



EU Directives as at 30 June 2023

EU DIRECTIVES TO BE TRANSPOSED by end of 2022 (One)

Description of Directive	Deadline for Transposition/ Unit Responsible	Current Position
1. Directive (EU) 2020/1828 of the European Parliament and of the Council of 25 November 2020 on representative actions for the protection of the collective interests of consumers, and repealing Directive 2009/22/EC	25/12/2022 <u>Unit:</u> <i>Competition & Consumer Policy Unit</i>	The deadline for transposition of this Directive has not been met. The legislation to transpose this Directive is due to complete all stages in the Oireachtas in early July and is due to be enacted by mid July.

EU DIRECTIVES TO BE TRANSPOSED by end of 2023 (Four)

Description of Directive	Deadline for Transposition/ Unit Responsible	Current Position
1. Directive (EU) 2019/2121 of 27 November 2019 amending Directive (EU) 2017/1132 as regards cross-border conversions, mergers and divisions.	31/01/2023 <u>Unit:</u> <i>Audit and Accounting Policy and Enforcement Legislation Unit</i>	The S.I. transposing this Directive was signed by Minister Coveney on 24 May 2023.
2. Directive (EU) 2021/2101 of the European Parliament and of the Council of 24 November 2021 amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches	22/06/2023 <u>Unit:</u> <i>Audit and Accounting Policy and Enforcement Legislation Unit</i>	The S.I. transposing this Directive was signed by Minister Coveney on 21 June 2023.

<p>3. Directive (EU) 2022/2407 of 20 September 2022 amending the Annexes to Directive 2008/68/EC of the European Parliament and of the Council to take into account scientific and technical progress</p>	<p>30/06/2023</p> <p><u>Unit:</u> <i>Safety, Health and Chemicals Policy Unit</i></p>	<p>The S.I. transposing this Directive was signed by Minister Coveney on 17 April 2023.</p>
<p>4. Directive (EU) 2023/277 of 5 October 2022 amending Directive 2009/43/EC of the European Parliament and of the Council as regards the updating of the list of defence-related products in line with the updated Common Military List of the European Union of 21 February 2022</p>	<p>31/05/2023</p> <p><u>Unit:</u> <i>Trade Regulation and Investment Screening</i></p>	<p>The S.I. transposing this Directive was signed by Minister Coveney on 24 May 2023.</p>

EU DIRECTIVES TO BE TRANSPOSED by end of 2024 (Three)

Description of Directive	Deadline for Transposition/ Unit Responsible	Current Position
<p>1. Directive (EU) 2022/431 of 9 March 2022 amending Directive 2004/37/EC on the protection of workers from the risks related to exposure to carcinogens or mutagens at work</p>	<p>05/04/24</p> <p><u>Unit:</u> <i>Safety, Health and Chemicals Policy Unit</i></p>	<p>Assessment has begun on transposition requirements.</p> <p>It is expected that the transposition deadline of 05 April 2024 will be met.</p>
<p>2. Directive (EU) 2022/2041 of 19 October 2022 on adequate minimum wages in the European Union.</p>	<p>15/11/24</p> <p><u>Unit:</u> <i>Labour Market and Skills Unit.</i></p>	<p>Assessment has begun on transposition requirements.</p> <p>It is expected that the transposition deadline of 15 November 2024 will be met.</p>
<p>3. Directive (EU) 2022/2464 of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting</p>	<p>06/07/24</p> <p><u>Unit:</u> <i>Company Law – Audit & Accounting, Policy & Legislation Unit.</i></p>	<p>Consultation with Government Departments and Agencies is ongoing. Further stakeholder events are planned for later this year.</p> <p>It is expected that the transposition deadline of the 6 July 2024 will be met.</p>

CODIFIED DIRECTIVES as at 30 June 2023

CODIFIED DIRECTIVES¹ (Two) CURRENTLY AWAITING TRANSPOSITION		
Description of Directive	Unit Responsible	Current position
1. Directive 2004/37/EC on the protection of workers from the risks related to exposure to carcinogens or mutagens at work (Codified)	<i>Safety, Health & Chemical Policy Unit</i>	The timeframe for transposition of this Directive is dependent on the progression of other chemical agents/carcinogens legislative requirements on which legal advice has been received.
2. Directive (EU) 2022/1999 on uniform procedures for checks on the transport of dangerous goods by road (codification)	<i>Safety, Health & Chemical Policy Unit</i>	The S.I. transposing this Directive was signed by Minister Coveney on 17 April 2023.

¹ Codification brings together previous legislation in a single new Act. There are no timelines required for the transposition of codified Directives.