

/ EU due diligence regulatory framework

The following implementation timeline outlines when the requirements of regulations and directives take effect, and specifies the deadlines for the Commission to adopt delegated acts and guidance.

While the CSRD and CSDDD are directives that require transposition into national law before taking effect, the Deforestation Regulation and the Forced Labour Regulation apply directly. Nevertheless, the Commission is still mandated to adopt guidance to support their implementation.

Directives and regulations' scope and enforcement date

Regulation / Directive	Core Objective	Scope Threshold	Enforcement Date
CSRD (Corporate Sustainability Reporting Directive)	Standardised ESG reporting & mandatory limited assurance disclosures.	Large EU firms (>1,000 employees and >€450 million turnover under Omnibus simplified scope). Third-country groups (Article 40a): >€450 million EU turnover plus a qualifying EU subsidiary or branch with >€200 million turnover.	Phased 2025 – 2029 (FY2024–FY2028 data)
CSDDD (Corporate Sustainability Due Diligence Directive)	Mandatory human rights and environmental due diligence & mitigation across value chains.	Very large companies (staggered scope starting >5,000 employees and €1.5 billion turnover). Third-country companies: >€1.5 billion EU turnover	July 26 2029
EUDR (EU Deforestation Regulation)	Zero deforestation traceability for seven key commodities (cattle, cocoa, coffee, oil palm, rubber, soya, and wood).	Operators and traders placing or exporting target products on/from the EU market.	December 30 2026 (Large/Med) June 30 2027 (SMEs)
FLR (Forced Labour Regulation)	Prohibit placing, making available, or exporting products made with forced labour.	All economic operators (no size threshold; applies universally across all products).	December 14 2027

2026

June

June 12 2026

CSDDD

- The Commission [launches a consultation](#) – scheduled to close on August 14 2026 – to gather stakeholders' feedback on where guidance is needed ahead of the implementation deadline.

June 26 2026

FLR

- The Commission [adopts the guidelines](#) on due diligence standards.

July

July 3 2026

CSRD

- The Commission adopts revised simplified [ESRS Delegated Act](#) following Omnibus simplification.

July 13 2026

EUDR

- As part of the Commission commitment to simplify the implementation of the regulation, a [Delegated Act](#) updating the list of products covered by the Regulation and an [Implementing Act](#) setting out the functioning of the information system for submitting due diligence statements are adopted.

July 20 2026

EUDR

- The Commission [publishes](#) updated guidance to accompany the implementation of the Regulation.

December

December 30 2026

EUDR

- The Regulation now applies to large and medium operators, exporters, and traders.

2027

January

CSRD

- EFRAG to submit to the Commission its technical advice on the adoption of simplified ESRS for third-country entities.

June

June 30 2027

EUDR

- EUDR now applies to micro and small primary enterprises.

July

CSRD

- The Commission must adopt guidance for limited assurance standards regarding the sustainability reporting assurance.

CSDDD

- Deadline for the Commission to adopt implementation guidelines covering among other things risk assessment methodology and provisions related to stakeholder engagement.

CSDDD

- Voluntary Model Contractual Clauses (MCCs) published for supply chain agreements.

December

December 14 2027

FLR

- FLR market ban applies across all 27 EU Member States; full market removal and customs bans kick in.

2028

(FY2027)

CSRD

- Wave 2 Application: CSRD reporting required for Wave 2 companies (>1,000 employees & >€450M turnover under Omnibus simplified scope).

July

FLR

- FLR Market Ban applies across all 27 EU Member States; full market removal and customs bans kick in.

July 26 2028

CSDDD

- Member States' deadline to transpose the directive's requirements into their national frameworks. Prior notification to the Commission is required to minimise gold-plating as much as possible and ensure maximum harmonisation across the EU.

2029



(FY2028)

CSRD

- Wave 3 Application: CSRD reporting required for Non-EU parent companies exceeding turnover thresholds.

July



July 26 2029

CSDDD

- Directive's requirements apply across in-scope companies. Expected to appear in company's annual statement as of January 1, 2030.