

Questionnaire for the collection of statistics according to Article 27(2) of Directive (EU) 2019/1937 - Exercise 2024

Fields marked with * are mandatory.

Questionnaire for the collection of statistics according to Article 27(2) of Directive (EU) 2019/1937

Introduction

Explanatory note

This questionnaire is the basis for the yearly collection of statistics required by Article 27 of Directive (EU) 2019/1937, on the protection of persons who report breaches of Union law.

The year's exercise collects data from the year 2023 (from 1st January to 31st December) to be provided to the Commission in 2024.

The data collected on an annual basis by this questionnaire will be used to give a global picture of the operation of the Directive in practice. It will feed the evaluation of the functioning of the Directive referred to in its Article 27(3). The data provided may thus be cited in Commission documents, possibly including the name of the authorities providing that data. It may also feed the reviews of the national frameworks and procedures to be performed by Member States pursuant to Article 14 of the Directive.

General instructions for completing the questionnaire

1. Who should reply to this questionnaire?

Member States are encouraged to designate a contact point that will collect and consolidate the data to be submitted in reply to this questionnaire. This would ensure consistency, avoid duplication and allow Member States to monitor the information sent to the Commission.

2. When is the deadline?

Member States should reply to this questionnaire **by 15 May each year.**

3. What type of data should be reported?

All statistical data requested relate to reports, investigations, judicial proceedings, financial damage and amounts recovered related to **breaches** of rules reported– cf. Article 27(2) of the Directive “*Member States shall [...] submit the following statistics on the reports referred to in Chapter III*”, namely, reports on breaches submitted externally to competent authorities.

For this reason, the data requested in this questionnaire do not relate to instances of retaliation against whistleblowers or to measures of protection of whistleblowers.

4. What is the reference period?

All questions relate to data referring to the **preceding calendar year** only. **No figures with cumulative data from previous years should be given.** In particular:

- Question 1 refers to reports **filed** in the past calendar year;
- Question 2a and Q2c refer to investigations/proceedings **initiated** in the past calendar year;
- Question 2e and Q2h refer to investigations/proceedings **completed** in the past calendar year;
- Question 3a refers to financial damage **determined** in the past calendar year;
- Question 3c to amounts **recovered** in the past calendar year.

5. What will be the periodicity?

The data will be collected on an annual basis. The second exercise will be carried out in 2024 for data referring to reports recorded for the calendar year of 2023.

6. Can averages or estimates be given?

No. When figures are requested, replies **should be exact numbers** and **should not** refer to a **range or an average** (for instance, they should not refer to "an average of 30 cases").

The **only exceptions** are **Q3a**, where the reply **can be** an **estimate**, and **Q2g** and **Q2j**, where the reply **should be** an **average**.

7. Are replies to all questions compulsory?

In accordance with the obligations provided for in Article 27(2) if the Directive:

- Only the replies to questions 1a, 2a, 2c, 2e, 2h, and 3c **are compulsory**;
- Question 3a needs to be answered only in case the financial damage has been ascertained by the national authorities.

8. What type of data are needed for the optional questions?

With the **optional** questions, Member States are invited to submit data that their authorities already have at their disposal and that is relevant for the application of the Directive – also in light of their obligation under Article 27(1) of the Directive to provide the Commission with all relevant information regarding the implementation and application of this Directive.

In particular, Member States are invited to indicate, if possible, the areas to which the reports on breaches and the subsequent investigations and proceedings, the estimated financial damage and the amounts recovered relate to, as well as the average length of investigations and proceedings completed.

If Member States do not have such data, they are not required to collect them in order to answer these optional questions.

9. What is the added value for Member States to reply to the optional questions?

The data to be collected through the optional questions would be very useful in terms of assessing how the Directive has functioned at national level, i.e. in the context of the reviews to be carried out by national authorities (c.f. Article 14 of the Directive) but also in view of the report required under Article 27(3). Such data could also feed discussions and exchanges within the Commission expert group (E03709) on Directive

(EU) 2019/1937, on issues of interest to all Member States, such as the most important areas for whistleblowing activity or the duration of national procedures relating to whistleblowing.

Question-specific instructions for completing the questionnaire

The explanations below are question-specific. They are repeated under each question concerned.

Question 1a:

- “**Reports**” means reports of **breaches** submitted externally to competent authorities pursuant to Chapter III of the Directive – as defined in Article 5(5) of the Directive; cf also Article 27(2)(a). Therefore, the term **does not** refer to reports about **retaliation against whistleblowers**. The term “report” refers only to **reports sent by whistleblowers falling under the personal scope of Art. 4 of the Directive** (i.e. persons reporting information on breaches acquired in a work-related context). No other report should be included in the collection of statistics.
- Where the same breach is reported by the same person to more than one competent authority, it should be considered as **one single report**.

Questions 2a and 2e

- “**Investigation**” is a form of **follow-up action to a report about a breach** submitted to a competent authority, as specified in Art. 5(12) and recital 57 of the Directive. Therefore, **the term does not refer to investigations of claims of retaliation against whistleblowers**.
- The timing of the investigations should start from the date of acknowledgement of receipt sent to the reporting person. If the investigation leads to judicial proceedings, the investigation should be considered as ending when its findings are submitted to court for opening proceedings.
- Examples of investigations include e.g. setting up of investigative committees, tax reviews (audits), setting up an investigative commission, on-site visits to the organizations concerned, etc.

Questions 2c and 2h

- “**Judicial proceedings**” covers **all types of proceedings brought before a court** (i.e., civil, criminal, administrative) on the basis of a report submitted to a competent authority about a breach.
- Therefore, the term **does not refer to judicial proceedings concerning retaliation against whistleblowers**.

Questions 2e and 2h

- **Closure of investigations/proceedings “based on lack of (sufficient) evidence”** includes cases where the proceedings/investigations were closed because the facts reported **were not established**.

Questions 1.b, 2.b, 2.d, 2f, 2i, 3.b and 3.d:

- The breakdown refers to the areas listed in Article 2 and Annexes I and II of the Directive. Member States may, however, include reports, investigations, proceedings, estimates of financial damage and amounts recovered **regardless of whether these relate to breaches of EU or national law** in the listed areas.
- Where the information provided relates to breaches of rules falling **in more than one of the areas listed**, it should be mentioned under the area which is **most relevant**.

Question 3a:

- The “**financial damage**” relates to the **breach** reported and does not relate to damage suffered by the **whistleblower due to retaliation**.
- For the calculation of the “**financial damage**”, the **ascertainment of the damage** by any **national authority** (including courts) should be taken into account.
- The calculation of the “financial damage” **should not include**:
 - **interests and penalties** (such as fines which would be counted under “amounts recovered”) – cf. also recital 4 of Directive (EU) 2017/1371 on the fight against fraud to the Union’s financial interests by means of criminal law;
 - **damages suffered by the whistleblower** due to retaliation.

Question 3c:

- The “**amounts recovered**” relate to the breach reported and do not relate to damage suffered by the whistleblower due to retaliation.
- The calculation of the “amounts recovered” **should include**:
 - **any interests and penalties** such as fines - also recital 4 of Directive (EU) 2017/1371 on the fight against fraud to the Union’s financial interests by means of criminal law.
- The calculation of the “amounts recovered” **should not include**:
 - **the damages awarded to the whistleblower**.

Questions 3a, 3b, 3c and 3d:

- Member States should record the amounts in local currency.

Question 4:

- Member States are invited to provide any further information and data they consider relevant for the purpose of evaluating and obtaining a global picture of the functioning of the Directive

Identification

*** Please specify the Member State to which your authority belongs:**

- AT - Austria
- BE - Belgium
- BG - Bulgaria
- HR - Croatia

- CY - Cyprus
- CZ - Czechia
- DK - Denmark
- EE - Estonia
- FI - Finland
- FR - France
- DE - Germany
- EL - Greece
- HU - Hungary
- IE - Ireland
- IT - Italy
- LV - Latvia
- LT - Lithuania
- LU - Luxembourg
- MT - Malta
- NL - Netherlands
- PL - Poland
- PT - Portugal
- RO - Romania
- SK - Slovak Republic
- SI - Slovenia
- ES - Spain
- SE - Sweden
- Other:**

* If marked "other", please specify which country:

Germany

* Please specify the name of the authority submitting the questionnaire

Federal external reporting body

Please indicate

* Name of the contact person:

Ms. Bettina Häussermann

* E-mail address of the contact person:

hinweisgeber@bfj.bund.de

* Are you reporting data consolidated at national level?

- Yes
- No

Do you have any comments on the data consolidation (i.e. difficulties encountered)?

* What currency will be used for reporting the data?

- EURO
 Other currency

* Please specify the "other currency":

QUESTIONS TO MEMBER STATES

QUESTION 1

* **1. a)** How many **reports of breaches** (exact number) falling within the scope of the national legislation transposing the Directive were received by the competent authorities in your country in the past calendar year?

Instructions:

- **"Reports"** means reports of **breaches** submitted externally to competent authorities pursuant to Chapter III of the Directive – as defined in Article 5(5) of the Directive; cf also Article 27(2)(a). This section should **not include** reports that are made by other persons than whistleblowers as defined in Art. 4 and 5(7) of the Directive (e.g; should not include reports by person who did not acquire the information on the breach in a **work-related context**). Furthermore, the term **does not refer** to reports about **retaliation against whistleblowers**.
- Where the same breach is reported by the same person to **more than one competent authority**, it should be considered as **one single report**. Double counting should be avoided.

1. b) If possible, please indicate the exact number of the above reports that relate to the following **areas of breaches** (insert the exact number of reports per area of breach for the past calendar year;):

Instructions:

- The breakdown refers to the areas listed in Article 2 and Annexes I and II of the Directive. Member States may, however, include reports **regardless of whether these relate to breaches of EU or national law in the listed areas**.
- Where the information provided relates to breaches of rules falling **in more than one of the areas listed**, it should be mentioned under the area which is **most relevant**.

breaches in the area of public procurement;

11

breaches in the area of financial services, products and markets;

175

breaches in the area of prevention of money laundering and terrorist financing;

35

breaches in the area of product safety and compliance;

4

breaches in the area of transport safety;

breaches in the area of protection of the environment;

breaches in the area of radiation protection and nuclear safety;

1

breaches in the area of food and feed safety;

1

breaches in the area of animal health and welfare;

breaches in the area of public health;

4

breaches in the area of consumer protection;

breaches in the area of protection of privacy and personal data;

24

breaches in the area of security of network and information systems;

breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;

3

breaches in the area of Union competition and State aid rules;

102

breaches in the area of internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;

breaches in the area of the internal market as referred to in Article 26(2) TFEU.

1. c) If possible, please indicate **other areas** to which the breaches reported in the past year related to, such as:

protection of workers' health and safety and working conditions;

61

other.

210

To be completed if "other" was selected in question **1. c)**:

criminal law
tax law
General Act on Equal Treatment
labour law
"Gesetz über Kosten der freiwilligen Gerichtsbarkeit für Gerichte und Notare"
regional gambling laws
commercial law
national transposition law to directive 2019/1937
laws on regulatory offences
police law
social law
telecommunication law

To be completed if "other" was selected in question **1. c)**:

QUESTION 2

* 2. a) Please indicate the number of **investigations initiated in the past calendar year**.

Instructions:

- **"Investigation"** is a form of **follow-up action to a report** about a breach submitted to a competent authority, as specified in Art. 5(12) and recital 57 of the Directive. Therefore, the term **does not** refer to **investigations of claims of retaliation against whistleblowers** and **should include only investigations triggered by a whistleblower report**. The investigations should be considered as starting on **the date of acknowledgement of receipt** sent to the reporting person.
- **Examples** of investigations include e.g. setting up of investigative committees, tax reviews (audits), setting up an investigative commission, on-site visits to the organizations concerned, etc.

2. b) If possible, please indicate the exact number of the above **initiated investigations** that relates to the following **areas of breaches** (insert the exact number of investigations initiated per area of breach for the past calendar year):

Instructions:

- The breakdown refers to the areas listed in Article 2 and Annexes I and II of the Directive. Member States may, however, include investigations, **regardless of whether these relate to breaches of EU or national law** in the listed areas. Member States may include also investigations of reports on breaches in other areas of national law, not covered by the Directive (e.g. breaches of labour law, corruption offences).
- Where the information provided relates to breaches of rules falling **in more than one of the areas listed**, it should be mentioned under the area which is **most relevant**.

breaches in the area of public procurement;

breaches in the area of financial services, products and markets;

breaches in the area of prevention of money laundering and terrorist financing;

breaches in the area of product safety and compliance;

breaches in the area of transport safety;

breaches in the area of protection of the environment;

breaches in the area of radiation protection and nuclear safety;

breaches in the area of food and feed safety;

breaches in the area of animal health and welfare;

breaches in the area of public health;

breaches in the area of consumer protection;

breaches in the area of protection of privacy and personal data;

breaches in the area of security of network and information systems;

breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;

breaches in the area of Union competition and State aid rules;

13

breaches in the area of internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;

breaches in the area of the internal market as referred to in Article 26(2) TFEU.

breaches in areas of national law, not falling within the material scope of the Directive.

11

* 2. c) Please indicate the exact number of **judicial proceedings initiated in the past calendar year**.

Instructions:

- “**Judicial proceedings**” covers **all types of proceedings brought before a court** (i.e., civil, criminal, administrative) on the basis of a report submitted to a competent authority about a breach.
- Therefore, the term **does not** refer to judicial proceedings concerning **retaliation against whistleblowers**.

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2. d) If possible, please indicate the exact **number of the above judicial proceedings** that relates to the **following areas of breaches** (insert the exact number of investigations initiated per area of breach for the past calendar year):

Instructions:

- The breakdown refers to the areas listed in Article 2 and Annexes I and II of the Directive. Member States may, however, include proceedings, **regardless of whether these relate to breaches of EU or national law** in the listed areas. Member States may include also proceedings relating to reports on breaches in other areas of national law, not covered by the Directive (e.g. breaches of labour law, corruption offences).
- Where the information provided relates to breaches of rules falling **in more than one of the areas listed**, it should be mentioned under the area which is **most relevant**.

breaches in the area of public procurement;

breaches in the area of financial services, products and markets;

breaches in the area of prevention of money laundering and terrorist financing;

breaches in the area of product safety and compliance;

breaches in the area of transport safety;

breaches in the area of protection of the environment;

breaches in the area of radiation protection and nuclear safety;

breaches in the area of food and feed safety;

breaches in the area of animal health and welfare;

breaches in the area of public health;

breaches in the area of consumer protection;

breaches in the area of protection of privacy and personal data;

breaches in the area of security of network and information systems;

breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;

breaches in the area of Union competition and State aid rules;

breaches in the area of internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;

breaches in the area of the internal market as referred to in Article 26(2) TFEU.

breaches in areas of national law, not falling within the material scope of the Directive.

***2. e)** Please indicate the exact **number of investigations completed in the past calendar year and their outcome**:

Instructions:

- **"Investigation"** is a form of **follow-up action to a report** about a breach submitted to a competent authority, as specified in Art. 5(12) and recital 57 of the Directive. Therefore, the term **does not** refer to investigations of claims of **retaliation against whistleblowers** and should **include only investigations triggered by a whistleblower report**. In case of investigations leading to judicial proceedings, the investigation should be considered as ending when its findings are submitted to court for opening proceedings.
- Examples of investigations include e.g. setting up of investigative committees, tax reviews (audits), setting up an investigative commission, on-site visits to the organizations concerned, etc.
- **Closure of investigations "based on lack of (sufficient) evidence"** includes cases where the proceedings/investigations were closed because the **facts reported were not established**.

* closure of investigation based on lack of (sufficient) evidence;

* closure of investigation based on other grounds;

please specify the "other grounds":

* investigation leading to the initiation of proceedings;

* investigation leading to the imposition of fines or other penalties;

* investigation leading to the recovery of funds;

* other outcome;

please specify the "other outcome":

2. f) If possible, please indicate the exact number of the above **investigations** that relates to the following **a reas of breaches** (insert the exact number of completed investigations per area of breach for the past calendar year):

Instructions:

- The breakdown refers to the areas listed in Article 2 and Annexes I and II of the Directive. Member States may, however, include investigations **regardless of whether these relate to breaches of EU or national law** in the listed areas. Member States may include also investigations of reports on breaches in other areas of national law, not covered by the Directive (e.g. breaches of labour law, corruption offences).
- Where the information provided relates to breaches of rules falling **in more than one of the areas listed**, it should be mentioned under the area which is **most relevant**.

breaches in the area of public procurement;

breaches in the area of financial services, products and markets;

breaches in the area of prevention of money laundering and terrorist financing;

breaches in the area of product safety and compliance;

breaches in the area of transport safety;

breaches in the area of protection of the environment;

breaches in the area of radiation protection and nuclear safety;

breaches in the area of food and feed safety;

breaches in the area of animal health and welfare;

breaches in the area of public health;

breaches in the area of consumer protection;

breaches in the area of protection of privacy and personal data;

breaches in the area of security of network and information systems;

breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;

breaches in the area of Union competition and State aid rules;

breaches in the area of internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;

breaches in the area of the internal market as referred to in Article 26(2) TFEU.

breaches in areas of national law, not falling within the material scope of the Directive.

2. g) Please indicate (in calendar days) the **average length of the investigations** concluded in the past calendar year.

***2. h)** Please indicate the exact number of **judicial proceedings completed** in the past calendar year, and **their outcome**.

Instructions:

- **"Judicial proceedings"** covers **all types of proceedings brought before a court** (i.e., civil, criminal, administrative) on the basis of a report submitted to a competent authority about a breach.
- Therefore, the term **does not** refer to **judicial proceedings concerning retaliation against whistleblowers**.
- **Closure of proceedings "based on lack of (sufficient) evidence"** includes cases where the proceedings/investigations were closed because the **facts reported were not established**.

* closure of judicial proceedings based on lack of (sufficient) evidence;

* closure of judicial proceedings based on other grounds;

please specify the "other grounds":

* judicial proceedings leading to the imposition of fines or other penalties;

* judicial proceedings leading to the recovery of funds;

* judicial proceedings leading to the award of damages;

* other outcome;

please specify the "other outcome":

2. i) If possible, please indicate the number of the above **judicial proceedings** that relate to the **following areas of breaches** (insert the exact number of completed proceedings per area of breach for the past calendar year):

Instructions:

- The breakdown refers to the areas listed in Article 2 and Annexes I and II of the Directive. Member States may, however, include proceedings **regardless of whether these relate to breaches of EU or national law in the listed areas**. Member States may include also proceedings relating to reports on breaches in other areas of national law, not covered by the Directive (e.g. breaches of labour law, corruption offences).
- Where the information provided relates to breaches of rules falling **in more than one of the areas listed**, it should be mentioned under the area which is **most relevant**.

breaches in the area of public procurement;

breaches in the area of financial services, products and markets;

breaches in the area of prevention of money laundering and terrorist financing;

breaches in the area of product safety and compliance;

breaches in the area of transport safety;

breaches in the area of protection of the environment;

breaches in the area of radiation protection and nuclear safety;

breaches in the area of food and feed safety;

breaches in the area of animal health and welfare;

breaches in the area of public health;

breaches in the area of consumer protection;

breaches in the area of protection of privacy and personal data;

breaches in the area of security of network and information systems;

breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;

breaches in the area of Union competition and State aid rules;

breaches in the area of internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;

breaches in the area of the internal market as referred to in Article 26(2) TFEU.

breaches in areas of national law, not falling within the material scope of the Directive.

2. j) Please indicate (in calendar days) the **average length of the judicial proceedings** concluded in the past

QUESTION 3

* 3. a) If ascertained by a national authority (including courts) in the previous calendar year, please indicate the **estimated financial damage** relating to breaches reported (please indicate the full amount).

Instructions:

- The “**financial damage**” relates to the **breach** reported and does not relate to damage **suffered by the whistleblower due to retaliation**.
- For the calculation of the “**financial damage**”, the **ascertainment of the damage** by **any national authority** (including courts) should be taken into account.

- The calculation of the “financial damage” **should not include**:
 - **interests and penalties** (such as fines which would be counted under “amounts recovered”) – cf. also recital 4 of Directive (EU) 2017/1371 on the fight against fraud to the Union’s financial interests by means of criminal law;
 - **damages** suffered by the whistleblower due to retaliation.
- Member States should record the amounts in local currency.

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3. b) If possible, please indicate the above estimated financial damage that related to the following areas of breaches (insert the estimated amount of financial damage per area of breach for the past calendar year):

Instructions:

- The breakdown refers to the areas listed in Article 2 and Annexes I and II of the Directive. Member States may, however, include estimates of financial damage **regardless of whether these relate to breaches of EU or national law** in the listed areas. Member States may include also financial damage relating to other areas of national law, not covered by the Directive (e.g. breaches of labour law, corruption offences).
- Where the information provided relates to breaches of rules falling **in more than one of the areas listed**, it should be mentioned under the area which is **most relevant**.
- Member States should record the amounts in local currency.

breaches in the area of public procurement;

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breaches in the area of financial services, products and markets;

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breaches in the area of prevention of money laundering and terrorist financing;

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breaches in the area of product safety and compliance;

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breaches in the area of transport safety;

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breaches in the area of protection of the environment;

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breaches in the area of radiation protection and nuclear safety;

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breaches in the area of food and feed safety;

breaches in the area of animal health and welfare;

breaches in the area of public health;

breaches in the area of consumer protection;

breaches in the area of protection of privacy and personal data;

breaches in the area of security of network and information systems;

breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;

breaches in the area of Union competition and State aid rules;

breaches in the area of internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;

breaches in the area of the internal market as referred to in Article 26(2) TFEU.

breaches in areas of national law, not falling within the material scope of the Directive.

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3. c) Please indicate the exact **amounts recovered** in the past calendar year following investigations and proceedings relating to breaches.

Instructions:

- The “**amounts recovered**” relate to the **breach reported** and do not relate to damage suffered by the whistleblower following retaliation.
- The calculation of the “amounts recovered” **should include**:
 - any **interests and penalties** (such as fines) cf. also recital 4 of Directive (EU) 2017/1371 on the fight against fraud to the Union’s financial interests by means of criminal law.
- The calculation of the “amounts recovered” **should not include**:
 - the **damages awarded to the whistleblower**.
- Member States should record the amounts in local currency.

3. d) If possible, please indicate the above exact **amounts recovered** that relate to the **following areas of breaches** (insert the amount recovered per area of breach for the past calendar year):

Instructions:

- The breakdown refers to the areas listed in Article 2 and Annexes I and II of the Directive. Member States may, however, include amounts recovered **regardless of whether these relate to breaches of EU or national law** in the listed areas. Member States may include amounts recovered related to other areas of national law, not covered by the Directive (e.g. breaches of labour law, corruption offences).
- Where the information provided relates to breaches of rules falling **in more than one of the areas listed**, it should be mentioned under the area which is **most relevant**.
- Member States should record the amounts in local currency.

breaches in the area of public procurement;

breaches in the area of financial services, products and markets;

breaches in the area of prevention of money laundering and terrorist financing;

breaches in the area of product safety and compliance;

breaches in the area of transport safety;

breaches in the area of protection of the environment;

breaches in the area of radiation protection and nuclear safety;

breaches in the area of food and feed safety;

breaches in the area of animal health and welfare;

breaches in the area of public health;

breaches in the area of consumer protection;

breaches in the area of protection of privacy and personal data;

breaches in the area of security of network and information systems;

breaches affecting the financial interests of the Union as referred to in Article 325 TFEU and as further specified in relevant Union measures;

breaches in the area of Union competition and State aid rules;

breaches in the area of internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law;

breaches in the area of the internal market as referred to in Article 26(2) TFEU.

breaches in areas of national law, not falling within the material scope of the Directive.

QUESTION 4

Is there any additional information or data regarding the application of the Directive that you would like to provide?

In Germany there are three external reporting channels (the Federal external reporting body, the Federal Financial Supervisory Authority and the "Bundeskartellamt"). The Federal external reporting office has been designated as federal contact point. The data delivered by the respective authorities has been collected and consolidated.

The German transposition law has entered into force on July 2nd 2024. All data refer to the period between July 2nd and December 31st.

The number of reports in the sense of question 1a might slightly change because the work-related (or non-work-related) context might become clearer during the procedure. Also because a refusal based on the non-disclosure of the personal scope can be challenged in court.

Contact: EU-WHISTLEBLOWER-DIRECTIVE@ec.europa.eu

Contact

[Contact Form](#)