

EU Regulatory Deadlines Calendar

Key Dates 2025–2029 — Tax, Audit, Accounting & Legal

Omnibus package (April 2025): The Stop-the-clock Directive significantly changed CSRD and CSDDD timelines. Dates below reflect the latest position post-Omnibus. Always verify at source before advising clients.

Discipline colour key:

TAX	AUDIT	ACCOUNTING	LEGAL
-----	-------	------------	-------

2025

Feb 2025	LEGAL	EU AI Act — AI literacy obligation All staff using AI tools must have appropriate AI literacy training
Apr 2025	ACCOUNTING	Omnibus Directive adopted CSRD scope reduced (~50k to ~5k companies); CSDDD application delayed
Aug 2025	LEGAL	EU AI Act — Prohibited AI banned Prohibited AI practices banned; GPAI obligations apply
Dec 2025	TAX	DAC8 — Transposition deadline Member states must transpose DAC8 crypto-asset reporting rules
Dec 2025	ACCOUNTING	ESRS revised delegated act expected Commission to publish revised ESRS reducing mandatory datapoints

2026

1 Jan 2026	TAX	CBAM — Full financial levy begins Importers of steel, cement, aluminium, fertilisers, electricity, hydrogen must purchase CBAM certificates
1 Jan 2026	TAX	DAC8 — Crypto reporting commences First reporting period begins for CASPs; data exchange by 31 Dec 2027
Jan 2026	TAX	Pillar Two — Side-by-Side Package New SbS and UPE Safe Harbours in effect following Inclusive Framework agreement
Jul 2026	LEGAL	CSDDD — Transposition deadline Member states must transpose CSDDD (extended from original July 2025)
Aug 2026	LEGAL	EU AI Act — High-risk AI full requirements Full obligations for high-risk AI deployers: conformity assessments, logs, human oversight, transparency
15 Dec 2026	AUDIT	ISSA 5000 — Effective date ISSA 5000 effective for sustainability assurance engagements

Dec 2026	AUDIT	ISQM Experts amendments Narrow-scope ISQM 1 and 2 amendments (IESBA External Experts) effective
----------	-------	---

2027

1 Jan 2027	ACCOUNTING	IFRS 18 effective New presentation of financial statements — major income statement restructuring for all IFRS reporters
1 Jan 2027	ACCOUNTING	IFRS 19 effective Optional reduced disclosure framework for eligible subsidiaries
Jul 2027	LEGAL	CSDDD — Wave 1 application >5,000 employees and >€1.5bn: human rights and environmental due diligence commences
2027	LEGAL	AML Regulation — Direct application AMLR (Reg 2024/1624/EU) directly applicable across EU; harmonised CDD, UBO, crypto AML rules
2027	LEGAL	AMLD6 — Transposition deadline Sixth AML Directive transposition due

2028

FY2028	ACCOUNTING	CSRD Wave 4 — Non-EU companies NON-EU companies >€150m EU turnover + EU presence: first CSRD report. UNCHANGED by Omnibus.
2028	LEGAL	CSDDD — Wave 2 application >3,000 employees and >€900m; AMLA begins direct supervision of highest-risk entities
Jul 2028	TAX	ViDA — Platform economy VAT Deemed supplier rules for digital platforms (accommodation and passenger transport)
Dec 2028	TAX	FASTER — Transposition deadline FASTER withholding tax relief rules must be transposed
Dec 2028	TAX	DAC8 — First data exchange First automatic exchange of DAC8 crypto-asset data between tax authorities

2029–2030

2029	LEGAL	CSDDD — Wave 3 application >1,000 employees and >€450m: CSDDD full application
2030	TAX	ViDA — Intra-EU digital reporting Mandatory e-invoicing and real-time digital reporting for intra-EU B2B transactions; replaces EC Sales List
2030	TAX	FASTER — Application date FASTER withholding tax relief at source and quick refund procedures become applicable
~2030	AUDIT	CSRD — Reasonable assurance pathway Expected Commission proposal for reasonable assurance pathway for Wave 1 companies

Current as of March 2026. Reflects post-Omnibus position. EU legislative timelines subject to change. Verify at: European Commission (ec.europa.eu), IAASB (iaasb.org), EFRAG (efrag.org), OECD (oecd.org). Not legal or professional advice.