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Answer given by Ms Albuquerque
on behalf of the European Commission
(24.4.2025)

On 26 February 2025, the Commission adopted Omnibus proposals to simplify the regulatory framework and boost competitiveness¹. Those proposals cover sustainability reporting, sustainability due diligence, the taxonomy, the Carbon Border Adjustment Mechanism (CBAM)², and the Invest EU programme³. The Commission remains deeply committed to building a greener and fairer society and economy. The proposed measures aim to ensure that the transition to a decarbonised economy is achieved in the simplest, most cost-effective and least burdensome way for EU businesses.

This package will reduce complexity of EU requirements for all businesses, focus the regulatory framework on the largest companies which are likely to have a bigger impact on the climate and the environment, while still enabling companies to access sustainable finance for their clean transition.

The proposed measures exempt companies up to 1 000 employees from mandatory sustainability reporting and protects them from excessive sustainability information requests that they receive from larger companies or from financial institutions (trickle-down effect).

As regards the CBAM, the proposal introduces a *de minimis* exemption for goods below a threshold of 50 tonnes. This measure affects importers who import small quantities of CBAM goods, representing very small quantities of embedded emissions entering the EU from third countries. At least 99% of emissions will remain in the CBAM scope, while around 90% of the importers, mostly small and medium-sized enterprises will be exempted.

¹ https://commission.europa.eu/publications/omnibus-i_en and https://commission.europa.eu/publications/omnibus-ii_en

² Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism, OJ L 130, 16.5.2023, p. 52.

³ https://investeu.europa.eu/investeu-programme_en