

During the meeting of the Working Party on Company Law on the 14th of October 2021, the representative of the Council Legal Service provided Member States with a brief oral overview concerning the empowerment of the Commission to adopt delegated acts under EU law.

Citing article 290 of the Treaty on the Functioning of the European Union, as well as the Interinstitutional agreement of 13 April 2016 on better law-making, the representative of the CLS provided information on the requirements and modalities of the empowerment to the Commission, recalling that the empowerment can allow the Commission either to supplement or to amend certain non-essential of the legislative act conferring the empowerment. In addition, such legislative act must define the objectives, content, scope and duration of the delegation of power.

During previous meetings of the Working Party, Member States raised questions regarding their role after the conferral of the empowerment on the Commission. The representative of the CLS indicated the possibility for the Council to object to the adoption of a particular draft delegated act, as well as to revoke the empowerment conferred to the Commission to adopt delegated acts. It was further explained that Member States' experts had to be consulted on the draft delegated act in a timely manner.

Finally, Member States raised a question regarding the responsibility of the Commission for the delegated acts it adopts. The representative of the CLS explained that the responsibility for the adoption is borne by the Commission but that the liability in case the delegated act causes damages is borne by the European Union itself, as the delegated acts form part of EU law.



Council of the European Union
General Secretariat

**Interinstitutional files:
2021/0104(COD)**

Brussels, 19 October 2021

WK 12462/2021 INIT

LIMITE

DRS

EF

ECOFIN

SUSTDEV

CODEC

EMPL

SOC

COMPET

WORKING PAPER

This is a paper intended for a specific community of recipients. Handling and further distribution are under the sole responsibility of community members.

WORKING DOCUMENT

From:	Presidency
To:	Working Party on Company Law (Sustainability information)
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, as regards corporate sustainability reporting- follow-up meeting 14/10

Delegates will find attached a paper from the Presidency.

WK 12462/2021 INIT

LIMITE

EN