ERRATUM

to the report

with recommendations to the Commission on corporate due diligence and corporate accountability
(2020/2129(INL))

Committee on Legal Affairs

Rapporteur: Lara Wolters
A9-0018/2021

Motion for a resolution

Recital 61 of Part I of the Annex 'RECOMMENDATIONS FOR DRAWING UP A DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL ON CORPORATE DUE DILIGENCE AND CORPORATE ACCOUNTABILITY' should read:

61. Since the objectives of this Directive cannot be sufficiently achieved by the Member States but can rather, by reason of the 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 Directive does not go beyond what is necessary in order to achieve those objectives,

In Article 2 of Part I of the Annex 'RECOMMENDATIONS FOR DRAWING UP A DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL ON CORPORATE DUE DILIGENCE AND CORPORATE ACCOUNTABILITY', the following paragraph is deleted:

4. Member States may exempt micro-undertakings as defined in Directive 2013/34/EU of the European Parliament and of the Council from the application of the obligations
set up in this Directive.

In Article 14 of Part I of the Annex 'RECOMMENDATIONS FOR DRAWING UP A DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL ON CORPORATE DUE DILIGENCE AND CORPORATE ACCOUNTABILITY' the paragraphs 1 and 2 should read:

1. In order to create clarity and certainty for undertakings, as well as to ensure consistency among their practices, the Commission, in consultation with Member States and the OECD and with the assistance of the European Union Fundamental Rights Agency, the European Environment Agency and the Executive Agency for Small and Medium Enterprises, shall publish general non-binding guidelines for undertakings on how best to fulfil the due diligence obligations set out in this Directive. Those guidelines shall provide practical guidance on how proportionality and prioritisation, in terms of impacts, sectors and geographical areas, may be applied to due diligence obligations depending on the size and sector of the undertaking. The guidelines shall be made available no later than ... [18 months after the date of entry into force of this Directive].

2. The Commission, in consultation with Member States and the OECD, and with the assistance of the Fundamental Rights Agency, the European Environment Agency and the Executive Agency for Small and Medium Enterprises, may prepare specific non-binding guidelines for undertakings operating in certain sectors.

In Article 16 of Part I of the Annex 'RECOMMENDATIONS FOR DRAWING UP A DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL ON CORPORATE DUE DILIGENCE AND CORPORATE ACCOUNTABILITY' the paragraph 2 should read:

2. The Commission, assisted by the European Union Agency for Fundamental Rights, the European Environmental Agency, and the Executive Agency for Small and Medium Enterprises shall publish, based on the information shared by national competent authorities and in cooperation with other public sector experts and stakeholders, an annual due diligence score-board.

(Affects all language versions.)