

**Question for written answer E-002428/2021
to the Commission**
Rule 138
Engin Eroglu (Renew)

Subject: Corporate due diligence and corporate accountability

On 10 March the European Parliament adopted the report on corporate due diligence and corporate accountability¹. At various points in the report, it is stated that SMEs are not subjected to extra bureaucracy as a result of this accountability.

Accountability does not, therefore, seem to be directly applicable to SMEs. But the question remains as to whether a reporting obligation and liability will be passed on to SMEs by big companies, thereby letting in red tape 'through the back door'.

There is a need for a workable solution if this situation is to be avoided.

1. Does the Commission think that these checks might be carried out at the EU's external borders?
2. To avoid additional bureaucracy, statements should be made on an existing commercial document (invoice, delivery note or other commercial document confirming preferential origin). Such statements are usual with import declarations and are increasingly being submitted as part of companies' self-certification under more recent trade agreements. Exporters in non-EU countries could also add a statement to export documents to the effect that they carry out due diligence. Does the Commission consider that such a system would be feasible?
3. Monitoring violations of the law in non-EU countries is a state responsibility. Might EU customs authorities review protection goals in cooperation with international customs authorities?

¹ Texts adopted, Corporate due diligence and corporate accountability, Wednesday, 10 March 2021 (europa.eu).