Question for written answer E-003579/2025
to the Commission
Rule 144
Tobiasz Bocheński (ECR)

Subject: The impact of excessive regulatory burdens (climate and reporting) on the competitiveness of industry and SMEs in Poland

The Commission has introduced a number of new regulations as part of the Green Deal which have a significant impact on European industry's operations. The most significant ones include: CBAM (Carbon Border Adjustment Mechanism), CSRD (Corporate Sustainability Reporting Directive), ESG taxonomy (defining 'sustainable' investments), BAT (Best Available Techniques), increasingly stringent environmental standards, new obligations related to the circular economy and environmental reporting.

Although environmental goals are important, the actual administrative and financial burden of implementing these regulations falls mainly on the industrial sector, and they are particularly severe for SMEs in countries such as Poland, where the economy is still based on energy-intensive sectors and heavy industry. In addition, many Polish companies do not have sufficient human resources or advisory support to bring themselves into line with the requirements of the CSRD or ESG taxonomy. In practice, this may lead them to withdraw from making investments, scale back their operations and even relocate production outside the EU.

1. Has the Commission conducted or does it plan to conduct an analysis of the combined impact of climate and reporting regulations (CBAM, CSRD, ESG taxonomy, BAT, ESG reporting) on the investment capacity of industry in Member States such as Poland?

2. Is the Commission considering introducing derogation mechanisms or phasing in the implementation of reporting regulations (e.g. CSRD, ESG) for micro and small industrial enterprises that do not have resources or tools comparable to those of large Western corporations?

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