



EU Directives as at 31 December 2022

EU DIRECTIVES TO BE TRANSPOSED by end of 2021 (Three)		
Description of Directive	Deadline for Transposition/ Unit Responsible	Current Position
<p>1. Directive (EU) 2019/770 of the European Parliament and of the council of 20 May 2019 on certain aspects concerning contracts for the supply of digital content and digital services</p>	<p>01/07/2021</p> <p><u>Unit:</u> Competition & Consumer Policy Unit</p>	<p>The Consumer Rights Bill was signed into law by the President on the 7 November 2022.</p>
<p>2. Directive (EU) 2019/771 of the European Parliament and of the Council of 20 May 2019 on certain aspects concerning contracts for the sale of goods, amending Regulation (EU) 2017/2394 and Directive 2009/22/EC, and repealing Directive 1999/44/EC</p>	<p>01/07/2021</p> <p><u>Unit:</u> Competition & Consumer Policy Unit</p>	<p>The Consumer Rights Bill was signed into law by the President on the 7 November 2022.</p>
<p>3. Commission Directive 2019/2161 of 27 November 2019 amending Council Directive 93/13/EEC and Directives 98/6/EC, 2005/29/EC and 2011/83/EU of the European Parliament and of the Council as regards the better enforcement and modernisation of Union consumer protection rules</p>	<p>28/11/2021</p> <p><u>Unit:</u> Competition & Consumer Policy Unit</p>	<p>Three of the four Parts of this Directive has been transposed as part of the Consumer Rights Bill which was signed into law on 7 November 2022.</p> <p>The S.I. transposing the fourth part of this Directive was signed by An Tánaiste on 28th November 2022.</p>
EU DIRECTIVES TO BE TRANSPOSED by end of 2022 (Three)		
Description of Directive	Deadline for Transposition/ Unit Responsible	Current Position

<p>1. Directive (EU) 2019/1152 of the European Parliament and of the Council of 20 June 2019 on Transparent and Predictable Working Conditions</p>	<p>01/08/2022</p> <p><i>Unit:</i> <i>Employment Rights Policy Unit</i></p>	<p>The S.I. transposing this Directive was signed by An Tánaiste on 16 December 2022.</p>
<p>2. Directive (EU) 2021/903 of the European Parliament and of the Council of 3 June 2021 amending Directive 2009/48/EC as regards specific limit values for aniline in certain toys.</p>	<p>04/12/2022</p> <p><i>Unit:</i> <i>Competition & Consumer Policy Unit</i></p>	<p>The S.I. transposing this Directive was signed by An Tánaiste on 5 December 2022.</p>
<p>3. 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</p>	<p>25/12/2022</p> <p><i>Unit:</i> <i>Competition & Consumer Policy Unit</i></p>	<p>The deadline for transposition of this directive has not been met.</p> <p>Work is ongoing to transpose the Directive as early as possible in 2023.</p>

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

Description of Directive	Deadline for Transposition/ Unit Responsible	Current Position
<p>1. Directive (EU) 2019/2121 of 27 November 2019 amending Directive (EU) 2017/1132 as regards cross-border conversions, mergers and divisions.</p>	<p>31/01/2023</p> <p><i>Unit:</i> <i>Audit and Accounting Policy and Enforcement Legislation Unit</i></p>	<p>Draft Regulations were submitted to OPC on 10 December 2021 for legal scrutiny and settlement.</p> <p>The transposition deadline of 31 January 2023 is expected to be met.</p>
<p>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</p>	<p>22/06/2023</p> <p><i>Unit:</i> <i>Audit and Accounting Policy and Enforcement Legislation Unit</i></p>	<p>A policy position paper developed following a public consultation is under consideration.</p> <p>The transposition deadline of 22 June 2023 is expected to be met.</p>

<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</i> <i>Unit</i></p>	<p>Drafting has commenced which include the requirements of the transposition of the codified Directive (EU) 2022/1999.</p> <p>The transposition deadline is expected to be achieved.</p>
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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>Assessment has begun on transposition requirements.</p> <p>It is expected that the transposition deadline of the 6th of July 2024 will be met.</p> <p>A public consultation on member state options will be launched shortly.</p>

CODIFIED DIRECTIVES as at 31 December 2022

CODIFIED DIRECTIVES ¹ (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>	Drafting has commenced and expected to be included with the transposition of Directive (EU) 2022/2407

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