 of that provision should be considered as requiring the data controller or the processor to maintain records of ~~its~~**those** processing activities. **Furthermore, it should be clarified that enterprises and organisations with fewer than 1000 employees carrying out high-risk processing of personal data are only required to maintain a record of those specific processing activities which are likely to result in a 'high risk' to data subjects' rights and freedoms within the meaning of Article 35 of Regulation (EU) 2016/679.**	of Regulation (EU) 2016/679. In particular the processing of personal data referred to in paragraph 3 of that provision should be considered as requiring the data controller or the processor to maintain ***up-to-date*** records of ~~*its*~~***those*** processing activities. ***Furthermore, it should be clarified that enterprises and organisations with fewer than 1000 employees carrying out high-risk processing of personal data are only required to maintain a record of those specific processing activities which are likely to result in a high risk to data subjects' rights and freedoms within the meaning of Article 35 of Regulation (EU) 2016/679.*** Text Origin: Council Mandate
Recital 10				
G 22	(10) In this context, the processing of special categories of personal data which is necessary for the purposes of carrying out the obligations and exercising specific rights of the controller or of the data subject in the field of	(10) In this context, the processing of special categories of personal data ***by micro, small, and medium-sized enterprises, SMCs or organisations not exceeding 1000 employees*** which is necessary for the purposes of	(10) In this context, the processing of special categories of personal data **by such enterprises and organisations** which is necessary for the purposes of carrying out the obligations and exercising specific rights of the	(10) In this context, the processing of special categories of personal data ***by such enterprises and organisations*** which is necessary for the purposes of carrying out the obligations and exercising specific rights of the G

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	employment and social security and social protection law, as referred to in Article 9(2), point (b), of Regulation (EU) 2016/679, should not as such require that records of processing be maintained.	carrying out the obligations and exercising specific rights of the controller or of the data subject in the field of employment and social security and social protection law, as referred to in Article 9(2), point (b), of Regulation (EU) 2016/679, ***would not always be likely to result in a high risk to data subjects, and*** should not as such require that records of processing ***activities*** be maintained***, unless it is assessed that the processing is likely to result in a high risk***.	controller or of the data subject in the field of employment and social security and social protection law, as referred to in Article 9(2), point (b), of Regulation (EU) 2016/679, **would not always likely result in a high risk to data subjects, and** should not as such require that records of processing **activities** be maintained **unless an assessment indicates that the processing is likely to result in a high risk**.	controller or of the data subject in the field of employment and social security and social protection law, as referred to in Article 9(2), point (b), of Regulation (EU) 2016/679, ***would not always likely result in a high risk to data subjects, and*** should not as such require that records of processing ***activities*** be maintained ***, unless it is assessed that the processing is likely to result in a high risk***.
Recital 10a				
G 22a		***(10a) At the same time, the obligation to keep records of processing activities should always apply to activities for which the controller or processor is required to designate a data protection officer pursuant to Article 37(1), points (b) and (c), of Regulation (EU) 2016/679. Those core activities consist of processing operations which, by virtue of their nature, their scope and/or their purpose, require regular and systematic monitoring of data subjects on a large scale, or where the core***		***(10a) Furthermore, the obligation to keep records of processing activities should continue to apply where the controller or processor is required to designate a data protection officer pursuant to Article 37(1), points (b) and (c), of Regulation (EU) 2016/679. Those cases bear particular importance where personal data processing presents structural or recurring risks and should therefore require that records of related processing activities are always maintained.*** G

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		activities of the controller or the processor consist of processing on a large scale of special categories of data pursuant to Article 9 and personal data relating to criminal convictions and offences referred to in Article 10 of Regulation (EU) 2016/679. Those cases bear particular importance where personal data processing presents structural or recurring risks and should therefore require that records of related processing activities are always maintained. Nevertheless, in the private sector, the core activities of a controller or processor relate to their primary activities and do not relate to the processing of personal data as ancillary activities. For example, where the processing of special categories of personal data pursuant to Article 9(2), point (b), of Regulation (EU) 2016/679 would constitute an ancillary activity, no records for that particular processing activity would be required to be maintained.		***In particular, those cases concern processing operations involving regular and systematic monitoring of data subjects on a large scale or large-scale processing of special categories of data or personal data relating to criminal convictions and offences.*** ***However, it is important to recall that core activities of a controller or processor relate to its primary activities and do not relate to the processing of personal data as ancillary activities.*** ***For example, in the private sector, where the processing of personal data would constitute an ancillary activity and would not result in a high risk to data subjects, no records for that particular processing activity would be required to be maintained.***
Recital 11				

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G 23	(11) Furthermore, in order to extend to SMCs, the provisions that are available for micro, small and medium-sized enterprises under Regulation (EU) 2016/679, the following articles should also be amended:	(11) Furthermore, in order to extend to SMCs, the provisions that are available for micro, small and medium-sized enterprises under Regulation (EU) 2016/679, the following articles should also be amended:	(11) Furthermore, ~~in order to extend to SMCs, the provisions that are available~~**definitions should be added** for micro, small and medium-sized enterprises ~~under~~**and for SMCs in Article 4 of** Regulation (EU) 2016/679~~, the following~~**. The requirements provided for in** Articles **40 and 42 of that Regulation to take into account the specific needs of micro, small and medium-sized enterprises as regards the drawing-up of codes of conduct and the establishment of data protection certification mechanisms and of data protection seals and marks** should ~~also be amended:~~**be extended to include the specific needs of SMCs. It is important that these codes of conduct comply inter alia with the principles of regulatory burden minimisation and digitalisation.**	(11) Furthermore, ~~*in order to extend to SMCs, the provisions that are available*~~***definitions should be added*** for micro, small and medium-sized enterprises ~~*under*~~***and for SMCs in Article 4 of*** Regulation (EU) 2016/679~~*, the following*~~***. The requirements provided for in*** Articles ***40 and 42 of that Regulation to take into account the specific needs of micro, small and medium-sized enterprises as regards the drawing-up of codes of conduct and the establishment of data protection certification mechanisms and of data protection seals and marks*** should ~~*also be amended:*~~***be extended to include the specific needs of SMCs. It is important that these codes of conduct comply inter alia with the objectives of minimising regulatory burden and promoting digitalisation.*** Text Origin: Council Mandate G
Recital 11, first indent				
G 24	- Article 4, which contains the definitions applicable for the purpose of Regulation (EU) 2016/679. For reasons of clarity,	- Article 4, which contains the definitions applicable for the purpose of Regulation (EU) 2016/679. For reasons of clarity,	*deleted*	*deleted* G

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	definitions should be added for micro, small and medium-sized enterprises, and for small mid-cap enterprises. For small and medium-sized enterprises, it is appropriate to follow the choice of the co-legislator as expressed in recital (13) of the preamble to Regulation (EU) 2016/679. For SMCs, reference should be made to point 2 of Commission Recommendation of 21.5.2025 on the definition of small mid-cap enterprises - C(2025) 3500 final.	definitions should be added for micro, small and medium-sized enterprises, and for small mid-cap enterprises. For small and medium-sized enterprises, it is appropriate to follow the choice of the co-legislator as expressed in recital (13) of the preamble to Regulation (EU) 2016/679. ***However,*** for SMCs, ~~*reference should be made to point 2 of Commission Recommendation of 21.5.2025 on the*~~***a horizontal*** definition ~~*of small mid-cap enterprises - C(2025) 3500 final*~~***should be laid down in this amending Regulation***.		*Recital 11 merges rows 24, 25, 26, therefore deleted.*
Recital 11, second indent				
25	- Article 40, which provides that Member States, the supervisory authorities, the Board and the Commission are to encourage associations and other bodies representing categories of controllers or processors to draw up codes of conduct, and that the specific needs of micro, small and medium-sized enterprises are to be taken into account when doing so. This requirement should be	- Article 40, which provides that Member States, the supervisory authorities, the Board and the Commission are to encourage associations and other bodies representing categories of controllers or processors to draw up codes of conduct, and that the specific needs of micro, small and medium-sized enterprises are to be taken into account when doing so. This requirement should be	*deleted*	*deleted*

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	extended to include the specific needs of SMCs.	extended to include the specific needs of SMCs.		
Recital 11, third indent				
26	- Article 42, which provides that when Member States, the supervisory authorities, the Board and the Commission are to encourage, in particular at Union level, the establishment of data protection certification mechanisms and of data protection seals and marks by certification bodies referred to in Article 43 of that Regulation or by competent supervisory authorities, the specific needs of micro, small and medium-sized enterprises are to be taken into account. This requirement should also be extended to include the specific needs of SMCs.	- Article 42, which provides that when Member States, the supervisory authorities, the Board and the Commission are to encourage, in particular at Union level, the establishment of data protection certification mechanisms and of data protection seals and marks by certification bodies referred to in Article 43 of that Regulation or by competent supervisory authorities, the specific needs of micro, small and medium-sized enterprises are to be taken into account. This requirement should also be extended to include the specific needs of SMCs.	*deleted*	*deleted*
Recital 12				
27	*(12)* The European Data Protection Supervisor and the European Data Protection Board were consulted, in accordance with Article 42(1) and (2) of Regulation (EC) 2018/1725, and they delivered a joint opinion on [XXX, date].	(12) The European Data Protection Supervisor and the European Data Protection Board were consulted, in accordance with Article 42(1) and (2) of Regulation (EC) 2018/1725, and they delivered a joint opinion on ~~*[XXX, date]*~~***8 July 2025***.	(12) The European Data Protection Supervisor and the European Data Protection Board were consulted, in accordance with Article 42(1) and (2) of Regulation (EC) 2018/1725, and they delivered a joint opinion on ~~[XXX, date]~~**8 July 2025**.	(12) The European Data Protection Supervisor and the European Data Protection Board were consulted, in accordance with Article 42(1) and (2) of Regulation (EC) 2018/1725, and they delivered a joint opinion on ~~*[XXX, date]*~~***8 July 2025***.

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				Text Origin: EP Mandate
Recital 13				
28	(13) Regulations (EU) 2016/1036 and (EU) 2016/1037 are part of the Union's trade defence system. They allow the Union to investigate and address dumping and subsidisation by third countries and restore a level playing field in the Union market. If an investigation confirms the existence of such practices and resulting injury to the Union industry, the Commission imposes an anti-dumping or countervailing duty, provided such imposition is not against the Union interest. Anti-dumping and anti-subsidy investigations require active involvement from enterprises. Investigations are normally initiated on the basis of a formal complaint from the affected Union industry that must contain evidence of the unfair practice and of the injury it has caused. Investigations require active involvement of, and data from, producers, importers and users of the product in the Union. Mainly because of their fragmentation and lack of resources, it is often very	(13) Regulations (EU) 2016/1036 and (EU) 2016/1037 are part of the Union's trade defence system. ~~They~~***Effective implementation of trade defence measures is vital for maintaining the competitiveness of key Union industrial ecosystems and securing quality jobs. Those Regulations*** allow the Union to investigate and address dumping and subsidisation by third countries and restore a level playing field in the Union market. If an investigation confirms the existence of such practices and resulting injury to the Union industry, the Commission imposes an anti-dumping or countervailing duty, provided such imposition is not against the Union interest. Anti-dumping and ~~*anti-subsidy*~~***antisubsidy*** investigations require active involvement from enterprises. Investigations are normally initiated on the basis of a formal complaint from the affected Union industry that must contain evidence of the unfair practice and of the injury it has caused.	(13) Regulations (EU) 2016/1036 and (EU) 2016/1037 are part of the Union's trade defence system. They allow the Union to investigate and address dumping and subsidisation by third countries and restore a level playing field in the Union market. If an investigation confirms the existence of such practices and resulting injury to the Union industry, the Commission imposes an anti-dumping or countervailing duty, provided such imposition is not against the Union interest. Anti-dumping and anti-subsidy investigations require active involvement from enterprises. Investigations are normally initiated on the basis of a formal complaint from the affected Union industry that must contain evidence of the unfair practice and of the injury it has caused. Investigations require active involvement of, and data from, producers, importers and users of the product in the Union. Mainly because of their fragmentation and lack of resources, it is often very	(13) Regulations (EU) 2016/1036 and (EU) 2016/1037 are part of the Union's trade defence system. ~~They~~***Effective implementation of trade defence measures is vital for maintaining the competitiveness of key Union industrial ecosystems and securing quality jobs. Those Regulations*** allow the Union to investigate and address dumping and subsidisation by third countries and restore a level playing field in the Union market. If an investigation confirms the existence of such practices and resulting injury to the Union industry, the Commission imposes an anti-dumping or countervailing duty, provided such imposition is not against the Union interest. Anti-dumping and ~~*anti-subsidy*~~***antisubsidy*** investigations require active involvement from enterprises. Investigations are normally initiated on the basis of a formal complaint from the affected Union industry that must contain evidence of the unfair practice and of the injury it has caused.

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	difficult for SMEs to understand trade defence and cooperate in trade defence proceedings. This is why Regulations (EU) 2016/1036 and (EU) 2016/1037 include provisions to overcome the barriers that stop smaller enterprises from accessing and using trade defence, namely through a dedicated helpdesk, and by, whenever possible, aligning investigation periods with the financial year. It is considered appropriate to ensure that SMCs also benefit from those provisions.	Investigations require active involvement of, and data from, producers, importers and users of the product in the Union. Mainly because of their fragmentation and lack of resources, it is often very difficult for SMEs to understand trade defence and cooperate in trade defence proceedings. This is why Regulations (EU) 2016/1036 and (EU) 2016/1037 include provisions to overcome the barriers that stop smaller enterprises from accessing and using trade defence, namely through a dedicated helpdesk, and by, whenever possible, aligning investigation periods with the financial year. It is considered appropriate to ensure that SMCs also benefit from those provisions. ***It is essential to ensure that the quality of the services provided by the dedicated helpdesk remains unaffected and that the services are delivered in a timely manner. The Commission should dedicate sufficient resources to actively monitor and effectively investigate unfair competition practices and swiftly adopt measures to counter dumping***	difficult for SMEs to understand trade defence and cooperate in trade defence proceedings. This is why Regulations (EU) 2016/1036 and (EU) 2016/1037 include provisions to overcome the barriers that stop ~~smaller enterprises~~**SMEs** from accessing and using trade defence, namely through a dedicated helpdesk, and by, whenever possible, aligning investigation periods with the financial year. It is considered appropriate to ensure that SMCs also benefit from those provisions**, while still supporting SMEs and maintaining the existing approach**.	Investigations require active involvement of, and data from, producers, importers and users of the product in the Union. Mainly because of their fragmentation and lack of resources, it is often very difficult for SMEs to understand trade defence and cooperate in trade defence proceedings. This is why Regulations (EU) 2016/1036 and (EU) 2016/1037 include provisions to overcome the barriers that stop smaller enterprises from accessing and using trade defence, namely through a dedicated helpdesk, and by, whenever possible, aligning investigation periods with the financial year. It is considered appropriate to ensure that SMCs also benefit from those provisions***, while maintaining the same level, quality, capacity and timeliness of services to SMEs.To mitigate the impact of unfair practices on SMEs and SMCs, it is important, to the extent possible, that the investigation procedures are conducted without undue delay, preserving the principle of due process and ensuring legal certainty***.

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		and illegal subsidies. It is important to shorten the average length of investigation procedures to mitigate the impact of unfair practices on SMEs and SMCs. A regular evaluation of the capacities of the helpdesk, including the need for more financial, technical and human resources, should therefore form an integral part of the annual report to the European Parliament and to the Council.		
Recital 13a				
G 28a		***(13a) To embody the European principle of debureaucratisation and administrative efficiency for SMEs and SMCs, the Commission should facilitate access to the trade defence instrument for sectors that are largely composed of SMEs or SMCs through a dedicated helpdesk, not only by awareness raising and by providing general information and explanations on procedures but also by exploring and promoting avenues for financial and legal technical assistance from Member States in complex trade defence cases and***		*deleted* G

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		by further promoting a fully digitalised and paperless process for the submission of non-confidential documentation. The Commission should also develop and establish a streamlined, simplified complaint format and process, tailored specifically for SMEs and SMCs to expedite the lodging of complaints by those entities.		
Recital 14				
G *29*	*(14)* Regulation (EU) 2017/1129 sets out requirements for drawing up of a prospectus in cases where securities are offered to the public or admitted to trading on a regulated market. That Regulation, as amended by Regulation (EU) 2024/2809, provides for a streamlined EU Growth issuance prospectus that has lighter requirements, compared to a standard prospectus, to make the listing process less burdensome and less costly for certain types of enterprises and in certain cases. The main categories of beneficiaries of such streamlined prospectus are enterprises with a	(14) Regulation (EU) 2017/1129 sets out requirements for drawing up of a prospectus in cases where securities are offered to the public or admitted to trading on a regulated market. That Regulation, as amended by Regulation (EU) 2024/2809, provides for a streamlined EU Growth issuance prospectus that has lighter requirements, compared to a standard prospectus, to make the listing process less burdensome and less costly for certain types of enterprises and in certain cases. The main categories of beneficiaries of such streamlined prospectus are enterprises with a	(14) Regulation (EU) 2017/1129 sets out requirements for drawing up of a prospectus in cases where securities are offered to the public or admitted to trading on a regulated market. That Regulation~~, as amended by Regulation (EU) 2024/2809,~~ provides for a streamlined EU Growth issuance prospectus that has lighter requirements, compared to a standard prospectus, to make the listing process less burdensome and less costly for certain types of enterprises and in certain cases. The main categories of beneficiaries of such streamlined prospectus are enterprises with a	(14) Regulation (EU) 2017/1129 sets out requirements for drawing up of a prospectus in cases where securities are offered to the public or admitted to trading on a regulated market. That Regulation, as amended by Regulation (EU) 2024/2809, provides for a streamlined EU Growth issuance prospectus that has lighter requirements, compared to a standard prospectus, to make the listing process less burdensome and less costly for certain types of enterprises and in certain cases. The main categories of beneficiaries of such streamlined prospectus are enterprises with a G

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	growth potential, notably SMEs and other enterprises whose securities are admitted or are to be admitted to trading on an SME growth market. In order to reduce the burden for SMCs and potentially make them more attractive to investors, it is appropriate to also enable SMCs to draw up an EU Growth issuance prospectus for their offers of securities to the public, including when such offers are accompanied with an admission to trading on a multilateral trading facility.	growth potential, notably SMEs and other enterprises whose securities are admitted or are to be admitted to trading on an SME growth market. ~~*In order to reduce the burden for*~~***To further support*** SMCs and ~~*potentially make them more attractive to investors*~~***other enterprises that should be included within the scope of this amending Regulation and improve their access to capital markets***, it is appropriate to ~~*also enable SMCs*~~***allow those SMCs and other enterprises*** to draw up an EU Growth issuance prospectus for ~~*their*~~***public*** offers of securities ~~*to the public*~~, including when such offers are accompanied ~~*with*~~***by*** an admission to trading on a multilateral trading facility. ***Furthermore, to facilitate access to finance for those SMEs, SMCs and other enterprises, simplified measures should be applied in respect of documentation and procedures so as to ease access to finance for such undertakings, including adjusted reporting requirements and technical support. Any simplification of prospectus and disclosure***	growth potential, notably SMEs and other enterprises whose securities are admitted or are to be admitted to trading on an SME growth market. In order to reduce the burden for SMCs and potentially make them more attractive to investors, it is appropriate to also enable SMCs to draw up an EU Growth issuance prospectus for their offers of securities to the public, including when such offers are accompanied with an admission to trading on a multilateral trading facility.	growth potential, notably SMEs and other enterprises whose securities are admitted or are to be admitted to trading on an SME growth market. In order to reduce the burden for SMCs and potentially make them more attractive to investors, it is appropriate to also enable SMCs to draw up an EU Growth issuance prospectus for their offers of securities to the public, including when such offers are accompanied with an admission to trading on a multilateral trading facility. ***It is important that simplification be implemented in a way that balances reduced administrative requirements for enterprises with the need to preserve financial market integrity, investor protection and confidence in Union capital markets.*** ITM 19.5.26 new text agreed. Text Origin: EP Mandate

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		requirements should enhance access to capital markets, while ensuring that investors receive key information needed for informed decision making. Simplification should therefore be implemented in a way that balances reduced administrative requirements for enterprises with the need to preserve financial market integrity, investor protection and confidence in Union capital markets.		
Recital 15				
G 30	(15) In order to clarify the treatment of SMCs in Regulation (EU) 2017/1129, it is necessary to introduce in its Article 2 a definition of SMC, distinct from the definition of an SME. Small mid-cap enterprises for the purpose of that Regulation should be defined either as enterprises that meet at least two out of the three criteria based on the average number of employees, a total balance sheet and an annual net turnover, or as enterprises that meet the definition of small mid-cap enterprises set out under Directive 2014/65/EU.	(15) In order to clarify the treatment of SMCs in Regulation (EU) 2017/1129, it is necessary to introduce in its Article 2 a definition of SMC, distinct from the definition of an SME. Small mid-cap enterprises for the purpose of that Regulation should be defined either as enterprises that meet at least two out of the three criteria based on the average number of employees, a total balance sheet and an annual net turnover, or as enterprises that meet the definition of small mid-cap enterprises set out under Directive 2014/65/EU.	(15) In order to clarify the treatment of SMCs in Regulation (EU) 2017/1129, it is necessary to introduce in its Article 2 a definition of SMC, distinct from the definition of an SME. Small mid-cap enterprises for the purpose of that Regulation should be defined either as enterprises that meet at least two out of the three criteria based on the average number of employees, a total balance sheet and an annual net turnover, or as enterprises that meet the definition of small mid-cap enterprises set out under Directive 2014/65/EU.	(15) In order to clarify the treatment of SMCs in Regulation (EU) 2017/1129, it is necessary to introduce in its Article 2 a definition of SMC, distinct from the definition of an SME. Small mid-cap enterprises for the purpose of that Regulation should be defined either as enterprises that meet at least two out of the three criteria based on the average number of employees, a total balance sheet and an annual net turnover, or as enterprises that meet the definition of small mid-cap enterprises set out under Directive 2014/65/EU. G

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				Text Origin: Commission Proposal
Recital 16				
31	(16) SMEs and SMCs are particularly dependent on services provided by credit institutions and insurers, often relying on only one or few principal providers of these services. Resolution regimes ensure uninterrupted access to deposits and critical functions where a financial institution fails. Where resolution authorities use their power to convert liabilities of a financial institution to resolve it in a timely manner and ensure the continuity of critical functions, prior preparation and publication of a prospectus is not feasible due to the short timeframe imposed in the context of a resolution. It is therefore important to introduce an exemption from the obligation to publish a prospectus that applies to an offer to the public of both securities resulting from a conversion due to the exercise of powers under Directive 2014/59/EU of the European Parliament and of the Council[1] and Directive (EU) 2025/1 of the European Parliament and of the	(16) SMEs and SMCs are particularly dependent on services provided by credit institutions and insurers, often relying on only one or few principal providers of these services. Resolution regimes ensure uninterrupted access to deposits and critical functions where a financial institution fails. Where resolution authorities use their power to convert liabilities of a financial institution to resolve it in a timely manner and ensure the continuity of critical functions, prior preparation and publication of a prospectus is not feasible due to the short timeframe imposed in the context of a resolution. It is therefore important to introduce an exemption from the obligation to publish a prospectus that applies to an offer to the public of both securities resulting from a conversion due to the exercise of powers under Directive 2014/59/EU of the European Parliament and of the Council[1] and Directive (EU) 2025/1 of the European Parliament and of the	(16) SMEs and SMCs are particularly dependent on services provided by credit institutions and insurers, often relying on only one or few principal providers of these services. Resolution regimes ensure uninterrupted access to deposits and critical functions where a financial institution fails. ~~Where~~ Resolution authorities **may be required to** use their power to convert liabilities of a financial institution to resolve it in a timely manner and ensure the continuity of critical functions**. The operationalisation of this power varies across Union and third-country resolution proceedings, and it cannot be excluded that its exercise may entail an offer of securities to the public, in particular where there is an element of choice for the recipient of those securities. However**, prior preparation and publication of a prospectus is not feasible due to the short timeframe imposed in the context of a resolution.- It is therefore	(16) SMEs and SMCs are particularly dependent on services provided by credit institutions and insurers, often relying on only one or few principal providers of these services. Resolution regimes ensure uninterrupted access to deposits and critical functions where a financial institution fails. ~~*Where*~~ Resolution authorities ***may decide to*** use their power to convert liabilities of a financial institution to resolve it in a timely manner and ensure the continuity of critical functions***. The operationalisation of this power varies across Union and third-country resolution proceedings, and it cannot be excluded that its exercise may entail an offer of securities to the public, in particular where there is an element of choice for the recipient of those securities. However***, prior preparation and publication of a prospectus is not feasible due to the short timeframe imposed in the context of a resolution.- It is therefore

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	Council[2] and securities resulting from a conversion due to the exercise of a comparable power in third-country resolution proceedings that implements the Financial Stability Board's 'Key Attributes of Effective Resolution Regimes for Financial Institutions', published in October 2011. Equally, the existing exemption for the admission to trading on a regulated market of securities resulting from a conversion due to the exercise of powers under Directive 2014/59/EU and Directive (EU) 2025/1 from the obligation to publish a prospectus should be extended to securities resulting from a conversion due to the exercise of a comparable power in third-country resolution proceedings that implements those internationally agreed standards. _____ 1. Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and	Council[2] and securities resulting from a conversion due to the exercise of a comparable power in third-country resolution proceedings that implements the Financial Stability Board's 'Key Attributes of Effective Resolution Regimes for Financial Institutions', published in October 2011. Equally, the existing exemption for the admission to trading on a regulated market of securities resulting from a conversion due to the exercise of powers under Directive 2014/59/EU and Directive (EU) 2025/1 from the obligation to publish a prospectus should be extended to securities resulting from a conversion due to the exercise of a comparable power in third-country resolution proceedings that implements those internationally agreed standards, ***clarifying that such an exemption, as well as the new exemption related to the public offer, could only be applied in the context of a resolution action or in the context of the exercise of the write down or conversion powers***.	important to introduce an exemption from the obligation to publish a prospectus that applies to an offer to the public of both securities resulting from a conversion due to the exercise of powers under Directive 2014/59/EU of the European Parliament and of the Council[1] and Directive (EU) 2025/1 of the European Parliament and of the Council[2] and securities resulting from a conversion due to the exercise of a comparable power in third-country resolution proceedings that implements the Financial Stability Board's 'Key Attributes of Effective Resolution Regimes for Financial Institutions', published in October 2011. Equally, the existing exemption for the admission to trading on a regulated market of securities resulting from a conversion due to the exercise of powers under Directive 2014/59/EU and Directive (EU) 2025/1 from the obligation to publish a prospectus should be extended to securities resulting from a conversion due to the exercise of a comparable power in	important to introduce an exemption from the obligation to publish a prospectus that applies to an offer to the public of both securities resulting from a conversion due to the exercise of powers under Directive 2014/59/EU of the European Parliament and of the Council[1] and Directive (EU) 2025/1 of the European Parliament and of the Council[2] and securities resulting from a conversion due to the exercise of a comparable power in third-country resolution proceedings that implements the Financial Stability Board's 'Key Attributes of Effective Resolution Regimes for Financial Institutions', published in October 2011. Equally, the existing exemption for the admission to trading on a regulated market of securities resulting from a conversion due to the exercise of powers under Directive 2014/59/EU and Directive (EU) 2025/1 from the obligation to publish a prospectus should be extended to securities resulting from a conversion due to the exercise of a comparable power in

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	2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190). 2. Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129 (OJ L, 2025/1, 8.1.2025, ELI: http://data.europa.eu/eli/dir/2025/1/oj).	_____ 1. Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190). 2. Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129 (OJ L, 2025/1, 8.1.2025, ELI: http://data.europa.eu/eli/dir/2025/1/oj).	third-country resolution proceedings that implements those internationally agreed standards. _____ 1. Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190**), ELI: http://data.europa.eu/eli/dir/2014/59/oj).** 2. Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129 (OJ L, 2025/1, 8.1.2025, ELI: http://data.europa.eu/eli/dir/2025/1/oj).	third-country resolution proceedings that implements those internationally agreed standards. _____ 1. Directive 2014/59/EU of the European Parliament and of the Council of 15 May 2014 establishing a framework for the recovery and resolution of credit institutions and investment firms and amending Council Directive 82/891/EEC, and Directives 2001/24/EC, 2002/47/EC, 2004/25/EC, 2005/56/EC, 2007/36/EC, 2011/35/EU, 2012/30/EU and 2013/36/EU, and Regulations (EU) No 1093/2010 and (EU) No 648/2012, of the European Parliament and of the Council (OJ L 173, 12.6.2014, p. 190~~)~~***, ELI: http://data.europa.eu/eli/dir/2014/59/oj).*** 2. Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129 (OJ L, 2025/1, 8.1.2025, ELI: http://data.europa.eu/eli/dir/2025/1/oj). Text Origin: Council Mandate
Recital 17				
32	(17) The provision in Regulation (EU) 2017/1129 concerning the EU Growth	(17) The provision in Regulation (EU) 2017/1129 concerning the EU Growth	(17) The provision in Regulation (EU) 2017/1129 concerning the EU Growth	*deleted*

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	issuance prospectus will apply as of 5 March 2026, as the Commission is required to develop delegated acts to specify the reduced content and the standardised format and sequence of that prospectus. It is therefore appropriate to defer the application of the amendments to Regulation (EU) 2017/1129 concerning the EU Growth issuance prospectus set out in this Regulation to 5 March 2026.	issuance prospectus will apply as of 5 March 2026, as the Commission is required to ~~*develop*~~***adopt*** delegated acts to specify the reduced content and the standardised format and sequence of that prospectus. It is therefore appropriate to defer the application of the amendments to Regulation (EU) 2017/1129 concerning the EU Growth issuance prospectus set out in this Regulation to 5 March 2026.	issuance prospectus will apply as of 5 March 2026, as the Commission is required to ~~develop~~ **adopt** delegated acts to specify the reduced content and the standardised format and sequence of that prospectus. It is therefore appropriate to defer the application of the amendments to Regulation (EU) 2017/1129 concerning the EU Growth issuance prospectus set out in this Regulation to 5 March 2026.	
Recital 18				
G *33*	*(18)* Regulation (EU) 2023/1542 establishes rules concerning batteries and waste batteries. Article 47 of that Regulation exempts SMEs from certain obligations regarding battery due diligence policies. The scope of that provision should be extended to SMCs, so that they are also exempted from those obligations. To ensure consistency, it is appropriate to refer to SMCs in the same way bearing in mind that they are entities up to three times the size of SMEs, i.e. with a net turnover	(18) Regulation (EU) 2023/1542 establishes rules concerning batteries and waste batteries***. Pursuant to Article 48(5), (6) and (7) of that Regulation, the Commission is to provide guidance by July 2026 to facilitate compliance, and Member States and the Commission are able to provide information and support to economic operators, by setting up dedicated websites, platforms or portals, and through other actions and measures***. Article 47 of that Regulation exempts SMEs from certain obligations regarding	(18) Regulation (EU) 2023/1542 establishes rules concerning batteries and waste batteries. Article 47 of that Regulation exempts SMEs from certain obligations regarding battery due diligence policies. The scope of that provision should be extended to SMCs, so that they are also exempted from those obligations. To ensure consistency, it is appropriate to refer to SMCs in the same way ~~bearing in mind that they are entities up to three times the size of SMEs~~**whilst aligning with the Omnibus IV definition of SMCs**	(18) Regulation (EU) 2023/1542 establishes rules concerning batteries and waste batteries***. The amendments to Regulation (EU) 2023/1542, which only affect the parts of that Regulation based on Article 114 TFEU, are based on Article 114 TFEU***. Article 47 of that Regulation exempts SMEs from certain obligations regarding battery due diligence policies. The scope of that provision should be extended to SMCs, so that they are also exempted from those obligations. To ensure consistency, it is appropriate to G

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	which should thus be less than EUR 150 million.	battery due diligence policies. ***That exemption is essential in order to ensure the operational viability of the industrial supply chain in the Union and to avoid prohibitive costs for manufacturers***. The scope of that provision should be extended to SMCs, so that they are also exempted from those obligations. To ensure consistency, it is appropriate to refer to SMCs in the same way bearing in mind that they are entities up to three times the size of SMEs, i.e. with a net turnover which should thus be less than EUR ~~150~~***200*** million.	**referred to in recital 7**, i.e. **exempting SMCs with an annual**~~with a~~ net turnover which should thus be less than EUR ~~150~~**200** million.	refer to SMCs in the same way ~~*bearing in mind that they are entities up to three times the size of SMEs*~~***whilst aligning with the Omnibus IV definition of SMCs referred to in recital 7***, i.e. ***exempting SMCs with an annual***~~*with a*~~ net turnover which should thus be less than EUR ~~*150*~~***200*** million. Text Origin: Council Mandate
Recital 19				
G 34	(19) Pursuant to Article 52 of Regulation (EU) 2023/1542, economic operators referred to in Article 48(1) of that Regulation are required - on an annual basis – to review and make publicly available, including on the internet, a report on their battery due diligence policy. With a view to reducing the administrative burden on economic operators, operators should be required to review and make publicly avilable	(19) Pursuant to Article 52 of Regulation (EU) 2023/1542, economic operators referred to in Article 48(1) of that Regulation are required - on an annual basis – to review and make publicly available, including on the internet, a report on their battery due diligence policy. With a view to reducing the administrative burden on economic operators, operators should be required to review and make publicly	(19) Pursuant to Article 52 of Regulation (EU) 2023/1542, economic operators referred to in Article 48(1) of that Regulation are required - on an annual basis – to review and make publicly available, including on the internet, a report on their battery due diligence policy. With a view to reducing the administrative burden on economic operators, operators should be required to review and make publicly	(19) Pursuant to Article 52 of Regulation (EU) 2023/1542, economic operators referred to in Article 48(1) of that Regulation are required - on an annual basis – to review and make publicly available, including on the internet, a report on their battery due diligence policy. With a view to reducing the administrative burden on economic operators, operators should be required to review and make publicly G

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	their due diligence policy only only every three years instead of annually. This burden reduction should apply to all economic operators, including SMCs.	~~avilable~~***available*** their due diligence policy only ~~only~~ every ~~three~~***five*** years instead of annually ***or more often if a significant change occurs. In addition, in order to ensure coherence with other Union due diligence frameworks, such as Directive (EU) 2024/1760 of the European Parliament and of the Council[1a], economic operators should be allowed to fulfil their reporting obligations through the submission of a single consolidated report. Doing so would avoid the duplication of reporting requirements and further reduce unnecessary administrative burden. The Commission should be able to issue guidance on how such joint reporting could be carried out. In addition to the guidance, the Commission should, where appropriate, present a legislative proposal to enable the use of a single consolidated report across the Union***. This burden reduction should apply to all economic operators, including SMCs.	~~avilable~~**available** their due diligence policy ~~only~~ only every three years instead of annually. This burden reduction should apply to all economic operators**. In between the three years, economic operators should be required to review, and make publicly available their due diligence policy without undue delay after a significant change occurs. A significant change should be understood as a change to the status quo of the company's own operations, operations of its subsidiaries or business partners, the legal or business environment or any other substantial shift from the situation of the company or its operating context**, including ~~SMCs~~**in particular a change in sourcing of the raw materials covered by the battery due diligence policy or components that contain such raw materials**.	~~avilable~~***available*** their due diligence policy only ~~only~~ every ~~three~~***five*** years instead of annually. This burden reduction should apply to all economic operators***. In between the five years, economic operators should be required to review, and make publicly available their due diligence policy without undue delay after a significant change occurs. A significant change should be understood as a change to the status quo of the company's own operations, operations of its subsidiaries or business partners, the legal or business environment or any other substantial shift from the situation of the company or its operating context***, including ~~*SMCs*~~***in particular a change in sourcing of the raw materials covered by the battery due diligence policy or components that contain such raw materials***. ***In addition, in order to ensure coherence with other Union frameworks, economic operators are allowed to fulfil their reporting obligations through the submission of a single consolidated report. Doing so***

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				would avoid the duplication of reporting requirements and further reduce unnecessary administrative burden. Text Origin: Council Mandate
Recital 20				
G 35	(20) The requirement in Article 20(4), point (a) of Regulation (EU) 2024/573 of the European Parliament and of the Council[1] to register in the F-gas Portal prior to carrying out any imports and exports of products and equipment containing fluorinated greenhouses gases, is intended to facilitate enforcement. However, the burden resulting from that requirement may be disproportionate compared to its benefit, in particular for SMEs and SMCs. Therefore, the registration requirement should be limited to imports for which reporting requirments apply and to exports for which an export limitation exists. To the extent that this Regulation amends Regulation (EU) 2024/573 the appropriate legal basis, in so far as those amendments are concerned, is Article 192(1) TFEU. _____	(20) The requirement in Article 20(4), point (a) of Regulation (EU) 2024/573 of the European Parliament and of the Council[1] to register in the F-gas Portal prior to carrying out any imports and exports of products and equipment containing fluorinated greenhouses gases, is intended to facilitate enforcement. However, the burden resulting from that requirement may be disproportionate compared to its benefit, in particular for SMEs and SMCs. Therefore, the registration requirement should be limited to imports for which reporting ~~requirments~~***requirements*** apply and to exports for which an export limitation exists***, by strictly applying the principle of proportionality***. To the extent that this Regulation amends Regulation (EU) 2024/573 the appropriate legal basis, in so far as those	(20) The requirement in Article 20(4), point (a) of Regulation (EU) 2024/573 of the European Parliament and of the Council[1] to register in the F-gas Portal prior to carrying out any imports and exports of products and equipment containing fluorinated greenhouses gases, is intended to facilitate enforcement. However, the burden resulting from that requirement may be disproportionate compared to its benefit, in particular for SMEs and SMCs. Therefore, the registration requirement should be limited to imports for which reporting ~~requirments~~**requirements** apply and to exports for which **a derogation to** an export limitation ~~exists~~**applies. Article 22(1) of Regulation (EU) 2024/573, concerning the obligation to present a licence to customs authorities, should also be**	(20) The requirement in Article 20(4), point (a) of Regulation (EU) 2024/573 of the European Parliament and of the Council[1] to register in the F-gas Portal prior to carrying out any imports and exports of products and equipment containing fluorinated greenhouses gases, is intended to facilitate enforcement. However, the burden resulting from that requirement may be disproportionate compared to its benefit, in particular for SMEs and SMCs. Therefore, the registration requirement should be limited to imports for which reporting ~~requirments~~***requirements*** apply and to exports for which ***a derogation to*** an export limitation ~~exists~~***applies. Article 22(1) of Regulation (EU) 2024/573, concerning the obligation to present a licence to customs authorities, should also be*** G

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	1. Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L 2024/573, 20.02.2024, ELI: http://data.europa.eu/eli/reg/2024/573/oj)	amendments are concerned, is Article 192(1) TFEU. _____ 1. Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L 2024/573, 20.02.2024, ELI: http://data.europa.eu/eli/reg/2024/573/oj)	**amended accordingly**. To the extent that this Regulation amends Regulation (EU) 2024/573 the appropriate legal basis, in so far as those amendments are concerned, is Article 192(1) TFEU. **The amendments to Regulation (EU) 2023/1542, which only affect the parts of that Regulation based on Article 114 TFEU, are based on Article 114 TFEU. The amendments to Regulation (EU) 2017/1129 are also based on Article 114 TFEU.** _____ 1. Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L 2024/573, 20.02.2024, ELI: http://data.europa.eu/eli/reg/2024/573/oj).	***amended accordingly***. To the extent that this Regulation amends Regulation (EU) 2024/573 the appropriate legal basis, in so far as those amendments are concerned, is Article 192(1) TFEU. _____ 1. Regulation (EU) 2024/573 of the European Parliament and of the Council of 7 February 2024 on fluorinated greenhouse gases, amending Directive (EU) 2019/1937 and repealing Regulation (EU) No 517/2014 (OJ L 2024/573, 20.02.2024, ELI: http://data.europa.eu/eli/reg/2024/573/oj). Text Origin: Council Mandate
Recital 20a				
G 35a		***(20a) While the simplification of the registration requirement laid down in Article 20(4), point (a), of Regulation (EU) 2024/573 aims to ensure traceability and facilitate enforcement and is not expected to impact the ability to enforce that Regulation, the risk of illegal trade in fluorinated***		*deleted* G

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		greenhouse gases remains a significant challenge. To safeguard the integrity of the Union's phase-down mechanism, the Commission should, in close cooperation with national customs authorities and industry representatives, assess and regularly monitor the trade in fluorinated greenhouse gases and the potential risks of illegal trade, and, if necessary, make use of the empowerment established in Article 24 of that Regulation, to strengthen enforcement and improve cooperation between customs and market surveillance authorities to ensure that simplification does not compromise environmental or market-surveillance objectives.		
Recital 20b				
G	*35b*		**(20a) Since the objective of this Regulation, namely to adjust a number of existing acts so as to facilitate the operation of businesses and the internal market, with a particular focus on SMCs, cannot be sufficiently achieved by the Member States but can rather, by reason of the**	***(20b) Since the objective of this Regulation, namely to adjust a number of existing acts so as to facilitate the operation of businesses and the internal market, with a particular focus on SMCs, cannot be sufficiently achieved by the Member States but can rather, by reason of the*** G

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			scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.	***scale or effects of the action, be better achieved at Union level, the Union may adopt measures, in accordance with the principle of subsidiarity as set out in Article 5 of the Treaty on European Union. In accordance with the principle of proportionality as set out in that Article, this Regulation does not go beyond what is necessary in order to achieve that objective.*** Text Origin: Council Mandate
Recital 21				
G 36	(21) Regulations (EU) 2016/679, (EU) 2016/1036, (EU) 2016/1037, (EU) 2017/1129, (EU) 2023/1542 and (EU) 2024/573 should therefore be amended accordingly,	(21) Regulations (EU) 2016/679, (EU) 2016/1036, (EU) 2016/1037, (EU) 2017/1129, (EU) 2023/1542 and (EU) 2024/573 should therefore be amended accordingly,	(21) Regulations (EU) 2016/679, (EU) 2016/1036, (EU) 2016/1037, (EU) 2017/1129, (EU) 2023/1542 and (EU) 2024/573 should therefore be amended accordingly,	(21) Regulations (EU) 2016/679, (EU) 2016/1036, (EU) 2016/1037, (EU) 2017/1129, (EU) 2023/1542 and (EU) 2024/573 should therefore be amended accordingly, Text Origin: Commission Proposal
Recital 21a				
G 36a		***(21a) The Commission should, by five years from the date of entry into force of this Regulation and every five years thereafter, carry out a review and present a report to the European Parliament and the Council on***		*deleted*

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		the implementation of the provisions of the regulations amended by this Regulation, including the impact on the reduction of administrative burden and on competitiveness, on the development and growth of micro, small and medium-sized enterprises, on social and environmental aspects and on consumer protection within the Union. The report should in particular focus on any need to review the thresholds defining SMCs in light of economic and market developments.		
Formula				
37	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION:	HAVE ADOPTED THIS REGULATION: Text Origin: Commission Proposal
Article 1				
38	Article 1 Amendments to Regulation (EU) 2016/679	Article 1 Amendments to Regulation (EU) 2016/679	Article 1 Amendments to Regulation (EU) 2016/679	Article 1 Amendments to Regulation (EU) 2016/679 Text Origin: Commission Proposal
Article 1, first paragraph				

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G	39	Regulation (EU) 2016/679 is amended as follows:	Regulation (EU) 2016/679 is amended as follows:	Regulation (EU) 2016/679 is amended as follows:	Regulation (EU) 2016/679 is amended as follows: Text Origin: Commission Proposal
	Article 1, first paragraph, point (1)				
G	40	(1) in Article 4, the following points (27) and (28) are added:	(1) in Article 4, the following points (27) and (28) are added:	(1) in Article 4, the following points (27) and (28) are added:	(1) in Article 4, the following points (27) and (28) are added: Text Origin: Commission Proposal
	Article 1, first paragraph, point (1), amending provision, numbered paragraph (27)				
G	41	‘ (27) ‘micro, small, and medium-sized enterprises’ means enterprises as defined in Article 2 of the Annex to Commission Recommendation 2003/361/EC*;	‘ (27) ‘micro, small, and medium-sized enterprises’ means enterprises ~~*as defined in Article 2 of the Annex to Commission Recommendation 2003/361/EC**~~***which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, or an annual balance sheet total not exceeding EUR 43 million***;	‘ (27) ‘micro, small, and medium-sized enterprises’ means enterprises as defined in Article 2 of the Annex to Commission Recommendation 2003/361/EC*;	‘ (27) ‘micro, small, and medium-sized enterprises’ means enterprises as defined in Article 2 of the Annex to Commission Recommendation 2003/361/EC*; Text Origin: Council Mandate
	Article 1, first paragraph, point (1), amending provision, numbered paragraph (28), first subparagraph				
G	42	(28) ‘small mid-cap enterprises’ means enterprises as defined in point (2) of the Annex to Commission Recommendation of 21.5.2025 on the definition of	(28) ‘small mid-cap enterprises’ means enterprises ~~*as defined in point (2)*~~***that are not micro, small, and medium-sized enterprises and that:***	(28) ‘small mid-cap enterprises’ means enterprises ~~as defined in point (2)~~**which are not micro, small and medium-sized enterprises, that employ fewer than 1000 persons, and either**	(28) ‘small mid-cap enterprises’ means enterprises ~~*as defined in point (2)*~~***which are not micro, small and medium-sized enterprises, that employ fewer than 1000 persons, and either***

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	small mid-cap enterprises - C(2025) 3500 final**.;	***(i) employ fewer than 1000 employees;*** ***(ii) and have an annual turnover not exceeding EUR 200 million or;*** ***(iii) have an annual balance sheet total not exceeding EUR 172 million; those numbers and amounts being calculated in accordance with points (1) and (3)-(6)*** of the Annex to Commission ~~*Recommendation of 21.5.2025*~~***Recommendation 2025/1099*** on the definition of small mid-cap enterprises. ~~*– C(2025) 3500 final**.;*~~	**have an annual turnover not exceeding EUR 200 million or an annual balance sheet total not exceeding EUR 172 million, those numbers and amounts being calculated in accordance with points (1) and (3)-(6)** of the Annex to Commission ~~Recommendation of 21.5.2025~~**Recommendation 2025/1099** on the definition of small mid-cap enterprises~~– C(2025) 3500 final**.~~**;	***have an annual turnover not exceeding EUR 200 million or an annual balance sheet total not exceeding EUR 172 million, those numbers and amounts being calculated in accordance with points (1) and (3)-(6)*** of the Annex to Commission ~~*Recommendation of 21.5.2025*~~***Recommendation 2025/1099*** on the definition of small mid-cap enterprises~~*– C(2025) 3500 final**.*~~***; Text Origin: Council Mandate
Article 1, first paragraph, point (1), amending provision, numbered paragraph (28), second subparagraph				
G 43	_____	_____ ,	_____	G
Article 1, first paragraph, point (1), amending provision, numbered paragraph (28), third subparagraph				
G 44	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj).	*deleted*	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj).	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj). Text Origin: Council Mandate G
Article 1, first paragraph, point (1), amending provision, numbered paragraph (28), fourth subparagraph				

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G 45	** Commission Recommendation of 21.5.2025 on the definition of small mid-cap enterprises - C(2025) 3500 final.' ; ,	*deleted*	[** Commission ~~Recommendation of 21.5.2025~~**Recommendation 2025/1099 of 21 May 2025** on the definition of small mid-cap enterprises ~~— C(2025) 3500 final.'~~ **OJ L, 2025/1099, 28.5.2025, ELI: http://data.europa.eu/eli/reco/2025/1099/oj).']**; ,	***[***** Commission ~~*Recommendation of 21.5.2025*~~***Recommendation 2025/1099 of 21 May 2025*** on the definition of small mid-cap enterprises ~~*— C(2025) 3500 final.'*~~ ***OJ L, 2025/1099, 28.5.2025, ELI: http://data.europa.eu/eli/reco/2025/1099/oj).']***; , Text Origin: Council Mandate
Article 1, first paragraph, point (2)				
G 46	(2) in Article 30, paragraph 5 is replaced by the following:	(2) in Article 30, paragraph 5 is replaced by the following:	(2) in Article 30, paragraph 5 is replaced by the following:	(2) in Article 30, paragraph 5 is replaced by the following: Text Origin: Commission Proposal
Article 1, first paragraph, point (2), amending provision, numbered paragraph (5)				
G 47	, 5. The obligations referred to in paragraphs 1 and 2 shall not apply to an enterprise or an organisation employing fewer than 750 persons unless the processing it carries out is likely to result in a high risk to the rights and freedoms of data subjects, within the meaning of Article 35.; ,	, 5. The obligations referred to in paragraphs 1 and 2 shall not apply to ~~*an enterprise or an organisation*~~***micro, small, and medium-sized enterprises, to small mid-cap enterprises or to organisations*** employing fewer than ~~*750*~~***1000*** persons unless ***and to the extent that a specific*~~*the*~~ processing ~~*it carries out*~~ ***activity they carry out:***	, 5. The obligations referred to in paragraphs 1 and 2 shall not apply to an enterprise or an organisation employing fewer than ~~750~~**1000** persons**,** unless **and to the extent that** the processing it carries out is likely to result in a high risk to the rights and freedoms of data subjects, within the meaning of Article 35.; ,	, 5. The obligations referred to in paragraphs 1 and 2 shall not apply to an enterprise or an organisation employing fewer than ~~*750*~~***1000*** persons unless ***and to the extent that a specific*~~*the*~~ processing ~~*it carries*~~***activity they carry*** out is likely to result in a high risk to the rights and freedoms of data subjects, within the meaning of Article 35***, in particular with regard to the***

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		(i) is likely to result in a high risk to the rights and freedoms of data subjects, within the meaning of Article 35~~.~~***, in particular with regard to the cases referred to in paragraph 3 of that Article***; ***or*** ***(ii) constitutes a core activity within the meaning of Article 37(1), point (b) or (c). In such a case, the obligations referred to in paragraphs 1 and 2 of this Article shall only apply to that specific processing activity.*** ,		***cases referred to in paragraph 3 of that Article and, in any event, where the processing activity constitutes a core activity requiring the appointment of a data protection officer pursuant to Article 37(1), point (b) or (c)***.~~;~~ ***The obligations referred to in paragraphs 1 and 2 of this Article shall only apply to the specific processing activity that meets the conditions established in this paragraph.*** ,
Article 1, first paragraph, point (2a)				
G 47a		***(2a) in Article 30, the following paragraph is added:*** ,		*deleted* G
Article 1, first paragraph, point (2a), amending provision, first paragraph				
G *47b*		‘ ***5a. Notwithstanding paragraph 5, the obligations referred to in paragraphs 1 and 2 shall apply to public authorities and bodies.*** ,		*deleted* G
Article 1, first paragraph, point (3)				

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G	*48*	*(3)* in Article 40, paragraph 1 is replaced by the following:	(3) in Article 40, paragraph 1 is replaced by the following:	(3) in Article 40, paragraph 1 is replaced by the following:	(3) in Article 40, paragraph 1 is replaced by the following: Text Origin: Commission Proposal	G
Article 1, first paragraph, point (3), amending provision, numbered paragraph (1)						
G	49	‘ 1. The Member States, the supervisory authorities, the Board and the Commission shall encourage the drawing up of codes of conduct intended to contribute to the proper application of this Regulation, taking account of the specific features of the various processing sectors and the specific needs of micro, small and medium-sized enterprises and of small mid-cap enterprises.; ’	‘ 1. The Member States, the supervisory authorities, the Board and the Commission shall encourage the drawing up of codes of conduct intended to contribute to the proper application of this Regulation, taking account of the specific features of the various processing sectors and the specific needs of micro, small and medium-sized enterprises and of small mid-cap enterprises.; ’	‘ 1. The Member States, the supervisory authorities, the Board and the Commission shall encourage the drawing up of codes of conduct intended to contribute to the proper application of this Regulation, taking account of the specific features of the various processing sectors and the specific needs of micro, small and medium-sized enterprises and of small mid-cap enterprises.; ’	‘ 1. The Member States, the supervisory authorities, the Board and the Commission shall encourage the drawing up of codes of conduct intended to contribute to the proper application of this Regulation, taking account of the specific features of the various processing sectors and the specific needs of micro, small and medium-sized enterprises and of small mid-cap enterprises.; Text Origin: Commission Proposal ’	G
Article 1, first paragraph, point (4)						
G	50	(4) in Article 42, paragraph 1 is replaced by the following:	(4) in Article 42, paragraph 1 is replaced by the following:	(4) in Article 42, paragraph 1 is replaced by the following:	(4) in Article 42, paragraph 1 is replaced by the following: Text Origin: Commission Proposal	G
Article 1, first paragraph, point (4), amending provision, numbered paragraph (1)						
G	51	‘	‘	‘	‘	G

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	1. The Member States, the supervisory authorities, the Board and the Commission shall encourage, in particular at Union level, the establishment of data protection certification mechanisms and of data protection seals and marks, for the purpose of demonstrating compliance with this Regulation of processing operations by controllers and processors. The specific needs of micro, small and medium-sized enterprises and of small mid-cap enterprises shall be taken into account. ,	1. The Member States, the supervisory authorities, the Board and the Commission shall encourage, in particular at Union level, the establishment of data protection certification mechanisms and of data protection seals and marks, for the purpose of demonstrating compliance with this Regulation of processing operations by controllers and processors. The specific needs of micro, small and medium-sized enterprises and of small mid-cap enterprises shall be taken into account. ,	1. The Member States, the supervisory authorities, the Board and the Commission shall encourage, in particular at Union level, the establishment of data protection certification mechanisms and of data protection seals and marks, for the purpose of demonstrating compliance with this Regulation of processing operations by controllers and processors. The specific needs of micro, small and medium-sized enterprises and of small mid-cap enterprises shall be taken into account. ,	1. The Member States, the supervisory authorities, the Board and the Commission shall encourage, in particular at Union level, the establishment of data protection certification mechanisms and of data protection seals and marks, for the purpose of demonstrating compliance with this Regulation of processing operations by controllers and processors. The specific needs of micro, small and medium-sized enterprises and of small mid-cap enterprises shall be taken into account. , Text Origin: Commission Proposal
Article 2				
52	Article 2 Amendments to Regulation (EU) 2016/1036	Article 2 Amendments to Regulation (EU) 2016/1036	Article 2 Amendments to Regulation (EU) 2016/1036	Article 2 Amendments to Regulation (EU) 2016/1036 Text Origin: Commission Proposal
Article 2, first paragraph				
53	Regulation (EU) No 2016/1036 is amended as follows:	Regulation (EU) ~~No 2016/1036~~***2016/1036*** is amended as follows:	Regulation (EU) ~~No 2016/1036~~**2016/1036** is amended as follows:	Regulation (EU) ~~No 2016/1036~~***2016/1036*** is amended as follows:

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				Text Origin: EP mandate
Article 2, first paragraph, point (1)				
G 54	(1) in Article 5 (1a), the first subparagraph is replaced by the following:	(1) in Article 5 (1a), the first subparagraph is replaced by the following:	(1) ~~in~~ Article 5 ~~(1a), the first subparagraph is replaced by the following~~**(1a) is amended as follows**:	(1) ~~*in*~~ Article 5 ~~*(1a), the first subparagraph is replaced by the following*~~***(1a) is amended as follows***: Text Origin: Council Mandate
Article 2, first paragraph, point (1), amending provision, point (a)				
G 54a			**(a) the first subparagraph is replaced by the following:**	‘ ***(a) the first subparagraph is replaced by the following:*** Text Origin: Council Mandate
Article 2, first paragraph, point (1), amending provision, first paragraph				
G 55	‘ The Commission shall facilitate access to the trade defence instrument for diverse and fragmented industry sectors, largely composed of small and medium-sized enterprises (‘SMEs’)* or small mid-cap enterprises (‘SMCs’)**, through a dedicated Helpdesk, for example by awareness raising, by providing general information and explanations on procedures and on how to submit a complaint, by releasing standard questionnaires in all official languages of the	‘ The Commission shall facilitate access to the trade defence instrument for diverse and fragmented industry sectors, largely composed of small and medium-sized enterprises (‘SMEs’)* or small mid-cap enterprises (‘SMCs’)**, through a dedicated Helpdesk, for example by awareness raising, by providing general information and explanations on procedures and on how to submit a complaint, by releasing standard questionnaires in all official languages of the	‘ The Commission shall facilitate access to the trade defence instrument for diverse and fragmented industry sectors, largely composed of small and medium-sized enterprises (‘SMEs’)* or small mid-cap enterprises (‘SMCs’)**, through a dedicated Helpdesk, for example by awareness raising, by providing general information and explanations on procedures and on how to submit a complaint, by releasing standard questionnaires in all official languages of the	The Commission shall facilitate access to the trade defence instrument for diverse and fragmented industry sectors, largely composed of small and medium-sized enterprises (‘SMEs’)* or small mid-cap enterprises (‘SMCs’)**, through a dedicated Helpdesk ***(the ‘SME and SMC Helpdesk’)***, for example by awareness raising, by providing general information and explanations on procedures and on how to submit a complaint, by releasing standard questionnaires in all official languages of the

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	Union and by replying to general, non-case-specific queries.'	Union and by replying to general, non-case-specific queries.'	Union and by replying to general, non-case-specific queries.' ,	Union and by replying to general, non-case-specific queries.' Text Origin: Commission Proposal
Article 2, first paragraph, point (1), amending provision, point (b)				
G 55a			**(b) the following subparagraphs are inserted before the second subparagraph:**	***(b) the following subparagraphs are inserted before the second subparagraph:*** Text Origin: Council Mandate
Article 2, first paragraph, point (1), amending provision, first paragraph a				
G 55b			**'For the purposes of the first subparagraph, 'small and medium-sized enterprises' are enterprises as defined in Article 2 of the Annex to Commission Recommendation 2003/61/EC*.**	***For the purposes of the first subparagraph, 'small and medium-sized enterprises' are enterprises as defined in Article 2 of the Annex to Commission Recommendation 2003/61/EC*.*** Text Origin: Council Mandate
Article 2, first paragraph, point (1), amending provision, Unnumbered Paragraph				
G 55c			**For the purposes of the first subparagraph, 'small mid-cap enterprises' are enterprises which are not micro, small and medium-sized enterprises, that employ fewer than 1000 persons, and that either have an annual turnover not exceeding EUR 200 million or an annual balance sheet total not exceeding EUR**	***For the purposes of the first subparagraph, 'small mid-cap enterprises' are enterprises which are not micro, small and medium-sized enterprises, that employ fewer than 1000 persons, and that either have an annual turnover not exceeding EUR 200 million or an annual balance sheet total not exceeding EUR 172 million,***

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			172 million, those numbers and amounts being calculated in accordance with points (1) and (3)-(6) of the Annex to Commission Recommendation 2025/1099.**	***those numbers and amounts being calculated in accordance with points (1) and (3)-(6) of the Annex to Commission Recommendation 2025/1099**.*** Text Origin: Council Mandate
Article 2, first paragraph, point (1), amending provision, second paragraph				
G 56	_____	_____	_____	_____ Text Origin: Council Mandate
Article 2, first paragraph, point (1), amending provision, third paragraph				
G 57	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj).	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj).	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj).	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj). Text Origin: Council Mandate
Article 2, first paragraph, point (1), amending provision, fourth paragraph				
G 58	** Commission Recommendation of 21.5.2025 on the definition of small mid-cap enterprises - C(2025) 3500 final.' ; ,	** Commission Recommendation of 21.5.2025 on the definition of small mid-cap enterprises - C(2025) 3500 final.' ; ,	** Commission ~~Recommendation of 21.5.2025 on~~**Recommendation 2025/1099 of 21 May 2025 concerning** the definition of small mid-cap enterprises ~~– C(2025) 3500 final~~**OJ L, 2025/1099, 28.5.2025, ELI: http://data.europa.eu/eli/reco/2025/1099/oj**.' ;	** Commission ~~*Recommendation of 21.5.2025 on*~~***Recommendation 2025/1099 of 21 May 2025 concerning*** the definition of small mid-cap enterprises ~~– C(2025) 3500 final~~***OJ L, 2025/1099, 28.5.2025, ELI: http://data.europa.eu/eli/reco/2025/1099/oj***.' ;

	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			’	’ Text Origin: Council Mandate
Article 2, first paragraph, point (1a)				
58a		***(1a) in Article 5(1a), the second subparagraph is replaced by the following:***		***(1a) in Article 5(1a), the second subparagraph is replaced by the following:*** Text Origin: EP Mandate
Article 2, first paragraph, point (1a), amending provision, first paragraph				
58b		‘ ***The Helpdesk shall make available standard forms for statistics to be submitted for standing purposes and questionnaires.;*** ’		‘ ***The SME and SMC Helpdesk shall make available standard forms for statistics to be submitted for standing purposes and questionnaires.;*** ’ Text Origin: EP Mandate
Article 2, first paragraph, point (2)				
59	(2) in Article 6, paragraph 9, is replaced by the following:	(2) in Article 6, paragraph 9, is replaced by the following:	(2) in Article 6, paragraph 9, is replaced by the following:	(2) in Article 6, paragraph 9, is replaced by the following: Text Origin: Commission Proposal
Article 2, first paragraph, point (2), amending provision, numbered paragraph (9)				
60	‘ 9. For proceedings initiated pursuant to Article 5(9), an investigation shall, whenever	‘ 9. For proceedings initiated pursuant to Article 5(9), an investigation shall, whenever	‘ 9. For proceedings initiated pursuant to Article 5(9), an investigation shall, whenever	‘ 9. For proceedings initiated pursuant to Article 5(9), an investigation shall, whenever

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	possible, be concluded within one year. In any event, such investigations shall in all cases be concluded within 14 months of initiation, in accordance with the findings made pursuant to Article 8 for undertakings or the findings made pursuant to Article 9 for definitive action. Investigation periods shall, whenever possible, especially in the case of diverse and fragmented sectors largely composed of SMEs or SMCs, coincide with the financial year.. ,	possible, be concluded within one year. In any event, such investigations shall in all cases be concluded within 14 months of initiation, in accordance with the findings made pursuant to Article 8 for undertakings or the findings made pursuant to Article 9 for definitive action. Investigation periods shall, whenever possible, especially in the case of diverse and fragmented sectors largely composed of SMEs or SMCs, coincide with the financial year.. ,	possible, be concluded within one year. In any event, such investigations shall in all cases be concluded within 14 months of initiation, in accordance with the findings made pursuant to Article 8 for undertakings or the findings made pursuant to Article 9 for definitive action. Investigation periods shall, whenever possible, especially in the case of diverse and fragmented sectors largely composed of SMEs or SMCs, coincide with the financial year.. ,	possible, be concluded within one year. In any event, such investigations shall in all cases be concluded within 14 months of initiation, in accordance with the findings made pursuant to Article 8 for undertakings or the findings made pursuant to Article 9 for definitive action. Investigation periods shall, whenever possible, especially in the case of diverse and fragmented sectors largely composed of SMEs or SMCs, coincide with the financial year.. , Text Origin: Commission Proposal
Article 2, first paragraph, point (2a)				
60a		***(2a) in Article 23(1), the second subparagraph is replaced by the following:***		*deleted*
Article 2, first paragraph, point (2a), amending provision, first paragraph				
60b		‘ ***That report shall include information about the application of provisional and definitive measures, the termination of investigations without measures, undertakings, reinvestigations, reviews, significant distortions***		*deleted*

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		and verification visits, and the activities of the various bodies responsible for monitoring the implementation of this Regulation and fulfilment of the obligations arising therefrom. The report shall also cover the use of trade defence instruments by third countries targeting the Union and appeals against the measures imposed. It shall include the activities of the Hearing Officer of the Commission's Directorate General for Trade and those of the Helpdesk in relation to the application of this Regulation including the evaluation of the capacities of the Helpdesk to provide efficient services to SMEs and SMCs. ,		
Article 3				
G *61*	Article 3 Amendments to Regulation (EU) 2016/1037	Article 3 Amendments to Regulation (EU) 2016/1037	Article 3 Amendments to Regulation (EU) 2016/1037	Article 3 Amendments to Regulation (EU) 2016/1037 Text Origin: Commission Proposal G
Article 3, first paragraph				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 62	Regulation (EU) No 2016/1037 is amended as follows:	Regulation (EU) ~~*No 2016/1037*~~ ***2016/1037*** is amended as follows:	Regulation (EU) ~~No 2016/1037~~**2016/1037** is amended as follows:	Regulation (EU) No 2016/1037 is amended as follows: Text Origin: Commission Proposal
Article 3, first paragraph, point (-1)				
G 62a			**(-1) In Article 2, the following points are added:**	***(-1) In Article 2, the following points are added:*** Text Origin: Council Mandate
Article 3, first paragraph, point (-1), amending provision, point (a)				
G 62b			‘ **(e) ‘small and medium-sized enterprises’ means enterprises as defined in Article 2 of the Annex to Commission Recommendation 2003/361/EC*;**	‘ ***(e) ‘small and medium-sized enterprises’ means enterprises as defined in Article 2 of the Annex to Commission Recommendation 2003/361/EC*;*** Text Origin: Council Mandate
Article 3, first paragraph, point (-1), amending provision, point (f)				
G 62c			**(f) ‘small mid-cap enterprises’ means enterprises which are not micro, small and medium-sized enterprises, that employ fewer than 1000 persons, and that either have an annual turnover not exceeding EUR 200 million or an annual balance sheet total not exceeding EUR 172 million, those numbers and amounts being calculated in**	***(f) ‘small mid-cap enterprises’ means enterprises which are not micro, small and medium-sized enterprises, that employ fewer than 1000 persons, and that either have an annual turnover not exceeding EUR 200 million or an annual balance sheet total not exceeding EUR 172 million, those numbers and amounts being calculated in***

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			accordance with points (1) and (3)-(6) of the Annex to Commission Recommendation 2025/1099**	***accordance with points (1) and (3)-(6) of the Annex to Commission Recommendation 2025/1099**** Text Origin: Council Mandate
Article 3, first paragraph, point (-1), amending provision, first paragraph				
G	62d	_____ Moved reference text	_____ Copy-Delete: row 65	_____ Text Origin: Council Mandate
Article 3, first paragraph, point (-1), amending provision, fourth paragraph				
G	62e	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj). Moved reference text	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj). Copy-Delete: row 66	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj). Text Origin: Council Mandate
Article 3, first paragraph, point (-1), amending provision, fifth paragraph				
G	62f	** Commission Recommendation of 21.5.2025 on the definition of small mid-cap enterprises - C(2025) 3500 final.' ; ' Moved reference text	** Commission ~~Recommendation of 21.5.2025 on~~**Recommendation 2025/1099 of 21 May 2025 concerning** the definition of small mid-cap enterprises ~~– C(2025) 3500 final~~**OJ L, 2025/1099, 28.5.2025, ELI: http://data.europa.eu/eli/reco/2025/1099/oj**.' ;	** Commission ~~*Recommendation of 21.5.2025 on*~~***Recommendation 2025/1099 of 21 May 2025 concerning*** the definition of small mid-cap enterprises ~~*– C(2025) 3500 final*~~***OJ L, 2025/1099, 28.5.2025, ELI: http://data.europa.eu/eli/reco/2025/1099/oj***.' ;

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
			’ Copy-Delete: row 67	’ Text Origin: Council Mandate
Article 3, first paragraph, point (1)				
63	(1) in Article 10 (1a, the first subparagraph is replaced by the following:	(1) in Article 10 (1a, the first subparagraph is replaced by the following:	(1) in Article 10 (1a), the first subparagraph is replaced by the following:	(1) in Article 10 (1a, the first subparagraph is replaced by the following: Text Origin: Commission Proposal
Article 3, first paragraph, point (1), amending provision, first paragraph				
64	‘ .The Commission shall facilitate access to the trade defence instrument for diverse and fragmented industry sectors, largely composed of small and medium-sized enterprises (SMEs)(*) or small mid-caps enterprises (SMCs)(**), through a dedicated Helpdesk, for example by awareness raising, by providing general information and explanations on procedures and on how to submit a complaint, by releasing standard questionnaires in all official languages of the Union and by replying to general, non-case-specific queries.’	‘ .The Commission shall facilitate access to the trade defence instrument for diverse and fragmented industry sectors, largely composed of small and medium-sized enterprises (SMEs)(*) or small mid-caps enterprises (SMCs)(**), through a dedicated Helpdesk, for example by awareness raising, by providing general information and explanations on procedures and on how to submit a complaint, by releasing standard questionnaires in all official languages of the Union and by replying to general, non-case-specific queries.’	‘ -The Commission shall facilitate access to the trade defence instrument for diverse and fragmented industry sectors, largely composed of small and medium-sized enterprises (SMEs)~~(*)~~ or small mid-caps enterprises (SMCs)~~(**)~~, through a dedicated Helpdesk, for example by awareness raising, by providing general information and explanations on procedures and on how to submit a complaint, by releasing standard questionnaires in all official languages of the Union and by replying to general, non-case-specific queries.’ ’	‘ -The Commission shall facilitate access to the trade defence instrument for diverse and fragmented industry sectors, largely composed of small and medium-sized enterprises (SMEs)~~(*)~~ or small mid-caps enterprises (SMCs)~~(**)~~, through a dedicated Helpdesk ***(the ‘SME and SMC Helpdesk’)***, for example by awareness raising, by providing general information and explanations on procedures and on how to submit a complaint, by releasing standard questionnaires in all official languages of the Union and by replying to general, non-case-specific queries.’ ’

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Council Mandate
Article 3, first paragraph, point (1), amending provision, second paragraph				
G 65	_____	_____	*deleted* Copy-Delete: row 65	*deleted* G
Article 3, first paragraph, point (1), amending provision, third paragraph				
G *66*	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj).	* Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (OJ L 124, 20.5.2003, p. 36, ELI: http://data.europa.eu/eli/reco/2003/361/oj).	*deleted* Copy-Delete: row 66	*deleted* G
Article 3, first paragraph, point (1), amending provision, fourth paragraph				
G *67*	** Commission Recommendation of 21.5.2025 on the definition of small mid-cap enterprises - C(2025) 3500 final.' ; ,	** Commission Recommendation of 21.5.2025 on the definition of small mid-cap enterprises - C(2025) 3500 final.' ; ,	*deleted* Copy-Delete: row 67	*deleted* G
Article 3, first paragraph, point (1a)				
G *67a*		***(1a) in Article 10(1a), the second subparagraph is replaced by the following:***		***(1a) in Article 10(1a), the second subparagraph is replaced by the following:*** Text Origin: EP Mandate G
Article 3, first paragraph, point (1a), amending provision, first paragraph				

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
G 67b		‘ ***The Helpdesk shall make available standard forms for statistics to be submitted for standing purposes and questionnaires.;*** ,		‘ ***The SME and SMC Helpdesk shall make available standard forms for statistics to be submitted for standing purposes and questionnaires.;*** , Text Origin: EP comments
Article 3, first paragraph, point (2)				
G 68	(2) in Article 11, paragraph 9 is replaced by the following:	(2) in Article 11, paragraph 9 is replaced by the following: ,	(2) in Article 11, paragraph 9 is replaced by the following:	(2) in Article 11, paragraph 9 is replaced by the following: Text Origin: Commission Proposal
Article 3, first paragraph, point (2), amending provision, numbered paragraph (9)				
G 69	‘ 9. For proceedings initiated pursuant to Article 10(11), an investigation shall, whenever possible, be concluded within one year. In any event, such investigations shall in all cases be concluded within 13 months of their initiation, in accordance with the findings made pursuant to Article 13 for undertakings or the findings made pursuant to Article 15 for definitive action. Investigation periods shall, whenever possible, especially in	‘ 9. For proceedings initiated pursuant to Article 10(11), an investigation shall, whenever possible, be concluded within one year. In any event, such investigations shall in all cases be concluded within 13 months of their initiation, in accordance with the findings made pursuant to Article 13 for undertakings or the findings made pursuant to Article 15 for definitive action. Investigation periods shall, whenever possible, especially in	‘ 9. For proceedings initiated pursuant to Article 10(11), an investigation shall, whenever possible, be concluded within one year. In any event, such investigations shall in all cases be concluded within 13 months of their initiation, in accordance with the findings made pursuant to Article 13 for undertakings or the findings made pursuant to Article 15 for definitive action. Investigation periods shall, whenever possible, especially in	‘ 9. For proceedings initiated pursuant to Article 10(11), an investigation shall, whenever possible, be concluded within one year. In any event, such investigations shall in all cases be concluded within 13 months of their initiation, in accordance with the findings made pursuant to Article 13 for undertakings or the findings made pursuant to Article 15 for definitive action. Investigation periods shall, whenever possible, especially in

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
	the case of diverse and fragmented sectors largely composed of SMEs or SMCs, coincide with the financial year.. ,	the case of diverse and fragmented sectors largely composed of SMEs or SMCs, coincide with the financial year.. ,	the case of diverse and fragmented sectors largely composed of SMEs or SMCs, coincide with the financial year.. ,	the case of diverse and fragmented sectors largely composed of SMEs or SMCs, coincide with the financial year.. , Text Origin: Commission Proposal
Article 3, first paragraph, point (2a)				
G 69a		***(2a) in Article 32a(1), the second subparagraph is replaced by the following:***		*deleted* G
Article 3, first paragraph, point (2a), amending provision, first paragraph				
G *69b*		‘ ***That report shall include information about the application of provisional and definitive measures, the termination of investigations without measures, undertakings, reinvestigations, reviews, significant distortions and verification visits, and the activities of the various bodies responsible for monitoring the implementation of this Regulation and fulfilment of the obligations arising therefrom. The report shall also cover the use of trade defence instruments by third countries targeting the Union and appeals against the***		*deleted* G

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
		measures imposed. It shall include the activities of the Hearing Officer of the Commission's Directorate General for Trade and those of the Helpdesk in relation to the application of this Regulation, including the evaluation of the capacities of the Helpdesk to provide efficient services to SMEs and SMCs. ,		
Article 4				
70	Article 4 Amendments to Regulation (EU) 2017/1129	Article 4 Amendments to Regulation (EU) 2017/1129	Article 4 Amendments to Regulation (EU) 2017/1129	Article 4 Amendments to Regulation (EU) 2017/1129 Text Origin: Commission Proposal
Article 4, first paragraph				
71	Regulation (EU) 2017/1129 is amended as follows:	Regulation (EU) 2017/1129 is amended as follows:	Regulation (EU) 2017/1129 is amended as follows:	Regulation (EU) 2017/1129 is amended as follows: Text Origin: Commission Proposal
Article 4, first paragraph, point (1)				
72	(1) Article 1 is amended as follows:	(1) Article 1 is amended as follows:	(1) Article 1 is amended as follows:	(1) Article 1 is amended as follows: Text Origin: EP Mandate

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
Article 4, first paragraph, point (1)(a)				
73	(a) in paragraph 4, the following point (dc) is inserted:	(a) in paragraph 4, the following point (dc) is inserted:	(a) in paragraph 4, the following point (dc) is inserted:	(a) in paragraph 4, the following point (dc) is inserted: Text Origin: Commission Proposal
Article 4, first paragraph, point (1)(a), amending provision, numbered paragraph (dc), first subparagraph				
74	‘ (dc) an offer of securities resulting from the conversion or exchange of other securities, own funds or eligible liabilities by a resolution authority due to the exercise of a power referred to in Article 53(2), Article 59(2) or Article 63(1) of Directive 2014/59/EU or the exercise of a power referred to in Article 35(1), Article 39(2) or Article 42(1) of Directive (EU) 2025/1 of the European Parliament and of the Council (*) or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings;’;	‘ (dc) an offer of securities resulting from the conversion or exchange of other securities, own funds or eligible liabilities by a resolution authority due to the exercise of a power referred to in Article 53(2), Article 59(2) or Article 63(1) of Directive 2014/59/EU or the exercise of a power referred to in Article 35(1), Article 39(2) or Article 42(1) of Directive (EU) 2025/1 of the European Parliament and of the Council (*) or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings~~;’~~, ***provided that such an offer is carried out within a resolution action or within the exercise of the write down or conversion powers***;	‘ (dc) an offer of securities resulting from the conversion or exchange of other securities, own funds or eligible liabilities by a resolution authority due to the exercise of a power referred to in Article 53(2), Article 59(2) or Article 63(1) of Directive 2014/59/EU or the exercise of a power referred to in Article 35(1), Article 39(2) or Article 42(1) of Directive (EU) 2025/1 of the European Parliament and of the Council (*) or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings;’;	‘ (dc) an offer of securities resulting from ***either of the following:*** ***(i)*** the conversion or exchange of other securities, own funds or ~~*eligible*~~ ***bail-inable*** liabilities by a resolution authority due to the exercise of a power referred to in Article 53(2), Article 59(2) or Article 63(1) of Directive 2014/59/EU ***or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings;*** ***(ii) the conversion or exchange of other securities, own funds or eligible liabilities by a resolution authority due to*** ~~*or*~~ the exercise of a power referred to in Article 35(1), Article 39(2) or Article 42(1) of Directive (EU) 2025/1 of the European Parliament

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				and of the Council (*) or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings;~~,~~ ITM 23.4.26 The addition from the EP is not necessary to clarify the scope as this is clear enough from the reference to the articles and the third country resolution proceedings is a defined term. EC suggests to delete "eligible" before liabilities since the term eligible liabilities is a defined term in IRRD while in BRRD the defined term is bail-inable liabilities ITM 19.5.26 new text suggested by EC to cater for the correct definitions in both BRRD and IIRRD. ok for EP and Council. Text Origin: Commission Proposal
Article 4, first paragraph, point (1)(a), amending provision, numbered paragraph (dc), second subparagraph				
G	75	_____	_____	_____ Text Origin: Commission Proposal
Article 4, first paragraph, point (1)(a), amending provision, numbered paragraph (dc), third subparagraph				

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		CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement	
G	76	(*) Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129 (OJ L, 2025/1, 8.1.2025, ELI: http://data.europa.eu/eli/dir/2025/1/oj). '	(*) Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129 (OJ L, 2025/1, 8.1.2025, ELI: http://data.europa.eu/eli/dir/2025/1/oj). '	(*) Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129 (OJ L, 2025/1, 8.1.2025, ELI: http://data.europa.eu/eli/dir/2025/1/oj). '	(*) Directive (EU) 2025/1 of the European Parliament and of the Council of 27 November 2024 establishing a framework for the recovery and resolution of insurance and reinsurance undertakings and amending Directives 2002/47/EC, 2004/25/EC, 2007/36/EC, 2014/59/EU and (EU) 2017/1132 and Regulations (EU) No 1094/2010, (EU) No 648/2012, (EU) No 806/2014 and (EU) 2017/1129 (OJ L, 2025/1, 8.1.2025, ELI: http://data.europa.eu/eli/dir/2025/1/oj). ' Text Origin: Commission Proposal	G
Article 4, first paragraph, point (1)(b)						
G	77	(b) in paragraph 5, point (c) is replaced by the following:	(b) in paragraph 5, point (c) is replaced by the following:	(b) in paragraph 5, point (c) is replaced by the following:	(b) in paragraph 5, point (c) is replaced by the following: Text Origin: Commission Proposal	G
Article 4, first paragraph, point (1)(b), amending provision, numbered paragraph (c)						
G	78	' (c) securities resulting from the conversion or exchange of other securities, own funds or	' (c) securities resulting from the conversion or exchange of other securities, own funds or	' (c) securities resulting from the conversion or exchange of other securities, own funds or	' (c) securities resulting from ***either of the following:***	G

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	eligible liabilities by a resolution authority due to the exercise of a power referred to in Article 53(2), Article 59(2) or Article 63(1) of Directive 2014/59/EU or the exercise of a power referred to in Article 35(1), Article 39(2) or Article 42(1) of Directive (EU) 2025/1 or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings;; ,	eligible liabilities by a resolution authority due to the exercise of a power referred to in Article 53(2), Article 59(2) or Article 63(1) of Directive 2014/59/EU or the exercise of a power referred to in Article 35(1), Article 39(2) or Article 42(1) of Directive (EU) 2025/1 or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings~~;~~ ***, provided that the admission to trading on a regulated market of such securities is carried out within a resolution action or within the exercise of the write down or conversion powers***; ,	eligible liabilities by a resolution authority due to the exercise of a power referred to in Article 53(2), Article 59(2) or Article 63(1) of Directive 2014/59/EU or the exercise of a power referred to in Article 35(1), Article 39(2) or Article 42(1) of Directive (EU) 2025/1 or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings;; ,	***(i)*** the conversion or exchange of other securities, own funds or ~~*eligible*~~ ***bail-inable*** liabilities by a resolution authority due to the exercise of a power referred to in Article 53(2), Article 59(2) or Article 63(1) of Directive 2014/59/EU ***or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings;*** ***(ii) the conversion or exchange of other securities, own funds or eligible liabilities by a resolution authority due to*** ~~*or*~~ the exercise of a power referred to in Article 35(1), Article 39(2) or Article 42(1) of Directive (EU) 2025/1 or by a relevant third-country authority due to the exercise of a comparable power in third-country resolution proceedings;~~;~~ , ITM 23.4. same comment of line 74 applies ITM 19.5.26 new text suggested by EC to cater for the correct definitions in both BRRD and IRRD. ok for EC and Council

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	CLEAN Commission Proposal	VS.EC EP Mandate	VS.EC Council Mandate	VS.EC Draft Agreement
				Text Origin: Commission Proposal
Article 4, first paragraph, point (2)				
79	(2) Article 2 is amended as follows:	(2) Article 2 is amended as follows:	(2) Article 2 is amended as follows:	(2) Article 2 is amended as follows: Text Origin: Commission Proposal
Article 4, first paragraph, point (2)(a)				
80	(a) the following points (dc) and (dd) are inserted:	(a) the following points (dc) and (dd) are inserted:	(a) the following points (dc) and (dd) are inserted:	(a) the following points (dc) and (dd) are inserted: Text Origin: Commission Proposal
Article 4, first paragraph, point (2)(a), amending provision, numbered paragraph (dc)				
81	‘ (dc) ‘relevant third-country authority’ means a relevant third-country authority as defined in Article 2(1), point (90), of Directive 2014/59/EU or a relevant third-country authority as defined in Article 2, point (74), of Directive (EU) 2025/1;	‘ (dc) ‘relevant third-country authority’ means a relevant third-country authority as defined in Article 2(1), point (90), of Directive 2014/59/EU or a relevant third-country authority as defined in Article 2, point (74), of Directive (EU) 2025/1;	‘ (dc) ‘relevant third-country authority’ means a relevant third-country authority as defined in Article 2(1), point (90), of Directive 2014/59/EU or a relevant third-country authority as defined in Article 2, point (74), of Directive (EU) 2025/1;	‘ (dc) ‘relevant third-country authority’ means a relevant third-country authority as defined in Article 2(1), point (90), of Directive 2014/59/EU or a relevant third-country authority as defined in Article 2, point (74), of Directive (EU) 2025/1; Text Origin: Commission Proposal
Article 4, first paragraph, point (2)(a), amending provision, numbered paragraph (dd)				
82	(dd) ‘third-country resolution proceedings’ means third-country	(dd) ‘third-country resolution proceedings’ means third-country	(dd) ‘third-country resolution proceedings’ means third-country	(dd) ‘third-country resolution proceedings’ means third-country

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	resolution proceedings as defined in Article 2(1), point (88), of Directive 2014/59/EU or third-country resolution proceedings as defined in Article 2, point (72), of Directive (EU) 2025/1;; ,	resolution proceedings as defined in Article 2(1), point (88), of Directive 2014/59/EU or third-country resolution proceedings as defined in Article 2, point (72), of Directive (EU) 2025/1;; ,	resolution proceedings as defined in Article 2(1), point (88), of Directive 2014/59/EU or third-country resolution proceedings as defined in Article 2, point (72), of Directive (EU) 2025/1;; ,	resolution proceedings as defined in Article 2(1), point (88), of Directive 2014/59/EU or third-country resolution proceedings as defined in Article 2, point (72), of Directive (EU) 2025/1;; , Text Origin: Commission Proposal
Article 4, first paragraph, point (2)(b)				
G 83	(b) in Article 2, the following point (fa) is inserted:	(b) ~~*in Article 2,*~~ the following point (fa) is inserted:	(b) ~~in Article 2,~~ the following point (fa) is inserted:	(b) ~~*in Article 2,*~~ the following point (fa) is inserted: Text Origin: EP Mandate
Article 4, first paragraph, point (2)(b), amending provision, numbered paragraph (fa)				
G 84	“ (fa) ‘small mid-cap enterprises’ or ‘SMCs’ means any of the following:	“ (fa) ‘small mid-cap enterprises’ ~~*or ‘SMCs’*~~ means any of the following:	“ (fa) ‘small mid-cap enterprises’ or ‘SMCs’ means any of the following:	“ (fa) ‘small mid-cap enterprises’ or ‘SMCs’ means any of the following: Text Origin: Commission Proposal
Article 4, first paragraph, point (2)(b), amending provision, numbered paragraph (fa), point (i)				
G 85	(i) companies which, according to their last annual or consolidated accounts, meet at least two of the following three criteria: an average number of employees during the financial year of less than 750, a total	(i) ~~*companies which, according to their last annual or consolidated accounts, meet at least two of the following three criteria: an average number of*~~***(i) enterprises that are not micro, small, and medium-sized***	(i) companies which, according to their last annual or consolidated accounts, meet at least two of the following three criteria: an average number of employees during the financial year of less than ~~750~~**1000**, a total	(i) companies which ***are not SMEs and that***, according to their last annual or consolidated accounts, meet at least two of the following three criteria: an average number of employees during the financial year of less than

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	balance sheet not exceeding EUR 129 000 000 and an annual net turnover not exceeding EUR 150 000 000;	***enterprises, that employ fewer than 1000*** employees ~~*during the financial year of less than 750*~~, ~~*a total balance sheet not exceeding EUR 129 000 000*~~ and ***have either*** an annual ~~*net*~~ turnover not exceeding EUR ~~*150 000 000*~~***200 million or an annual balance sheet total not exceeding EUR 172 million, those numbers and amounts being calculated in accordance with points (1) and (3)-(6) of the Annex to Commission Recommendation 2025/1099 on the definition of small mid-cap enterprises***;	balance sheet not exceeding EUR ~~129 000 000~~**172 000 000** and an annual net turnover not exceeding EUR ~~150 000 000~~**200 000 000**;	~~*750*~~***1000***, a total balance sheet not exceeding EUR ~~*129 000 000*~~***172 000 000*** and an annual net turnover not exceeding EUR ~~*150 000 000*~~***200 000 000***; Text Origin: Council Mandate
Article 4, first paragraph, point (2)(b), amending provision, numbered paragraph (fa), point (ii)				
G 86	(ii) small mid-cap enterprises as defined in Article 4(1), point (13a), of Directive 2014/65/EU;; ”	(ii) small mid-cap enterprises as defined in Article 4(1), point (13a), of Directive 2014/65/EU;; ”	(ii) small mid-cap enterprises as defined in Article 4(1), point (13a), of Directive 2014/65/EU;; ”	(ii) small mid-cap enterprises as defined in Article 4(1), point (13a), of Directive 2014/65/EU;; Text Origin: Commission Proposal
Article 4, first paragraph, point (2)(b), amending provision, numbered paragraph (fa), point (iia)				
G 86a				”
Article 4, first paragraph, point (3)				
G 87	(3) in Article 15a, paragraph 1 is replaced by the following:	(3) in Article 15a, paragraph 1 is replaced by the following:	(3) in Article 15a, paragraph 1 is replaced by the following:	(3) in Article 15a, paragraph 1 is replaced by the following:

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					Text Origin: Commission Proposal
Article 4, first paragraph, point (3), amending provision, numbered paragraph (1)					
G	88	‘ 1. Without prejudice to Article 1(4) and Article 3(2) and (2a), the following persons may draw up an EU Growth issuance prospectus in the case of an offer of securities to the public, provided that they have no securities admitted to trading on a regulated market:	‘ 1. Without prejudice to Article 1(4) and Article 3(2) and (2a), the following persons may draw up an EU Growth issuance prospectus in the case of an offer of securities to the public, provided that they have no securities admitted to trading on a regulated market:	‘ 1. Without prejudice to Article 1(4) and Article 3(2) and (2a), the following persons may draw up an EU Growth issuance prospectus in the case of an offer of securities to the public, provided that they have no securities admitted to trading on a regulated market:	‘ 1. Without prejudice to Article 1(4) and Article 3(2) and (2a), the following persons may draw up an EU Growth issuance prospectus in the case of an offer of securities to the public, provided that they have no securities admitted to trading on a regulated market: Text Origin: Commission Proposal
Article 4, first paragraph, point (3), amending provision, numbered paragraph (1), point (a)					
G	89	(a) SMEs;	(a) SMEs;	(a) SMEs;	(a) SMEs; Text Origin: Commission Proposal
Article 4, first paragraph, point (3), amending provision, numbered paragraph (1), point (b)					
G	90	(b) SMCs;	(b) SMCs;	(b) SMCs;	(b) SMCs; Text Origin: Commission Proposal
Article 4, first paragraph, point (3), amending provision, numbered paragraph (1), point (c)					
G	91	(c) issuers, other than SMEs and SMCs, whose securities	(c) issuers, other than SMEs and SMCs, whose securities	(c) issuers, other than SMEs and SMCs, whose securities	(c) issuers, other than SMEs and SMCs, whose securities

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	are, or are to be admitted to trading on an SME growth market;	are, or are to be admitted to trading on an SME growth market;	are, or are to be admitted to trading on an SME growth market;	are, or are to be admitted to trading on an SME growth market; Text Origin: Commission Proposal
Article 4, first paragraph, point (3), amending provision, numbered paragraph (1), point (d)				
G 92	(d) offerors of securities that have been issued by issuers referred to in points (a), (b), and (c).. ,	(d) offerors of securities that have been issued by issuers referred to in points (a), (b), and (c).. ,	(d) offerors of securities that have been issued by issuers referred to in points (a), (b), and (c).. ,	(d) offerors of securities that have been issued by issuers referred to in points (a), (b), and (c).. , Text Origin: Commission Proposal
Article 4, first paragraph, point (3a)				
G 92a		***(3a) in Article 48(2), the following point is added:***		*deleted*
Article 4, first paragraph, point (3a), amending provision, first paragraph				
G *92b*		‘ ***(ha) an analysis of the impact and appropriateness of the definition of SMCs and the extension of the use of the EU Growth issuance prospectus by that category, taking into account the size and growth trajectory of listed companies in the Union, and whether the definition strikes a proper balance between investor protection considerations and the***		*deleted*

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		reduction of administrative burden for listed firms; ,		
Article 5				
93	Article 5 Amendments to Regulation (EU) 2023/1542	Article 5 Amendments to Regulation (EU) 2023/1542	Article 5 Amendments to Regulation (EU) 2023/1542	Article 5 Amendments to Regulation (EU) 2023/1542 Text Origin: Commission Proposal
Article 5, first paragraph				
94	Regulation (EU) 2023/1542 is amended as follows:	Regulation (EU) 2023/1542 is amended as follows:	Regulation (EU) 2023/1542 is amended as follows:	Regulation (EU) 2023/1542 is amended as follows: Text Origin: Commission Proposal
Article 5, first paragraph, point (1)				
95	(1) in Article 47, the first paragraph is replaced by the following:	(1) in Article 47, the first paragraph is replaced by the following:	(1) in Article 47, the first paragraph is replaced by the following:	(1) in Article 47, the first paragraph is replaced by the following: Text Origin: Commission Proposal
Article 5, first paragraph, point (1), amending provision, first paragraph				
96	‘ This Chapter does not apply to economic operators that had a net turnover of less than EUR 150 million in the financial year	‘ This Chapter does not apply to economic operators that had a net turnover of less than EUR ~~150~~***200*** million in the financial year	‘ This Chapter does not apply to economic operators that had a net turnover of less than EUR ~~150~~**200** million in the financial year	‘ This Chapter does not apply to economic operators that had a net turnover of less than EUR ~~150~~***200*** million in the financial year

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	preceding the last financial year, and that are not part of a group, consisting of parent and subsidiary undertakings, which, on a consolidated basis, exceeds the limit of EUR 150 million.; ’	preceding the last financial year, and that are not part of a group, consisting of parent and subsidiary undertakings, ~~*which,*~~***whose net turnover*** on a consolidated basis, ***equals or*** exceeds the limit of EUR ~~*150*~~***200*** million ***in the financial year preceding the last financial year***.~~;~~ ’	preceding the last financial year, and that are not part of a group, consisting of parent and subsidiary undertakings, **the net turnover of** which **group**, on a consolidated basis, **equals or** exceeds ~~the limit of EUR 150~~**EUR 200** million **in the financial year preceding the last financial year**.; ’	preceding the last financial year, and that are not part of a group, consisting of parent and subsidiary undertakings, ~~*which,*~~***whose net turnover*** on a consolidated basis, ***equals or*** exceeds the limit of EUR ~~*150*~~***200*** million ***in the financial year preceding the last financial year***.~~;~~ ’ Text Origin: EP Mandate
Article 5, first paragraph, point (2)				
97	(2) in Article 52(3), the first sentence is replaced by the following:	(2) in Article 52(3), the first sentence is replaced by the following:	(2) in Article 52(3), the first sentence is replaced by the following:	(2) in Article 52(3), the first sentence is replaced by the following: Text Origin: Commission Proposal
Article 5, first paragraph, point (2), amending provision, first paragraph				
98	‘ The economic operator referred to in Article 48(1) shall, by the latest one year after the date specified in Article 48(1) and at least every three years thereafter, review and make publicly available, including on the internet, a report on its battery due diligence policy.. ’	‘ The economic operator referred to in Article 48(1) shall, ~~*by*~~***at*** the latest one year after the date specified in ***that*** Article ~~*48(1)*~~ and at least every ~~*three*~~***five*** years thereafter, ***or more often if a significant change occurs,*** review***, update*** and make publicly available, including on the	‘ The economic operator referred to in Article 48(1) shall, by the latest one year after the date specified in Article 48(1) and at least every three years thereafter, **and without undue delay after a significant change occurs,** review**, and where necessary, update** and make publicly available, including on the	‘ The economic operator referred to in Article 48(1) shall, by the latest one year after the date specified in Article 48(1) and at least every ~~*three*~~***five*** years thereafter, ***and without undue delay after a significant change occurs,*** review***, and where necessary, update*** and make publicly available, including on the

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		internet, a report on its battery due diligence policy.~~.~~ ,	internet, a report on its battery due diligence policy.~~.~~ ,	internet, a report on its battery due diligence policy.~~.~~ , Text Origin: Council Mandate
Article 5, first paragraph, point (2a)				
G 98a		***(2a) After article 52(3), the following paragraph is inserted:*** ,		***(2a) After article 52(3), the following paragraph is inserted:*** , Text Origin: EP Mandate G
Article 5, first paragraph, point (2a), amending provision, first paragraph				
G 98b		‘ ***3a. To ensure coherence with other Union due diligence frameworks, such as the Corporate Sustainability Due Diligence Directive, economic operators may comply with their reporting obligations through the submission of a single consolidated report covering the requirements of all relevant Union instruments. The Commission shall, where appropriate, present a legislative proposal to enable the use of a single consolidated report across the Union due diligence frameworks, with a view to***		‘ ***3a. Economic operators may comply with their reporting obligations in paragraph 3 by including the necessary information together with the sustainability information referred to in Articles 19a and 29a of Directive 2013/34/EU, including through a single consolidated report.*** , Text Origin: EP comments G

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		avoiding duplicate reporting and reducing administrative burden; ,		
Article 6				
99	Article 6 Amendment to Regulation (EU) 2024/573	Article 6 Amendment to Regulation (EU) 2024/573	Article 6 Amendment to Regulation (EU) 2024/573	Article 6 Amendment to Regulation (EU) 2024/573 Text Origin: Commission Proposal
Article 6, first paragraph				
100	Regulation (EU) 2024/573 is amended as follows:	Regulation (EU) 2024/573 is amended as follows:	Regulation (EU) 2024/573 is amended as follows:	Regulation (EU) 2024/573 is amended as follows: Text Origin: Commission Proposal
Article 6, first paragraph, first paragraph				
101	in Article 20(4), point (a) is replaced by the following:	in Article 20(4), point (a) is replaced by the following:	**(1)** in Article 20(4), point (a) is replaced by the following:	in Article 20(4), point (a) is replaced by the following: Text Origin: Commission Proposal
Article 6, first paragraph, first paragraph, amending provision, numbered paragraph (a)				
102	‘ (a) the following imports and exports, except in the case of temporary storage as defined in Article 5, point (17), of Regulation (EU) No 952/2013:	‘ (a) the following imports and exports, except in the case of temporary storage as defined in Article 5, point (17), of Regulation (EU) No 952/2013:	‘ (a) the following imports and exports, except in the case of temporary storage as defined in Article 5, point (17), of Regulation (EU) No 952/2013:	‘ (a) the following imports and exports, except in the case of temporary storage as defined in Article 5, point (17), of Regulation (EU) No 952/2013:

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				Text Origin: Commission Proposal
Article 6, first paragraph, first paragraph, amending provision, numbered paragraph (a), point (i)				
G 103	(i) the import or export of fluorinated greenhouse gases;	(i) the import or export of fluorinated greenhouse gases;	(i) the import or export of fluorinated greenhouse gases;	(i) the import or export of fluorinated greenhouse gases; G Text Origin: Commission Proposal
Article 6, first paragraph, first paragraph, amending provision, numbered paragraph (a), point (ii)				
G 104	(ii) the placing on the market of products and equipment containing fluorinated greenhouse gases that requires reporting under Article 26;	(ii) the placing on the market of ~~*products and equipment containing*~~***10 tonnes of CO_2 equivalent or more of hydrofluorocarbons or 100 tonnes of CO_2 equivalent or more of other*** fluorinated greenhouse gases that requires reporting ~~*under*~~***pursuant to*** Article 26 ***during the calendar year, contained in products and equipment***;	(ii) the placing on the market of ~~products and equipment containing~~**10 tonnes of CO_2 equivalent or more of hydrofluorocarbons or 100 tonnes of CO_2 equivalent or more of other** fluorinated greenhouse gases ~~that requires reporting under Article 26;~~**, during the calendar year, contained in products and equipment**	(ii) the placing on the market of ~~*products and equipment containing*~~***10 tonnes of CO_2 equivalent or more of hydrofluorocarbons or 100 tonnes of CO_2 equivalent or more of other*** fluorinated greenhouse gases ~~*that requires reporting under Article 26;*~~***, during the calendar year, contained in products and equipment*** G Text Origin: Council Mandate
Article 6, first paragraph, first paragraph, amending provision, numbered paragraph (a), point (iii)				
G 105	(iii) the export of products and equipment as referred to in Article 22(3) containing or whose functioning relies upon, fluorinated greenhouse gases with a GWP of 1000 or more as from the prohibition date stated in Annex IV;.	(iii) the export of products and equipment as referred to in Article 22(3) containing or whose functioning relies upon, fluorinated greenhouse gases with a GWP of 1000 or more as from the prohibition date stated in Annex IV ***where the export is***	(iii) the export of products and equipment as referred to in Article 22(3) containing or whose functioning relies upon, fluorinated greenhouse gases with a GWP of 1000 or more as from the prohibition date stated in Annex IV~~;~~**, where the export is**	(iii) the export of products and equipment as referred to in Article 22(3) containing or whose functioning relies upon, fluorinated greenhouse gases with a GWP of 1000 or more as from the prohibition date stated in Annex IV ***where the export is*** G

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	’	***allowed pursuant to Article 22(3), second subparagraph, or Article 22(4)***;- ’	**allowed pursuant to Article 22(3) second subparagraph, or Article 22(4)**. ’	***allowed pursuant to Article 22(3), second subparagraph, or Article 22(4)***;- ’ Text Origin: EP Mandate
Article 6, first paragraph, first paragraph, amending provision, numbered paragraph (1a)				
G 105a		***(1a) in Article 22(1), the first subparagraph is replaced by the following:*** ’		G
Article 6, first paragraph, first paragraph a, amending provision, first paragraph				
G 105b		‘ ***1. The import and export of fluorinated greenhouse gases, and products and equipment containing those gases or whose functioning relies upon those gases shall be subject to the presentation of a valid licence to customs authorities issued by the Commission pursuant to Article 20(4) and (5), where registration is required pursuant to Article 20(4), point (a).*** ’		G
Article 6, first paragraph, first paragraph a				

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G	105c			**(2) In Article 22(1), the first subparagraph is amended as follows:**	*(2) In Article 22(1), the first subparagraph is amended as follows:* Text Origin: Council Mandate	G
	Article 6, first paragraph, first paragraph a, amending provision, first paragraph					
G	105d			‘**The import and export of fluorinated greenhouse gases, and products and equipment containing those gases or whose functioning relies upon those gases shall be subject to the presentation of a valid licence to customs authorities issued by the Commission, pursuant to Article 20(4) and (5), where registration is required pursuant to Article 20(4), point (a).**’	‘*The import and export of fluorinated greenhouse gases, and products and equipment containing those gases or whose functioning relies upon those gases shall be subject to the presentation of a valid licence to customs authorities issued by the Commission, pursuant to Article 20(4) and (5), where registration is required pursuant to Article 20(4), point (a).*’ Text Origin: Council Mandate	G
	Article 6a					
G	105e		*Article 6a* *Review* *The Commission shall, by ... [five years from the date of entry into force of this amending Regulation], and at least every five years thereafter, review the thresholds applicable to SMCs in*		*Article 6a* *Review* *By ... [five years from the date of entry into force of this amending Regulation],],the Commission shall submit a report to the European Parliament and the*	G

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		light of economic and market developments. As part of that review, the Commission shall compile an overview of existing definitions of small mid-cap and mid-cap enterprises in Union legislative acts, with the aim of creating one fully harmonised definition for maximum legal clarity. The review shall be accompanied by a report assessing the implementation of this Regulation, including its potential impact on economic, social and environmental aspects.		***Council on the review of the application of the SMC definition, as foreseen by Commission Recommendation 2025/1099 of 21 May 2025[1], on the implementation of the provisions of Regulations (EU) 2016/679, (EU) 2016/1036, (EU) 2016/1037, (EU) 2017/1129, (EU) 2023/1542 and (EU) 2024/573 as amended by this Regulation, including the impact on the reduction of administrative burden, and on competitiveness of SMCs, considering also economic, social and environmental aspects, where appropriate. As part of that review, the Commission shall compile an overview of existing definitions of small mid-cap enterprises in Union legislative acts. The report shall in particular focus on any need to review the thresholds defining SMCs in light of inflation, scope, and economic and market developments, with a view to considering further harmonisation of the application of the SMC definition across Union legislation, where***

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				appropriate. The report shall also focus on the existing derogations, simplifications, exemptions and other preferential treatments granted to SMCs across the Union legislation. The report shall be accompanied, where appropriate, by a legislative proposal. 19.05.26: EP need to coordinate with DIR team, close to agreement
Article 7				
106	Article 7 Entry into force and application	Article 7 Entry into force and application	Article 7 Entry into force and application	Article 7 Entry into force and application Text Origin: Commission Proposal
Article 7, first paragraph				
107	This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union	This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union	This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union**.**	This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union Text Origin: Commission Proposal
Article 7, second paragraph				
108	Article 4, points (2)(b) and (3), shall apply as of 5 March 2026.	Article 4, points (2)(b) and (3), shall apply as of 5 March 2026.	Article 4, points (2)(b) and (3), shall apply as of 5 March 2026.	*deleted*

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				Text Origin: Commission Proposal
Article 7, third paragraph				
G *109*	This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.	This Regulation shall be binding in its entirety and directly applicable in the Member States in accordance with the Treaties.	This Regulation shall be binding in its entirety and directly applicable in the Member States ~~in accordance with the Treaties~~.	This Regulation shall be binding in its entirety and directly applicable in the Member States ~~*in accordance with the Treaties*~~. Text Origin: Council Mandate
Formula				
G 110	Done at Brussels,	Done at Brussels,	Done at Brussels,	Done at Brussels, Text Origin: Commission Proposal
Formula				
G 111	For the European Parliament	For the European Parliament	For the European Parliament	For the European Parliament Text Origin: Commission Proposal
Formula				
G 112	The President	The President	The President	The President Text Origin: Commission Proposal
Formula				
G 113	For the Council	For the Council	For the Council	For the Council Text Origin: Commission Proposal
Formula				

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G 114	The President	The President	The President	The President Text Origin: Commission Proposal

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