

Comment on the compliance with the principles of subsidiarity and proportionality¹

1. Commenting region / institution

Please specify the region and institution that comments

Thüringen State Parliament, DE

2. COM - Document

Please specify the document that the comment refers to

COM (2013) 207

Proposal for a directive of the European Parliament and of the Council amending Council Directives 78/660/EEC and 83/349/EEC as regards disclosure of non-financial and diversity information by certain large companies and groups

3. Type of Comment

Please specify your type of comment

- ☒ Reasoned Opinion²
 - ☐ comment on the infringement of the principle of subsidiarity
 - ☒ comment on the infringement of the principle of proportionality
- ☐ General Comment

¹ This is a non official summary of the original version of the comment translated into English

² Art. 6 Protocol on the Application of the Principles of Subsidiarity and Proportionality

4. Reasons (in case of a reasoned opinion)

Please give the reasons why the draft legislative act in question does not comply with the principles of subsidiarity and/or proportionality

☐ **Infringement of the principle of *subsidiarity*³**

- ☐ no / mistaken / unclear EU competence
- ☐ the objectives of the proposed action are *not necessary* and *do not provide a clear benefit* (on EU-level), because they
 - ☐ can be sufficiently achieved by the Member States, either at central or at regional and local level
 - ☐ cannot rather be better achieved at Union level, by reason of the scale or effects of the proposed action
- ☐ the proposal has no transnational aspect
- ☐ existing EU measures and/or targeted assistance provided in this framework are sufficient to achieve the intended objective
- ☐ other reasons or explanations:

☒ **Infringement of the principle of *proportionality*⁴**

- ☐ the proposal is *not appropriate* to achieve the intended objective
- ☐ the proposed *form* of action (legal instrument) is *not necessary* to achieve the intended objective (e. g. a directive instead of a regulation would be sufficient)
- ☐ the *content* of the proposed action *exceeds what is necessary* to achieve the objectives of the Treaties
- ☐ the proposal does not leave sufficient room for national decision
- ☐ local and regional aspects are not taken properly into account
- ☒ the proposal imposes disproportional administrative burdens and associated costs
- ☐ regulations: the proposal is not exhaustively detailed (significant provisions will depend on delegated acts)
- ☐ directives: the proposal is too detailed and heavily regulated
- ☒ other reasons or explanations:

The measure proposed would generate unnecessary bureaucracy for the concerned large companies and groups, which, in a situation of economic crisis such as the present one, should be avoided.

³ Art. 5 (3) TEU

⁴ Art. 5 (4) TEU