

EU Whistleblower Protection Directive

Summary of Member State Nuances



Please note

These materials do not constitute legal advice on the part of Convercent by OneTrust. Over the past two years since the Directive was adopted, our team has invested considerable resources into understanding its requirements. We have researched, partnered with European compliance experts, and worked closely with customers to compile relevant information.

While our team does not provide legal advice, we can help companies implement a hotline that complies with Directive requirements on short notice. Please [reach out to a member of our team](#) for assistance on implementing a hotline.

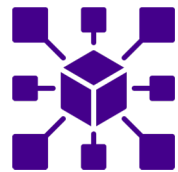
Austria

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 10/02/22



There are reports of a draft law not made publicly available but 2 months after the deadline, neither a draft was presented nor the review process started. Civil society experts are calling on policy makers to ensure a responsible transposition of the Directive; including an extension of the scope to protect reports of national as well as EU law and facilitation of anonymous reporting.



Local Reporting Channels Required?
Probably



Anonymous Reports -
ALLOWED



Intake Methods?
No law in place yet



Subject Matters/ Scope -
Probably extended to national laws violations + protection to civil servants and reporting officers.



Private Sector Reqs: No law in place yet



Public Sector Reqs:
No law in place yet



Corporate Fines & Criminal Liability?
No law in place yet



Retaliation Protection? YES - 3rd parties + civil servants and officers handling reports.



Publication Reqs:
ALL employees + Work council involvement in the process

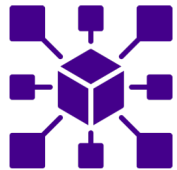
Belgium

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 09/09/21



After certain political representatives in the Federal Parliament submitted two legislative proposals (June 2020 & January 2021), it was decided to divide the transposition of the EU Whistleblower Directive into two parts: A public law section & a private law section. Transparency International Belgium has published recommendations on Sept. 9th 2021.



Local Reporting Channels Required?
Probably



Anonymous Reports -
ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
No clarity whether the Belgian legislator will limit itself to the minimum standards imposed by the Directive or it will go beyond.



Private Sector Reqs: 50+ employees



Public Sector Reqs: 50+ employees



Corporate Fines & Criminal Liability? Probably as there are 2 existing whistleblowing regimes for Finance private entities.



Retaliation Protection? YES but only the reporting person with current laws



Publication Reqs: **Not Confirmed**

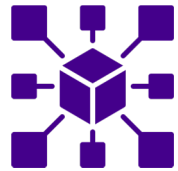
Bulgaria

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 06/11/21



Following public consultation on a draft law to transpose the EU Directive into Bulgarian national law, the Ministry of Justice has published the opinions submitted on the proposal on 18 October 2021 – including submissions from the Supreme Bar Council, a law firm and two NGOs working in the area of law/judicial issues.



Local Reporting Channels Required?
Probably



Anonymous Reports -
ALLOWED + Follow-up



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Likely to expand to protect reports of all matters of public interest



Private Sector Reqs:
employees 50+



Public Sector Reqs:
50+ employees



Corporate Fines & Criminal Liability?
YES + sanctions against false reports



Retaliation Protection?
- 3rd parties YES



Publication Reqs:
ALL employees as per the Directive

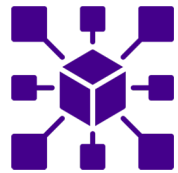
Croatia

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 25/01/22



On the 25 January 2022, The new legislation has been approved by vote during its first reading in Parliament. On 27 January, the EU Commission has launched an infringement proceedings against Croatia for not fully transposing the EU Directive before the 17 December 2021 deadline.



Local Reporting Channels Required?
Yes



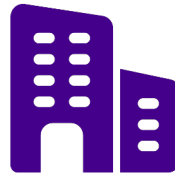
Anonymous Reports -
ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Extended to national laws violations + lower threshold + higher levels of protection.



Private Sector Reqs: 50+ employees
- 50 employees for risk industries



Public Sector Reqs:
50+ employees
- 50 employees for risk industries



Corporate Fines & Criminal Liability?
YES - from HRK 10K to 30K for employer failing to implement the law requirements + up to 50K for revenge, obstacles to reports etc.



Retaliation Protection? YES -
3rd parties, reverse burden of proof + protection of the trusted person and his deputy.



Publication Reqs:
ALL Employees + Consultation of work council.

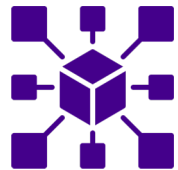
Cyprus

IMPLEMENTATION STAGE: Implemented

LATEST UPDATE: 20/01/22



A new whistleblowing law has received approval in the relevant Parliamentary committee on 12 January 2022. The Government has welcomed the vote by the House of Representatives on 20 January for the bill to be adopted. The implementation of this law is expected to contribute to enhancing transparency and tackling possible corruption.



Local Reporting Channels Required?
Yes



Anonymous Reports -
ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope
Extended to national laws breaches



Private Sector Reqs:
250+ employees



Public Sector Reqs:
50+ employees



Corporate Fines & Criminal Liability?
Aligned to the Directive minimum standards



Retaliation Protection?
YES

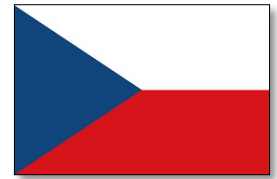


Publication Reqs:
All employees

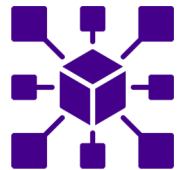
Czechia

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 20/09/21



The Ministry of Justice issued a draft bill in June 2020 but due to parliament elections in October, the new members will, not be able to progress the draft before the deadline of December 17th.



Local Reporting Channels Required?
Probably



Anonymous Reports -
ALLOWED - no follow-up required



Intake Methods?
Writing or Orally or Both



Subject Matters/ Scope -
Extend to any criminal or administrative offence as well as breaches to Czech or EU law.



Private Sector Reqs: 25+ employees



Public Sector Reqs: 25+ employees



Corporate Fines & Criminal Liability?
YES, up to CZK 1,000K or 5% turnover + whistleblower entitled for compensation in relation to retaliation



Retaliation Protection? YES + 3rd parties

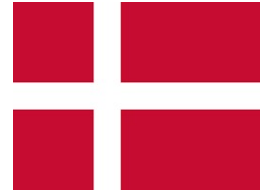


Publication Reqs: All Employees + website

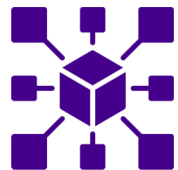
Denmark

IMPLEMENTATION STAGE: Implemented

LATEST UPDATE: 24/06/21



Denmark's law was enacted on 24 June 2021. It allows whistleblowers to report on breaches of EU law as well as "serious infringements of the national law or other serious matters". The bill enters into effect on 17 December 2021.



Local Reporting Channels Required?

No - group-wide channels are allowed.



Anonymous Reports?

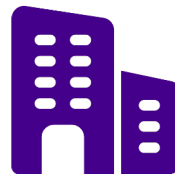
ALLOWED but if submitted, no follow-up required



Intake Methods -
Written or Orally or Both



Subject Matters/ Scope -
+ Danish national law and infringements of a serious nature



Private Sector Reqs:

50+ employees,
50-249 may share resources



Public Sector Reqs:

50+ employees
5+ employees for some sectors



Corporate Fines & Criminal Liability?

YES + Whistleblower compensation



Retaliation Protection? Yes,
Reverse Burden & extends to 3rd parties



Publication Reqs:
To employees only

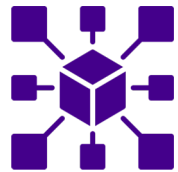
Estonia

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 26/01/22



On December 3rd, The draft Whistleblower Protection Act was submitted to the Estonian Government. On December 16th, it has been approved by the Government and passed its first reading at the Parliament on 26 January 2022. It is estimated to come into force on June 1st 2022.



Local Reporting Channels Required?
Yes



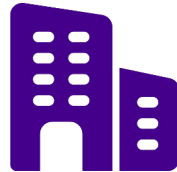
Anonymous Reports -
ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Extended to national laws breaches.



Private Sector Reqs: 50+ employees



Public Sector Reqs: 50+ employees



Corporate Fines & Criminal Liability
YES - Obstruction, confidentiality breach or retaliation are punishable by a fine of up to 300 fine units - if it is a legal person, the fine is up to EUR 400,000. Also 300 units fine for false report.



Retaliation Protection? YES
+ 3rd parties



Publication Reqs: ALL Employees

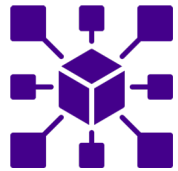
Finland

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 29/11/21



Following deliberation by the Working Party, the Ministry of Justice requested public comments on its proposed draft law until 27 August 2021. On November 29th, the draft law was added to the agenda, with the Parliament aiming to discuss it in the 8th week of 2022.



Local Reporting Channels Required?
Probably



Anonymous Reports -
ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Probably extended to national law.



Private Sector Reqs: Probably aligned with Directive



Public Sector Reqs: Probably aligned with Directive



Corporate Fines & Criminal Liability? YES
-



Retaliation Protection? YES - Current laws only refers to reporting person

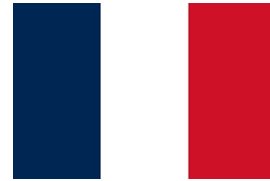


Publication Reqs: Probably aligned with Directive

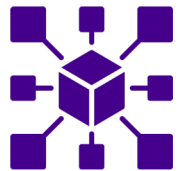
France

IMPLEMENTATION STAGE: Implemented

LATEST UPDATE: 16/02/22



On 20 January 2022, The Senate has adopted the law with further amendments. On 1st February, the Bill passed the reading by the Joint Committee (Commission Mixte) with further amendments on those made by the Senate. On 16 February 2022, the Senat has definitively adopted the amended text and the law will be enforced 6 months after publication.



Local Reporting Channels Required?

YES - it **may** become allowed to have a centralized helpline for a group with several entities (Decree to fix conditions)



Anonymous Reports - ALLOWED

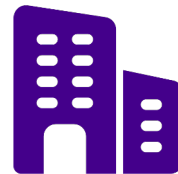


Intake Methods?
Oral or Written, or Both.



Subject Matters/ Scope -

Extend the scope to national laws + enhanced power of Defender of Rights with reporting obligations.



Private Sector Reqs: 50+ employees



Public Sector Reqs: 50+ employees



Corporate Fines & Criminal Liability?

YES - 3 years of jail and 45KE. Also max. civil fine of 60KE (or 20% of damages) for hindrances to the report



Retaliation Protection? YES - Extending the protection to the 3rd parties involved like facilitators, union representatives etc.



Publication Reqs: Consultation of Work Councils before implementing a whistleblower helpline & note in the Internal Regulations. Then publication to All.

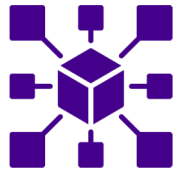
Germany

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 25/11/21



The upcoming coalition Government in Germany has published a detailed statement on it's priorities with a commitment to a responsible transposition of the EU Directive on Whistleblowing. The new approach to implementing the Directive will be both legally secure and practicable AND not only when reporting breaches of EU law, but also significant breaches of regulations or misconduct.



Local Reporting Channels Required?
Probably



Anonymous Reports -
No obligation to investigate anonymous reports



Intake Methods?
Written, Oral or Both



Subject Matters/ Scope -
Extended to national laws, support measures, include unethical malpractice, independent supervisory body for disputes.



Private Sector Reqs: 50+, 250+ employees



Public Sector Reqs: 50+ employees



Corporate Fines & Criminal Liability?
Fines/Duty to compensate whistleblower in case of retaliation; Whistleblower liability in case of deliberate or grossly negligent false information



Retaliation Protection?
YES - 3rd Parties + Reverse burden of proof but the whistleblower is only protected when they go to the media if no timely response to external reporting



Publication Reqs: ALL employees

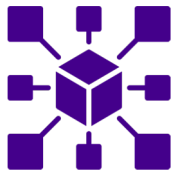
Greece

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 04/08/21



The tenure of the Committee responsible for the development of the new draft law had its tenure extended on 18 June until 15 November 2021 leaving little time for proper public consultation on the proposals which must also be debated and voted on in Parliament to meet the 17 December 2021 deadline.



Local Reporting Channels Required?
Probably



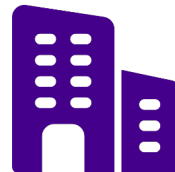
Anonymous Reports -
ALLOWED but should not be encouraged.



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Currently it's limited to reporting on criminal (terrorism, human trafficking) and corrupt activities (money laundering, bribery).



Private Sector Reqs:
Probably aligned to the Directive minimum standard



Public Sector Reqs:
Probably aligned to the Directive minimum standards



Corporate Fines & Criminal Liability
Probably aligned to the Directive minimum standards



Retaliation Protection?
Very limited with the current laws.



Publication Reqs:
Probably aligned to the Directive minimum standards

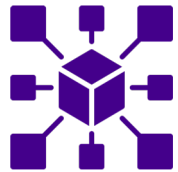
Hungary

IMPLEMENTATION STAGE: In discussion

LATEST UPDATE: 05/05/21



Hungary is one of the few nations that has a stand-alone legislation on the protection of whistleblowers in both the private and public sector but NGO Atlatzo has published in May 2021, a analysis highlighting the lack of progress on the transposition of the EU Directive.



Local Reporting Channels Required?
Probably



Anonymous Reports -
ALLOWED but should not be encouraged.



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
With current laws protected disclosures are very broad so we could expect an extended scope of the Directive to national laws.



Private Sector Reqs:
Probably aligned to the Directive minimum standards



Public Sector Reqs:
Probably aligned to the Directive minimum standards



Corporate Fines & Criminal Liability
Probably aligned to the Directive minimum standards



Retaliation Protection? YES -
with current laws, lawyer for whistleblower



Publication Reqs:
All employees + entities must register the procedure with the Hungarian Data Protection Authority (NAIH)

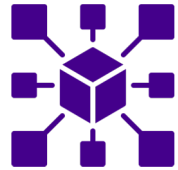
Ireland

IMPLEMENTATION STAGE: In-progress



LATEST UPDATE: 15/02/2022

On 9 February, the Minister for Public Expenditure and Reform published the Protected Disclosures (Amendment) Bill 2022 extending the scope of the legislation and creation of the new Office of the Protected Disclosures Commissioner. On 15 February, the Minister said he will bring a number of amendments during later stages of the bill in respect of the committee's recommendations.



Local Reporting Channels Required?

YES - enforced and monitored by Inspector of the Workplace Relations Commission.



Anonymous Reports - ALLOWED but no obligation to accept & follow-up



Intake Methods?

Writing or Orally or Both



Subject Matters/ Scope - Extend to include breaches of national law as well, dedicated body to handle reports + covering unpaid trainees, board members.



Private Sector Reqs:
50+ employees
1+ employees for risk sectors



Public Sector Reqs:
1+ employees



Corporate Fines & Criminal Liability?
YES + whistleblower may be awarded a max. of 13KE for compensation of penalisation



Retaliation Protection? YES + reverse burden of proof on employer & 3rd Parties



Publication Reqs:
All employees + requirement to publish an annual report not later than June 30th in activities' report + Minister

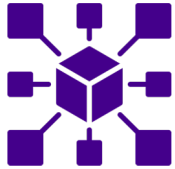
Italy

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 17/11/21



Italy has already comprehensive whistleblower protection but it doesn't cover everything contained in the Directive. On April, 20th 2021 the government was mandated by parliament to prepare a legislation implementing the Directive. A decree will be published in autumn 2021. NGOs TI Italy and the Good Lobby held a press conference on Nov 17th to comment on the transposition process.



Local Reporting Channels Required?
Probably



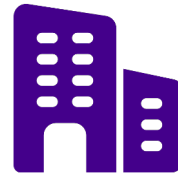
Anonymous Reports -
ALLOWED but should not be encouraged.



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Very likely to extend to national laws as there is already broad scope in place.



Private Sector Reqs:
50+ employees



Public Sector Reqs:
50+ employees



Corporate Fines & Criminal Liability -
YES - from EUR 5K to EUR 50K with the current laws



Retaliation Protection?
YES but current law doesn't protect facilitators or people connected to the whistleblower.



Publication Reqs:
Workplace representation in Italy is through (elected) unions but implementation of a helpline would be considered as an issue requiring consultation.

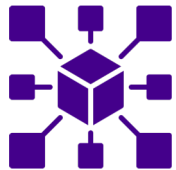
Latvia

IMPLEMENTATION STAGE: Implemented

LATEST UPDATE: 22/01/22



The Cabinet of Ministers announced, on 20 January 2022, that the Parliament had approved a new Law on Raising Alarms in its final reading on 20 January 2022. It will come into force on the 4 February 2022.



Local Reporting Channels Required?
YES



Anonymous Reports -
ALLOWED + obligation to pseudonymise identity upon receipt of any report



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Extended to National Law breaches, national illegality, unethical behaviour + remuneration for valuable information raising an alarm.



Private Sector Reqs:
50+ employees
1+ employees for risk sectors like finance



Public Sector Reqs:
1+ employees



Corporate Fines & Criminal Liability
YES - up to 145 units and up to 2800 units for legal entity.



Retaliation Protection? YES - 3rd parties + reverse burden of proof



Publication Reqs:
ALL Employees upon commencement of work+ website

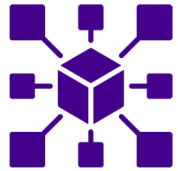
Lithuania

IMPLEMENTATION STAGE: Implemented

LATEST UPDATE: 16/12/21



Parliament has adopted a new whistleblowing law, one day before the deadline for EU Member States to transpose the EU Directive on Whistleblowing. The new law is expected to come into force in the latter half of February 2022.



Local Reporting Channels Required?
Yes - Liability of the head of entity to ensure their functioning



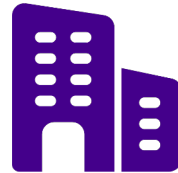
Anonymous Reports -
ALLOWED + Follow-up within 2 months



Intake Methods?
Written or Orally or Both + Receipt within 5 working days



Subject Matters/ Scope -
Very Extended to national laws + Remuneration for speakers + receipt with 2 working days.



Private Sector Reqs: 250 + employees



Public Sector Reqs: 50+ employees



Corporate Fines & Criminal Liability
YES + right to receive remuneration for valuable information + right to receive compensation



Retaliation Protection? YES + 3rd Parties including broad definition of family members



Publication Reqs: ALL employees in a way accessible to ALL.

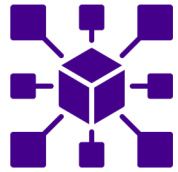
Luxembourg

IMPLEMENTATION STAGE: In Progress

LATEST UPDATE: 12/01/22



The Minister of Justice, Sam Tanson, has presented a Bill on Wednesday, January 12th to transpose the Directive. As expected, the Bill goes beyond the basic requirements and includes national laws breaches. A Reporting Office will be created to guide and support the whistleblower on the reporting journey.



Local Reporting Channels Required?
YES



Anonymous Reports -
ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Include national laws and acts or omissions which are unlawful + the creation of a Reporting Office.



Private Sector Reqs:
50+ employees



Public Sector Reqs:
50+ employees & cities with +10k citizens



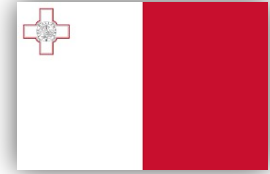
Corporate Fines & Criminal Liability.
YES - Fines for false reports from EUR 1,500 to 50K & up to 3 months imprisonment.
+ Fines up to EUR 250K for failure to establish internal reporting channels.



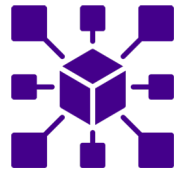
Retaliation Protection? YES



Publication Reqs: ALL
Employees + co-decision right with work council to implement a hotline



A new draft Bill entitled "Protection of the Whistleblower (Amendment) Act" has been published on November 15th 2021 amending and expanding the current legislation (the Whistleblower Act). On December 14th, the draft has passed its 3rd reading and the law has been adopted on December 18th 2021.



Local Reporting Channels Required?
YES



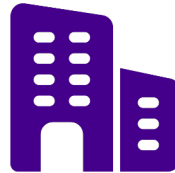
Anonymous Reports -
NOT ALLOWED and no obligation to investigate if received.



Intake Methods ?
Writing or Orally or Both



Subject Matters/ Scope -
Extended to national laws + lower threshold of employees.



Private Sector Reqs:
50+ employees
Fewer than 50 employees for risk sectors like Health



Public Sector Reqs:
50+ employees
Fewer than 50 employees for risk sectors like Health



Corporate Fines & Criminal Liability
YES but not detailed in the new draft



Retaliation Protection? YES +
3rd parties



Publication Reqs:
ALL employees and republished at regular intervals + website

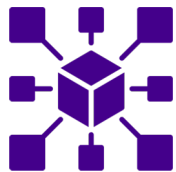
Poland

IMPLEMENTATION STAGE: In-progress



LATEST UPDATE: 18/10/21

A draft law to transpose the EU Directive along with a rationale and a regulatory impact assessment has been published by the Ministry of Family and Social Policy, as of the 18 October 2021. Public consultation on the draft law is now underway with opinions required to be submitted before 17 of November.



Local Reporting Channels Required?
Probably



Anonymous Reports -
ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Extended to National law and broadly define the work-related context.



Private Sector Reqs: 50+ employees
1+ employees for entities operating in financial sectors



Public Sector Reqs: 50+ employees
1+ employees for entities operating in financial sectors



Corporate Fines & Criminal Liability
YES - Fines & Up to 3 years of imprisonment for the head of an organization who hasn't implemented internal reporting channels.+ risk of financial sanctions and imprisonment for false reporting.



Retaliation Protection?
YES - current local laws don't extend to 3rd parties or facilitators.



Publication Reqs:
Works Councils (or trade unions) will only need to be notified in order to operate the whistle-blower helpline.

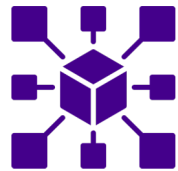
Portugal

IMPLEMENTATION STAGE:
Implemented



LATEST UPDATE: 09/02/22

The Portuguese Parliament has approved a draft law on whistleblower protection by way of majority vote. The law was published in the Official Gazette on 20 December 2021 will come into force six months after its publication. On 9 February 2022, the EU Commission has sent a letter of formal notice as a result of their delayed entry into force. Upon receipt, Portugal has 2 months to take the necessary measures. Failing this would lead the EU Commission to send a reasoned opinion.



Local Reporting Channels Required?
Yes for 50+ employees



Anonymous Reports -
ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Extended to national laws breaches + lower employees threshold



Private Sector Reqs: 50+ employees



Public Sector Reqs: 50+ employees



Corporate Fines & Criminal Liability
YES - Fines from EUR 1K to 250K + 1 year of imprisonment for false reporting



Retaliation Protection? YES -
3rd parties included



Publication Reqs:
ALL employees + annual reporting by end of March

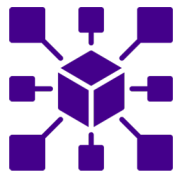
Romania

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 03/02/2022



On 3 February 2022, the Romanian Government has adopted a draft law on whistleblower protection and submitted it to Parliament. The draft law sets 31 March 2022 as the date law shall enter into force. This deadline is mentioned also in Romania's recovery and resilience plan.



Local Reporting Channels Required?

Yes + ability to share resources for companies under 250 employees.



Anonymous Reports - NOT ALLOWED - anonymous reports examined by way of exception



Intake Methods?

Written or Orally or Both



Subject Matters/ Scope - Wide scope of reporting and extend to national laws breaches + obligation to keep reports register for 5 years then destroy.



Private Sector Reqs: 50+ employees - however compliance is expected from Jan 1st 2023 for entities 50-249 employees



Public Sector Reqs: 50+ employees



Corporate Fines & Criminal Liability

YES - up to 30k for retaliation + 15k for obstacles to report etc.



Retaliation Protection? YES - 3rd parties, facilitators and reverse burden of proof



Publication Reqs:

ALL Employees + website + paper display in premises

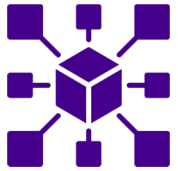
Slovakia

IMPLEMENTATION STAGE: In-progress



LATEST UPDATE: 13/12/21

The draft bill of amendments has been published and is in interdepartmental procedure. The proposed date that the amendments, which are needed to bring the currenting whistleblowing framework in line with the EU Directive's minimum requirements, shall enter into force is 1 May 2022.



Local Reporting Channels Required?
Yes



Anonymous Reports -
ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Extended to national laws breaches + remuneration up to 50 times the minimum wage



Private Sector Reqs: 50+ employees



Public Sector Reqs: 5+ employees



Corporate Fines & Criminal Liability
YES - Fines of at least 20 KE + 3 years of imprisonment



Retaliation Protection? YES + reverse burden of proof with the current law



Publication Reqs: ALL employees with the current law

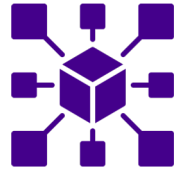
Slovenia

IMPLEMENTATION STAGE: In-progress



LATEST UPDATE: 12/01/22

On 9 December 2021, the Ministry of Justice issued the draft proposal for consultation and TI Slovenia's response include several recommendations to improve the current Bill so that it better protects individuals. They said "we are striving to draft and adopt an ambitious, progressive law that will upgrade the directive and offer whistleblowers comprehensive protection."



Local Reporting Channels Required?
Yes + designation of "trustee" for each legal entity



Anonymous Reports - ALLOWED



Intake Methods?
Written or Orally or Both



Subject Matters/ Scope -
Extended to violations of national laws + lower threshold of employees



Private Sector Reqs:
50+ employees
Less 50 employees for risks sectors like Health



Public Sector Reqs:
50+ employees
Less 50 employees for risks sectors like Health



Corporate Fines & Criminal Liability?
YES - up to EUR 4K for not implementing the Directive's requirements. + other fines of current laws.



Retaliation Protection? Yes - 3rd Parties



Publication Reqs:
ALL s + obtaining opinion of the work council + Website

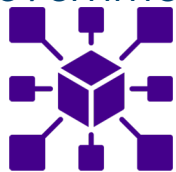
Spain

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 04/02/21



On June 17, 2020, a proposal was voted against by the Spanish Congress, after which a public questionnaire platform was opened until January 27, 2021. On 4 February 2021, questions were submitted to the Government regarding the transposition of the Whistleblowing Directive, and the Government's written response were expected by 10 March 2021.



Local Reporting Channels Required?
Probably



Anonymous Reports - ALLOWED
+ Designation of competent authorities for external reporting & follow-up



Intake Methods?
Written or Orally or Both - As per the Directive



Subject Matters/ Scope -
Likely to extend to include breaches of national laws



Private Sector Reqs: 50+ employees



Public Sector Reqs: 50+ employees



Corporate Fines & Criminal Liability
PROBABLY



Retaliation Protection? YES



Publication Reqs:
ALL employees and their representatives will need to be notified in order to operate a whistle-blower helpline.

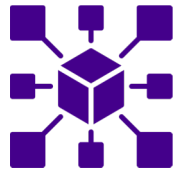
Sweden

IMPLEMENTATION STAGE:
Implemented



LATEST UPDATE: 09/02/22

The Whistleblowing Directive has been implemented into Swedish legislation to come into force on 17 July 2022. On 2 November 2021, the Government adopted and published 2 more ordinances for handling reporting channels and feedback. On 9 February 2022, the EU Commission has sent a letter of formal notice as a result of their delayed entry into force. Upon receipt, Sweden has 2 months to take the necessary measures. Failing this would lead the EU Commission to send a reasoned opinion.



Local Reporting Channels Required?

Yes for 50+ employees under Swedish Work Environment supervision.



Anonymity Reports? ALLOWED



Intake Methods? Written and Orally



Subject Matters/ Scope:
Extended to national laws breaches + 30 authorities nominated



Private Sector Reqs:
250+ by July 2022,
50-249 by Dec 2023



Public Sector Reqs:
50+ by July 2022



Corporate Fines & Criminal Liability
NO



Retaliation Protection ? Yes,
Reverse Burden



Publication Reqs:
All Employees

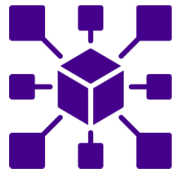
The Netherlands

IMPLEMENTATION STAGE: In-progress

LATEST UPDATE: 07/01/22



A draft law has been published on October 1st 2021. On 14 January 2022, the Home Affairs Committee of the House of Representatives published a report of a procedural meeting it held to express its preference to combine the Whistleblower Protection Bill with the evaluation of the current Whistleblower Act.



Local Reporting Channels Required?

Yes, it is mandatory and more entities are impacted by the redefinition of "employee"



Anonymous Reports - ALLOWED



Intake Methods - Written or Orally or Both



Subject Matters/ Scope - Extended to national laws + reporter protection and specifically include trade union-type officials & confidential advisors.



Private Sector Reqs: 250+ employees
50+ employees postponed to Dec.2023



Public Sector Reqs: 50+ employees



Corporate Fines & Criminal Liability

YES - specifies penalties for breaching confidentiality (including imprisonment) & defamation of a whistleblower. + Compensation of reporting persons with evidence.



Retaliation Protection? YES - 3rd parties, Reverse of burden of proof



Publication Reqs: Approval of more than half of employees if there is no work council in place. Entities must report at least annually about their programme to the Work Council.