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NOTE

From:	General Secretariat of the Council
To:	Working Party on Company Law (Sustainability information)
N° Cion doc.:	8132/21
Subject:	Proposal for a Directive of the European Parliament and of the COUNCIL amending Directive 2013/34/EU, Directive 2004/109/EC, Directive 2006/43/EC and Regulation (EU) No 537/2014 - Joint Handbook of for the Presentation and Drafting of Acts subject to the Ordinary Legislative procedure.

As discussed with some of you regarding Article 51 of the proposed CSRD Directive, Delegations will find attached the text of the agreed wording relating to penalties/sanctions at national level in a directive, as it appears in the Joint Handbook for the Presentation and Drafting of Acts subject to the Ordinary Legislative procedure dated July 2020.

“Member States shall lay down the rules on [penalties/sanctions] applicable to infringements of national provisions adopted pursuant to this Directive and shall take all measures necessary to ensure that they are implemented. The [penalties/sanctions] provided for shall be effective, proportionate and dissuasive. Member States shall, [by .../without delay], notify the Commission of those rules and of those measures and shall notify it [, without delay,] of any subsequent amendment affecting them.”

Here is the [link](#) to the document where the relevant article can be found under Chapter C.15.2.