

By PwC Deutschland | 28 February 2025

Commission to simplify rules on sustainability and EU investments

The European Commission has adopted a new package of proposals to simplify EU rules, boost competitiveness, and unlock additional investment capacity. This is a major step forward in creating a more favorable business environment to help EU companies grow, innovate, and create quality jobs, the Commission says.

The Commission has a clear target to deliver an unprecedented simplification effort by achieving at least 25% reduction in administrative burdens, and at least 35% for SMEs until the end of this mandate. These first 'Omnibus' packages, bringing together proposals in several related legislative fields, cover a far-reaching simplification in the fields of sustainable finance reporting, sustainability due diligence, EU taxonomy, carbon border adjustment mechanism, and European investment programs.

The legislative proposals will be submitted to the European Parliament and the Council for their consideration and adoption. The changes on the CSRD, CSDDD, and CBAM will enter into force once the co-legislators have reached an agreement on the proposals and after publication in the EU Official Journal.

If adopted and implemented as set out, the proposals are conservatively estimated to bring total savings in annual administrative costs of around €6.3 billion and to mobilize additional public and private investment capacity of some €50 billion to support policy priorities.

The Commission thrives to

- Make sustainability reporting more accessible and efficient
- Simplify due diligence to support responsible business practices
- Simplify the carbon border adjustment mechanism (CBAM) for a fairer trade
- Unlock investment opportunities

More details on these goals and about the next steps to be found [here](#).

Keywords

[Due Diligence](#), [European Sustainability Reporting Standards \(ESRS\)](#)