Corporate Sustainability Due Diligence Directive (CS3D): guidelines

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Corporate sustainability due diligence – development of guidelines

What is changing and why?

The European Commission is developing guidelines that will help operators and authorities to implement the Corporate Sustainability Due Diligence Directive (CS3D, Directive 2024/1760). The Commission is seeking input on these guidelines through an online questionnaire.

These guidelines are intended for the large companies that will have to perform and report on due diligence, European Union (EU) national and local authorities responsible for the enforcement of the CS3D, and other value chain operators.

Affected companies will be required to report on due diligence from 2030. See Corporate Sustainability Reporting Directive (CSRD).

Actions

All interested stakeholders are invited to give feedback via the European Commission's Have your say platform until **14 August 2026**.

Stakeholders wishing to respond must be registered. Those who do not already have an account will first need to Create an EU login account, then register their organisation on the EU Transparency register.

Timeline

The guidelines are expected in the first quarter of 2027.

For more information see the full record on the AGRINFO website – where you can also view the latest AGRINFO Update newsletters and search the database.

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