

Timeline

The timeline visualises the next steps of the Corporate Sustainability Reporting Directive (CSRD) and Taxonomy Regulation

Open end – the criteria of the TaxoReg, which are established via delegated acts, shall be reviewed on a regular basis and shall be adapted to new developments

from 1 Jan 2026 – reporting obligations of CSRD and TaxoReg shall also apply for SMEs

? – possible revision of TaxoReg to include social taxonomy

from 1 Jan 2026 – last step on the widening of the reporting duties according to TaxoReg

from 1 Jan 2023 – big companies shall apply the rules of the new CSRD according to the COM proposal

from 1 Jan 2024 – also companies within the financial sector have to report on their KPIs according to the TaxoReg

1 Dec 2022 – implementation of the CSRD into national law

from 1 Jan 2023 – Companies outside the financial sectors have to report on their KPIs according to the TaxReg

till 31 Oct 2022 – Establishing a reporting standard via delegated act according to CSRD proposal

23 Feb 2022 – COM proposal on corporate sustainable governance

from 1 Jan 2022 – New reporting obligations according to Art. 8 of TaxoReg / Del. Regulation (EU) 2021/2178

till 31 Dec 2021 – COM has to analyse if the TaxoReg should be widened by „social taxonomy“ (→ still open)