



HOE GAAT HET NU VERDER MET DE BRUSSELSE WETGEVING EN WAT BETEKENT DAT VOOR MIJN BEDRIJF?

*Online infosessie over EU-wetgeving op het
gebied van circulaire economie en
duurzaamheid*

17 maart 2025 om 09:00

Arthur ten Wolde
Circular Future

WEEK VAN DE
**CIRCULAIRE
ECONOMIE**



**Circular
Future**

Inhoud

- Circular Future & Ecopreneur.eu
- Wat komt er aan uit Brussel
- Wat betekent dit voor uw onderneming
- Presentatie en webinar komen beschikbaar via www.circular-future.eu



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Circular Future



**Circular
Future**



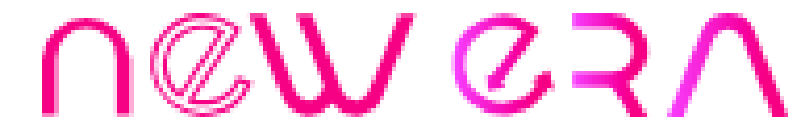
ecopreneur.eu

European Sustainable Business Federation

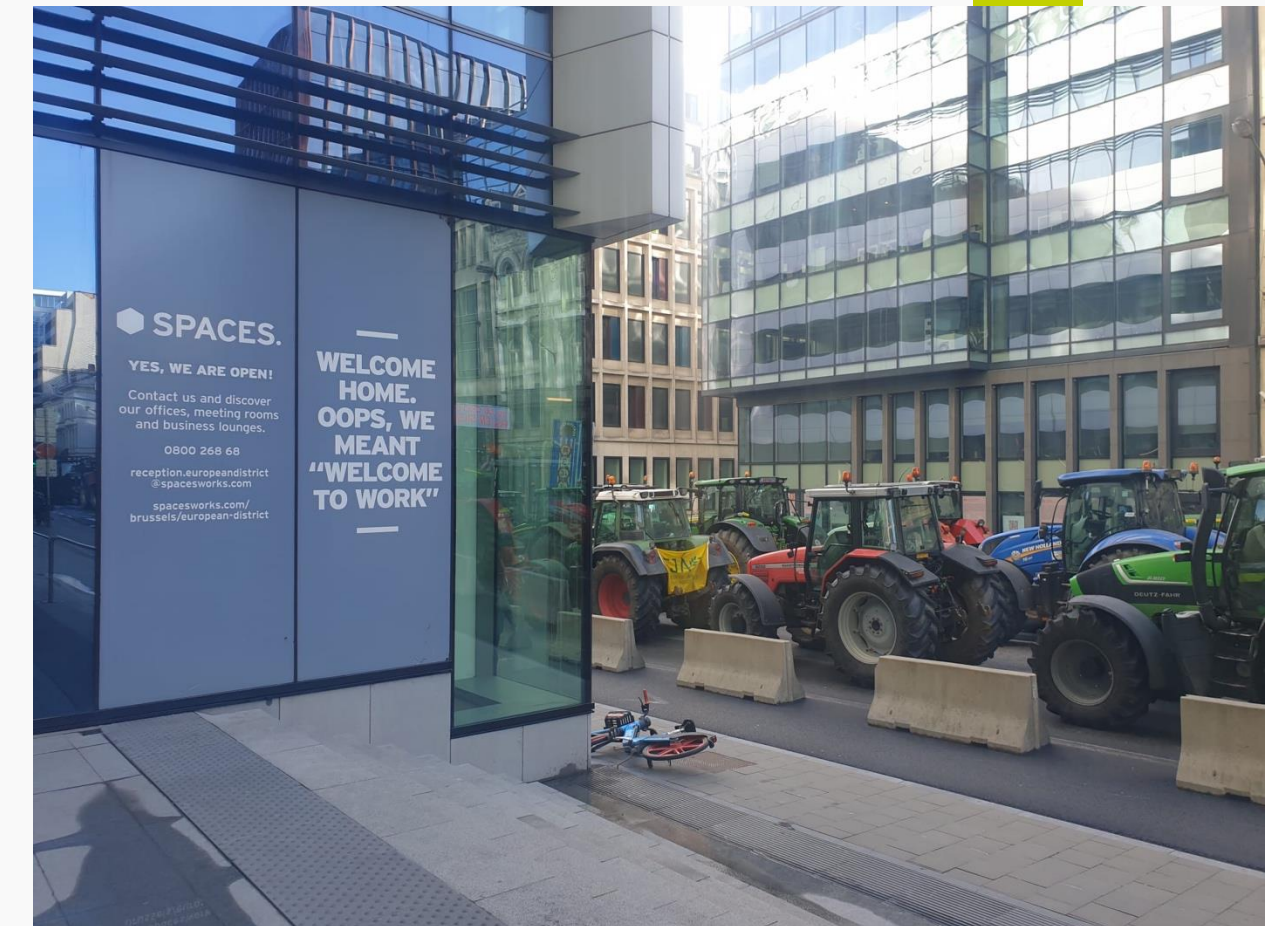
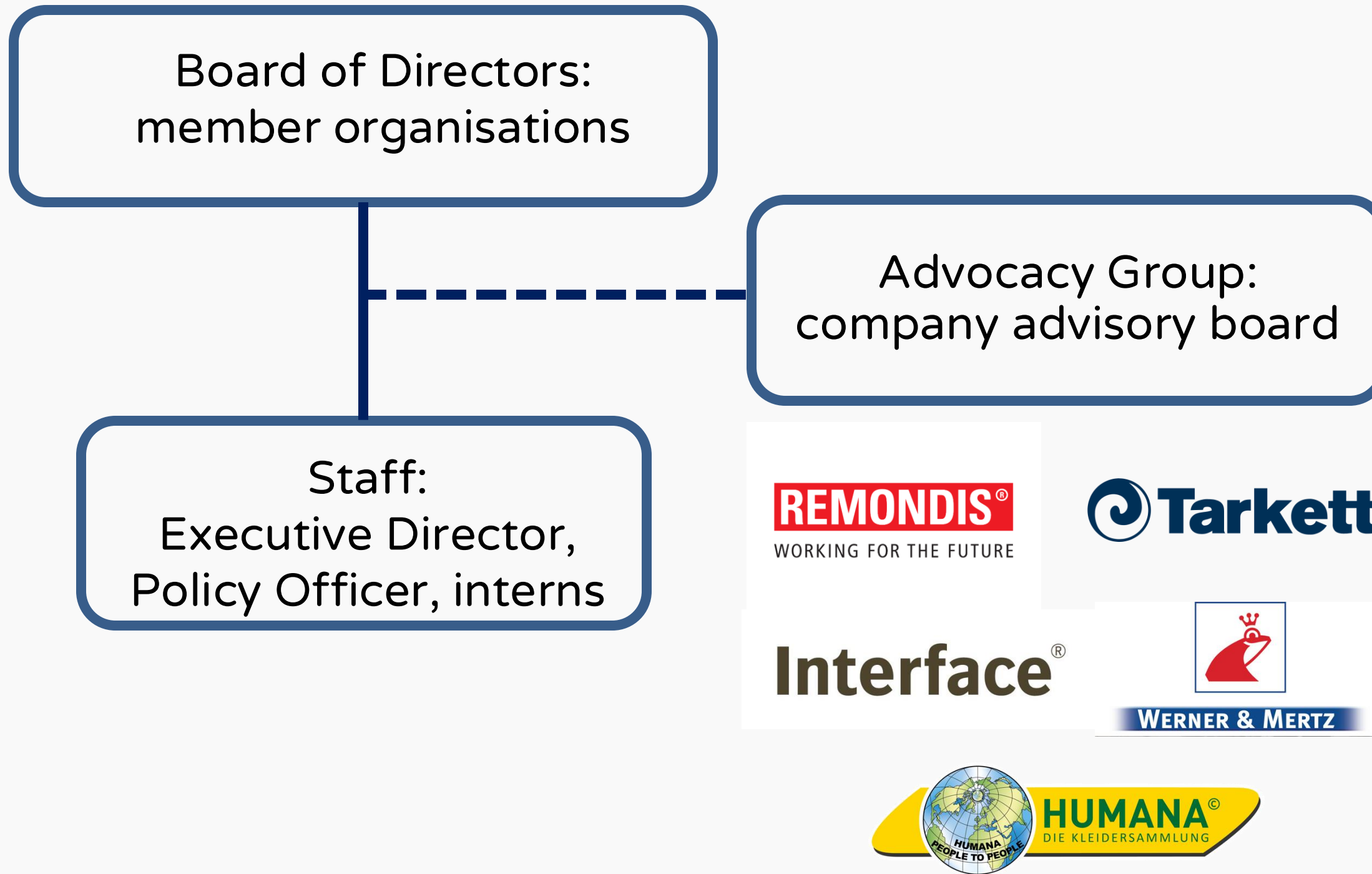
CIRCO
creating business through
circular design

**MIDPOINT
BRABANT** 

Ecopreneur.eu – European Sustainable Business Federation in Brussel



Organisational chart Ecopreneur.eu



“If used clothes could be sold for low or zero VAT on a temporary basis, second hand fashion market companies would finally be rewarded for their efforts. Meanwhile, the unfair competition from fast fashion should be permanently eliminated by adding taxes and levies to these polluting products”

— Jolijn Creutzberg, Van Hulley



“Ecosia is the internet search engine that plants trees. When it comes to sustainable SMEs and Green Public Procurement, I ask from the EU to put its money where its mouth is by being among the first — and not the last — to buy our products and services”

— Wolfgang Oels, Ecosia



Ecopreneur.eu works on a
sustainable economy
via EU advocacy and projects



ecopreneur.eu

EU legislation overview - by Ecopreneur_eu - external version .XLSX

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Disclaimer: no claims can be based on the information in this overview.										
Abbreviation (if any)	Name	Type	Summary	Status	Last update d	Implementation year	Situation	Next steps / Timeline	Further information	
EU Taxonomy	EU Taxonomy for sustainable activities	Regulation	The EU Taxonomy is a classification system of environmentally sustainable economic activities. The EU taxonomy aspires to provide companies, investors and policymakers with standard definitions for what's considered environmentally sustainable. This would prevent companies from greenwashing their	In force - under Omnibus revision	20250311	2020	An Open Consultation has been launched with a deadline for input of 20250326. The taxonomy is under threat of being weakened by the Omnibus Simplification Package. On 29 of November 2024, the European Commission published a FAQ document on the interpretation and application of the EU Taxonomy and clarifications on packaging (link on "further information")The Taxonomy Regulation	See Omnibus Simplification Package	https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52025XC01373 https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/14546-Taxonomy-Delegated-Acts-amendments-to-make-reporting-simpler-and-more-cost-effective-for-companies_en https://finance.ec.europa.eu/regulation-and-supervision/financial-services-legislation/implementing-and-delegated-acts/taxonomy-regulation_en https://ec.europa.eu/sustainable-finance-taxonomy/ https://www.avu-online.de/wp-content/uploads/2024/12/COM-note-on-taxonomy-interpretation-1.pdf	
CSRD / ESRS	Corporate Sustainability Reporting Directive and European Sustainability Reporting Standards (ESRS)	Directive + implementing standards	Successor of the NFRD (Non-Financial Reporting Directive). EU law that requires all large companies and all listed companies (except listed micro-enterprises) to disclose information on what they see as the risks and opportunities arising from social and environmental issues, and on the impact of their activities on people and the environment. This helps investors, civil society organisations, consumers and other stakeholders to evaluate the sustainability performance of companies, as part of the European green deal	In force - under Omnibus revision	20250311	2024	On 20241217 EFRAG published the voluntary VSME standard for non-listed SMEs. On 20241108 the Commission suggested an "omnibus regulation" to simplify the CSRD, CSDDD and Taxonomy. The German government has asked for drastic weakening of the directive on 20241217. The VSME Standard was adopted on 20241113. 20240926 COM calls on 17 Member States to fully transpose the CSRD. Answers to FAQ published by COM. Being implemented via ESRS and with support of the European Financial Reporting Advisory Group (EFRAG). Implementation will take place 2 years later for oil, gas & mining. The EFRAG Committee is finalising a draft standard for listed SMEs (LSME). EFRAG issued its first three non-authoritative European Sustainability Reporting Standards (ESRS) Implementation Guidance (IG)	See also the Omnibus. The CSRD should have been transposed by all Member States into their national law by 6 July 2024. EFRAG will publish the LSME and VSME ED. The ESRS includes both the first set of sector-agnostic ESRS (which have been adopted by Commission Delegated Regulation (EU) 2023/277212) and the sector-specific ESRS (to be adopted by the Commission by 30 June 2026).	https://www.efrag.org/en/news-and-calendar/news/efrag-releases-the-voluntary-sustainability-reporting-standard-for-nonlisted-smes https://www.responsible-investor.com/eu-omnibus-commission-expected-to-heavily-water-down-csrd-csddd/ https://table.media/wp-content/uploads/2024/12/17215006/CSRD-Proposal.pdf https://www.enhesa.com/resources/article/efrags-2025-roadmap-for-corporate-reporting/ https://www.efrag.org/en/news-and-calendar/news/cdp-and-efrag-announce-extensive-interopability-between-cdp-questionnaire-and-eu-sustainability?mc_cid=f62fa37448&mc_eid=891483f1da https://www.linkedin.com/posts/richandrewgardiner_csddd-csrd-ta-xonomy-activity-7265272765270700034-ZaV0/ https://www.lw.com/en/insights/eu-commission-suggests-potential-consolidation-of-esg-reporting-frameworks-in-2025 https://ec.europa.eu/commission/presscorner/detail/en/inf_24_4661?mc_cid=0cc8bf263d&mc_eid=c9941661b5 https://finance.ec.europa.eu/document/download/c4e40e92-8633-4bda-97cf-0af13e70bc3f_en?filename=240807-faqs-corporate-sustainability-reporting_en.pdf https://efrag.org/news/public-522/EFRAG-Releases-New-ESRS-O-and-A-Technical-Explanatio?mc_cid=0f32b883bd&mc_eid=891	

- 40+ position papers
- 6 reports
- Circularity Check
- 2 projects

And per year about:

- 70 advocacy meetings including with MEPs, Commission, keynotes, presentations, conferences, panels, moderation
- 6 Letters
- 3 Newsletters



See below for more position papers and here for our reports



Omnibus "Simplification" Package

March 6, 2025

Proposal brings major setback for sustainable business

- 2025-03: [News item](#)
- 2025-02: [Letter to President von der Leyen](#)
- 2025-01: Co-signed [Open BFBT letter](#)



Green Public Procurement

March 6, 2025

Mandate sustainability criteria for all public procurement schemes

Download PDF: [Position paper](#)



Food contact materials

December 3, 2024

Deliver a revised regulation asap.

Download PDF: [Co-signed letter](#)



Transport

November 21, 2024

Ramp up the German railway system.

Download PDF: [Co-signed letter](#)



Policy demands for new European Commission

October 24, 2024

Continue pursuing the ambitious goals of the European Green Deal.

News item and PDF download: [Position paper](#)



MAIN BARRIERS

FOR ALL SMEs:

Lack of:

- Demand for sustainable products/services
- Transparency throughout the value chain
- Access to funding
- Awareness
- Collaborative networks
- Circular metrics
- Green Business advocacy

As well as:

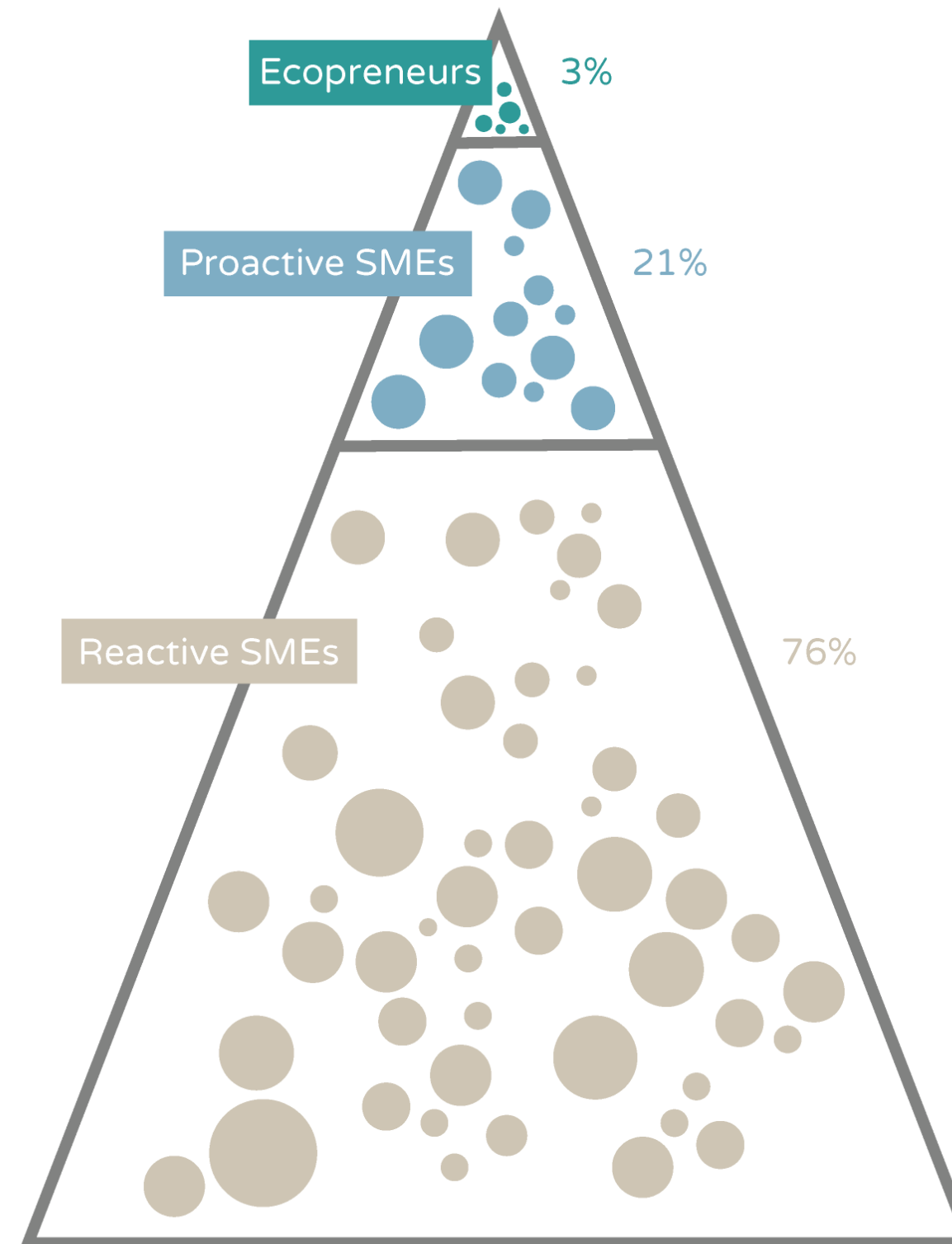
- Unlevel playing field: fierce competition from unsustainable products/services
- Complexity of circular design
- Regulatory barriers

FOR PROACTIVE SMES:

- Lack of successful national examples

FOR REACTIVE SMES:

- No obvious cost reductions



MAIN ENABLERS

FOR ALL SMEs:

- Regional Circularity Hubs to support SMEs
- Economic incentives: carbon pricing, extended producer responsibility, fiscal
- Green procurement by large companies
- Green public procurement
- Carbon border adjustment levy
- New standards
- Transparency policies
- New trade policies
- Voluntary actions

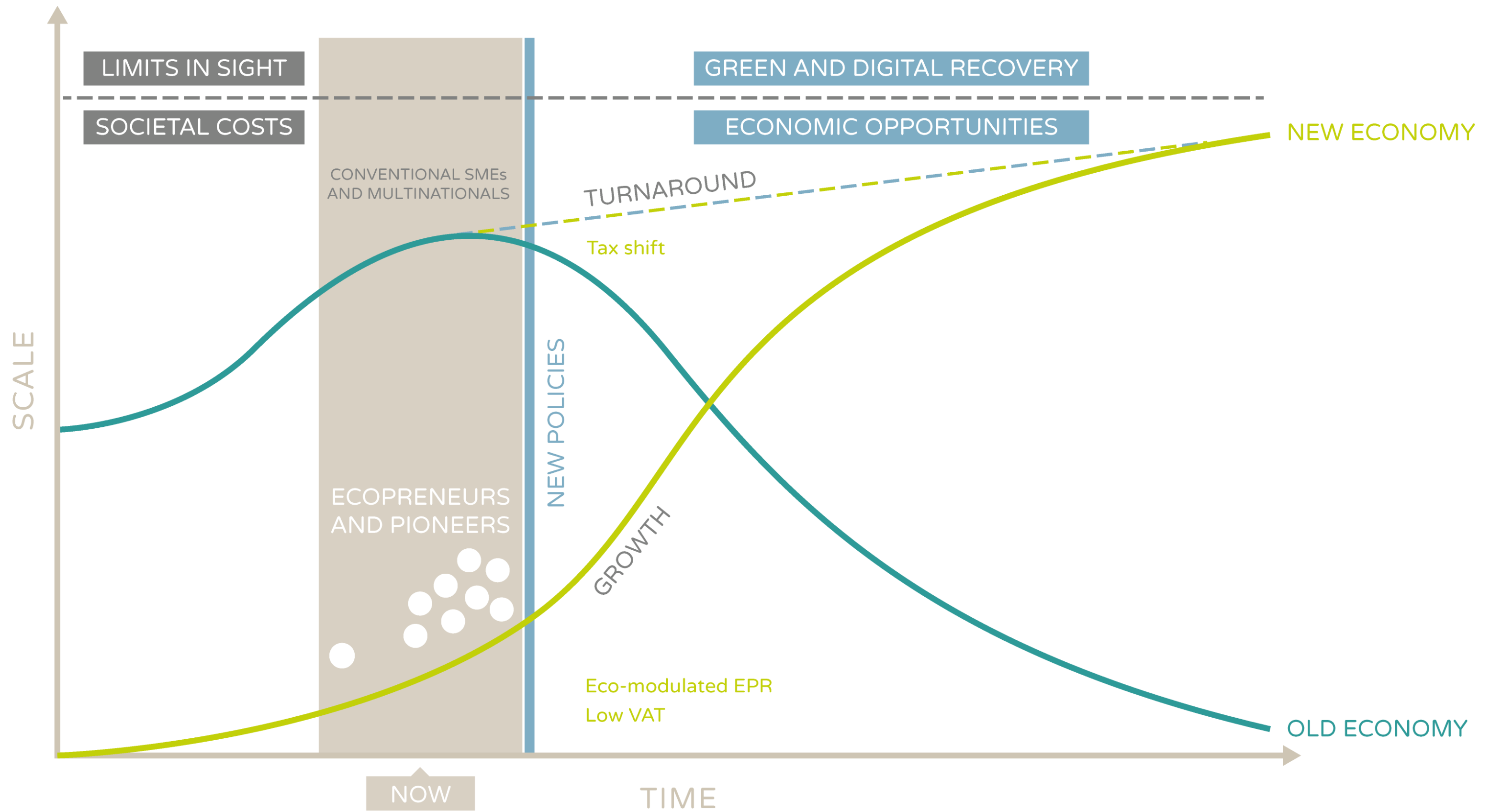
FOR ECOPRENEURS:

- Joint ventures
- Corporate venturing
- Co-creation

FOR PROACTIVE AND REACTIVE SMES:

- 2-3 years to innovate and comply with new rules and standards





What is coming from Brussels?



ecopreneur.eu

European Sustainable Business Federation

EU legislative procedure - the triangle of power

European Court of Justice
 EU Supreme court matters of EU law, tasked with interpreting EU law and ensuring its uniform application across all EU member states

Ruling



European Commission
 (Main Executive Body)
 "Promoting the common interest"

Proposes / executes legislation

European Parliament
 (Co-deciding power)
 "Voice of the people"



Pass legislation

Council of the EU
 (Co-deciding body)
 "Voice of the Member States"



Committee of the Regions
 Advisory body representing Europe's regional and local authorities

European Economic and Social Committee (EESC)
 Advisory body representing workers' and employers' organisations

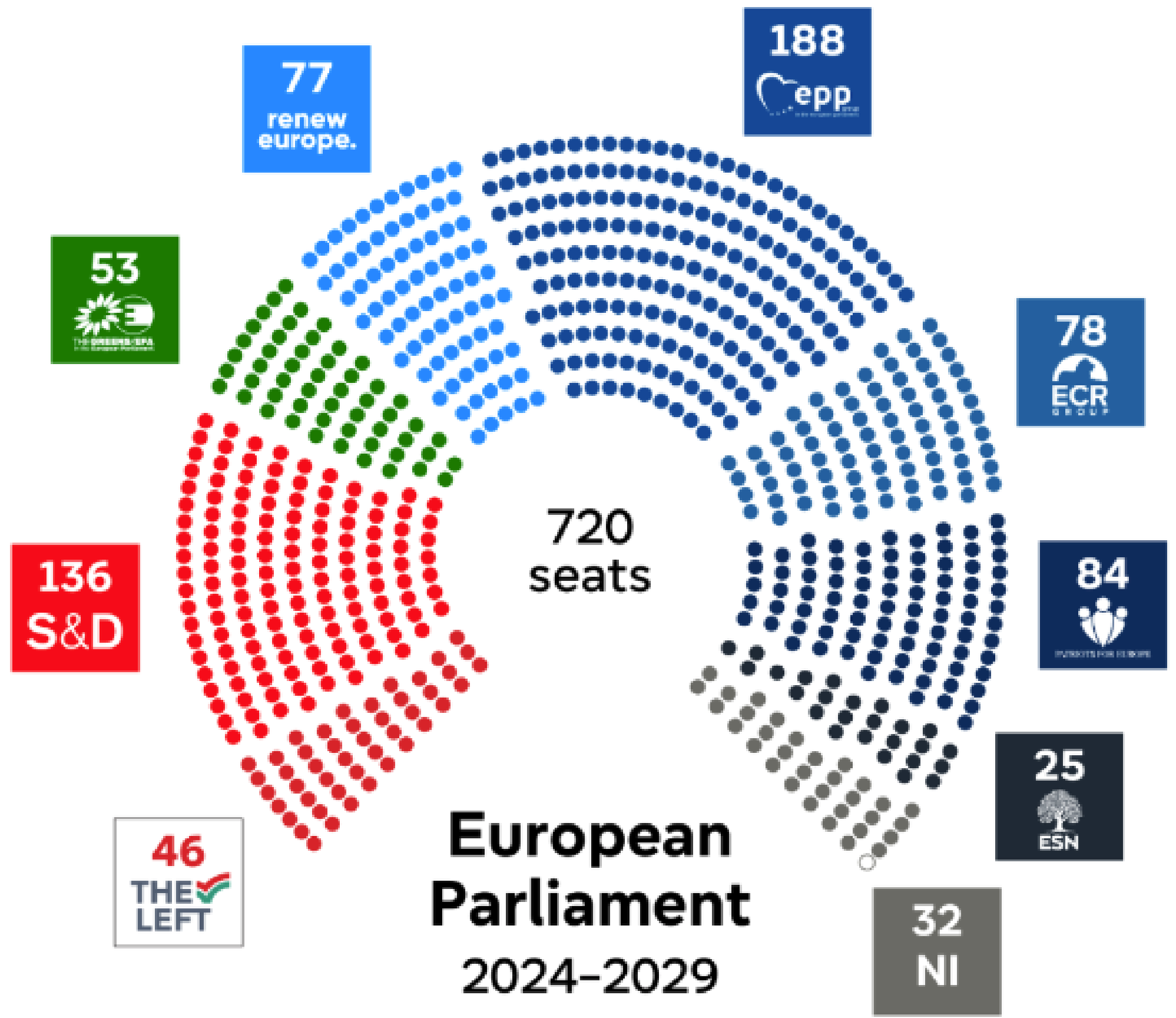
Advisory roles



Circular Future

EU decision makers





VdL Commissioners linked to sustainability



Typen EU wetgeving

- Richtlijn (Directive)
- Verordening (Regulation)
- Uitvoeringsbesluit (Implementing Act)
- Gedelegeerde handeling (Delegated Act)



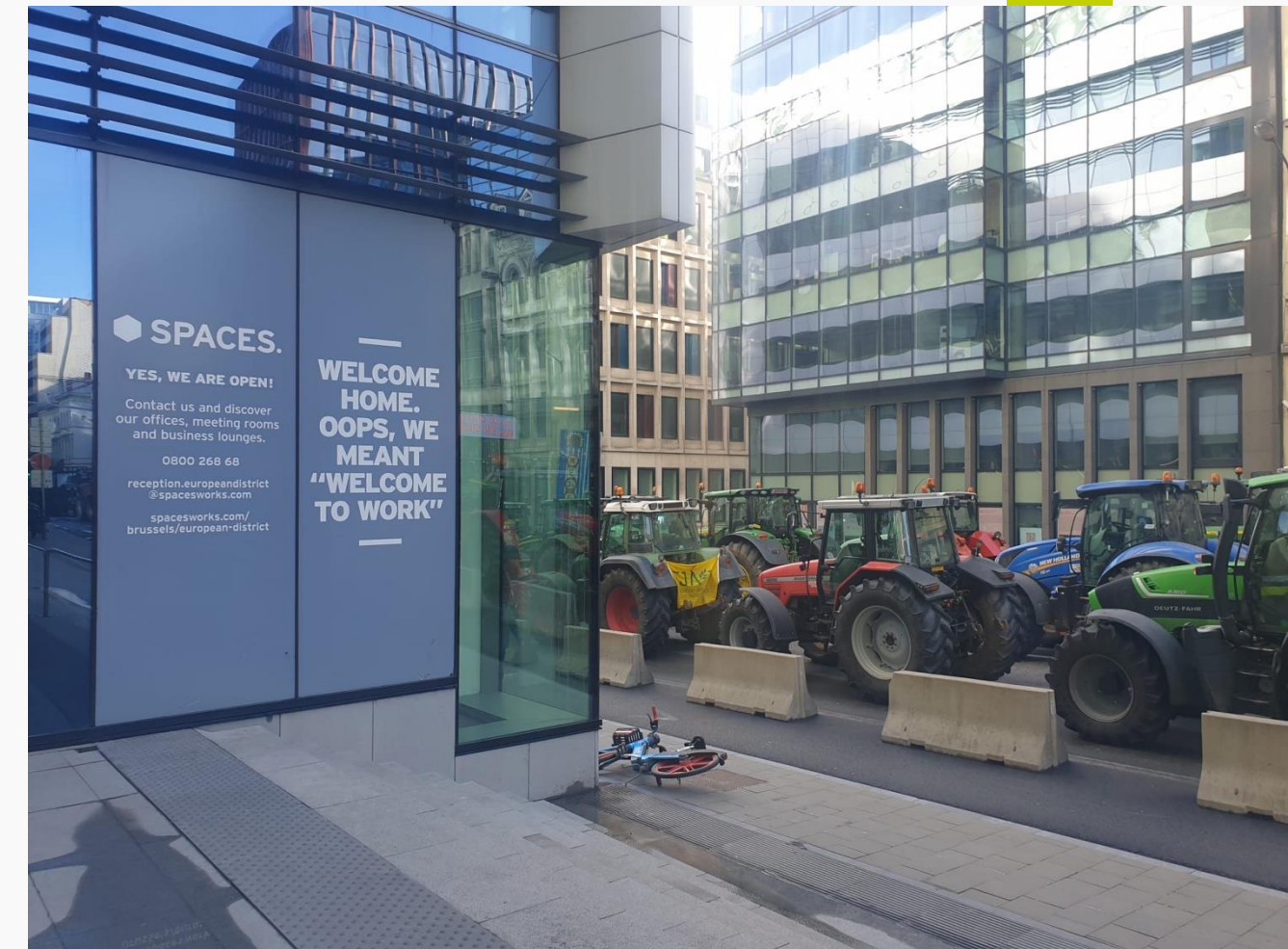


European Green Deal infographic. Credit European Commission



Current general situation (1)

- European Green Deal sustainability legislation adopted on emission trading, reporting, design, transparency, due diligence, deforestation, trade
- Strong resistance from political surge to the far right and conventional businesses
- EU not on track to meet the Green Deal, Paris and Sustainable Development Goals
- Circular markets failing: recycling companies go bankrupt
- Ukraine war and Trump administration adding further pressure on Europe



Current general situation (2)

- Major shift from ‘green’ to ‘competitiveness and innovation’
- Green framework under heavy fire
- Draghi report : need to invest €750 – 800 bn a year
- COM: Omnibus, Clean Industrial Deal, Ecodesign Forum, Implementing acts, infringement letters



COMPETITIVENESS COMPASS



In force (1):

- EU Emission Trading System (EU-ETS) tightened
 - N.B. CBAM
- Deforestation-free Products Regulation (EUDR)
 - kicks in as of 2026 = 1Y delayed
- Ban on intentionally added microplastics
- Nature Restoration Law
- Ecodesign Sustainable Products Regulation (ESPR) and Digital Products Passport (DPP)
- Critical Raw Materials Act (CRMA)
- Sustainable Textiles Strategy
- Net-Zero Industry Act



In force (2):

- Sustainable Consumption of Goods / Right To Repair
- Empowering consumers for the green transition
Directive (ECGTD)
- Construction Products Regulation (CPR)
- Single Use Plastics Directive (SUPD) “mass balance”
method – discussion in the Council Technical
Committee– risk of unlevel playing field for mechanical
recycling
- Packaging & Packaging Waste Regulation (PPWR)



PPWR overzicht

- Duurzaamheidseisen aan verpakkingen
- Doel: minder verpakkingen en milieu-impact
- Formeel al in werking, feitelijk vanaf 12 augustus 2026
- Artikel 5 t/m 12: zorgwekkende stoffen, recyclebaarheid, minimum inzet recyclaat, composteerbaarheid, minimalisering, hergebruik, etikettering
- Conformiteitsverklaring



[Bron figuur: Europese Commissie, presentatie "Packaging and Packaging Waste Regulation \(PPWR\)", 16 December 2024](#)



In Trilogue negotiation:

- Green Claims Directive: Already weakened. 2nd Trilogue on 24/4



Pending formal approval by Council and Parliament:

- Waste Framework Directive
Revision for food and textiles



In force, but under Omnibus revision:

- Corporate Sustainability Reporting Directive (CSRD)
- Corporate Sustainability Due Diligence Directive (CSDDD)
- Sustainable Finance Taxonomy – also fought in EU court
- Carbon Border Adjustment Mechanism (CBAM)
- Fast-track requested for approval by Parliament and Council



NEWS ARTICLE | 26 February 2025 | Directorate-General for Communication | 1 min read

Commission proposes to cut red tape and simplify business environment



The European Commission has adopted new proposals that will **cut red tape and simplify EU rules for citizens and business**. In the recent [Competitiveness Compass](#), the Commission set out



Ecopreneur.eu - The European Sustainable Business ...
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📢 Omnibus proposal major setback for sustainable business
 The European Commission's Omnibus package fails to simplify—it weakens EU sustainability laws. Instead of effectively reducing administrative burdens, it just limits scope, creates legal uncertainty, reduces transparency, and discourages private investment. This move contradicts the Clean Industrial Deal, harming Europe's leadership in sustainable finance.

📌 Key concerns:

- ❌ Weakens CSRD, CSDDD & the EU Taxonomy
- ❌ Eliminates sector-specific reporting standards, which actually reduce complexity
- ❌ Fails to offer real solutions like digitalisation, AI-driven automation, or SME support

🔍 "We call on the European Parliament & Council to focus on simplification, not deregulation, and urge the Commission to deliver real improvements through delegated & implementing acts," said Arthur ten Wolde, Executive Director of [Ecopreneur.eu](https://ecopreneur.eu).

📢 It's time to further foster sustainable business, not weaken laws that do!
 #SustainableBusiness #EURegulation #CSRD #CSDDD #EUTaxonomy
 #Omnibus #SustainableFinance
<https://lnkd.in/gD8MJH9d>




Broad support for the CSDDD x +

we-support-the-csddd.eu

Organisatie Reizen Prive Sociale media EU legislation over... EP_eu fundraising... Ecopreneur_eu Po... E-mail :: Inbox

IDVO - Initiative for Sustainable & Responsible Business Conduct

Statements Countries



9. March 2025
 Business Statement

Group of German SMEs: «The CSDDD contains a number of direct support and protection measures for SMEs. We expect the German government to apply these rules in Germany as quickly and effectively as possible.»

17 German SME across different industries (manufacturing, technology, food)

Germany

7. March 2025
 Business Statement

German SME entrepreneur: «To understand debureaucratisation as the dismantling of fundamental human rights and environmental standards, of all things, is a pitiful understanding of entrepreneurship»*

Article in German Business newspaper WirtschaftsWoche on SME statement, * [translation from German]

Germany

ecopreneur.eu

6. March 2025
 Business Statement

«We call on the European Parliament and Council to focus the Omnibus on simplification instead of deregulation»

5,000+ SMEs and larger companies

European Union

Omnibus changes to EU Sustainability laws: CSRD/ESRS



Circular
Future

Element	Current requirement	Omnibus revision	Comment
Firm Size	Companies with 250+ employees and EUR 50m turnover	Only companies with >1,000 employees and either EUR 50m turnover or EUR 25m balance sheet total	Strongly reducing the impact of the directive: Missed opportunity for those out of scope to increase their resilience and attractiveness as a business partner. VSME not fit for purpose. Strongly reducing value chain transparency, undermining competitiveness
Number of companies covered	>50,000	<7,000	idem
Third-country undertaking threshold	EUR 150m turnover	EUR 450m turnover	Idem
Value chain reporting	Companies required to obtain data from all suppliers where feasible and reasonable	Not required to obtain data from non-CSRD countries. Limitation placed on data requests for SMEs connected to the voluntary SME reporting standard	<ul style="list-style-type: none"> Strongly reducing value chain transparency Good to try and limit data requests for SMEs to the VSME, but probably ineffective without market surveillance or penalties
Assurance	Limited assurance required, with plans to transition to reasonable assurance	Reasonable assurance requirement removed	Limits the confidence of sustainability disclosures to moderate level
Reporting deadlines	Set deadlines for first disclosures and audits	Delays of up to 2 years for wave 2 and 3 companies	Makes it harder to meet the climate and biodiversity goals
Double materiality	Required (both financial and impact materiality)	Retained	Thank God
ESRS sector-specific standards	Mandatory sector-specific reporting standards to be introduced	Scrapped	Counterproductive: missed opportunity to remove red tape by reducing the number of data points
Simplicity of reporting	Insufficient	A delegated act to revise and simplify the ESRS	Not addressed. SMEs require digitalisation, AI-supported software, access to technical tools in own language, in-person expert assistance etc.

Omnibus changes to EU Sustainability laws: CSDDD



Circular
Future

Element	Current requirement	Omnibus revision	Comment
Scope	Covers entire value chain	Limited to direct suppliers only	Strongly reduces the impact of the directive: most issues lie downstream
Timing	Transposition in 2026, guidelines by 2027	Transposition in 2027, guidelines by 2026	Delay, but more time to familiarise
Supplier risk assessment	Includes indirect suppliers	Only direct suppliers assessed unless plausible information suggests risk	Idem. NGOs & media become de facto enforcers and need to carry out the due diligence themselves
Supplier monitoring	Annual monitoring	Reduced to once every 5 years	Idem: compliance should be monitored constantly
Contract termination	Companies required to terminate contracts for non-compliant suppliers	No longer required	Sounds fair: Depending on circumstances, a company should be allowed to collaborate with non-compliant suppliers towards compliance
Civil liability	Companies could face civil liability for non-compliance	Civil liability provisions removed	Severely undermines the power of the directive: only public authorities can enforce compliance
Climate transition plans	Mandatory implementation of transition plans	Companies only need to adopt plans, not implement them	Idem: plans reduced to paper tiger. Not aligned to the EU Climate law requirement
Downstream due diligence	Under consideration for financial institutions	Requirements removed	Idem: financial sector has huge impact and is now of the hook
Penalties	Maximum penalties not less than 5% of global turnover	Requirement removed	Idem: penalties up to national member states. Severe penalties are needed to make the directive effective
Harmonisation	Member states could impose stricter requirements in certain areas	No longer allowed in key areas: harmonisation	This proposal sets a legal ceiling below current international standards such as the UNGPs and OECD

Omnibus changes to EU Sustainability laws: EU Taxonomy



Circular
Future

Element	Current requirement	Omnibus revision	Comment
Scope	Mandatory reporting	Only companies >1,000 employees and EUR 450m turnover must report full Taxonomy-alignment. Companies >1,000 employees but < EUR 450m turnover can report voluntarily	Strongly reduced transparency, availability and comparability of information. Effect may also be limited due to remaining voluntary reporting requirements for sustainable financing
Do No Significant Harm (DNSH) Rules	Strict criteria	Materiality threshold applies, DNSH reporting reduced by 70%	Understandable, but strongly reduces the impact of the regulation: significant harm is inflicted by the joint impacts of millions of SMEs
Partial alignment reporting	Not specified	Companies can report partial Taxonomy alignment	Strongly reduces the impact of the regulation
Green Asset Ratio	Banks must include all exposures the total value of their assets	Banks can excluded companies outside the future scope of the CSRD from GAR denominator	Strongly reduces the value of this ratio: Banks will artificially increase their Green Asset Ratio by ignoring non-green assets outside the scope
Complexity	The Taxonomy is incredibly long and complex, impossible to manage by an SME	-	SMEs require digitalisation, AI-supported software, access to technical tools in own language, and in-person expert assistance
Eligibility scope	Very small: many activities have no criteria available	Not addressed	EC should focus on this. Open consultation now open for feedback

The Carbon Border Adjustment Mechanism in a nutshell

Sectors covered by the CBAM:

Cement, iron and steel, aluminium, fertilisers, electricity and hydrogen

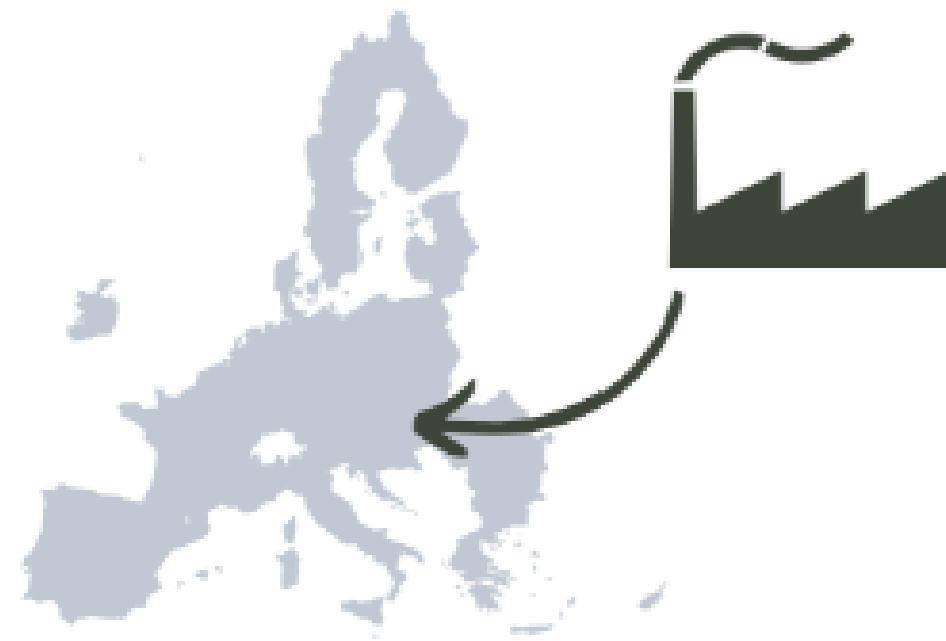


EU Production



90€

EU production is subject to the **EU-ETS***
(Assuming an ETS allowance price of 90€ per tonne of CO₂)



Non- EU Production



10€

80€

Non-EU production is subject to a lower **ETS** and **CBAM certificates**

* The EU Emissions Trading System (EU ETS) is a market-based approach for setting a price for CO₂ emissions.

Source:
<https://tracker.carbongap.org/policy/carbon-border-adjustment-mechanism/>

Omnibus changes to EU Sustainability laws: CBAM



Circular
Future

Element	Current requirement	Omnibus revision	Comment
Scope	Mandatory reporting	Threshold exemption of 50 tonnes mass. Keeping around 99% of emissions still in the CBAM scope, while exempting around 90% of the importers.	
Compliance	Strict compliance obligations	Simplifying: e.g. the authorisation of declarants, the calculation of emissions, and the management of CBAM financial liability.	Red tape issues were reported in 2024
Non-compliance	Not specified	Strengthening anti-abuse provisions and developing a joint anti-circumvention strategy	
Certificates	Required from 2026	Required from 2027	Reducing the impact of the regulation

New Commission initiatives:

- Clean Industrial Deal - published
- Circular Economy Act - Q4 2026
- Public Procurement Directive revision -
Open consultation closed
- EU 2040 Climate Target - delayed

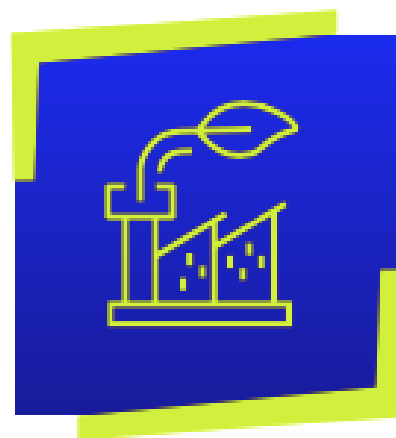


The Clean Industrial Deal is our business plan to **accelerate decarbonisation** and **competitiveness** for European industry - by boosting innovation and reinforcing our resilience.



Become **climate neutral** by
2050

The Clean Industrial Deal **focuses on:**



Energy-intensive industries

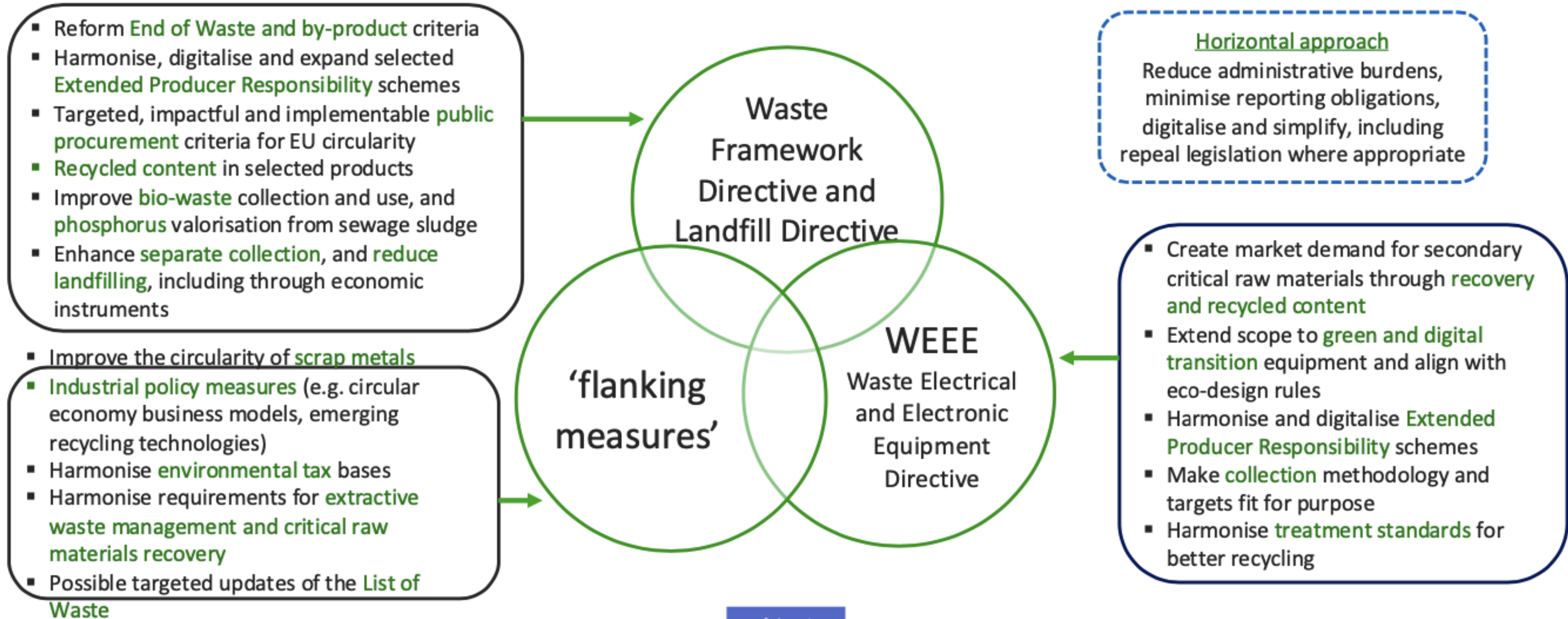
to safeguard competitiveness
from high energy costs and
unfair global competition



Clean-tech sector

to allow it to expand in the EU
as it is a key enabler of competitiveness
and decarbonisation

Circular Economy Act – three possible pillars



To what extent
does this foster
sustainable business?

Impacts on sustainable business

- Increased awareness, e.g., from minimum sustainability requirements for products, and reporting obligations for the 1st wave
- Uncertainty about reporting, due diligence laws and sustainable financing. If weakened: less paperwork, much less transparency, much lower impact
- Less uneven playing field, from reduced EU emission carbon credits, Green Public Procurement, increased Extended Producer Responsibility, reuse and recycling targets, the ban on intentionally added microplastics
- Investments in renewable energy
- Curb activities that damage nature



Wat te doen

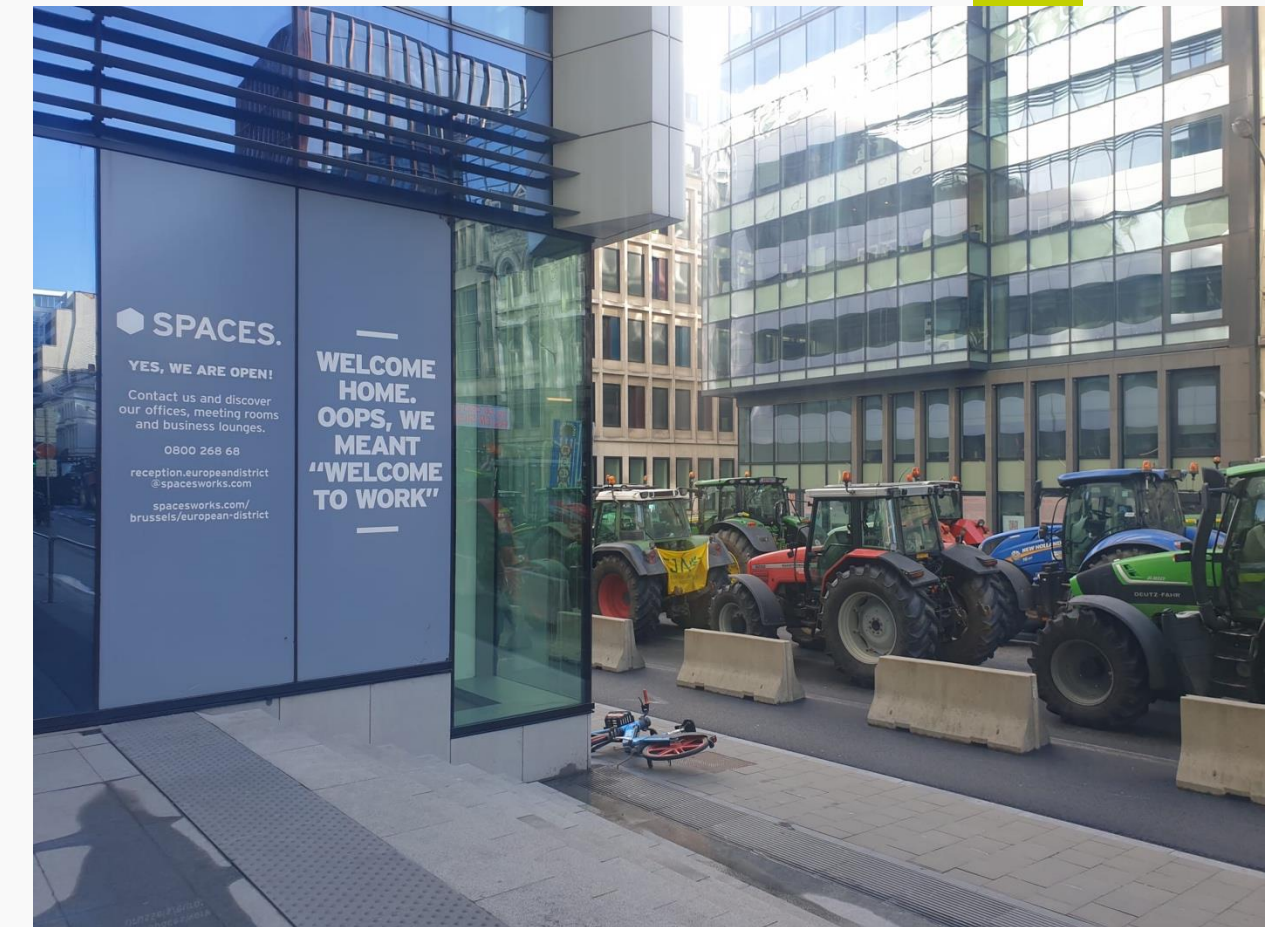
- Zoek uit of uw bedrijf onder geldende EU wet- en regelgeving valt
- Zo ja, stel iemand aan / huur iemand in om de benodigde maatregelen uit te zoeken, in gang te zetten uit te voeren (bijv. rapportage)
- Zo niet, analyseer dan je waardeketen en risico's
- Gebruik AI, maar controleer de antwoorden
- Raadpleeg het Versnellingshuis, CIRCONNECT of regionale spelers voor hulp, en evt. RVO voor subsidie
- Roep brancheorganisatie op tot collectieve actie, bijv. categorieregels voor levenscyclusanalyse



CIRCONNECT

Ecopreneur.eu priorities for 2025-2029

- Ambitious implementation of the European Green Deal – N.B. Omnibus and Circular economy
- Level playing field: Green Public Procurement + Economic incentives based on True Pricing (end fossil fuels subsidies, Extended Producer Responsibility, VAT, Tax Shift, CBAM, Carbon Pricing)
- Regional Circularity Hubs for SME capacity building, including free vouchers



Outlook 2024-2029:

- Partial implementation of European Green Deal
- Large funds for industrial policy
- Further crises
- Level playing field – depending on advocacy
- Support for SMEs – depending on advocacy



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