Monthly General EU Legislation Update – August 2026

August 2026

Introduction and disclaimer

The main legal texts, regulatory developments and standards updates identified between 1 August and 31 August 2026 are listed below. Updates should be grouped first by jurisdiction and then by compliance type.

This template is intended to record selected legal, regulatory and standards developments that may be relevant to organisations maintaining general legal registers, including those operating management systems for quality, environment, information security, AI governance, health and safety, and wider compliance obligations. It is not intended to provide an exhaustive record of all publications issued during the reporting period.

This newsletter does not replace each organisation's duty to identify, understand and comply with the legal requirements applicable to its own activities, products, services, locations and interested parties.

For enquiries related to the legal register, including clarification on legislative changes, guidance on applicability, updating legal registers, adding legislation and guidance, or other related support, please contact legalregister.support@avisoconsultancy.co.uk.

Scope	Compliance types
European Union; International Standard; Austria; Belgium; Bosnia & Herzegovina; Denmark; France; Germany; Italy; Luxembourg; Malta; Netherlands; Norway; Poland; Portugal; Republic of Ireland; Spain; Sweden; Switzerland.	Quality; Environmental; Information security; AI-governance; Health & safety; Other compliance obligations.

Executive summary

The August 2026 review identified significant developments across quality, environmental management, information security, AI governance, health and safety, and wider compliance obligations. Key themes include strengthened controls over environmental claims and consumer information, the application of new EU packaging and packaging-waste requirements, changes to waste, water, energy, biodiversity and product-safety regimes, and the continuing expansion of cybersecurity and digital-resilience duties. Organisations should prioritise applicability assessments, update legal registers and operational controls, assign accountable owners, obtain current supplier and technical evidence, and ensure that implementation plans address applicable commencement dates, transitional arrangements and reporting deadlines.

At EU level, Regulation (EU) 2025/40 on packaging and packaging waste should be added as a directly applicable legal-register requirement for organisations placing packaging or packaged products on the EU market. Regulation (EU) 2023/1543 on electronic evidence should also be added where affected service providers receive, store or control relevant data. Directive (EU) 2024/825 requires review against national implementing measures where organisations make consumer-facing environmental, sustainability, durability or repairability claims. Electronic-identity implementing requirements and DORA should be added or updated where directly applicable, while suppliers should record relevant contractual obligations. International treaty-status notices and developments without a direct operational effect should normally be retained as monitoring or awareness items rather than new legal-register obligations.

The most relevant country-level developments affect Austria, Belgium, Bosnia and Herzegovina, Denmark, France, Germany, Greece, Italy, Luxembourg, Malta and the Netherlands. Priority matters include national implementation of environmental-claims requirements in Belgium; packaging, compostability and waste controls in Germany, Italy and Malta; water, energy, biodiversity, industrial-planning and project-specific nuclear requirements in Bosnia and Herzegovina, France, Greece and Luxembourg; product-safety amendments in Malta; and new or imminent NIS2-

based cybersecurity regimes in Austria and the Netherlands. Several measures require confirmation of authoritative titles, commencement provisions, transitional arrangements or detailed implementing rules before obligations are finalised, while sector-specific funding schemes, protected-area designations and international-status notices should be recorded only where relevant to the organisation's activities.

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QUALITY

European Union

Legislation Title:	Directive (EU) 2024/825 on empowering consumers for the green transition
Jurisdiction / scope:	European Union; organisations supplying, marketing or selling consumer products and services in the EU.
Changes in the legal register	No change to legal register.
Status:	Published; applicability and national transposition requirements should be reviewed.
Compliance type:	Quality

Summary information:

Directive (EU) 2024/825 amends the Unfair Commercial Practices Directive and the Consumer Rights Directive to strengthen protection against practices that obstruct sustainable purchasing decisions. It expands the assessment and prohibition of misleading environmental and social claims, including generic claims that are not supported by recognised excellent environmental performance, claims about an entire product or business that relate only to a limited aspect, and sustainability labels that are not based on an approved public scheme or a credible certification scheme. It also addresses claims based on greenhouse-gas offsetting, unsupported future environmental-performance claims and practices associated with premature obsolescence. In addition, it introduces more consistent pre-contract information on legal guarantees, durability, repairability and software updates. Member States were required to transpose the Directive by 27 March 2026 and the implementing rules apply from 27 September 2026.

Why this matters:

The changes affect far more than environmental marketing teams. Product packaging, websites, advertisements, brand and product names, point-of-sale information, warranty statements, repairability information and software-support commitments may all fall within scope. Organisations will need to demonstrate that claims are specific, accurate and supported by current evidence, and that any sustainability label is independently credible. Weak substantiation or inconsistent information across sales channels could expose a business to enforcement, complaints, withdrawal or correction of marketing materials and reputational damage. The new rules also create supply-chain implications because retailers and distributors may need reliable technical evidence from manufacturers and suppliers before repeating product claims.

Suggested action:

- Identify the Member States in which products or services are marketed to consumers and obtain the relevant national implementing measures, application dates, enforcement provisions and transitional arrangements.
- Create an inventory of environmental, social, climate, durability, repairability and software-support claims used on packaging, websites, advertisements, labels, product names, sales materials and at points of sale.
- Check that each claim is specific, accurate and supported by current evidence, and remove or amend generic claims, offset-based product claims, unsupported future-performance claims and labels that are not based on an approved public or credible certification scheme.
- Update marketing and product-information approval procedures so that quality, legal, sustainability and technical personnel review claims before publication and whenever the underlying evidence changes.

- Obtain documented substantiation from manufacturers and suppliers, retain an evidence file for each approved claim, and establish periodic checks to confirm ongoing accuracy across all sales channels.

Belgium

Legislation Title:	Law amending Book VI of the Code of Economic Law concerning environmental claims, sustainability labels, climate-related claims, durability, repairability and software-update information
Jurisdiction / scope:	Belgium; businesses making consumer-facing environmental or climate-related claims, using sustainability labels, or providing durability, repairability or software-update information.
Changes in the legal register	No change to legal register.
Status:	Applicability, commencement and any transitional provisions should be confirmed.
Compliance type:	Quality

Summary information:

The Act of 22 July 2026 transposes Directive (EU) 2024/825 into Belgian law by amending the definitions, market-practice and consumer-protection provisions of the Code of Economic Law, including Book VI. It broadens pre-contractual information duties and extends the list of commercial practices prohibited in all circumstances. The changes restrict unsubstantiated generic environmental claims, whole-product claims based on only one feature, climate-neutral or reduced-impact claims based solely on emissions offsetting, and sustainability labels that are neither established by a public authority nor supported by an appropriate certification scheme. Future environmental-performance claims must be supported by a clear, realistic and verifiable implementation plan. The Act also addresses misleading information about durability, repairability, consumables and the period or effects of software updates. The principal provisions apply from 27 September 2026.

Why this matters:

Businesses selling to Belgian consumers must be able to substantiate environmental statements before they are published and ensure that the wording does not exaggerate the scope of the underlying evidence. This may require coordinated controls across marketing, product development, quality, legal, procurement and IT teams, particularly where claims depend on supplier data or relate to product lifespan, repair options or software support. Existing packaging, websites, catalogues, labels and sales scripts may need amendment before the application date. Although the direct rules concern business-to-consumer communications, manufacturers and other business-to-business suppliers may face contractual requests for supporting data from retailers and brand owners. Failure to control claims consistently could result in consumer-law enforcement, civil or criminal exposure under the Belgian framework, corrective advertising and loss of customer trust.

Suggested action:

- Confirm the Act’s commencement date, transitional provisions and enforcement arrangements, then record the revised obligations and responsible owner in the Belgian legal register.
- Compile all environmental and climate-related claims, sustainability labels, durability and repairability statements, warranty information and software-update commitments used for Belgian consumers across packaging, websites, catalogues, advertisements and sales scripts.
- Test each claim against the new prohibitions, including whether it overstates the scope of supporting evidence, relies solely on emissions offsetting, or presents a future environmental target without a clear, realistic and independently verifiable implementation plan.

- Verify that each sustainability label is established by a public authority or supported by an appropriate certification scheme, and withdraw labels or wording that cannot meet this requirement.
- Introduce a documented approval and change-control process involving marketing, quality, legal, procurement, product and IT teams, supported by supplier evidence and a retained substantiation record for every approved consumer communication.

Legislation Title:	Royal Decree repealing the rules on placing barbecue charcoal for foodstuffs on the market
Jurisdiction / scope:	Belgium; affected manufacturers, importers, distributors and retailers of barbecue charcoal intended for use with foodstuffs.
Changes in the legal register	No change to legal register.
Status:	Repeal measure; effective date and any replacement requirements should be confirmed.
Compliance type:	Quality

Summary information:

The Royal Decree of 5 August 2026 formally repeals the Royal Decree of 28 April 1993 concerning the placing on the market of charcoal intended for grilling foodstuffs. It was published in the Belgian Official Gazette on 20 August 2026 and took effect on 30 August 2026. The repeal removes that specific 1993 national instrument from the applicable framework. It does not, by itself, confirm that every duty affecting barbecue charcoal has ended, because general product-safety, chemical, packaging, labelling, consumer-protection, environmental and food-contact requirements may continue to apply depending on the product, its composition, presentation and intended use.

Why this matters:

Manufacturers, importers, distributors and retailers should remove obsolete citations and tests that were maintained solely to demonstrate compliance with the repealed decree, while avoiding the assumption that the product is now unregulated. Specifications, declarations, supplier questionnaires, purchasing controls and product-release checks may still refer to the former rules and could become inaccurate if they are not reviewed. A controlled legal-register update is therefore needed to record the repeal date, close or revise superseded obligations, identify any retained evidence that remains useful, and map the product against other continuing Belgian and EU requirements. This prevents both unnecessary compliance activity and gaps created by deleting the old entry without checking the wider regulatory framework.

Suggested action:

- Record that the Royal Decree of 5 August 2026 repealed the 28 April 1993 rules with effect from 30 August 2026, and identify every legal register entry, procedure or record that cites the repealed instrument.
- Review product specifications, declarations, test requirements, supplier questionnaires, purchasing controls, labelling and product-release checks, removing only obligations maintained solely for the repealed rules.
- Map affected barbecue-charcoal products against continuing Belgian and EU requirements, including general product safety, chemicals, packaging, labelling, consumer protection, environmental controls and any relevant food-contact considerations.
- Confirm with suppliers and responsible technical personnel whether existing test evidence remains necessary or useful under other requirements, and retain records supporting the revised compliance position.

- Approve the legal register change through the organisation's normal review process, communicate revised controls to procurement, quality and sales teams, and schedule a follow-up check to ensure obsolete references have been removed.

Malta

Legislation Title:	Safety of Toys (Amendment) Regulations, 2026 (Regolamenti tal-2026 li jemendaw ir-Regolamenti dwar is-Sigurtà tal-Ġugarelli)
Jurisdiction / scope:	Malta; affected toy manufacturers, importers, authorised representatives, distributors and retailers.
Changes in the legal register	No change to legal register.
Status:	Amending regulations; commencement and detailed changes should be confirmed.
Compliance type:	Quality

Summary information:

Legal Notice 221 of 2026 amends Malta's Safety of Toys Regulations to transpose Commission Directive (EU) 2026/192 concerning cobalt. The amendment adds cobalt, classified as carcinogenic, mutagenic or toxic for reproduction category 1B, to the specific permitted-use entries in Schedule II. Its use is addressed for toys and toy components made from stainless steel where cobalt is present as an impurity in nickel, components intended to conduct an electric current, and neodymium-based magnets used in toys where the magnets cannot be swallowed or inhaled. The measure therefore adjusts the chemical-safety framework for defined cobalt applications rather than introducing a general permission for cobalt in all toys.

Why this matters:

Toy manufacturers and importers need to determine whether stainless-steel parts, electrical components or neodymium magnets contain cobalt and whether the precise conditions in the amended Schedule are met. The change may affect material specifications, bills of materials, supplier declarations, chemical risk assessments, conformity assessment files and test plans. Authorised representatives, distributors and retailers should also ensure that the compliance documentation supplied with affected products is current and that product traceability supports any market-surveillance enquiry. Because the permitted uses are narrowly framed, an incorrect assumption about component composition, accessibility, or swallowability and inhalability could undermine the product's conformity assessment and expose the economic operator to corrective action, withdrawal or recall.

Suggested action:

- Confirm the commencement date and exact amendments introduced by Legal Notice 221 of 2026, then update the Maltese toy-safety legal register entry and assign responsibility for implementation.
- Identify toys containing stainless-steel parts, electrical components or neodymium-based magnets, and obtain current bills of materials, chemical composition data and supplier declarations showing whether cobalt is present.
- Assess each cobalt-containing component against the precise permitted-use conditions, including its function, accessibility and whether a magnet can be swallowed or inhaled, documenting the technical justification for conformity.
- Update chemical risk assessments, conformity assessment files, technical documentation, test plans, supplier specifications, declarations of conformity and product traceability records where the amendment affects the product.

- Brief manufacturers, importers, authorised representatives, distributors and retailers on the revised controls, and establish escalation, withdrawal and recall arrangements for any product that cannot demonstrate compliance.

ENVIRONMENT

European Union

Legislation Title:	Regulation (EU) 2025/40 on packaging and packaging waste
Jurisdiction / scope:	European Union; manufacturers, importers, distributors, fulfilment service providers, retailers and other organisations placing packaging or packaged products on the EU market.
Changes in the legal register	Yes, scheduled to be added to the legal register.
Status:	Entered into force on 11 February 2025 and applies from 12 August 2026, with further obligations phased in through later dates.
Compliance type:	Environmental

Summary information:

Regulation (EU) 2025/40 replaces the previous EU packaging and packaging waste directive with directly applicable, harmonised rules covering packaging throughout its life cycle. It introduces requirements addressing substances in packaging, recyclability, recycled content in plastic packaging, compostability, packaging minimisation, reuse and refill systems, labelling, waste prevention and extended producer responsibility. From 12 August 2026, initial obligations apply to economic operators, while design, recycled-content, labelling, reuse and waste-reduction requirements are introduced on staged dates. The Regulation covers primary, secondary, tertiary, transport and service packaging regardless of material or origin.

Why this matters:

Organisations placing packaging or packaged products on the EU market must determine their role for each product and understand which duties apply immediately and which require forward planning. Product design, specifications, supplier approval, technical documentation, declarations, labelling, packaging data, producer registration and extended producer responsibility arrangements may all require revision. Non-EU exporters are also affected where their goods are placed on the EU market. Failure to prepare may result in non-compliant packaging, interrupted market access, rejected goods, enforcement action or avoidable redesign costs.

Suggested action:

- Create an inventory of all packaging formats, materials, weights, components, suppliers and EU markets, identifying the responsible economic operator for each product.
- Assess the requirements applying from 12 August 2026 and build a dated compliance plan for later recyclability, recycled-content, minimisation, labelling, reuse and refill obligations.

- Review packaging specifications and evidence for restricted substances, recyclability, minimum material use, recycled content and conformity documentation.
- Confirm producer-registration, reporting and extended producer responsibility duties in each Member State, including any authorised representative requirements.
- Update design controls, procurement requirements, supplier contracts, packaging approval procedures and legal register entries, then assign owners and review dates.

Austria

Legislation Title:	Geltungsbereich der in Kigali beschlossenen Änderung des Montrealer Protokolls über Stoffe, die zu einem Abbau der Ozonschicht führen, BGBl. III Nr. 108/2026 (Scope of application of the Kigali Amendment to the Montreal Protocol on Substances that Deplete the Ozone Layer)
Jurisdiction / scope:	Austria; awareness item relevant to organisations monitoring international controls on hydrofluorocarbons and ozone-depleting substances.
Changes in the legal register	No change to legal register.
Status:	Published on 28 August 2026. The notice records Madagascar's deposit of its instrument of ratification on 10 August 2026.
Compliance type:	Environmental

Summary information:

The Federal Chancellor's notice updates the published territorial scope of the Kigali Amendment to the Montreal Protocol. It confirms that Madagascar deposited its instrument of ratification on 10 August 2026. The Kigali Amendment establishes an international phasedown of hydrofluorocarbons, which are widely used in refrigeration, air-conditioning, heat-pump, foam and fire-protection applications and can have high global-warming potential. The notice changes the record of participating states but does not itself amend the operational controls already applying to Austrian organisations.

Why this matters:

The notice demonstrates continued expansion of the international HFC-control framework and is relevant to organisations managing refrigerants, cooling equipment, controlled substances or international supply chains. Austrian operational duties arise principally through applicable EU and national fluorinated greenhouse-gas and ozone-protection rules, so the notice should not be treated as a substitute for those requirements. It may nevertheless affect horizon scanning, supplier engagement and assumptions about future availability, servicing and replacement of high-global-warming-potential refrigerants in international operations.

Suggested action:

- Record the notice as an awareness update and retain the official German title and English translation in the legal register.
- Confirm that operational obligations for refrigerants and controlled substances remain mapped to the relevant EU and Austrian legislation.
- Review refrigerant inventories, leak-control records, servicing arrangements and supplier plans where equipment or products use HFCs.
- Monitor international and EU phasedown milestones that may affect refrigerant availability, cost, equipment design or replacement programmes.

Bosnia and Herzegovina, Federation level

Legislation Title:	Federation of Bosnia and Herzegovina Official Gazette No. 65/26 amendments concerning wastewater discharge
Jurisdiction / scope:	Federation of Bosnia and Herzegovina; organisations that discharge industrial, commercial or other wastewater to water bodies, land or public sewerage systems.
Changes in the legal register	No change to legal register.
Status:	Reported in Official Gazette No. 65/26; the authoritative Bosnian text and detailed amendment should be checked before finalising obligations.
Compliance type:	Environmental

Summary information:

The reported amendment concerns the Federation-level framework governing wastewater discharge. Depending on the amended provisions, it may revise discharge conditions, emission limit values, monitoring and sampling methods, permitting requirements, reporting arrangements or responsibilities for dischargers and wastewater operators. The official text should be used to identify the precise instrument amended, the affected discharge categories and any transitional arrangements.

Why this matters:

Changes to discharge standards or monitoring requirements can affect environmental permits, consent limits, sampling programmes, treatment-plant operation, laboratory arrangements and evidence of compliance. Organisations that rely on contractors or municipal sewer connections may still need to confirm acceptance criteria and retain monitoring records. Missing a revised limit or reporting deadline could lead to permit breaches, enforcement, pollution incidents, treatment disruption or additional capital expenditure.

Suggested action:

- Obtain and translate the authoritative Gazette text, identify the instrument amended, commencement date, transitional provisions and affected discharge categories.
- Compare revised limits, sampling frequencies, analytical methods, reporting duties and permit conditions against current controls.
- Review wastewater permits, drainage plans, monitoring results, treatment capability, contractor arrangements and emergency response procedures.
- Record applicable obligations, owners, evidence and review frequency in the legal register, and raise actions for any compliance gaps.

Legislation Title:	Federation of Bosnia and Herzegovina Official Gazette No. 65/26 amendments concerning energy audits and certificates
Jurisdiction / scope:	Federation of Bosnia and Herzegovina; affected building owners, occupiers, developers, public bodies, energy auditors and organisations responsible for energy-performance certification.
Changes in the legal register	No change to legal register.
Status:	Reported in Official Gazette No. 65/26; the official title, commencement date and precise changes require verification from the authoritative text.

Compliance type:	Environmental

Summary information:

The reported amendment concerns the Federation-level requirements for energy audits and energy-performance certificates. It may alter the buildings or organisations subject to audit or certification, qualification requirements for auditors, calculation methods, certificate content and validity, registration, submission and display requirements, or the timing of repeat assessments. The official Gazette text should be reviewed to establish the exact legal effect and any exemptions.

Why this matters:

Energy-audit and certification changes can affect property transactions, leases, construction and renovation projects, facilities management, public-sector duties and environmental management objectives. Organisations may need to commission assessments earlier, use authorised professionals, update building records or act on recommendations. Inaccurate or expired certificates, incomplete evidence or failure to meet a revised deadline could delay projects, affect asset management decisions or create enforcement exposure.

Suggested action:

- Obtain the official Gazette text and translation, identify the amended instrument, affected asset types, exemptions, commencement date and transitional arrangements.
- Create an inventory of owned, occupied, managed or developed buildings and record current audit and certificate status, validity dates and responsible persons.
- Confirm that appointed energy auditors or certifiers meet revised competence or authorisation requirements and that reports use the required methodology.
- Update property, facilities and environmental-management procedures, renewal reminders and retained evidence, and assess whether recommendations require investment actions.

Denmark

Legislation Title:	Executive Order amending the Executive Order on the 2026 funding scheme for the green transition of heavy road transport
Jurisdiction / scope:	Denmark; eligible heavy road transport operators and other grant recipients using the 2026 green-transition funding scheme.
Changes in the legal register	No change to legal register.
Status:	Amending measure affecting the 2026 scheme. The official Danish title and commencement provisions should be confirmed against the published Executive Order.
Compliance type:	Environmental

Summary information:

The amendment adjusts the Danish 2026 funding scheme supporting the green transition of heavy road transport. Published scheme information indicates that restrictions concerning applications for equivalent projects at lower and higher support rates also operate across the 2025 and 2026 schemes. A higher-rate grant cannot be paid until the corresponding lower-rate project has been completed. The amendment also permits grant recipients with projects covering several zero-emission lorries to request payment for one or more delivered vehicles before every vehicle in the project has been delivered, responding to extended delivery lead times.

Why this matters:

The changes affect the sequencing of projects, cash flow, evidence for payment claims and the management of vehicle-delivery delays. Operators with related 2025 and 2026 applications must avoid assuming that projects are assessed independently where the support-rate restrictions link them. The option for partial payment can reduce financing pressure, but only where delivered vehicles and expenditure are properly evidenced. Weak project records, premature claims or failure to complete a lower-rate project may delay payment or put funding at risk.

Suggested action:

- Obtain the amending Executive Order and scheme guidance, confirm eligibility, commencement, application windows, support rates and the definition of an equivalent project.
- Map all 2025 and 2026 applications and awards to identify linked projects and confirm whether any lower-rate project must be completed before a higher-rate grant can be paid.
- Update project plans, vehicle delivery schedules, cash-flow forecasts and grant conditions to reflect the revised payment sequence.
- For partial payment claims, retain delivery evidence, invoices, leasing documentation, vehicle details and the required final-report template for each zero-emission lorry.
- Assign responsibility for grant compliance, monitor outstanding deliveries and deadlines, and record the funding conditions in the obligations register where the scheme is used.

France

Legislation Title:	Décret n° 2026-740 du 6 août 2026 ajustant les mesures de police de l'eau applicables aux droits fondés en titre (Decree No. 2026-740 of 6 August 2026 adjusting water-policing measures applicable to established water rights)
Jurisdiction / scope:	France; state services, professionals and project owners relying on established water rights.
Changes in the legal register	No change to legal register.
Status:	Published 7 August 2026; effective 8 August 2026.
Compliance type:	Environmental

Summary information:

The Decree amends Article R. 214-18-1 of the Environmental Code by removing the prefect’s power to revoke an established water right under that provision. It implements a Conseil d’État decision and distinguishes the continued existence of the historic right from regulatory powers over structures, activities and environmental impacts. Other water-policing controls, prescriptions and enforcement powers remain relevant.

Why this matters:

Owners and operators of mills, weirs, hydroelectric installations, abstractions or other works relying on historic water rights should not assume that the amendment removes wider environmental controls. Evidence of the right’s existence and scope remains important, while operating conditions may still be regulated to protect water status, ecological continuity, safety and aquatic environments. Incorrectly classifying a right or failing to comply with other authorisations may still create enforcement and project-delay risks.

Suggested action:

- Identify assets relying on established water rights and retain documentary evidence of the right, its scope and continuity of use.

- Review permits, prefectural prescriptions, ecological-continuity duties, flow conditions and monitoring requirements that continue to apply.
- Update the legal register to reflect the limited amendment and obtain specialist advice before changing or recommissioning relevant works.

Legislation Title:	Décret n° 2026-735 du 4 août 2026 portant diverses dispositions relatives aux garanties d'origine de biogaz (Decree No. 2026-735 of 4 August 2026 concerning various provisions on guarantees of origin for biogas)
Jurisdiction / scope:	France; users of the national biogas guarantees-of-origin register, including producers, suppliers, traders and claimants.
Changes in the legal register	No change to legal register.
Status:	Published 5 August 2026; effective 6 August 2026.
Compliance type:	Environmental

Summary information:

The Decree revises the Energy Code framework for biogas guarantees of origin. It restricts guarantees linked to specified supported-production contracts to natural-gas consumption from distribution or transmission networks and excludes LNG bunkering at an LNG facility from that definition. It also aligns references and requires the consumption period associated with use of a guarantee to overlap at least partly with the guarantee's twelve-month validity period following the end of injection.

Why this matters:

Register users must align certificate acquisition, allocation, cancellation and environmental claims with eligible consumption and timing rules. Claims about renewable or lower-carbon gas may be challenged if guarantees are used outside the permitted network context, after expiry or against a non-overlapping consumption period. Energy suppliers and corporate purchasers may need stronger data reconciliation between metered consumption, contracts, certificate records and public reporting.

Suggested action:

- Map each guarantee to its production support route, validity period, eligible network consumption and intended claim.
- Update certificate purchasing, allocation, cancellation and approval procedures, including controls preventing use for excluded LNG bunkering.
- Reconcile register records with invoices, metering and reporting periods, and retain evidence supporting environmental statements.

Legislation Title:	Arrêté du 12 août 2026 modifiant la liste des oiseaux représentés et protégés dans les collectivités de la Guadeloupe, de Saint-Martin, de la Martinique et de Saint-Pierre-et-Miquelon (Order of 12 August 2026 amending the list of birds present and protected in Guadeloupe, Saint-Martin, Martinique and Saint-Pierre-et-Miquelon)

Jurisdiction / scope:	France’s named overseas territories; developers, land managers, infrastructure operators and organisations whose activities may affect protected birds, nests, eggs or habitats.
Changes in the legal register	No change to legal register.
Status:	Published 23 August 2026; effective under its publication provisions.
Compliance type:	Environmental

Summary information:

The Order revises protected-bird lists and protection arrangements across the named overseas territories. The underlying framework prohibits specified forms of destruction, disturbance, capture, possession, transport and trade and can also protect breeding sites and resting places. The amendment should be read with the territory-specific schedules to establish which species and prohibitions apply at a particular location.

Why this matters:

Construction, vegetation clearance, lighting, maintenance, utilities, tourism, agriculture and land-management work may affect protected birds or habitats even where the activity itself is otherwise authorised. Surveys and mitigation may need to reflect revised species lists. Failure to identify protected species early can cause offences, stop-work requirements, permit delays, redesign, restoration duties and reputational damage.

Suggested action:

- Confirm the territory and species affected, and update ecological constraints registers, survey scopes and contractor information.
- Screen planned works for nesting, disturbance and habitat risks, using competent ecological advice and seasonal surveys where needed.
- Obtain any required derogation before work starts and retain survey, mitigation, monitoring and briefing records.

Legislation Title:	Arrêté du 22 juillet 2026 modifiant les arrêtés relatifs aux caractéristiques des gazoles et des supercarburants sans plomb (Order of 22 July 2026 amending orders concerning the characteristics of diesel fuels and unleaded petrol)
Jurisdiction / scope:	France; persons and organisations releasing road diesel, cold-weather diesel and E5 or E10 unleaded petrol for consumption.
Changes in the legal register	No change to legal register.
Status:	Published 26 August 2026; effective 27 August 2026.
Compliance type:	Environmental

Summary information:

The Order updates three existing instruments governing diesel, cold-weather diesel, E5 petrol and SP95-E10. It incorporates requirements from the July 2025 revisions of NF EN 590 and NF EN 228, including updated specifications and test methods. The changes affect the technical criteria used to demonstrate that fuels placed on the French market meet statutory quality requirements.

Why this matters:

Refiners, importers, terminal operators, distributors and fuel retailers must ensure that specifications, certificates of analysis, sampling plans and release controls reflect the revised standards. Using superseded methods or limits may result in non-conforming batches, rejected deliveries, inaccurate declarations, customer complaints or enforcement. Contract laboratories and suppliers may also need revised instructions and accreditation scopes.

Suggested action:

- Compare current diesel and petrol specifications and test methods with the amended annexes and referenced standards.
- Update purchasing specifications, laboratory instructions, certificates, batch-release controls and supplier contracts.
- Confirm laboratory competence and retain traceable results demonstrating conformity for fuel placed on the market after commencement.

Legislation Title:	Décret n° 2026-807 du 20 août 2026 portant autorisation environnementale relative à la réalisation de travaux nécessaires à l'implantation d'une paire d'unités de production nucléaire de type EPR2, sur les communes de Gravelines, Craywick, Loon-Plage et Bourbourg (Decree No. 2026-807 of 20 August 2026 granting environmental authorisation for works required to establish two EPR2 nuclear generating units)
Jurisdiction / scope:	France; EDF, affected EPR2 projects, operators, designers, contractors and supply chains working at or supporting the Gravelines project.
Changes in the legal register	No change to legal register.
Status:	Published 22 August 2026 and in force.
Compliance type:	Environmental

Summary information:

The Decree authorises EDF to undertake works required for two EPR2 units near the Gravelines nuclear site. It establishes general and specific environmental prescriptions covering water-law activities, regulated installations, protected species and habitats, monitoring, reporting, incident management, cessation and site restoration. It enables preparatory and associated works but does not replace the separate nuclear-installation authorisation and safety framework.

Why this matters:

The authorisation creates binding project requirements that flow into design, construction planning, temporary works, drainage, discharges, waste, biodiversity controls and contractor management. Suppliers may be required to meet permit conditions through specifications, method statements, inspection plans and records even if they are not the named authorisation holder. Non-compliance could stop work, trigger corrective measures or enforcement, affect programme milestones and undermine nuclear-quality assurance.

Suggested action:

- Map applicable articles and permit conditions to work packages, responsible teams, contractors, hold points and required evidence.
- Embed water, ICPE, biodiversity, waste, incident-reporting and restoration controls in designs, contracts, method statements and inspection plans.

- Verify contractor competence, cascade conditions through the supply chain and maintain auditable monitoring, deviation and close-out records.

Legislation Title:	Décret n° 2026-808 du 21 août 2026 prescrivant au Commissariat à l'énergie atomique et aux énergies alternatives de procéder aux opérations de démantèlement de l'installation Pégase de l'installation nucléaire de base n° 22 à Cadarache (Decree No. 2026-808 of 21 August 2026 requiring the CEA to decommission the Pégase installation within basic nuclear installation No. 22 at Cadarache)
Jurisdiction / scope:	France; CEA, nuclear licence holders and contractors involved in Pégase decommissioning, associated equipment, waste and site works.
Changes in the legal register	No change to legal register.
Status:	Published 22 August 2026; takes effect in accordance with the nuclear decommissioning approval provisions.
Compliance type:	Environmental

Summary information:

The Decree modifies the 1980 creation authorisation for basic nuclear installation No. 22 and prescribes partial decommissioning of Pégase. It defines decommissioning stages, authorises necessary equipment, removes obsolete operating provisions and adjusts the installation perimeter to accommodate equipment and waste generated during the work. Cascad remains outside this partial decommissioning scope, while continuing applicable provisions are integrated into the revised framework.

Why this matters:

Decommissioning involves radiological and conventional hazards, waste characterisation, dismantling sequences, temporary storage, environmental monitoring and long-term configuration control. Contractors must work within operator-approved safety rules and deliver records that support regulatory demonstrations and waste traceability. Poor control of interfaces, changes, contamination, waste routes or as-built evidence can create safety events, environmental releases, delays and significant remediation costs.

Suggested action:

- Review the authorised stages, perimeter, interfaces and hold points against contracted scope and operator requirements.
- Integrate radiological protection, conventional environmental controls, waste routes, emergency arrangements and configuration management into work documentation.
- Verify personnel competence and supplier controls, and retain complete characterisation, monitoring, inspection, waste-transfer and completion records.

Legislation Title:	Décret n° 2026-815 du 24 août 2026 modifiant le décret n° 2018-786 relatif à certaines attributions du préfet coordonnateur du plan national d'actions sur le loup (Decree No. 2026-815 of 24 August 2026 amending the powers of the coordinating prefect for the national wolf action plan)
Jurisdiction / scope:	France; affected agricultural, livestock, land-management, conservation and public bodies.

Changes in the legal register	No change to legal register.
Status:	Published 25 August 2026; effective 26 August 2026.
Compliance type:	Environmental

Summary information:

The Decree aligns the coordinating prefect's powers with the 2026 wolf-protection framework. It enables suspension of declared or authorised defensive shooting without waiting for a calendar trigger or the annual destruction ceiling, for a specified period and territory. It also clarifies counting of wolves killed under authorised or declared measures and allows specified departmental shooting decisions to be subject to prior agreement.

Why this matters:

Livestock keepers and land managers cannot rely solely on an existing local declaration or authorisation without checking whether a coordinating-prefect suspension applies. Public authorities must coordinate decisions and records consistently, while conservation bodies may need to account for rapidly changing territorial restrictions. Acting during a suspension could create wildlife offences, enforcement and reputational consequences; conversely, delayed awareness may affect livestock-protection planning.

Suggested action:

- Identify sites in wolf-presence areas and monitor prefectural and coordinating-prefect decisions before any control action.
- Update livestock-protection plans, authorisation checks, contractor instructions and incident-reporting arrangements.
- Retain current declarations, authorisations, suspension checks and records of preventive or defensive measures.

Legislation Title:	Décret n° 2026-818 du 24 août 2026 portant renouvellement de classement du parc naturel régional du Perche, régions Normandie et Centre-Val de Loire (Decree No. 2026-818 of 24 August 2026 renewing the classification of the Perche Regional Natural Park)
Jurisdiction / scope:	France; public bodies and organisations operating, developing property or undertaking regulated activities within the classified park area.
Changes in the legal register	No change to legal register.
Status:	Published 26 August 2026; effective 27 August 2026. The classification is renewed under the approved park charter.
Compliance type:	Environmental

Summary information:

The Decree renews the classification of the Perche Regional Natural Park across Normandy and Centre-Val de Loire and confirms the territories included under the renewed charter. Regional natural park classification provides a coordinated framework for protecting landscapes, biodiversity, cultural heritage and sustainable local development. The charter guides public authority decisions and can materially influence planning, project design, land management, signage, tourism and environmental assessment.

Why this matters:

Classification is not a blanket prohibition on development, but projects within the park may face additional scrutiny against charter objectives and local planning controls. Organisations may need earlier engagement with the park authority and local authorities, stronger landscape and biodiversity assessments, and design changes to address visual, ecological, water and heritage sensitivities. Failure to identify the site's status can lead to planning delay, objections, redesign and stakeholder conflict.

Suggested action:

- Check whether each site, landholding or proposed project lies within the renewed classified perimeter and identify relevant charter commitments.
- Screen planned works, land-use changes, signage and operational activities against local planning, biodiversity, landscape, water and heritage constraints.
- Engage the park and planning authorities early, document consultation outcomes and incorporate requirements into project approvals and contractor controls.

Germany

Legislation Title:	VerpackDG - (EU) 2025/40 on packaging and packaging waste
Jurisdiction / scope:	Germany; organisations that manufacture, supply, import, distribute or use regulated packaging or packaged products.
Changes in the legal register	Yes, scheduled to be added to the legal register.
Status:	Applies from 12 August 2026, with additional obligations phased in on later dates.
Compliance type:	Environmental

Summary information:

The PPWR replaces the former EU Packaging Directive with directly applicable lifecycle rules covering all packaging and packaging waste. It introduces duties relating to substances in packaging, including PFAS limits for food-contact packaging; recyclability; recycled content; compostability; minimisation; reuse and refill; labelling; waste prevention; conformity documentation; producer registration and extended producer responsibility. Germany is aligning its national packaging framework and enforcement arrangements with the Regulation while retaining national collection, recycling and producer-responsibility structures where permitted.

Why this matters:

German manufacturers, importers, distributors, retailers and other packaging users must classify their role correctly for each packaging format and coordinate EU requirements with German registration and system-participation duties. Packaging specifications, supplier declarations, technical files, declarations of conformity, labels, LUCID registration and dual-system contracts may require review. Businesses using packaging, even where they do not manufacture it, may need supplier assurance and packaging data to demonstrate compliance and meet reporting duties.

Suggested action:

- Inventory all sales, grouped, transport, e-commerce and service packaging used in Germany, including materials, weights, suppliers and responsible economic operators.
- Assess immediate requirements from 12 August 2026 and create a dated plan for later recyclability, recycled-content, labelling, minimisation, reuse and refill duties.
- Confirm LUCID registration, system participation, data reporting and any authorised-representative obligations under the German implementation framework.

- Update specifications, procurement controls, supplier contracts, conformity records and packaging approval procedures, retaining evidence for restricted substances and recyclability.

Greece

Legislation Title:	Special Spatial Planning Framework for Renewable Energy Sources
Jurisdiction / scope:	Greece; renewable-energy and storage projects, developers, landowners, authorities and affected land or planning activities.
Changes in the legal register	No change to legal register.
Status:	Approved by ministerial decision and published in the Government Gazette on 19 August 2026. The formal Greek title and Gazette reference should be retained from the official publication.
Compliance type:	Environmental

Summary information:

The framework replaces Greece's 2008 renewable-energy spatial plan and establishes updated national siting rules for solar, wind, storage and associated infrastructure. It introduces broader exclusion zones for environmentally and culturally sensitive areas, including Natura 2000 sites, forests, wetlands, national parks, protected landscapes, heritage areas, roadless areas and bathing coasts. New photovoltaic development is subject to a reported 1.5% land-use cap for each Regional Unit. Additional criteria apply to floating solar, offshore or island projects, wind development, grid connections and cumulative environmental effects.

Why this matters:

The framework can materially alter site viability, land value, planning strategy, environmental assessment scope and project timescales. Projects that appeared acceptable under the former regime may now fall within an exclusion zone, exceed regional carrying capacity or require stronger ecological, landscape, heritage and water safeguards. Developers and supply-chain organisations may face redesign, relocation, revised grid strategies, permit delay or stranded development costs if the new spatial constraints are not checked early.

Suggested action:

- Obtain the official ministerial decision, Greek title, Gazette reference, maps, schedules, commencement provisions and any transitional rules for projects already in development.
- Rescreen project sites and land options against all exclusion zones, regional capacity limits, protected areas, cultural assets, water sources and cumulative-impact criteria.
- Update planning, environmental-impact and land due-diligence procedures, including early consultation with competent authorities and grid operators.
- Revise project risk registers, contracts and financial assumptions where siting, mitigation, connection routes or programme dates may change.

Legislation Title:	New Special Spatial Planning Framework for Industry and the Supply Chain: a modern spatial framework with rules for industry and the supply chain
Jurisdiction / scope:	Greece; affected industrial development, property, infrastructure, logistics and supply-chain activities.

Changes in the legal register	No change to legal register.
Status:	Entered into force on 28 August 2026. The formal Greek title, joint ministerial decision and Gazette reference should be retained from the official publication.
Compliance type:	Environmental

Summary information:

The framework replaces the 2009 industrial spatial plan and establishes national directions for locating, consolidating and upgrading industrial and logistics activity. It prioritises organised development in Business Parks and other designated areas, the improvement of existing industrial hubs and the treatment of informal clusters. For the first time, industry and the supply chain are addressed as an integrated system, with emphasis on logistics connectivity, critical and strategic raw materials, energy security, green transition, technological change, environmental performance and productive resilience.

Why this matters:

The framework will shape where new factories, warehouses, logistics centres, utilities and related infrastructure can be developed and the conditions applied to site expansion or redevelopment. Property acquisition, planning consent, environmental permitting, transport access, utility capacity and supply-chain location decisions may all be affected. Businesses outside organised zones may face tighter planning constraints or incentives to relocate, while projects in preferred areas may still need infrastructure, environmental and compatibility assessments.

Suggested action:

- Obtain the official decision, maps, classifications, Greek title, Gazette reference and transitional rules, then identify affected sites, leases, acquisitions and planned projects.
- Assess whether existing and proposed facilities are within Business Parks, permitted industrial zones, informal clusters or areas subject to development constraints.
- Review planning status, environmental permits, logistics access, utility capacity, climate resilience and critical-raw-material considerations before investment approval.
- Update property due diligence, project-gate reviews, supply-chain strategy and stakeholder consultation arrangements, assigning actions for any siting or infrastructure gap.

Italy

Legislation Title:	Decreto-Legge 7 agosto 2026, n. 143 – Disposizioni urgenti in materia di obbligo di compostabilità di determinate tipologie di imballaggi (Decree-Law No. 143 of 7 August 2026 – Urgent provisions on the mandatory compostability of certain types of packaging)
Jurisdiction / scope:	Italy; manufacturers, importers, distributors, retailers and users of the specified packaging types placed on the Italian market.
Changes in the legal register	Yes, scheduled to be added to the legal register.
Status:	Published 7 August 2026 and effective 8 August 2026. As a decree-law, conversion and any amendments should be monitored.
Compliance type:	Environmental

Summary information:

The Decree-Law amends Part Four of Legislative Decree No. 152/2006 to require specified packaging categories placed on the Italian market to be biodegradable, compostable and certified. It uses the discretion permitted by Article 9(2)(b) of Regulation (EU) 2025/40 where Italy's separate collection and treatment of organic waste supports compostable formats. The measure operates alongside PPWR recyclability duties and relevant EU rules on food-contact materials and good manufacturing practice.

Why this matters:

Affected packaging may need rapid material substitution, certification, supplier requalification and revised conformity evidence. Product formulations, inks, adhesives, coatings and components must support the required compostability outcome, not merely the principal material. Misclassification could lead to blocked market placement, rejected stock, relabelling, withdrawal or waste-stream contamination. Importers and retailers need evidence from upstream producers rather than relying on unverified environmental claims.

Suggested action:

- Identify every packaging format within the specified categories and determine the responsible manufacturer, importer and supplier.
- Obtain valid biodegradability and compostability certification, test reports, material composition data and food-contact evidence where relevant.
- Update specifications, artwork, disposal instructions, declarations, procurement controls and finished-stock transition plans.
- Monitor parliamentary conversion, amendments and enforcement guidance, and retain a dated legal-register review.

Legislation Title:	Decreto Legislativo 30 luglio 2026, n. 151 – Disposizioni in materia di coltivazione, promozione, commercializzazione, valorizzazione e incremento della qualità e dell'utilizzo dei prodotti del settore florovivaistico e della filiera florovivaistica (Legislative Decree No. 151 of 30 July 2026 – Provisions on cultivation, promotion, marketing, enhancement, quality and use of floriculture and nursery-sector products and the floriculture supply chain)
Jurisdiction / scope:	Italy; affected floriculture, nursery, horticulture and agricultural producers, traders, garden centres, logistics providers and green-space operators.
Changes in the legal register	No change to legal register.
Status:	Published 12 August 2026 and effective 27 August 2026.
Compliance type:	Environmental

Summary information:

The Legislative Decree implements Law No. 102/2024 and creates Italy's first integrated national framework for the floriculture and nursery sector. It addresses cultivation, promotion, marketing, product quality, sector data, planning and development of the wider supply chain. Measures include definitions and classification of sector activities, a five-year national plan, technical coordination structures, annual data collection, logistics platforms, support for public green infrastructure, training, traceability, certification, innovation and sustainable production.

Why this matters:

The framework may affect how businesses are classified, what sector information they must provide, how products and services are promoted, and the evidence expected for quality, origin, traceability and sustainability. Producers and traders may need to align records and commercial practices with future implementing measures.

Garden centres, landscapers and public-green contractors may also face revised competence, procurement or product-information expectations. Early preparation will support access to sector programmes and reduce disruption when detailed measures are issued.

Suggested action:

- Confirm whether each activity and product falls within the statutory floriculture and nursery classifications and identify applicable exemptions or interfaces with plant-health law.
- Review cultivation, sourcing, traceability, quality, certification, marketing, logistics and public-green service records against the framework.
- Assign responsibility for sector data returns, national-plan developments and future implementing decrees, maintaining evidence of product origin and supplier controls.
- Assess opportunities and obligations arising from logistics platforms, training, innovation and sustainability programmes.

Legislation Title:	Decreto-Legge 26 agosto 2026, n. 153 – Disposizioni urgenti in materia di prezzi petroliferi connessi al protrarsi della nuova crisi dei mercati internazionali (Decree-Law No. 153 of 26 August 2026 – Urgent provisions on petroleum prices connected with the continuing international market crisis)
Jurisdiction / scope:	Italy; fuel suppliers, excise operators, retailers and eligible road-transport operators where specific duties, rates or relief arrangements apply.
Changes in the legal register	No change to legal register.
Status:	Published 26 August 2026 and effective 27 August 2026. The reduced rates stated in the measure applied from 27 August to 5 September 2026; conversion and subsequent extensions or amendments should be checked.
Compliance type:	Environmental

Summary information:

The Decree-Law introduces temporary measures to address continuing increases in petroleum-product prices. It sets the excise rate for diesel used as motor fuel at €532.90 per 1,000 litres from 27 August to 5 September 2026. For the same period, the rate also applies to qualifying paraffinic diesel produced by synthesis or hydrotreatment, including HVO, and to biodiesel meeting the stated EU State-aid conditions. The measure also adjusts associated funding and road-haulage provisions.

Why this matters:

Fuel suppliers and excise operators must apply the correct rate for the precise product and release-for-consumption date, while retailers need accurate price, stock and transaction records. Eligible transport operators may need to distinguish fuel bought during the temporary period when calculating costs, reimbursements or relief. Incorrect product coding, date allocation or invoice treatment could lead to tax errors, customer disputes, repayment demands or inaccurate environmental and financial reporting for HVO and biodiesel.

Suggested action:

- Confirm whether the organisation releases, supplies, retails or claims relief for diesel, qualifying HVO or biodiesel covered by the temporary rate.
- Configure excise, invoicing, point-of-sale and accounting systems for the correct product, rate and transaction dates, with controlled reversion after the temporary period.

- Retain duty, stock, delivery, invoice and fuel-type evidence sufficient to support audits, customer adjustments and any transport-sector claim.
- Monitor conversion, extensions and replacement measures, update forecasts and legal-register status promptly, and communicate changes to finance, procurement, logistics and retail teams.

Malta

Legislation Title:	Tax Exemption (Construction Waste Recycling) (2020–2026) (Amendment No. 2) Rules, 2026 (Regoli tal-2026 li jemendaw għat-tieni darba r-Regoli dwar Eżenzjoni mit-Taxxa għar-Riċiklaġġ tal-Iskart tal-Kostruzzjoni (2020–2026))
Jurisdiction / scope:	Malta; eligible property owners, developers, contractors, waste carriers, recycling operators and taxpayers claiming the construction-waste recycling exemption.
Changes in the legal register	No change to legal register.
Status:	2026 amending rules. The Legal Notice number, publication date, commencement, amended eligibility period and claim deadlines should be confirmed from the Malta Government Gazette.
Compliance type:	Environmental

Summary information:

The Rules further amend Malta's time-limited tax exemption supporting the recycling of construction and demolition waste. The scheme is intended to encourage eligible works to separate, transfer and process qualifying mineral waste through authorised recycling routes rather than disposal. The amendment may revise the operative period, eligible expenditure or works, documentary conditions, application process or deadlines. The official text should be checked against the existing scheme entry to establish the precise changes introduced by Amendment No. 2.

Why this matters:

The amendment is relevant where project budgets or tax treatment depend on demonstrating that construction waste was managed through qualifying recycling routes. Eligibility is likely to depend on traceable evidence linking the works, waste type, carrier, receiving facility, invoices and claim period. Developers and contractors may lose the exemption if waste is mixed, dispatched to an unauthorised destination or supported by incomplete documentation. The scheme should therefore be integrated with site waste-management plans, duty-of-care controls and financial approval processes rather than treated solely as a tax matter.

Suggested action:

- Obtain the official Legal Notice and compare Amendment No. 2 with the existing rules, confirming eligibility, qualifying waste and works, scheme dates, claim limits and submission deadlines.
- Identify current and planned projects that may qualify and assign responsibility across project, environmental, procurement and finance teams.
- Verify that carriers and recycling facilities are appropriately authorised and that transfer notes, weighbridge tickets, invoices and recycling certificates provide a complete audit trail.
- Update site waste plans, contractor clauses, cost coding, claim approval and record-retention controls, and monitor any expiry or extension of the scheme.

Legislation Title:	Waste Management (Shipments of Waste) (Amendment) Regulations, 2026 (Regolamenti tal-2026 li jemendaw ir-Regolamenti dwar l-Immaniġġar tal-Iskart u l-Ġarr ta' Skart)
Jurisdiction / scope:	Malta; waste producers, holders, brokers, dealers, carriers, treatment operators, importers and exporters involved in domestic or transboundary waste shipments.
Changes in the legal register	No change to legal register.
Status:	2026 amending regulations. The Legal Notice number, commencement date, transitional provisions and specific procedural changes should be confirmed from the official Gazette text.
Compliance type:	Environmental

Summary information:

The Regulations amend Malta's controls for the shipment of waste and should be read with the directly applicable EU regime governing movements of waste between Member States and to or from third countries. The amendment may revise competent-authority arrangements, notification and consent procedures, movement documentation, financial guarantees, fees, enforcement powers, offences or administrative requirements. The official text should be reviewed to identify which waste categories and shipment routes are affected and whether the changes support transition to the newer EU Waste Shipment Regulation.

Why this matters:

Waste can only be shipped under the correct classification, procedure, destination and contractual arrangements. Incorrect classification as green-listed waste, missing prior written notification and consent, inadequate financial security, incomplete movement documents or use of an unsuitable recovery facility can cause a shipment to be delayed, rejected or treated as illegal. Responsibility can remain with the notifier or organiser even where brokers, carriers or contractors handle the movement, creating repatriation, storage, remediation, enforcement and reputational risks.

Suggested action:

- Obtain the official amendment and identify changes to notification, consent, documents, fees, guarantees, digital submissions, enforcement and transitional arrangements.
- Map all inbound and outbound waste movements by waste code, composition, destination, treatment method, carrier, broker and responsible notifier.
- Verify classifications, contracts, Annex VII or notification documentation, consents, financial guarantees, carrier authorisations and receiving-facility permits before dispatch.
- Update shipment procedures, contractor due diligence, exception escalation and record retention, and train staff responsible for booking or approving movements.

Legislation Title:	Restriction of Use of Hazardous Substances in Electrical and Electronic Equipment (Amendment) Regulations, 2026 (Regolamenti tal-2026 li jemendaw ir-Regolamenti dwar ir-Restrizzjoni tal-Użu ta' Sustanzi Perikolużi fit-Tagħmir Elettriku u Elettroniku)
Jurisdiction / scope:	Malta; manufacturers, importers, authorised representatives and distributors placing affected electrical and electronic equipment on the Maltese market.

Changes in the legal register	No change to legal register.
Status:	2026 amending regulations. The Legal Notice number, EU measure transposed, commencement date and transitional provisions should be confirmed from the Malta Government Gazette.
Compliance type:	Environmental

Summary information:

The Regulations amend Malta's RoHS framework restricting lead, mercury, cadmium, hexavalent chromium, specified brominated flame retardants and four phthalates in electrical and electronic equipment, subject to applicable thresholds and exemptions. The amendment is likely to transpose one or more EU delegated changes to exemptions or their conditions. It may therefore affect particular components, materials, product categories, medical devices, monitoring and control instruments or spare parts, rather than altering every RoHS duty. The official schedules should be checked to identify the substances, uses, expiry dates and product categories concerned.

Why this matters:

Organisations placing equipment on the Maltese market must ensure that restricted-substance compliance is supported throughout the bill of materials and supply chain. A revised or expired exemption can make a previously compliant component unsuitable for new production, while different transition rules may apply to spare parts or legacy equipment. Supplier declarations alone may be insufficient where risk is high or evidence is outdated. Non-compliance can affect CE marking, the EU declaration of conformity, technical documentation and market access and may lead to corrective action, withdrawal or recall.

Suggested action:

- Obtain the official Legal Notice and identify each amended exemption, substance, component use, equipment category, expiry date and transitional provision.
- Screen affected product families and bills of materials, prioritising components that rely on a changed exemption or contain restricted substances above the maximum concentration values.
- Request current material declarations, test reports and exemption statements from suppliers, and assess the need for redesign, substitution or additional verification.
- Update technical files, compliance matrices, declarations of conformity, change controls, procurement specifications and distributor information before placing affected equipment on the market.

Luxembourg

Legislation Title:	Loi du 17 août 2026 concernant l'exploitation des pompes à chaleur (Law of 17 August 2026 concerning the operation of heat pumps)
Jurisdiction / scope:	Luxembourg; owners, operators, installers, maintenance providers, landlords and organisations responsible for heat-pump systems.
Changes in the legal register	No change to legal register.

Status:	Mémorial A463, published 14 September 2026. Commencement and transitional provisions should be confirmed from the official text.
Compliance type:	Environmental

Summary information:

The Law creates a national framework for operating heat pumps and provides the legal basis for detailed technical and operational requirements. It is intended to support wider deployment of heat-pump technology while controlling environmental and neighbourhood impacts, particularly noise, siting and safe operation. The accompanying Grand-Ducal Regulation sets the practical conditions, so both instruments should be assessed together.

Why this matters:

Heat pumps may be installed as part of decarbonisation, refurbishment or new-build projects, but poor siting, inadequate acoustic design, unsuitable settings or weak maintenance can cause nuisance, complaints and enforcement. Organisations may need to revise design standards, landlord approvals, planning checks, commissioning records and contractor controls. Existing equipment may also require assessment where transitional provisions apply.

Suggested action:

- Obtain A463 and identify commencement, exemptions, transitional rules, responsible persons and enforcement provisions.
- Inventory heat pumps at owned, occupied or managed premises and record location, type, output, refrigerant, installer, commissioning date and maintenance status.
- Update design, procurement, landlord, planning, commissioning and maintenance procedures to cross-reference the detailed operating regulation.
- Assign compliance ownership and retain acoustic assessments, approvals, commissioning results, service records and complaint investigations.

Legislation Title:	Règlement grand-ducal du 17 août 2026 relatif aux modalités d’exploitation des pompes à chaleur (Grand-Ducal Regulation of 17 August 2026 concerning the operating arrangements for heat pumps)
Jurisdiction / scope:	Luxembourg; heat-pump owners, operators, designers, installers, commissioning engineers and maintenance contractors.
Changes in the legal register	No change to legal register.
Status:	Mémorial A464, published 14 September 2026. Detailed commencement and transitional provisions should be checked.
Compliance type:	Environmental

Summary information:

The Regulation establishes the practical operating arrangements for heat pumps under the new Law. It should be reviewed for requirements relating to siting, acoustic performance, installation, commissioning, operating modes, maintenance, documentation and the management of abnormal noise or complaints. Applicable limits and assessment methods may vary according to equipment, location, time period and proximity to sensitive receptors.

Why this matters:

Compliance depends on the installed system and its real operating conditions, not only the manufacturer's declared sound level. Reflections, multiple units, night-time operation, poorly selected modes, vibration and changes to nearby receptors can affect compliance. Designers and contractors therefore need clear performance criteria, while operators need evidence that settings and maintenance preserve the approved condition.

Suggested action:

- Extract all applicable limits, measurement locations, calculation methods, exemptions, documentation and complaint-response requirements from A464.
- Screen planned installations at design stage using site-specific acoustic assessment, receptor mapping and cumulative consideration of multiple units.
- Specify compliant equipment, vibration isolation, operating modes and commissioning tests in contracts and acceptance criteria.
- Maintain settings, inspection and service records and investigate complaints through a controlled corrective-action process.

Legislation Title:	Règlement grand-ducal du 22 juillet 2026 déclarant la zone « Jongebësch » réserve naturelle et corridor écologique (Grand-Ducal Regulation designating the "Jongebësch" area as a nature reserve and ecological corridor)
Jurisdiction / scope:	Luxembourg; landowners, occupiers, developers, utilities, forestry, agriculture and organisations undertaking activities affecting the designated Jongebësch area.
Changes in the legal register	No change to legal register.
Status:	Grand-Ducal Regulation dated 22 July 2026; official publication reference and commencement should be confirmed from Legilux.
Compliance type:	Environmental

Summary information:

The Regulation gives national protected status to Jongebësch as a nature reserve and ecological corridor. The designation protects habitats, species and landscape connectivity and is expected to define a mapped perimeter, conservation objectives, prohibited activities and activities requiring prior authorisation. Controls may address construction, earthworks, drainage, vegetation removal, forestry, access, disturbance, lighting, chemicals and changes in land use.

Why this matters:

Activities outside the core site can still affect ecological connectivity, hydrology, noise, light or species movement. Ordinary maintenance, utility work, access creation or land management may therefore require screening or consent. Failure to identify the designation during project planning can cause offences, stop-work action, restoration duties, redesign and delay.

Suggested action:

- Obtain the official map, schedules, prohibitions, exemptions and authorisation requirements and screen all nearby land and projects.
- Update environmental constraints registers, GIS layers, planning checks and contractor briefs.
- Seek competent ecological advice and authority approval before works that could affect habitats, species, water or corridor function.

Legislation Title:	Règlement grand-ducal du 22 juillet 2026 déclarant la zone « Reckendallerkopp » réserve naturelle et corridor écologique (Grand-Ducal Regulation designating the “Reckendallerkopp” area as a nature reserve and ecological corridor)
Jurisdiction / scope:	Luxembourg; activities, development, infrastructure, forestry, agriculture and land management affecting the designated Reckendallerkopp area.
Changes in the legal register	No change to legal register.
Status:	Dated 22 July 2026; verify the Legilux publication reference, mapped perimeter and commencement.
Compliance type:	Environmental

Summary information:

The Regulation designates Reckendallerkopp as a national nature reserve and ecological corridor. Its schedules and maps define the protected perimeter and the activities prohibited, restricted or subject to authorisation, supporting habitat protection and movement of species between ecological areas.

Why this matters:

Property, infrastructure and operational decisions must account for the reserve before commitments are made. Clearance, excavation, drainage, lighting, access, storage, chemicals or disturbance may be restricted even where the activity would otherwise be routine. Supply-chain contractors also need clear site controls.

Suggested action:

- Overlay the official protected-area map with sites, planned works, access routes and utility corridors.
- Identify prohibited and consented activities and include them in permits-to-work, specifications and contractor inductions.
- Document surveys, consultations, approvals, mitigation and post-work monitoring.

Legislation Title:	Règlement grand-ducal du 22 juillet 2026 déclarant la zone « Schwaarzbaach » réserve naturelle et corridor écologique (Grand-Ducal Regulation designating the “Schwaarzbaach” area as a nature reserve and ecological corridor)
Jurisdiction / scope:	Luxembourg; organisations undertaking development, infrastructure, drainage, forestry, agriculture or land-management activities affecting Schwaarzbaach.
Changes in the legal register	No change to legal register.
Status:	Dated 22 July 2026; verify the official publication reference, exact perimeter and commencement.
Compliance type:	Environmental

Summary information:

The Regulation declares Schwaarzbaach a national nature reserve and ecological corridor. The designation is intended to conserve habitats, species, water-related features and landscape connectivity through mapped boundaries and controls over damaging or disturbing activities.

Why this matters:

The site's watercourse character may make changes to drainage, crossings, abstractions, discharges, bank works and vegetation particularly sensitive. Projects nearby may need ecological and hydrological assessment, revised construction methods and authority consent. Unauthorised disturbance can lead to enforcement, restoration costs and programme delay.

Suggested action:

- Confirm the mapped boundary, protected features, prohibited activities and authorisation route from the official regulation.
- Screen drainage, crossings, discharges, earthworks, vegetation management, lighting and access for direct and indirect effects.
- Incorporate ecological and water safeguards into designs, method statements, permits and contractor supervision, retaining monitoring evidence.

Information security

European Union

Legislation Title:	Regulation (EU) 2023/1543 on European Production Orders and European Preservation Orders for electronic evidence in criminal proceedings
Jurisdiction / scope:	European Union; affected electronic communications, domain-name, IP-numbering, online-platform, storage and data-processing service providers offering services in the EU.
Changes in the legal register	No change to legal register.
Status:	Binding from 18 August 2026 following a three-year transition period.
Compliance type:	Information security

Summary information:

The Regulation enables competent judicial authorities in one Member State to send European Production Orders and European Preservation Orders directly to service providers established or represented in another Member State, regardless of where the data are stored. Orders may cover subscriber, traffic and content data. Production deadlines are normally ten days and may be reduced to eight hours in emergencies; preservation orders require specified data to be secured against deletion or alteration while a production request is pursued. The framework includes authentication, confidentiality, legal-remedy, notification and conflict-of-law safeguards.

Why this matters:

Affected providers need an operational route for authenticating orders, preserving data without tipping off users where prohibited, meeting short deadlines and escalating conflicts involving privilege, immunities, fundamental rights or third-country law. The process cuts across security operations, legal, privacy, records management and customer support. Weak controls could lead to unlawful disclosure, loss of evidence, missed deadlines, enforcement or breach of confidentiality and data-protection duties.

Suggested action:

- Confirm service and data categories in scope and identify the designated establishment or legal representative responsible for receiving orders.
- Create a 24/7 intake, authentication, triage and escalation process capable of meeting ten-day and emergency eight-hour deadlines.
- Document preservation, access restriction, chain-of-custody, secure transfer, deletion hold and audit-log controls.
- Train legal, privacy, security and operations teams and test the procedure using realistic production and preservation scenarios.

Legislation Title:	Commission Implementing Regulation (EU) 2025/1569 on qualified electronic attestations of attributes and attestations issued by or on behalf of public-sector authentic sources
Jurisdiction / scope:	European Union; affected electronic identity and trust-service providers, public bodies responsible for authentic sources, wallet providers and relying parties using electronic attestations.
Changes in the legal register	No change to legal register.
Status:	In force; the current consolidated version is dated 11 August 2026.
Compliance type:	Information security

Summary information:

The Implementing Regulation supports the European Digital Identity Wallet framework by specifying reference standards and technical rules for issuing, revoking and validating qualified electronic attestations of attributes and attestations provided by or on behalf of public-sector bodies responsible for authentic sources. It also governs notification and publication of public-sector issuing bodies, catalogues of attributes and schemes, verification against authentic sources, interoperability and reuse. Examples of attributes may include qualifications, licences, professional status or other verified facts about a person or organisation.

Why this matters:

Attestations can become trusted evidence in digital onboarding, access decisions and regulated transactions. Providers and relying parties need assurance that attributes are authentic, current, minimally disclosed, interoperable and revoked promptly when no longer valid. Weak key management, interface security, source verification or lifecycle controls could enable impersonation, excessive disclosure, incorrect access or cross-border interoperability failure.

Suggested action:

- Map the organisation's role as issuer, authentic source, wallet provider, intermediary or relying party and identify the applicable standards and specifications.
- Review issuance, identity proofing, attribute verification, revocation, status checking, cryptographic controls and logging.
- Test interoperability and data-minimisation controls and update privacy notices, contracts, incident response and supplier requirements.

Legislation Title:	Regulation (EU) 2022/2554 on digital operational resilience for the financial sector (DORA)
Jurisdiction / scope:	European Union; regulated financial entities and affected ICT third-party service providers, including providers designated as critical.
Changes in the legal register	No change to legal register.
Status:	Applies from 17 January 2025; ongoing compliance and supervisory implementation remain relevant in 2026.
Compliance type:	Information security

Summary information:

DORA establishes a harmonised EU framework for ICT risk management in financial services. It covers governance and accountable management oversight, ICT asset and risk management, major incident reporting, digital operational resilience testing, business continuity and recovery, information sharing and management of ICT third-party risk. Financial entities must maintain registers of ICT contractual arrangements and ensure contracts contain specified access, audit, security, incident, continuity, location, termination and exit provisions. Critical ICT third-party providers are subject to an EU oversight framework led by the European Supervisory Authorities.

Why this matters:

DORA treats cyber resilience as an operational and governance obligation rather than a purely technical issue. Financial entities need evidence that critical services can withstand, respond to and recover from disruption, including failures at cloud, software and managed-service suppliers. ICT providers may face extensive due diligence, contract changes, testing participation, information requests and concentration-risk scrutiny even where they are not directly designated as critical. Gaps can cause supervisory action, customer loss, service interruption and weak recovery from incidents.

Suggested action:

- Confirm entity classification and map each DORA obligation to accountable management, policies, systems, evidence and review cycles.
- Maintain a complete ICT asset, dependency and third-party register, classify critical functions and reconcile contractual records with regulatory reporting templates.
- Test incident classification and reporting, continuity, recovery, backups, crisis communication and threat-led testing arrangements where applicable.
- Remediate supplier contracts and exit plans and provide customers with timely assurance evidence without compromising security or other clients.

Austria

Legislation Title:	Netz- und Informationssystemsicherheitsgesetz 2026 (NISG 2026), BGBl. I Nr. 94/2025 (Network and Information Systems Security Act 2026)
Jurisdiction / scope:	Austria; essential and important entities in the sectors and size categories specified by the Act, including certain providers covered regardless of size.
Changes in the legal register	Yes, scheduled to be added to the legal register.

Status:	Promulgated as BGBl. I No. 94/2025; enters into force on 1 October 2026. In-scope entities must register by 31 December 2026.
Compliance type:	Information security

Summary information:

NISG 2026 implements the NIS2 Directive in Austria and substantially expands the number and range of regulated entities. It distinguishes essential and important entities, creates the Federal Office for Cybersecurity, imposes management accountability and training, and requires proportionate technical, operational and organisational cybersecurity risk-management measures. Incident reporting includes an early warning within 24 hours, a full notification within 72 hours and a final or progress report within one month, subject to the applicable rules. Registration, self-declaration and evidence obligations follow the commencement date.

Why this matters:

Core duties apply from the first day, so later registration and self-declaration dates are not a grace period for implementing controls. Organisations must assess each Austrian legal entity against sector, size and special designation rules, including supply-chain exposure. Management bodies carry direct responsibilities and need evidence of oversight and training. Legacy systems, incomplete supplier controls, untested incident reporting or weak documentation may prevent the organisation from demonstrating compliance.

Suggested action:

- Complete and approve a legal-entity-level scope assessment against the Act's annexes, thresholds and size-independent categories before 1 October 2026.
- Map required risk-management measures to existing ISO 27001 or other controls, identifying gaps in governance, assets, supply chains, continuity, vulnerability handling, encryption and access control.
- Train the management body and relevant staff, test the 24-hour and 72-hour incident workflow, and prepare registration data for submission by 31 December 2026.
- Create an auditable evidence plan for the later self-declaration and supervisory requests, with owners and review dates.

Belgium

Legislation Title:	Royal Decree providing 2026 financial assistance to midwives for the use of telematics and electronic management of medical records
Jurisdiction / scope:	Belgium; eligible midwives, healthcare practices and service providers supporting telematics or electronic medical-record management.
Changes in the legal register	No change to legal register.
Status:	2026 assistance measure. The official Dutch and French titles, publication date, eligibility criteria and application deadline should be confirmed from the Belgian Official Gazette and INAMI/RIZIV guidance.
Compliance type:	Information security

Summary information:

The Royal Decree provides financial assistance intended to support eligible midwives' use of telematics and electronic management of medical records during 2026. Eligibility is likely to depend on professional status, use of approved digital services or software, electronic record-keeping and evidence submitted through the relevant health-insurance process. The measure should be read with Belgian healthcare, professional secrecy, patient-record, data-protection and eHealth requirements.

Why this matters:

Although framed as financial assistance, the measure can create evidence, platform-use and records-management conditions. Electronic maternity records contain sensitive health data and require strict access, authentication, confidentiality, availability, retention and incident controls. Practices using outsourced software remain responsible for assessing processors and ensuring secure clinical workflows. Incomplete eligibility records may jeopardise payment, while weak security or record integrity may affect patient care and regulatory compliance.

Suggested action:

- Obtain the official Royal Decree and INAMI/RIZIV instructions and confirm eligible practitioners, approved tools, activity thresholds, claim evidence and deadlines.
- Verify secure authentication, role-based access, audit logs, backups, availability, retention, secure messaging and processor agreements for the electronic record system.
- Reconcile professional, software-use and clinical-record evidence before submitting the claim and retain the approval and supporting records.
- Brief staff on confidentiality, remote access, phishing, device security and incident escalation for patient information.

France

Legislation Title:	Loi n° 2026-813 du 24 août 2026 visant à protéger les mineurs des risques auxquels les expose l'utilisation des réseaux sociaux (Law No. 2026-813 of 24 August 2026 concerning the protection of minors from risks associated with social-media use)
Jurisdiction / scope:	France; schools and educational establishments, with relevant implications for social-media platforms and digital service providers.
Changes in the legal register	No change to legal register.
Status:	Promulgated 24 August and published 25 August 2026. Article 1 was declared unconstitutional; Education Code changes apply from the 2026–2027 school year.
Compliance type:	Information security

Summary information:

The enacted Law aims to reduce harms associated with minors' use of social networks, but its proposed headline ban on access for children under 15 was removed after the Constitutional Council declared Article 1 unconstitutional. The remaining operative provisions amend criminal and digital-law references and the Education Code. School and establishment projects must address use of digital technologies and awareness of harmful excessive screen exposure and the addictive characteristics of social networks. Mobile-phone restrictions are extended to upper-secondary schools from the 2026–2027 school year, subject to school rules, exceptions and derogations.

Why this matters:

Organisations should distinguish the final enacted duties from proposals that did not survive constitutional review. Schools need policies, awareness activity, staff and parent communications and enforceable internal rules. Platforms and digital providers remain affected by the wider French and EU online-safety framework, but should not describe this Law as creating an operative general under-15 access ban. Inaccurate implementation or public statements could create legal, contractual and reputational risk.

Suggested action:

- Review the final consolidated text and Constitutional Council decision and remove any compliance assumption based on the censured Article 1.
- For educational establishments, update school projects, acceptable-use rules, mobile-phone controls and awareness programmes for pupils, staff and parents.
- For platforms and digital providers, map any remaining direct duties alongside the Digital Services Act, French online-safety law and existing child-protection controls.
- Retain legal review, policy approvals, communications, training and enforcement evidence and monitor any replacement legislation or regulatory guidance.

Italy

Legislation Title:	Decreto direttoriale 4 agosto 2026 – Sostegno alla domanda di servizi di cloud computing e cybersecurity: termini e modalità di funzionamento dello sportello per la presentazione delle domande di accesso alle agevolazioni (Directorate Decree of 4 August 2026 – Support for demand for cloud-computing and cybersecurity services: terms and procedures for applications for financial assistance)
Jurisdiction / scope:	Italy; eligible micro, small and medium-sized enterprises and self-employed workers applying for support, approved suppliers and bodies administering the scheme.
Changes in the legal register	No change to legal register.
Status:	Communicated in the Official Gazette, General Series No. 193 of 21 August 2026. The application window, expenditure period and current guidance should be confirmed from the Ministry of Enterprises and Made in Italy.
Compliance type:	Information security

Summary information:

The Directorate Decree opens and regulates the application process for incentives established under the Ministerial Decree of 18 July 2025. The scheme supports eligible SMEs and self-employed workers purchasing new or materially more advanced and secure cloud-computing and cybersecurity services from suppliers included on the approved list. The measure sets the portal arrangements, application evidence, assessment and award process, eligible expenditure, payment and reporting requirements and controls intended to prevent duplicate or ineligible funding.

Why this matters:

The scheme can reduce the cost of improving cloud and cyber capability, but funding conditions create contractual, procurement, financial and technical evidence requirements. Applicants must show that proposed services are eligible, additional or more advanced than existing solutions and obtained from an approved supplier. Weak needs analysis, unsupported claims, premature expenditure, conflicts between project and grant dates or poor invoice and implementation records could lead to rejection, delayed payment or recovery of assistance. Security outcomes should also be assessed independently of grant eligibility so that funded products are configured, governed and monitored effectively.

Suggested action:

- Obtain the full Decree and portal guidance and confirm applicant status, eligible locations, approved service categories, aid limits, application dates and excluded expenditure.
- Document the current-state environment, security risks and business case showing how each proposed service is new, additional or materially more advanced and secure.
- Verify supplier inclusion on the authorised list and align contracts, quotations, service descriptions, implementation dates, invoices and payment evidence with the scheme rules.
- Assign grant, procurement, finance and information-security owners, retain a complete application and audit file, and monitor reporting, retention and post-award obligations.

Netherlands

Legislation Title:	Cyberbeveiligingswet (Cybersecurity Act)
Jurisdiction / scope:	Netherlands; essential and important entities within the 18 sectors, size thresholds and special categories defined by the Act.
Changes in the legal register	Yes, scheduled to be added to the legal register.
Status:	Staatsblad 2026, 187; in force from 15 August 2026.
Compliance type:	Information security

Summary information:

The Act implements the NIS2 Directive and replaces the former Dutch network and information systems security regime. Organisations must determine whether each legal entity qualifies as essential or important, register in the national entity register, implement appropriate and proportionate technical, operational and organisational measures, and report significant incidents to the relevant CSIRT and competent authority. It establishes management-body responsibility, training, cooperation, supervision, evidence and enforcement arrangements across sectors including energy, transport, health, drinking water, digital infrastructure, managed services, public administration, manufacturing and other critical activities.

Why this matters:

Scope is wider than under the previous law and can capture businesses that did not previously consider themselves regulated. Compliance depends on entity, sector, size and service analysis rather than ISO certification alone. Boards must approve and oversee risk measures, while incidents may require rapid assessment and reporting across technical, legal, operational and communications teams. Supply-chain and managed-service dependencies are central, so weak supplier assurance, incomplete asset ownership or untested reporting can create direct regulatory exposure.

Suggested action:

- Complete a documented entity-by-entity applicability assessment against all sectors, thresholds and size-independent categories.
- Register in the NCSC entity register where required and identify the competent authority and CSIRT for each activity.
- Map the statutory duty of care to governance, assets, risk assessment, incident handling, continuity, supply-chain security, vulnerability management, access control and cryptography.
- Train the management body, test significant-incident classification and reporting, and retain evidence of approvals, improvements and ongoing review.

Legislation Title:	Cyberbeveiligingsbesluit (Cybersecurity Decree)
Jurisdiction / scope:	Netherlands; essential and important entities subject to the Cybersecurity Act, including sectors with additional ministerial rules.
Changes in the legal register	Yes, scheduled to be added to the legal register.
Status:	Staatsblad 2026, 189; in force from 15 August 2026.
Compliance type:	Information security

Summary information:

The Decree gives detailed effect to the Cybersecurity Act. It designates the NCSC or sector arrangements as CSIRTs, sets requirements for cybersecurity risk-management measures, registration and information provision, and supports incident-significance and reporting arrangements. It incorporates EU technical requirements for specified digital providers and allows sector-specific ministerial regulations to define additional controls, thresholds and evidence. The Decree should therefore be read with both the Act and the regulation issued by the responsible ministry for the organisation's sector.

Why this matters:

The Decree turns high-level statutory duties into operational expectations that can be tested by supervisors. Generic security policies may not demonstrate that risks to critical systems and services are identified, treated and reviewed using suitable methods. Different sectors may face different incident thresholds or control detail, so a group-wide approach must still account for entity-specific regulatory rules. Evidence quality, control ownership and traceability from risk to implemented measure will materially affect assurance and enforcement outcomes.

Suggested action:

- Identify every Decree article and sector regulation applicable to each in-scope entity and map it to accountable owners, controls and records.
- Confirm the applicable CSIRT, competent authority, incident thresholds, reporting channel and authorised reporting roles.
- Test the effectiveness and proportionality of risk controls against documented threats, dependencies and service impacts rather than relying only on policy existence.
- Maintain an evidence pack covering governance decisions, risk assessments, technical settings, supplier assurance, exercises, incidents and corrective actions.

Legislation Title:	Wet weerbaarheid kritieke entiteiten (Critical Entities Resilience Act)
Jurisdiction / scope:	Netherlands; entities formally designated by the competent authority as critical entities providing essential services.
Changes in the legal register	Yes, scheduled to be added to the legal register.
Status:	In force from 15 August 2026. Organisations do not self-designate; competent authorities formally identify critical entities.
Compliance type:	Information security

Summary information:

The Act implements the EU Critical Entities Resilience Directive and establishes an all-hazards framework for organisations whose essential services are critical to society. Designated entities must assess risks, implement proportionate technical, security and organisational resilience measures and report incidents that significantly disrupt or could significantly disrupt essential services. The framework addresses natural hazards, accidents, sabotage, terrorism, public-health events, insider threats and relevant cross-border or supply-chain dependencies, complementing the cyber-focused Cybersecurity Act.

Why this matters:

Compliance extends beyond IT and requires integration of physical security, people, premises, utilities, suppliers, crisis management and service continuity. A cyber risk assessment alone will not cover the required all-hazards perspective. Designated entities may need to demonstrate credible continuity arrangements for dependencies outside their direct control and coordinated incident communication with authorities. Fragmented ownership between security, facilities, operations and continuity teams can create gaps in risk treatment and evidence.

Suggested action:

- Establish a process for receiving and governing a designation decision and identify the essential services, sites, assets, people and dependencies covered.
- Complete an all-hazards risk assessment linking intentional, accidental, natural, cyber, supplier and cross-border threats to service disruption scenarios.
- Integrate physical security, personnel security, emergency response, continuity, recovery, supplier resilience and crisis communication into one evidence-based programme.
- Test reporting and escalation arrangements and retain records of exercises, incidents, improvements, competent-authority communication and management oversight.

Legislation Title:	Besluit weerbaarheid kritieke entiteiten (Critical Entities Resilience Decree)
Jurisdiction / scope:	Netherlands; entities designated under the Critical Entities Resilience Act and relevant competent authorities.
Changes in the legal register	Yes, scheduled to be added to the legal register.
Status:	In force from 15 August 2026 with the Act. Sector regulations and designation decisions should also be reviewed.
Compliance type:	Information security

Summary information:

The Decree specifies implementation arrangements under the Critical Entities Resilience Act, including matters supporting designation, risk assessment, resilience measures, incident notification and competent-authority cooperation. It provides the practical framework through which statutory duties are applied and may be supplemented by sector-specific regulations. Designated entities should use the Decree to translate the Act’s broad all-hazards requirements into documented operating controls and evidence.

Why this matters:

The Decree influences what supervisors expect to see when testing resilience. Organisations need clear links between the essential service, risk scenarios, prevention and protection measures, continuity objectives, response actions, recovery capability and reportable incidents. Generic corporate plans may be insufficient where they do not address Dutch sites, sector dependencies, minimum service levels or authority communication. Contractors supporting critical functions may need duties, access and evidence requirements written into agreements.

Suggested action:

- Map the Decree and applicable sector rules to the designated service, assets, locations, controls, owners and evidence.
- Define severity criteria, notification routes, decision authority and records for incidents that disrupt or could disrupt essential services.
- Review supplier, outsourcing, facility, utility and emergency-service dependencies and revise contracts, access arrangements and continuity plans.
- Exercise realistic multi-hazard scenarios and track identified weaknesses through formal corrective action and management review.

Legislation Title:	Besluit aanwijzing toezichthouders Cyberbeveiligingswet en Wet weerbaarheid kritieke entiteiten (Decision designating supervisory authorities under the Cybersecurity Act and the Critical Entities Resilience Act)
Jurisdiction / scope:	Netherlands; entities supervised under the Cybersecurity Act or Critical Entities Resilience Act, according to sector and responsible ministry.
Changes in the legal register	No change to legal register.
Status:	Sector designation decisions took effect with the Acts on 15 August 2026. Relevant publications include decisions for Climate and Green Growth, Infrastructure and Water Management, Economic Affairs and the government sector.
Compliance type:	Information security

Summary information:

The designation decisions identify the officials and inspectorates authorised to supervise and enforce the Cybersecurity Act and Critical Entities Resilience Act for particular ministries and sectors. Depending on the activity, supervision may sit with the Rijksinspectie Digitale Infrastructuur, Inspectie Leefomgeving en Transport, Nederlandse Voedsel- en Warenautoriteit or another designated body. The decisions govern authority to request information, conduct inspections and apply the enforcement powers available under the principal Acts.

Why this matters:

An organisation may operate across several regulated sectors and therefore be answerable to more than one competent authority or supervisor. Correct identification affects registration, incident reporting, regulatory correspondence, inspection preparation and escalation. Assuming that the NCSC is the sole regulator can lead to missed requests or inconsistent responses. Groups should coordinate centrally while retaining sector-specific ownership and evidence.

Suggested action:

- Map each regulated legal entity, sector and essential service to its competent authority, CSIRT and formally designated supervisory body.
- Record official contact routes, reporting portals, correspondence owners, delegated authority and escalation arrangements in the legal register and incident procedures.
- Prepare a regulator-response protocol covering information requests, inspections, interviews, evidence preservation, legal review and action tracking.
- Monitor further ministry-specific designation or mandate decisions and update governance where the responsible authority changes.

AI governance

European Union

Legislation Title:	Regulation (EU) 2024/1689, Article 50 – transparency obligations for providers and deployers of certain AI systems
Jurisdiction / scope:	European Union; providers and deployers of AI systems subject to the Article 50 interaction, synthetic-content, emotion-recognition, biometric-categorisation or deepfake transparency duties.
Changes in the legal register	No change to legal register.
Status:	Applies from 2 August 2026. Commission guidelines were published on 20 July 2026.
Compliance type:	AI governance

Summary information:

Article 50 requires providers of AI systems intended to interact directly with people to ensure users are informed that they are interacting with AI, unless this is obvious from the circumstances. Providers of systems generating synthetic audio, image, video or text must ensure outputs are marked in a machine-readable format and detectable as artificially generated or manipulated. Deployers of emotion-recognition and biometric-categorisation systems must inform exposed persons, while deployers publishing deepfakes or AI-generated text on matters of public interest must make appropriate disclosures, subject to specified law-enforcement, artistic, satirical and editorial exceptions.

Why this matters:

The duties apply across use cases and are not limited to high-risk AI. Customer-service bots, voice agents, generated marketing, training content, synthetic media, workplace tools and public communications may all require disclosure or technical marking. Responsibility is split between providers and deployers, so procurement contracts and implementation settings must preserve required functionality. Missing, delayed or inaccessible notices, stripped metadata or weak evidence of exceptions can expose organisations to enforcement, complaints and loss of trust.

Suggested action:

- Map every AI use case against each Article 50 duty and record whether the organisation acts as provider, deployer or both.
- Implement clear interaction notices before or at first contact and test that disclosures remain visible and accessible across channels.
- Verify machine-readable marking for synthetic outputs and establish controls preventing removal during editing, export or publication.
- Create approval, exception and evidence procedures for emotion recognition, biometric categorisation, deepfakes and public-interest text.

Germany

Legislation Title:	Gesetz zur Durchführung der Verordnung über künstliche Intelligenz / KI-Marktüberwachungs- und Innovationsförderungsgesetz – KI-MIG (Act implementing Regulation (EU) 2024/1689 on artificial intelligence / AI Market Surveillance and Innovation Promotion Act)
Jurisdiction / scope:	Germany; organisations developing, providing, deploying, importing or distributing AI systems regulated by the EU AI Act.
Changes in the legal register	Yes, scheduled to be added to the legal register.
Status:	Promulgated 28 July 2026 and in force from 29 July 2026.
Compliance type:	AI governance

Summary information:

KI-MIG establishes Germany's national governance and enforcement architecture for Regulation (EU) 2024/1689. The Bundesnetzagentur is the default market-surveillance authority, notifying authority, central complaints body and single point of contact, supported by sector-specific product, financial, data-protection, media and security authorities. The Act also provides coordination expertise, enforcement powers, penalties, complaints handling and regulatory sandboxes intended to support compliant innovation, with particular regard to SMEs and start-ups.

Why this matters:

The EU AI Act applies directly, but KI-MIG determines who supervises an organisation in Germany and how investigations, complaints and sanctions are handled. A business may deal with different regulators depending on the AI system, sector or associated product. Incorrect authority mapping can delay notifications or produce inconsistent responses. German operations also need an evidence trail that can be supplied to market-surveillance bodies without undermining data protection, security, confidentiality or intellectual property.

Suggested action:

- Map each German legal entity, AI role, system and sector to the Bundesnetzagentur or applicable specialist authority.
- Create a regulator-response protocol covering complaints, information requests, inspections, evidence preservation and corrective action.
- Align AI inventory, technical documentation, conformity, incident, post-market and supplier records with supervisory expectations.
- Assess whether a regulatory sandbox is appropriate for innovative or uncertain use cases and record any authority engagement.

Republic of Ireland

Legislation Title:	European Union (Artificial Intelligence) (Designation) (Amendment) Regulations 2026, S.I. No. 405 of 2026 (Rialacháin an Aontais Eorpaigh (Intleacht Shaorga) (Ainmniú) (Leasú), 2026)
Jurisdiction / scope:	Republic of Ireland; organisations within the regulated AI scope, including providers and deployers overseen by designated sector authorities.
Changes in the legal register	No change to legal register.

Status:	Made 31 July 2026; notice published in Iris Oifigiúil on 7 August 2026.
Compliance type:	AI governance

Summary information:

The Regulations amend the 2025 designation instrument to allocate further market-surveillance responsibilities under the EU AI Act. They add definitions and replace the previous schedule with sector-specific schedules covering AI systems associated with harmonised product legislation, Annex III high-risk categories and prohibited practices. Oversight is distributed among Oifig IS na hÉireann and existing regulators, including bodies responsible for data protection, financial services, media, communications, competition, employment, health and product safety.

Why this matters:

Irish AI supervision is multi-authority rather than centralised in one regulator. The correct authority can depend on what the organisation is, the product or service involved and the AI Act provision engaged. Groups using the same system in employment, finance, media or regulated products may need to coordinate with different bodies. Incorrect regulator mapping can delay notifications, complaints handling, corrective actions or responses to information requests.

Suggested action:

- Map every Irish AI use case, legal entity and AI Act provision to the designated market-surveillance and competent authority.
- Record official contact routes, reporting portals, correspondence owners and escalation arrangements.
- Prepare a coordinated regulator-response procedure covering inspections, complaints, evidence, confidentiality and corrective actions.
- Monitor amendments to designations as delayed or sector-specific AI Act duties come into application.

Legislation Title:	Regulation of Artificial Intelligence Act 2026, No. 31 of 2026 (An tAcht um Rialáil na hIntleachta Saorga, 2026)
Jurisdiction / scope:	Republic of Ireland; organisations developing, providing, deploying, importing or distributing AI systems regulated under the EU AI Act and subject to Irish supervision.
Changes in the legal register	Yes, scheduled to be added to the legal register.
Status:	Signed into law in July 2026 and commenced on 31 July 2026, subject to limited excluded provisions in the commencement order.
Compliance type:	AI governance

Summary information:

The Act establishes Oifig IS na hÉireann as Ireland's AI Office and gives further effect to Regulation (EU) 2024/1689. It provides for the national single point of contact, an AI register, cooperation among authorities, regulatory sandboxes, real-world testing, data-protection safeguards, market surveillance, investigations, enforcement, penalties, appeals and information sharing. It also amends related Irish legislation to integrate AI supervision across existing regulatory structures.

Why this matters:

The Act creates the practical Irish framework through which EU AI Act compliance will be supervised and enforced. Organisations may need to register systems or information, participate in investigations, provide records, respond to directions or obtain approval for sandbox or real-world testing activities. AI governance must therefore produce evidence that is accurate, controlled and available to the correct authority. Providers outside Ireland may also be affected where systems are placed on the Irish or EU market through Irish operations or representatives.

Suggested action:

- Determine which Irish entities, systems and roles fall within the Act and identify applicable registration, authority and cooperation requirements.
- Align the AI register with technical files, risk assessments, data governance, human oversight, incident, post-market and supplier records.
- Create procedures for authority requests, investigations, corrective directions, appeals, confidentiality and evidence preservation.
- Assess sandbox or real-world testing requirements before live trials and document approvals, participant safeguards, monitoring and exit criteria.

Austria

Legislation Title:	Heimarbeitstarif für Knopfwaren und deren Adjustierung, ausgenommen Zwirnknöpfe, BGBl. II Nr. 256/2026 (Homeworking Wage Tariff for buttons and their finishing, excluding thread buttons)
Jurisdiction / scope:	Austria; principals engaging homeworkers to manufacture or finish buttons, excluding thread buttons, where the work is not governed by another applicable collective homeworking agreement or tariff.
Changes in the legal register	No change to legal register.
Status:	Published on 20 August 2026 and effective retrospectively from 1 June 2026.
Compliance type:	Health and safety

Summary information:

BGBl. II No. 256/2026 establishes the applicable homeworking tariff for the manufacture and finishing of buttons, excluding thread buttons. It applies throughout Austria to principals commissioning the specified activities where no other collective homeworking agreement or tariff applies. Piece-rate payments are calculated using an hourly basis of €13.11, with a separately identified homeworking supplement of 10% added to the calculated payment. The tariff operates within Austria's statutory homeworking framework and affects payment records, piece-rate calculations and the written information supplied to covered homeworkers.

Why this matters:

Organisations must distinguish covered homeworking from ordinary employment, subcontracting and self-employment, then ensure purchasing and payroll controls apply the correct tariff. The retrospective commencement may require payments from 1 June 2026 to be recalculated. Incorrect classification, an outdated piece rate or failure to show the supplement separately can create wage arrears, worker claims, inspection findings, penalties and unreliable labour-cost records. Homeworking arrangements should also remain integrated with wider controls for workload, equipment, hazardous materials, instruction and welfare.

Suggested action:

Identify affected Austrian homeworking arrangements and confirm whether another tariff applies.

Recalculate affected payments from 1 June 2026 using the applicable rate and separately stated supplement.

Update contracts, piece-rate schedules, payroll instructions, risk assessments and retained payment evidence.

Belgium

Legislation Title:	Décret du 16 juillet 2026 relatif au portail d'information câbles et canalisations souterrains (Decree of 16 July 2026 concerning the information portal for underground cables and pipelines)
Jurisdiction / scope:	Walloon Region, Belgium; professional or public-service operators managing underground cables or pipelines and persons studying or carrying out work on public or private land that may affect the ground or subsoil.
Changes in the legal register	No change to legal register.
Status:	Published in the Belgian Official Gazette on 20 August 2026. The Decree enters into force on 1 February 2027.
Compliance type:	Health and safety

Summary information:

The Decree establishes an electronic portal for exchanging information about underground cables and pipelines between infrastructure managers and persons planning or carrying out works. Covered infrastructure includes underground systems used to transport or distribute energy, information and solid, liquid or gaseous materials. Infrastructure managers must register and maintain information concerning their areas of interest. Persons responsible for studying or executing works must submit plan requests for the proposed work area through the portal or an approved interconnected system. The Decree also addresses response procedures, information management, enforcement and sanctions.

Why this matters:

Underground service strikes can cause electrocution, fire, explosion, flooding, pollution, service interruption and serious injury. The portal creates a formal information exchange that must be incorporated into planning, design, permit-to-work and excavation controls. Obtaining plans does not remove the need for site surveys, detection equipment, safe-digging methods or compliance with sector-specific requirements. Infrastructure owners also need accurate records and timely responses.

Suggested action:

Determine whether the organisation is an underground cable or pipeline manager, a plan requester, or both. Register relevant infrastructure and areas of interest before the commencement date. Integrate portal searches into design reviews, excavation permits, method statements and contractor controls. Verify plans on site using appropriate detection, marking, trial-hole and safe-digging methods.

Bosnia and Herzegovina, Federation level

Legislation Title:	Federation of Bosnia and Herzegovina Official Gazette No. 65/26 amendments to the list of controlled narcotic drugs, psychotropic substances, plants and precursors
Jurisdiction / scope:	Federation of Bosnia and Herzegovina; healthcare providers, pharmacies, laboratories, manufacturers, distributors, research organisations, waste handlers and other organisations that possess, use, store, transport, prescribe, supply or dispose of listed substances.
Changes in the legal register	No change to legal register.
Status:	Reported in Official Gazette No. 65/26. The authoritative Federation-level text and precise substances added, removed or reclassified should be verified before the obligations are finalised.
Compliance type:	Health and safety

Summary information:

The amendment revises the official list of controlled narcotic drugs, psychotropic substances, controlled plants and chemical precursors. A change to the schedules may alter the legal controls applying to possession, procurement, manufacture, import, export, prescribing, dispensing, storage, security, stock reconciliation, transport, research use and disposal. The precise effect depends on which substances have been added, removed or moved between control categories and whether transitional arrangements apply to existing stocks, licences or authorisations.

Why this matters:

A substance previously subject only to general chemical, pharmaceutical or laboratory controls may become subject to stricter licensing, access, storage and record-keeping requirements. Organisations must assess products, medicines, reference standards, laboratory reagents, plant materials and waste streams against the revised list. Unauthorised possession, inadequate security, missing stock records or incorrect disposal can create criminal, regulatory, worker-safety and diversion risks.

Suggested action:

Obtain and translate the authoritative amendment and revised schedules.

Compare the revised list against substance inventories, safety data sheets, medicines, laboratory standards and waste streams.

Confirm licensing, authorised-person, storage, security, transport, record-keeping and disposal requirements.

Update procurement restrictions, access lists, stock checks, incident reporting and contractor arrangements.

Denmark

Legislation Title:	Bekendtgørelse nr. 697 af 20. august 2026 om Ledningsejerregistret (Executive Order No. 697 of 20 August 2026 on the Register of Underground Cable Owners)
Jurisdiction / scope:	Denmark; owners of underground cables and pipelines and organisations undertaking excavation, construction, utility, civil engineering or infrastructure work.
Changes in the legal register	No change to legal register.
Status:	Issued on 20 August 2026. The official commencement provisions and any transitional requirements should be confirmed from the Danish legal text.
Compliance type:	Health and safety

Summary information:

The Executive Order governs the operation and use of Denmark's Register of Underground Cable Owners, known as LER. The register enables persons planning excavation or ground-disturbance work to identify relevant infrastructure owners and obtain information about underground electricity, gas, oil, telecommunications, district-heating, water, sewer and other services. Cable owners must maintain their registration and areas of interest, while persons undertaking covered excavation work must make the required enquiry before work begins. The system supports electronic exchange of infrastructure information and coordination between asset owners and excavators.

Why this matters:

A valid LER enquiry is a critical planning control but is not, by itself, proof that excavation is safe. Underground records can be incomplete, approximate or affected by site changes. Organisations must combine the register response with competent planning, utility detection, marking, safe excavation methods and supervision. Cable owners must ensure their registered information is current and that responses are provided within the required timescale.

Suggested action:

Confirm whether the organisation is registered as a cable owner, an excavator or both.

Review and update registered areas of interest and infrastructure contact information.

Require a current LER enquiry before covered ground-disturbance work begins. Integrate responses into permits, drawings, risk assessments and method statements, and retain supporting records.

France

Legislation Title:	Arrêté du 30 juillet 2026 modifiant l'arrêté du 11 décembre 2015 relatif au mode de calcul des paramètres physiques indicateurs du risque d'exposition au bruit et aux conditions de mesurage des niveaux de bruit en milieu de travail (Order of 30 July 2026 amending the Order of 11 December 2015 on calculation of physical parameters indicating occupational-noise exposure risk and workplace noise measurement conditions)
Jurisdiction / scope:	France; employers assessing risks arising from workers' exposure to noise, together with competent occupational-noise assessors and testing providers.
Changes in the legal register	No change to legal register.
Status:	Published in JORF No. 0181 on 5 August 2026, text No. 5. Enters into force one year after publication, on 5 August 2027.
Compliance type:	Health and safety

Summary information:

The Order updates the editions of two standards cited by the 2015 workplace-noise measurement rules. It replaces the May 2009 reference to NF EN ISO 9612 with NF EN ISO 9612 of June 2025 for determining occupational-noise exposure. It also replaces the August 1995 reference to NF EN ISO 4869-2 with the November 2018 edition for estimating A-weighted sound-pressure levels when hearing protectors are used.

Why this matters:

Employers and competent assessors will need to ensure that noise surveys, exposure calculations and hearing-protection assessments use the revised methods from the commencement date. Existing templates, software assumptions, contracts and competence arrangements may still cite the previous editions. An uncontrolled transition could produce inconsistent exposure results, inappropriate hearing-protection decisions or weak evidence that noise risks have been assessed using the legally referenced methodology.

Suggested action:

- Identify procedures, survey specifications, calculation tools, reports and contracts that cite the superseded editions.
- Confirm that internal staff and external assessors can apply NF EN ISO 9612:2025 and NF EN ISO 4869-2:2018 before 5 August 2027.
- Update noise-risk assessment and hearing-protection selection methods, then retain evidence of method validation and competence.
- Plan any necessary reassessment of representative noise exposures where the revised methodology could affect conclusions or controls.

Legislation Title:	Arrêté du 20 août 2026 relatif à l'hébergement des travailleurs agricoles (Order of 20 August 2026 concerning accommodation for agricultural workers)
Jurisdiction / scope:	France; agricultural employers providing accommodation to workers, including seasonal agricultural workers and employers seeking authorised use of tents for short engagements in specified departments.
Changes in the legal register	No change to legal register.
Status:	Published in JORF No. 0197 on 25 August 2026, text No. 12. Entered into force on 26 August 2026 and repealed the Order of 1 July 1996, subject to the stated transitional provision.
Compliance type:	Health and safety

Summary information:

The Order establishes accommodation requirements for agricultural workers. It addresses internal noise limits, the ability to maintain at least 18°C while avoiding condensation and excessive temperatures, clean and complete bedding, lockable individual storage, suitable cooking and dining facilities, waste bins and sanitary arrangements. It also governs authorised tent accommodation for seasonal workers recruited for less than one month in specified departments, including requirements intended to address climatic conditions and occupational risks.

Why this matters:

Agricultural accommodation is part of the employer's health, safety and welfare controls. Non-compliant sleeping space, sanitation, temperature management, cooking facilities or temporary tent arrangements can expose workers to unhealthy or unsafe conditions and create enforcement risk. Employers also need to distinguish normal accommodation requirements from the limited, authorised derogation for tents and retain evidence that applicable conditions are met.

Suggested action:

- Inventory all employer-provided agricultural accommodation and identify the Code provisions applying to each type.
- Assess accommodation against the new noise, temperature, bedding, storage, food-preparation, waste and sanitary requirements.
- Where tents are proposed, confirm that the department, employment duration, period, authorisation and equipment conditions are satisfied before occupation.
- Update accommodation inspections, worker information, contractor controls and retained evidence, and close any gaps through documented corrective action.

Italy

Legislation Title:	Decreto 26 maggio 2026, n. 146 – Regolamento recante procedure per l'approvazione e l'installazione di sistemi di alimentazione elettrica su unità da diporto e relativi motori di propulsione (Decree No. 146 of 26 May 2026 –

	Regulation laying down procedures for approval and installation of electrical power-supply systems on recreational craft and associated propulsion motors)
Jurisdiction / scope:	Italy; manufacturers of recreational craft with electric propulsion, businesses installing or converting electric propulsion systems, technical managers, conformity-assessment bodies, owners and operators of affected craft.
Changes in the legal register	No change to legal register.
Status:	Published in the Italian Official Gazette, General Series No. 184 of 10 August 2026. Entered into force on 25 August 2026.
Compliance type:	Health and safety

Summary information:

The Regulation sets procedures for electric-propulsion systems on recreational craft. It defines the installer, technical manager, approved body, conformity-assessment body and electric-propulsion system, and uses UNI EN ISO 16315 as the reference standard. Installation businesses must meet specified competence, Chamber of Commerce registration and approved quality-management-system requirements. The measure addresses new craft and conversion of products already placed on the market, together with approval and mutual-recognition arrangements.

Why this matters:

Electric propulsion brings electrical, battery, fire, shock, compatibility and installation risks that must be controlled through competent work and documented conformity. Manufacturers and installers need evidence that the system, installation process and responsible personnel satisfy the Regulation. Owners and operators should ensure that conversions are completed through an eligible installer and that approval, technical and operating records remain available for inspection, maintenance and subsequent sale.

Suggested action:

- Determine whether each activity is manufacture, installation, conversion, approval, assessment, ownership or operation under the Regulation.
- Verify installer registration, personnel certification, technical-manager competence and the approved quality-management system.
- Apply the current UNI EN ISO 16315 requirements and retain designs, component specifications, installation records, tests, approvals and conformity evidence.
- Update procurement, conversion, commissioning, inspection, maintenance and change-control procedures for affected craft and propulsion systems.

Malta

Legislation Title:	Linji Gwida dwar il-Karozzini (Twissija Ħamra – Sħana Estrema) 2026 (Karozzini (Red Alert – Extreme Heat) Guidelines 2026)
Jurisdiction / scope:	Malta; operators and drivers of horse-drawn vehicles, and other persons responsible for using horses in karozzin operations.

Changes in the legal register	No change to legal register.
Status:	Government Notice No. 1170, published in Malta Government Gazette No. 21,698 on 5 August 2026. Came into force on the date of publication.
Compliance type:	Health and safety

Summary information:

The Guidelines were issued by the Director for Animal Welfare under regulation 6 of the Use of Karozzini Regulations, S.L. 439.22. Whenever the Malta Meteorological Office issues an official Red Alert – Extreme Heat Warning for the Maltese Islands, no karozzin may operate and no horse may be used for a karozzin for the duration of the warning. Operations may resume when the warning is withdrawn or expires, provided that the other requirements of S.L. 439.22 continue to be met.

Why this matters:

Operators need a reliable process to monitor official warnings and stop operations immediately for the full warning period. The Guidelines operate alongside, rather than replace, the existing Karozzini Regulations. Continuing to operate during an official red alert is treated as a contravention of those Regulations and may expose horses to harmful extreme-heat conditions.

Suggested action:

- Assign responsibility for monitoring official Malta Meteorological Office Red Alert – Extreme Heat Warnings.
- Create a documented stop-work and communication process covering drivers, booking staff, contractors and customers.
- Record the start, withdrawal or expiry of each warning and the corresponding suspension and resumption decisions.
- Verify continued compliance with S.L. 439.22 before operations resume and brief relevant personnel on the updated requirement.

Other compliance obligations

European Union

Legislation Title:	Commission Implementing Regulation (EU) 2024/1973 of 18 July 2024 establishing a list of antimicrobials which shall not be used under Articles 112 and 113 of Regulation (EU) 2019/6, or shall only be used subject to certain conditions
Jurisdiction / scope:	Veterinarians, veterinary practices, animal-health bodies and holders or users of affected veterinary medicinal products in the EU.
Changes in the legal register	Add or update where veterinary antimicrobials may be used under cascade provisions.

Status:	Published 19 July 2024 and in force.
Compliance type:	Other compliance obligations

Summary information:

Commission Implementing Regulation (EU) 2024/1973 establishes the list of antimicrobial substances that may not be used, or may only be used subject to stated conditions, under the veterinary "cascade" provisions in Articles 112 and 113 of Regulation (EU) 2019/6. Those cascade provisions allow a veterinarian, under defined circumstances, to use a medicinal product outside its authorised terms where no suitable authorised veterinary medicine is available. The Regulation is therefore directed at exceptional prescribing and use rather than routine use in accordance with a valid marketing authorisation. Applicability should be considered alongside Regulation (EU) 2019/6, the product's authorisation, the animal species concerned and any national professional or record-keeping requirements.

Why this matters:

Veterinary organisations must prevent a cascade decision from resulting in use of a prohibited antimicrobial or use outside a condition imposed by the list. The controls may affect clinical protocols, formularies, prescribing systems, stock selection, procurement and advice given to animal keepers. Organisations that rely only on historic formularies or supplier information may not identify a newly restricted substance. Weak documentation can also make it difficult to demonstrate why cascade use was necessary, who authorised it and whether the applicable restriction was followed.

Suggested action:

- Map all antimicrobials stocked, prescribed or administered under cascade arrangements against the current list and conditions.
- Update formularies, prescribing protocols and electronic prescribing alerts so prohibited or conditional uses are identified before treatment is authorised.
- Define who may approve cascade use and require a documented clinical justification, species and indication, dose, treatment period, withdrawal information and applicable restriction.
- Brief veterinarians, pharmacy personnel and relevant animal-care staff on the restrictions and escalation route for uncertain cases.
- Review supplier and product information periodically and retain prescribing, administration, stock and audit records sufficient to demonstrate compliance.

Legislation Title:	Commission Implementing Regulation (EU) 2026/1755 of 20 July 2026 on detailed arrangements for certain Commission proceedings under Regulation (EU) 2024/1689
Jurisdiction / scope:	Providers of general-purpose AI models subject to Commission evaluation, investigation or potential fines under the EU AI Act.
Changes in the legal register	Add where the organisation provides general-purpose AI models; otherwise retain as sector-specific awareness.
Status:	Published 21 July 2026 and in force.

Compliance type:	Other compliance obligations

Summary information:

Commission Implementing Regulation (EU) 2026/1755 sets detailed procedural arrangements for Commission action under Articles 92 and 101 of the EU AI Act. It addresses evaluations of general-purpose AI models, appointment and involvement of independent experts, and requests for access through application programming interfaces or other appropriate technical means, including source code where authorised by the AI Act. It also establishes procedural safeguards for proceedings that may lead to fines, including opening and closing proceedings, preliminary findings, access to the file and the opportunity for the provider to be heard and submit supporting evidence.

Why this matters:

Providers of general-purpose AI models may need to respond to technically complex Commission requests within a controlled legal process. The response may involve model documentation, testing access, interfaces, source material, technical personnel and confidential business information. Poor coordination between legal, engineering, security and records teams could lead to incomplete or inconsistent submissions, unmanaged disclosure, loss of evidence or failure to exercise procedural rights. Organisations outside the direct scope may still need awareness where they develop models for another provider or hold relevant evidence under contract.

Suggested action:

- Confirm whether the organisation is a provider of a general-purpose AI model and identify the models, legal entities and functions that could be subject to Commission proceedings.
- Nominate legal, technical, security and executive owners for Commission requests, evaluations, preliminary findings and hearing rights.
- Maintain a controlled evidence index covering model documentation, evaluation results, limitations, interfaces, source-code governance, training information and corrective actions required by the AI Act.
- Establish secure arrangements for technical access, independent-expert involvement, confidentiality review, privilege review and preservation of relevant records.
- Test the organisation’s ability to coordinate a complete and consistent response, record decisions and track commitments or corrective measures arising from proceedings.

Legislation Title:	Commission Implementing Regulation (EU) 2026/1735 of 15 July 2026 amending Implementing Regulation (EU) 2025/1569 as regards applicable standards and specifications
Jurisdiction / scope:	Electronic identity wallet providers, trust-service providers, public-sector authentic sources, issuers and relying parties handling electronic attestations of attributes.
Changes in the legal register	Add or update the eIDAS and European Digital Identity Wallet entry where attributes are issued, verified or relied upon.
Status:	Published 22 July 2026 and in force.
Compliance type:	Other compliance obligations

Summary information:

Commission Implementing Regulation (EU) 2026/1735 amends Implementing Regulation (EU) 2025/1569 to align the European Digital Identity Wallet framework with updated standards and specifications. It concerns qualified electronic attestations of attributes and attestations issued by or on behalf of public-sector bodies responsible for authentic sources. The changes address issuance and revocation, verification against authentic sources, signing and sealing of verification results, and the technical basis needed for secure cross-border interoperability. The practical effect depends on whether the organisation acts as an issuer, authentic source, wallet provider, intermediary or relying party.

Why this matters:

Electronic attestations can be used as trusted evidence of qualifications, licences, professional status or other attributes. Incorrect issuance, delayed revocation, unreliable source verification or weak cryptographic lifecycle controls could allow an outdated or false attribute to influence access, onboarding or regulated transactions. Technical incompatibility may also prevent a valid attestation from being recognised across borders. Because several parties contribute to the lifecycle, unclear contractual ownership or interface responsibilities can create gaps even where each party operates its own controls.

Suggested action:

- Identify each service and legal entity acting as issuer, authentic source, wallet provider, intermediary or relying party.
- Map the amended standards and specifications to issuance, signing, sealing, verification, revocation, status checking, interface security and audit logging.
- Review technical architecture, keys and certificates, trust lists, schemas, APIs, validation rules and supplier dependencies for conformity with the updated specifications.
- Test interoperability, revocation and failure handling using representative cross-border scenarios, including unavailable or conflicting authentic-source information.
- Update contracts, privacy information, incident response, change control and evidence retention, then assign owners for monitoring later specification changes.

Austria

Legislation Title:	BGBl. I Nr. 81/2026 – Bundesgesetz, mit dem das Niederlassungs- und Aufenthaltsgesetz und das Ausländerbeschäftigungsgesetz geändert werden (Federal Act amending the Settlement and Residence Act and the Employment of Foreign Nationals Act)
Jurisdiction / scope:	Employers recruiting or employing third-country nationals and persons managing residence or work-authorisation processes.
Changes in the legal register	Update Austrian immigration and foreign-worker employment entries where foreign nationals are employed.
Status:	Promulgated 6 August 2026; detailed commencement and transitional provisions should be checked.
Compliance type:	Other compliance obligations

Summary information:

BGBl. I No. 81/2026 amends Austria's Settlement and Residence Act and Employment of Foreign Nationals Act and implements Directive (EU) 2024/1233. The changes concern the legal framework through which third-country nationals obtain or hold residence and employment authorisation. For employers, the relevant effect depends on the worker's nationality, residence status, proposed role, place of work and the authorisation route used. The consolidated legislation and applicable commencement or transitional provisions should be checked for each recruitment or existing employment case.

Why this matters:

An employer may not rely on a general assumption that residence permission also authorises the proposed employment, or that an existing authorisation covers a changed role, employing entity or working arrangement. Incorrect classification or incomplete evidence can delay recruitment and expose both the organisation and worker to immigration or employment-law consequences. Changes also affect recruitment agencies, mobility teams and managers who initiate transfers, because information supplied during onboarding must remain consistent with the permit and employment conditions.

Suggested action:

- Identify third-country nationals employed, sponsored, transferred or being recruited in Austria and record the authorisation route for each case.
- Check role, employing entity, work location, validity period and any restrictions against the amended legislation and current official guidance.
- Update recruitment, onboarding, right-to-work, role-change, renewal and termination procedures, including escalation before material employment changes.
- Clarify responsibilities between HR, hiring managers, immigration advisers, agencies and the worker, and prevent work from starting before the required evidence is verified.
- Maintain a controlled record of applications, decisions, permits, checks, expiry dates and follow-up actions, with proportionate access and retention controls.

Legislation Title:	BGBl. II Nr. 246/2026 – Änderung der Verordnung hinsichtlich kostendeckender Gebühren für die Meldung neuartiger Tabakerzeugnisse (Amendment of notification-fee rules for novel tobacco and specified tobacco-free nicotine products)
Jurisdiction / scope:	Manufacturers, importers and suppliers responsible for notifications of novel tobacco, tobacco-free nicotine and tobacco-free nicotine-substitute products.
Changes in the legal register	Update the Austrian product-notification and fee entry where affected products are supplied.
Status:	Issued 18 August 2026; amended sections took effect on 20 August 2026.
Compliance type:	Other compliance obligations

Summary information:

BGBl. II No. 246/2026 amends Austria’s notification-fee regulation for novel tobacco products. It changes the title and extends the fee framework to specified tobacco-free nicotine products and tobacco-free nicotine-substitute products under the Tobacco and Non-Smoker Protection Act. The amendment means that businesses must not assess notification and fee duties solely by reference to whether a product contains tobacco. Product formulation, intended function, presentation and statutory classification must be checked before an Austrian market launch or material change. **Why this matters:** A product that was previously treated outside the novel-tobacco notification-fee process may now fall within the expanded categories. Misclassification can lead to missing or incorrect notifications, unpaid fees, delayed launch, enforcement or withdrawal from the market. The change may also affect product-development gates, importer responsibilities, distributor assurances, regulatory budgets and the evidence requested from manufacturers. Marketing terminology is not a substitute for the legal classification. **Suggested action:** • Compile an Austrian-market product inventory covering novel tobacco, tobacco-free nicotine and tobacco-free nicotine-substitute products. • Document the classification of each product using composition, intended use, format, claims and the relevant statutory definitions. • Confirm the correct notification route, information requirements, fee, payment timing and responsible legal entity before supply or material product change. • Update launch approvals, regulatory budgets, importer and supplier contracts, distributor checks and retained submission evidence. • Monitor amendments to the underlying Act and notification system, and periodically reconcile marketed products against accepted notifications and payment records.

France

Legislation Title:	Décret n° 2026-816 du 24 août 2026 modifiant le décret n° 2019-768 relatif à l’accessibilité aux personnes handicapées des services de communication au public en ligne (Decree No. 2026-816 amending accessibility requirements for online public communication services)
Jurisdiction / scope:	Public-law bodies, private bodies delivering a public-service mission, and private entities or businesses meeting the stated turnover threshold.
Changes in the legal register	Update French digital accessibility entries where online public communication services are in scope.
Status:	Published 26 August 2026 and effective 27 August 2026.
Compliance type:	Other compliance obligations
Summary information: Decree No. 2026-816 amends Decree No. 2019-768 governing accessibility of online public communication services for people with disabilities. It aligns specified exemptions and dates with Directive (EU) 2019/882 as transposed into	

French law. The stated scope includes public-law bodies, private bodies entrusted with a public-service mission, and private entities or businesses meeting the relevant turnover threshold. The applicability assessment should cover the legal entity, the type of website, application or online service, the content involved and any exemption or transitional provision.

Why this matters:

Accessibility obligations affect how users obtain information and complete digital transactions, not only the visual appearance of a website. An incorrect exemption decision, inaccessible customer journey or outdated accessibility statement can create legal, service-delivery and reputational risk. Responsibility may be divided among communications, IT, procurement, product owners and external developers, so weaknesses often arise at handovers or after content and software changes. Evidence is needed to show that accessibility has been assessed, problems have been prioritised and published information remains accurate.

Suggested action:

- Create or update an inventory of French websites, mobile applications and other online public communication services, identifying the responsible entity and service owner.
- Assess each service against the amended scope, exemptions, dates and any transitional arrangements, recording the legal basis for the conclusion.
- Review accessibility statements, multi-year plans, annual action plans and user feedback routes for completeness and consistency with current testing.
- Build accessibility requirements into procurement, design, development, content publishing, acceptance testing and change control, including third-party components.
- Retain test reports, defect logs, remediation decisions, statement approvals and monitoring results, and escalate barriers affecting essential user journeys.

Germany

Legislation Title:	Gesetz zur ganztägigen Förderung von Kindern im Grundschulalter (Ganztagsförderungsgesetz – GaFöG) (Act on all-day education and care for children of primary-school age)
Jurisdiction / scope:	Education authorities, primary schools, childcare providers and contractors supporting qualifying all-day provision.
Changes in the legal register	Add or update where the organisation is responsible for, operates or supports qualifying provision.
Status:	The Act entered into force in October 2021; phased entitlement began on 1 August 2026 for first-year primary pupils.
Compliance type:	Other compliance obligations

Summary information:

The All-Day Education and Care Promotion Act establishes a phased legal entitlement to all-day provision for children of primary-school age. The entitlement began on 1 August 2026 for the first school year and expands by one year group annually. The federal framework provides for eight hours on five working days, includes teaching time and extends to school holidays, subject to permitted closure periods. Delivery can involve schools, youth-welfare bodies, childcare providers, municipalities and contracted organisations, with detailed implementation affected by Land and local arrangements.

Why this matters:

The entitlement creates a service-capacity and governance obligation, not simply an education-policy objective. Responsible bodies need sufficient places, suitable premises, competent staff, safeguarding controls, food and activity arrangements, continuity during holidays and clear interfaces between school time and care provision. Contractors can affect whether the statutory service is delivered safely and consistently. Inadequate demand planning, unclear responsibility or weak evidence of provision may result in unmet entitlements, safeguarding concerns, disputes and service interruption.

Suggested action:

- Identify the authority or provider responsibilities applying in each Land and locality, including the year groups and dates entering scope.
- Forecast demand and compare it with available places, staffing, rooms, transport, catering, holiday coverage and funding.
- Review safeguarding, supervision, competence, recruitment checks, emergency arrangements, accessibility and handover between teaching and care.
- Update contracts and service specifications for external providers, including capacity, quality, incident reporting, records, continuity and oversight requirements.
- Monitor uptake, refusals, waiting lists, complaints, incidents and service gaps, and retain evidence supporting planning decisions and delivery of the entitlement.

Italy

Legislation Title:	Legge 7 agosto 2026, n. 152 – Conversione in legge, con modificazioni, del decreto-legge 26 giugno 2026, n. 107, recante disposizioni urgenti per interventi infrastrutturali e per l'attuazione del PNRR (Law No. 152 of 7 August 2026 on infrastructure and implementation of the National Recovery and Resilience Plan)
Jurisdiction / scope:	Bodies and organisations involved in affected infrastructure, PNRR projects, procurement, permits, funding or financial arrangements.
Changes in the legal register	Add or update for projects or funding streams affected by converted Decree-Law No. 107/2026.
Status:	Published 20 August 2026 and effective 21 August 2026.
Compliance type:	Other compliance obligations

Summary information:

Law No. 152 of 7 August 2026 converts Decree-Law No. 107 of 26 June 2026 with amendments. The converted measure contains urgent provisions for infrastructure interventions, implementation of Italy's National Recovery and Resilience Plan and further financial matters. Its effect is project-specific. Organisations must review the coordinated text to identify amended requirements affecting the relevant project, authority, funding stream, procurement route, approval, milestone or reporting obligation rather than treating the Law as one uniform operational duty.

Why this matters:

Conversion amendments can change the legal basis on which an infrastructure or PNRR project was planned while the project is already under way. This may affect eligibility, approvals, procurement documents, funding conditions, reporting, responsibilities or delivery dates. Reliance on the original decree-law without checking the converted text could create inconsistencies between contracts, grant evidence and statutory requirements. Supply-chain organisations may also receive revised conditions through contracts even where the public body or funding recipient holds the direct obligation.

Suggested action:

- Identify every project, contract, permit, funding agreement or procurement exercise linked to Decree-Law No. 107/2026 or the affected PNRR measures.
- Compare the original decree-law with the coordinated text following conversion and record each change relevant to the organisation.
- Map applicable provisions to project controls, owners, approvals, milestones, reporting, expenditure evidence and contractual obligations.
- Review tender documents, contracts, change notices, payment conditions and supplier communications for alignment with the converted measure.
- Maintain a project-specific legal and funding evidence file and route identified gaps through formal change control, risk management and corrective action.

Luxembourg

Legislation Title:	Loi du 22 juillet 2026 portant modification de l'organisation judiciaire et de la législation relative à la lutte contre le blanchiment et contre le financement du terrorisme (Law of 22 July 2026 amending legislation on the organisation of the judiciary and combating money laundering and terrorist financing)
Jurisdiction / scope:	Regulated entities and judicial bodies potentially affected by the supplied reference.
Changes in the legal register	Retain under review until the authoritative title, scope and commencement are confirmed.
Status:	Official Mémorial reference and legal effect require verification.
Compliance type:	Other compliance obligations

Summary information:

The supplied reference describes a Luxembourg law dated 22 July 2026 concerning judicial organisation and measures against money laundering and terrorist financing. The official Legilux title, Mémorial reference, amended laws, commencement provisions and regulated scope were not confirmed from the available source material. Detailed obligations should therefore not be assigned on the basis of the supplied title alone. The item should remain under authoritative verification until the official act and any consolidated amendments are obtained.

Why this matters:

Anti-money-laundering changes can affect governance, customer due diligence, beneficial-ownership checks, monitoring, suspicious-activity reporting, record retention and cooperation with authorities. Judicial-organisation amendments may instead concern institutional competence or procedure. Confusing these effects could lead to adding obligations to entities that are not in scope or overlooking changes that apply to a regulated activity. A cautious verification step protects the accuracy and auditability of the legal register.

Suggested action:

- Obtain the official Legilux act and confirm the exact title, Mémorial number, publication date, commencement and transitional provisions.
- Identify every law and article amended, the entities and activities in scope, and the competent or judicial bodies affected.
- Compare the confirmed amendments with existing AML and counter-terrorist-financing legal-register entries, policies and regulatory mappings.
- Where applicable, assess impacts on risk assessment, due diligence, beneficial ownership, monitoring, reporting, retention, training and authority cooperation.
- Record the verification source and applicability decision; do not close or assign detailed implementation actions until the authoritative text has been reviewed.

Malta

Legislation Title:	Conduct Certificates Ordinance (Amendment of Fourth Schedule) Regulations, 2026 (Regolamenti tal-2026 li jemendaw ir-Raba' Skeda tal-Ordinanza dwar iċ-Ċertifikati tal-Kondotta)
Jurisdiction / scope:	Bodies legally authorised or required to request conduct certificates.
Changes in the legal register	Retain under review until the Legal Notice and precise Fourth Schedule changes are confirmed.
Status:	Publication details, commencement and precise amendments require authoritative verification.
Compliance type:	Other compliance obligations

Summary information:

The supplied title indicates 2026 Regulations amending the Fourth Schedule to Malta's Conduct Certificates Ordinance. The Fourth Schedule is relevant to bodies or circumstances in which conduct-certificate information may be requested or supplied. However, the official Legal Notice number, publication date, exact amendments and commencement were not established from the available official search result. The legal-register entry should therefore remain under review until the Gazette text is obtained and compared with the previous Schedule.

Why this matters:

Conduct certificates contain criminal-record information and should only be requested, accessed and retained where there is a clear legal basis and defined purpose. A Schedule amendment may add, remove or rename authorised bodies or alter the circumstances in which information is available. Continuing a historic vetting practice without checking the amended Schedule could result in excessive or unauthorised data collection. Conversely, failure to identify a newly authorised or required check may weaken statutory vetting controls.

Suggested action:

- Obtain the official Legal Notice and authoritative Maltese and English text, confirming publication, commencement and any transitional provisions.
- Compare the amended Fourth Schedule against the previous version and list each body, function or circumstance added, removed or changed.
- Map the confirmed amendment to each conduct-certificate request made by the organisation and document the legal basis, purpose and authorised recipient.
- Update recruitment or vetting procedures, applicant information, consent or notification wording, access controls, disclosure handling and retention periods as applicable.
- Stop or escalate any request for which the legal basis remains uncertain and retain the legal review and approval supporting the final process.

Netherlands

Legislation Title:	Besluit van de Staatssecretaris van Financiën van 6 augustus 2026, nr. 2026-262956 over artikel 14b van de Wet op de vennootschapsbelasting 1969 (Besluit juridische fusie 2026) (Legal Merger Decree 2026)
Jurisdiction / scope:	Companies and advisers undertaking legal mergers or restructurings within the Dutch corporate-income-tax framework.
Changes in the legal register	Add as a conditional tax and restructuring obligation where an affected legal merger is planned or undertaken.
Status:	Published in Staatscourant 2026, 29084 on 18 August 2026 and effective 19 August 2026.
Compliance type:	Other compliance obligations

Summary information:

The Legal Merger Decree 2026 sets Dutch corporate-income-tax policy for legal mergers under Article 14b of the Corporate Income Tax Act 1969 and replaces the 12 August 2022 decree. It incorporates standard conditions and clarifications concerning tax attributes, specified merger situations and late requests. The Decree states that removal of model text for tax inspectors is not intended as a substantive policy change, while also introducing or revising explanations and conditions in identified areas. Applicability depends on the proposed legal merger, the parties, residence and tax positions, and whether statutory relief or approval is sought.

Why this matters:

A legal merger can transfer assets and liabilities by operation of law, but the intended tax treatment is not automatic in every case. Failure to meet Article 14b, submit a request correctly, apply the relevant conditions or preserve supporting calculations may result in taxable gains or loss of intended relief. Tax attributes, functional currency, anti-avoidance tests and timing can materially affect the outcome. Corporate, legal, finance and tax workstreams therefore need one controlled transaction record rather than separate assumptions.

Suggested action:

- Obtain specialist Dutch tax advice before the merger structure or timetable is approved.
- Map each merging entity and transaction step against Article 14b, the Decree's standard and additional conditions, residence requirements and anti-avoidance tests.
- Identify tax attributes, valuations, latent gains, losses, currency positions and accounting consequences that require calculation or approval.
- Prepare and submit requests, elections or supporting information within the applicable process and ensure transaction documents reflect the intended tax treatment.
- Retain board approvals, legal documents, valuations, calculations, correspondence, decisions and post-merger evidence, and verify that conditions continue to be met after completion.

Closing note

The August 2026 review indicates a broad shift towards more detailed, directly enforceable and evidence-led compliance requirements. The most significant developments concern environmental claims and consumer information, packaging and waste controls, cybersecurity and digital resilience, AI transparency and oversight, product safety, workplace health and safety, infrastructure and resilience. Several measures also extend compliance responsibilities through supply chains, contracts and technical specifications, meaning organisations may be affected even where they are not the primary regulated entity.

Organisations should prioritise applicability assessments for the new and amended requirements, with particular attention to EU packaging and packaging-waste duties, environmental and sustainability claims, electronic evidence, electronic identity, digital operational resilience, NIS2-based cybersecurity duties, critical-entity resilience, AI transparency and national product, environmental and health and safety requirements. Country-specific measures should be reviewed where they affect waste, water, energy, biodiversity, planning, refrigerants, product safety, workplace-noise assessment, worker accommodation, underground services, controlled substances or extreme-heat operating restrictions.

Organisations should distinguish directly applicable requirements from national implementing measures, project-specific authorisations, funding conditions, contractual obligations, treaty-status notices and awareness or monitoring items. Where authoritative titles, commencement provisions, transitional arrangements or detailed implementing rules remain under review, the legal-register entry should remain clearly marked for verification rather than being treated as a confirmed operational obligation.

Each update should be assessed against the organisation's activities, products, services, locations and interested parties and classified as applicable, not applicable, under review, monitor only or awareness only. Where an item is applicable, the legal register should identify the specific obligation, responsible owner, implementation deadline, evidence of compliance and review frequency. Required changes should then be incorporated into relevant policies, procedures, contracts, procurement controls, supplier requirements, technical documentation, training, operational records and assurance activities.