

Basic information	
2018/0106(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Directive	Procedure completed
Protection of persons reporting on breaches of Union law Amended by 2020/0265(COD) Amended by 2022/0051(COD) Amended by 2022/0099(COD) Subject 8.50.01 Implementation of EU law	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	JURI Legal Affairs		ROZIÈRE Virginie (S&D)	15/05/2018
			Shadow rapporteur DIDIER Geoffroy (PPE) DZHAMBAZKI Angel (ECR) CAVADA Jean-Marie (ALDE) DURAND Pascal (Verts/ALE)	
	Committee for opinion		Rapporteur for opinion	Appointed
	INTA International Trade		The committee decided not to give an opinion.	
	CONT Budgetary Control			
	ECON Economic and Monetary Affairs (Associated committee)			
	EMPL Employment and Social Affairs			
	ENVI Environment, Climate and Food Safety			
	ITRE Industry, Research and Energy		The committee decided not to give an opinion.	
	IMCO Internal Market and Consumer Protection		The committee decided not to give an opinion.	

	TRAN Transport and Tourism		The committee decided not to give an opinion.
	AGRI Agriculture and Rural Development		The committee decided not to give an opinion.
	CULT Culture and Education		
	LIBE Civil Liberties, Justice and Home Affairs (Associated committee)	PAGAZAURTUNDÚA Maite (ALDE)	25/06/2018
	AFCO Constitutional Affairs	JÁUREGUI ATONDO Ramón (S&D)	11/06/2018
	PETI Petitions		The committee decided not to give an opinion.
	Committee for opinion on the legal basis	Rapporteur for opinion	Appointed
	JURI Legal Affairs	VOSS Axel (PPE)	03/10/2018
	JURI Legal Affairs	LEBRETON Gilles (ENF)	01/03/2019
Council of the European Union	Council configuration	Meetings	Date
	Justice and Home Affairs (JHA)	3717	2019-10-08
European Commission	Commission DG	Commissioner	
	Justice and Consumers	JOUROVÁ Vra	
European Economic and Social Committee			
European Committee of the Regions			

Key events			
Date	Event	Reference	Summary
23/04/2018	Legislative proposal published	COM(2018)0218 	Summary
28/05/2018	Committee referral announced in Parliament, 1st reading		
13/09/2018	Referral to associated committees announced in Parliament		
25/10/2018	Referral to associated committees announced in Parliament		
20/11/2018	Vote in committee, 1st reading		

20/11/2018	Committee decision to open interinstitutional negotiations with report adopted in committee		
27/11/2018	Committee report tabled for plenary, 1st reading	A8-0398/2018	Summary
28/11/2018	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 71)		
10/12/2018	Committee decision to enter into interinstitutional negotiations confirmed by plenary (Rule 71)		
18/03/2019		PE637.214	
18/03/2019		GEDA/A/(2019)003720	
15/04/2019	Debate in Parliament	CRE link	
16/04/2019	Decision by Parliament, 1st reading	T8-0366/2019	Summary
16/04/2019	Results of vote in Parliament		
08/10/2019	Act adopted by Council after Parliament's 1st reading		
23/10/2019	Final act signed		
23/10/2019	End of procedure in Parliament		
26/11/2019	Final act published in Official Journal		

Technical information	
Procedure reference	2018/0106(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Directive
	Amended by 2020/0265(COD) Amended by 2022/0051(COD) Amended by 2022/0099(COD)
Legal basis	Euratom Treaty A 031 Treaty on the Functioning of the EU TFEU 114 Treaty on the Functioning of the EU TFEU 053-p1 Treaty on the Functioning of the EU TFEU 103-p1 Treaty on the Functioning of the EU TFEU 050-p1 Treaty on the Functioning of the EU TFEU 207 Treaty on the Functioning of the EU TFEU 169-p3 Treaty on the Functioning of the EU TFEU 016-p2 Treaty on the Functioning of the EU TFEU 043 Treaty on the Functioning of the EU TFEU 062 Treaty on the Functioning of the EU TFEU 091 Treaty on the Functioning of the EU TFEU 325-p4 Treaty on the Functioning of the EU TFEU 033 Treaty on the Functioning of the EU TFEU 192-p1 Treaty on the Functioning of the EU TFEU 109 Treaty on the Functioning of the EU TFEU 100-p2 Treaty on the Functioning of the EU TFEU 168
Other legal basis	Rules of Procedure EP 165
Mandatory consultation of other institutions	European Economic and Social Committee European Committee of the Regions
Stage reached in procedure	Procedure completed
Committee dossier	JURI/8/12902





Documentation gateway
European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE623.965	02/07/2018	
Amendments tabled in committee		PE623.961	04/07/2018	
Amendments tabled in committee		PE625.365	12/07/2018	
Amendments tabled in committee		PE625.555	20/07/2018	
Amendments tabled in committee		PE627.591	06/09/2018	
Amendments tabled in committee		PE627.634	07/09/2018	
Committee opinion	ENVI	PE623.622	12/09/2018	
Amendments tabled in committee		PE627.777	14/09/2018	
Amendments tabled in committee		PE627.844	18/09/2018	
Amendments tabled in committee		PE627.732	26/09/2018	
Amendments tabled in committee		PE627.664	26/09/2018	
Committee opinion	ECON	PE625.343	27/09/2018	
Committee opinion	EMPL	PE623.789	27/09/2018	
Committee opinion	AFCO	PE623.888	03/10/2018	
Committee opinion	CONT	PE623.761	05/10/2018	
Committee opinion	CULT	PE623.815	22/10/2018	
Specific opinion	JURI	PE629.554	25/10/2018	
Committee opinion	LIBE	PE626.976	08/11/2018	
Committee report tabled for plenary, 1st reading/single reading		A8-0398/2018	27/11/2018	Summary
Text agreed during interinstitutional negotiations		PE637.214	15/03/2019	
Specific opinion	JURI	PE637.335	25/03/2019	
Text adopted by Parliament, 1st reading/single reading		T8-0366/2019	16/04/2019	Summary

Council of the EU

Document type	Reference	Date	Summary
Coreper letter confirming interinstitutional agreement	GEDA/A/(2019)003720	15/03/2019	
Draft final act	00078/2019/LEX	23/10/2019	

European Commission

Document type	Reference	Date	Summary
Document attached to the procedure	SWD(2018)0116 	23/04/2018	
Document attached to the procedure	SWD(2018)0117 	23/04/2018	
Legislative proposal	COM(2018)0218 	23/04/2018	Summary
Commission response to text adopted in plenary	SP(2019)440	08/08/2019	
Follow-up document	COM(2024)0269 	03/07/2024	

National parliaments				
Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	PT_PARLIAMENT	COM(2018)0218	18/07/2018	
Contribution	FR_SENATE	COM(2018)0218	20/07/2018	
Contribution	CZ_SENATE	COM(2018)0218	03/08/2018	
Reasoned opinion	SE_PARLIAMENT	PE623.872	13/09/2018	
Contribution	DE_BUNDESRAT	COM(2018)0218	14/11/2018	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary
CofA	Court of Auditors: opinion, report	N8-0010/2019 OJ C 405 09.11.2018, p. 0001	26/09/2018	Summary
Final act				
Directive 2019/1937 OJ L 305 26.11.2019, p. 0017				Summary

Protection of persons reporting on breaches of Union law

2018/0106(COD) - 27/11/2018 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Legal Affairs adopted the report by Virginie ROZIÈRE (S&D, FR) on the proposal for a directive of the European Parliament and of the Council on the protection of persons reporting on breaches of Union law.

The Committee on Economy and Monetary Affairs, exercising its prerogative as an associated committee in accordance with [Article 54 of the Rules of Procedure](#), also gave its opinion on the report.

The committee recommended that the European Parliament's position adopted at first reading under the ordinary legislative procedure should amend the Commission's proposal as follows.

Purpose: the purpose of the proposed Directive is to enhance the protection of persons reporting breaches of Union law and to enhance the enforcement of the latter in order to safeguard the public interest, by laying down common minimum standards for the protection of persons reporting on unlawful activities or abuses of law.

Material scope: the amended text stipulates the proposed Directive seeks to lay down common minimum standards for the protection of persons reporting on unlawful activities or abuse of law including breaches of Union acts that relate, *inter alia*, to employment, working conditions, workers' rights and the principle of equal opportunities and treatment between men and women at work.

Personal scope: the Directive shall apply to reporting persons and **facilitators, acting in good faith**, working in the **private or public sector** and who acquired information on breaches in a work-related context including persons having the status of worker, including civil servants.

The Directive shall also apply to reporting persons acting in good faith whose work-based relationship is yet to begin in cases where information concerning a breach has been acquired during the recruitment process or other pre-contractual negotiation, as well as to reporting persons whose work-based relationship has **ceased**.

Obligation to establish internal channels and procedures for reporting and follow-up of reports: Member States shall ensure that employers and other legal entities in the private and in the public sector establish internal channels and procedures for reporting and following up on reports, following consultation and in agreement with the social partners.

Member States may **exclude** from the legal entities in the private sector the following private legal entities:

- private legal entities with fewer than 250 employees;
- private legal entities with an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.

Procedures for internal reporting and follow-up of reports: the procedures for reporting and following-up of reports shall include the following:

- a **confidential** acknowledgment of receipt of the report to the reporting person within no more than **seven days** of that receipt;
- the designation of an impartial person or independent department competent for following up on the reports;
- diligent follow up as regards anonymous reporting;
- a reasonable timeframe, **not exceeding two months** from the acknowledgment of receipt of the report, to provide feedback to the reporting person about the follow-up to the report. That timeframe may be extended to four months, where necessary due to the specific circumstances of the case;
- the possibility for the reporting person to be consulted and to present comments during the course of the investigation and the possibility for those comments to be taken into account where deemed relevant by the person or department concerned.

Record-keeping of reports received: Member States shall ensure that competent authorities keep records of every report received, in compliance with the confidentiality requirements provided for in this Directive. The reports shall be stored for no longer than is necessary and proportionate in view of the reporting procedure and shall be deleted as soon as the reporting procedure has been completed.

Duty of maintaining the confidentiality of the identity of reporting persons: Members stressed that the identity of a reporting person may not be disclosed without the reporting person's explicit consent. This confidentiality requirement shall also apply to information that may be used to discover the identity of the reporting person.

Remedial measures: Member States shall take the necessary measures to ensure remedies and full compensation for damages suffered by reporting persons. Such remedial measures may take the following forms: (i) reintegration; (ii) restoration of a cancelled permit, licence or contract; (iii) compensation for actual or future financial losses; (iv) compensation for other economic damages or non-material damages.

Penalties: Member States shall ensure that effective, proportionate and dissuasive penalties are applicable to reporting persons making reports or disclosures demonstrated to be knowingly false, and that measures are in place for compensating persons who have suffered damage from such false reports or disclosures.

Protection of persons reporting on breaches of Union law

2018/0106(COD) - 23/04/2018 - Legislative proposal

PURPOSE: to strengthen the protection of persons reporting on breaches of Union law (whistleblowers).

PROPOSED ACT: Directive of the European Parliament and of the Council.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: whistleblowers can play a key role in exposing and preventing breaches of the law and in safeguarding the welfare of society.

Whistleblower protection currently provided in the European Union is **fragmented** across Member States and uneven across policy areas.

This fragmentation and these gaps mean that, in many situations, **whistleblowers are not properly protected against retaliation:** 85 % of respondents to the 2017 public consultation carried out by the Commission believe that workers very rarely or rarely report concerns about threat or harm to the public because of fear of legal and financial consequences.

Lack of effective whistleblower protection raises further concerns on its negative impacts on the freedom of expression and the freedom of the media, enshrined in Article 11 of the EU Charter of Fundamental Rights.

It can also impair the enforcement of EU law. For these reasons, the importance of **providing effective whistleblower protection** for safeguarding the public interest is increasingly acknowledged both at European¹ and international level.

The European Parliament, in its [resolution of 24 October 2017](#) called on the Commission to present a horizontal legislative proposal to guarantee a high level of protection for whistleblowers in the EU, in both the public and private sectors, as well as in national and EU institutions.

The proposal draws upon the case law of the **European Court of Human Rights** on the right to freedom of expression enshrined in Article 10 of the European Convention on Human Rights 10 ECHR, and the principles developed on this basis by the Council of Europe in its 2014 Recommendation on Protection of Whistleblowers.

IMPACT ASSESSMENT: the preferred option is (i) a **Directive** introducing whistleblower protection in specific areas (including the financial interests of the Union) where it is necessary to address whistleblowers' underreporting in order to enhance the enforcement of Union law, as breaches would lead to serious harm to the public interest; (ii) **complemented by a Communication** establishing a policy framework at EU level, including measures in support of national authorities.

In other areas of the single market, such as in public procurement, the benefits are estimated to be in the range of **EUR 5.8 to EUR 9.6 billion each year** for the EU as a whole.

CONTENU: the proposal establishes a set of **common minimum standards** for the protection of persons reporting on the following unlawful activities or abuse of law: (i) public procurement, (ii) financial services, (iii) money laundering and terrorist financing, (iv) product safety, (v) transport safety, (vi) environmental protection, (vii) nuclear safety, (viii) food and feed safety, (ix) animal health and welfare, (x) public health, (xi) consumer protection, (xii) privacy, data protection and security of networks and information systems.

It also applies to breaches of EU competition rules, breaches and abuses of company taxation rules and damage to EU financial interests.

Internal and external alerts: the proposal requires Member States to ensure that legal entities in the private and public sectors put in place adequate **internal reporting channels** and procedures for follow-up of reports. This shall include private legal entities with more than 50 employees or an annual turnover of more than EUR 10 million as well as all national or regional administrations and municipalities in cities with more than 10 000 inhabitants.

The proposal requires that reporting channels ensure the **confidentiality** of the reporting person's identity and that the service responsible for receiving the report follows up diligently and informs the informant within a reasonable timeframe **not exceeding three months after the report**.

Member States shall also be required to ensure that competent authorities have in place **external reporting channels** and procedures for receiving and following-up on reports and sets out the minimum standards applicable to such channels and procedures.

Protection of informants: in order to discourage malicious or abusive reports, the proposal requires that reporting persons have reasonable grounds to believe that the information reported was true at the time of reporting.

Moreover, reporting persons are generally required to use **internal channels** first; if these channels do not work or could not reasonably be expected to work, they may report to the competent authorities, and, as a last resort, to the public/ the media.

The proposal requires that **retaliation in any form be prohibited** and sets out further measures that Member States should take to ensure the protection of reporting persons, including:

- making easily accessible to the public and free of charge **independent information and advice** on procedures and remedies available on protection against retaliation;
- **exempting reporting persons from liability** for breach of restrictions on disclosure of information imposed by contract or by law;
- providing for the **reversal of the burden of proof** in legal proceedings so that, in prima facie cases of retaliation, it is up to the person taking action against a whistleblower to prove that it is not retaliating against the act of whistleblowing;
- putting at the disposal of reporting persons **remedial measures** against retaliation.

Persons involved in acts reported by a whistleblower should enjoy the presumption of innocence, the right to an effective remedy and a fair trial and the right of defence.

Lastly, the proposal provides for **effective, proportionate and dissuasive penalties** which are necessary: (i) to punish and proactively discourage actions aimed at hindering reporting, retaliatory actions, vexatious proceedings against reporting persons and breaches of the duty of maintaining the confidentiality of their identity, and, (ii) to discourage malicious and abusive whistleblowing.

Protection of persons reporting on breaches of Union law

2018/0106(COD) - 26/09/2018 - Court of Auditors: opinion, report

OPINION No 4/2018 concerning the proposal for a Directive of the European Parliament and of the Council on the protection of persons reporting on breaches of Union law.

The Court of Auditors welcomes the proposal because it considers that the introduction or extension of whistleblowing systems in all Member States would help improve the management of EU policies from the bottom up through the actions of citizens and employees, as a complement to top-down enforcement such as actions for infringement initiated by the Commission against Member States under Article 258 TFEU.

Material scope

The proposal purports to protect persons reporting breaches in four main categories: (i) breaches falling within the scope of Union acts in a limited number of areas; (ii) breaches of competition rules; (iii) breaches affecting the financial interests of the Union; (iv) breaches relating to the internal market, regarding acts which breach the rules of corporate tax or arrangements whose purpose is to obtain a tax advantage defeating the purpose or object of the applicable corporate tax law.

While welcoming the Commission's intention to ensure the Directive covers many areas of Union activity, the Court of Auditors is concerned by the complexity of the material scope and the implications this might have in practice for the effective protection of whistleblowers. If there is no such voluntary scope extension in national law, end-users could be faced with making complex assessments requiring expert knowledge which they might not always possess.

Obligation to establish internal channels and procedures for reporting and follow-up of reports

The proposal would require Member States to ensure that legal entities in the private and public sectors established internal channels and procedures for whistleblowing. Public legal entities are defined as state and regional administrations, municipalities with more than 10 000 inhabitants and other entities governed by public law.

The Court considers that the exemption of certain municipalities from the obligation to establish internal reporting channels could significantly reduce the protection afforded to whistleblowers, since the average size of municipalities in the EU is 5 887 inhabitants, with wide variations between Member States. The Commission should provide its reasons for the threshold to the Parliament and the Council.

Procedures for internal reporting and follow-up of reports

The Court considers that the procedures and reporting procedures do not sufficiently cover awareness-raising or staff training in order to foster a corporate culture in which whistleblowing is well accepted.

Conditions for the protection of reporting persons

The Court considers that the determining factor should be the public interest of the information revealed by whistleblowing. It considers that the widely-drafted exceptions to this rule would require further interpretation (administrative and judicial) in order to avoid creating uncertainty for potential whistleblowers.

Measures for the protection of reporting persons against retaliation

While welcoming the proposal, the Court observes that the Directive does not address the issue of temporal limits, meaning that Member States cannot introduce or maintain such limits on whistleblower protection.

Reporting, evaluation and review

The Court considers that there is room for improvement. In particular, the fact that the sending of statistics would be optional for certain Member States and that the statistics would not be broken down by policy area would reduce the effectiveness of this provision. In addition, the statistics would only be made public after six years from the expiry of the transposition deadline, or eight years from the entry into force of the Directive. This period seems disproportionately long.

According to the Court, it is essential that the statistical information on whistleblowing in Member States needs to be of the highest possible quality, and in particular it should be available by country, by legal act and by subject area and should include the final outcomes of civil and criminal cases. Where appropriate, the Commission may explore possible options for allocating EU funds to Member States to help them collect the requested data.

Protection of persons reporting on breaches of Union law

2018/0106(COD) - 26/11/2019 - Final act

PURPOSE: to strengthen the protection of persons reporting on breaches of Union law (whistleblowers).

LEGISLATIVE ACT: Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law.

CONTENT: the purpose of the Directive is to strengthen the application of Union law and policies in specific areas by establishing common minimum standards ensuring a high level of protection for persons reporting violations of Union law. Whistleblowers are important for the proper functioning of a democratic system based on the rule of law.

Scope of application

The Directive ensures a high level of protection for whistleblowers in a wide range of areas such as public procurement, financial services, prevention of money laundering, public health, food safety and violations affecting the Union's financial interests. This Directive shall not affect the responsibility of Member States to ensure national security or their power to protect their essential security interests.

Protection of reporting persons under the new rules

This Directive shall apply to reporting persons working in the private or public sector who acquired information on breaches in a work-related context. It shall also apply to reporting persons also where they report or disclose information acquired in a work-based relationship which has since ended. The measures for the protection of reporting persons shall also apply to facilitators and to third persons connected with the reporting persons and who may suffer retaliation in a work-related context, such as colleagues or relatives of the reporting person.

Creation of secure internal and external reporting channels

The new rules require private sector legal entities with more than 50 employees and public sector entities to establish channels and procedures for internal reporting. Reporting channels may be managed internally by a person or department designated for this purpose or provided externally by a third party. Member States may exempt from this obligation municipalities with less than 10 000 inhabitants or less than 50 workers.

Reporting persons shall report information on breaches using the channels and procedures, after having first reported through internal reporting channels, or by directly reporting through external reporting channels.

Member States shall encourage reporting through internal reporting channels before reporting through external reporting channels, where the breach can be addressed effectively internally and where the reporting person considers that there is no risk of retaliation.

Reporting obligations and feedback

Authorities and companies shall ensure prompt follow-up of alerts and follow up on whistleblower reports within 3 months from the expiry of the 7-day period following the alert (this period may, in duly justified cases, be extended to 6 months for external channels). The competent authorities shall communicate to the reporting person the final outcome of investigations triggered by the report.

Public disclosures

The Directive sets out the conditions to be met for a person to be protected by the new rules in the event that he or she discloses information.

A person who publicly discloses information on breaches shall be protected if he or she first made a report through internal and external channels and had reasonable grounds to believe that the offence may represent an imminent or manifest danger to the public interest, such as an emergency situation or a risk of irreversible damage.

Member States shall ensure that the identity of the informant is not disclosed without the explicit consent of the informant to any person other than staff members authorised to receive and/or follow up on reports.

Support and protection measures

The Directive prohibits any form of retaliation, including threats and attempted retaliation, direct or indirect, in particular in the form of dismissal, demotion or refusal of promotion. It requires Member States to take a series of measures to ensure that informants are protected against reprisals.

Member States shall provide whistleblowers with comprehensive and independent information on available procedures, free advice and legal assistance during the procedure. During the latter, whistleblowers shall also be able to benefit from financial and psychological support.

The rights and remedies provided for in the Directive may not be waived or limited by any agreement or policy, form of employment or working conditions, including an arbitration agreement.

ENTRY INTO FORCE: 16.12.2019.

TRANSPOSITION: 17.12.2021.

Protection of persons reporting on breaches of Union law

2018/0106(COD) - 16/04/2019 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 591 votes to 29, with 33 abstentions, a legislative resolution on the proposal for a directive of the European Parliament and of the Council on the protection of persons reporting on breaches of Union law.

The European Parliament's position adopted at first reading under the ordinary legislative procedure amended the Commission proposal as follows:

Common minimum standards to protect whistleblowers

The proposed Directive shall aim to enhance the enforcement of Union law and policies in specific areas by laying down common minimum standards providing for a high level of protection of persons reporting on breaches in a wide range of areas, including public procurement, financial services, product and transport safety, nuclear safety, public health, consumer protection, personal data protection and breaches of competition and state aid rules.

The Directive shall not affect the responsibility of Member States to ensure national security and their power to protect their essential security interests. It shall not affect the protection of confidentiality of communications between lawyers and their clients.

Scope

This Directive shall apply to reporting persons working in the private or public sector who acquired information on breaches in a work-related context. It shall also apply to reporting persons also where they report or disclose information acquired in a work-based relationship which has since ended. The measures for the protection of reporting persons shall also apply to facilitators and to third persons connected with the reporting persons and who may suffer retaliation in a work-related context, such as colleagues or relatives of the reporting person.

Conditions for protection of reporting persons

Persons reporting information on breaches falling within the areas covered by this Directive shall qualify for protection provided that:

- they had reasonable grounds to believe that the information reported was true at the time of reporting and that the information fell within the scope of this Directive;
- they reported internally in accordance with the Directive and externally, or directly externally or publicly disclosed information.

Persons who reported or publicly disclosed information anonymously but were subsequently identified shall nonetheless qualify for protection in case they suffer retaliation.

Obligation to establish internal channels and procedures for reporting and monitoring

Legal entities in the private and public sectors shall establish internal channels and procedures for reporting and following up on reports. The use of internal channels shall be encouraged before any external reporting, where the offence can be effectively remedied internally and the reporting person considers that there is no risk of retaliation.

Member States may exempt from the obligation referred to in paragraph 1 municipalities with less than 10 000 inhabitants, or less than 50 employees, or other entities with less than 50 employees.

Legal entities in the private sector with 50 to 249 employees may share resources as regards the receipt and possibly also the investigations of reports. This is without prejudice to their obligations to maintain confidentiality and to give feedback, and to address the reported breach.

Internal reporting procedures

These procedures shall include the following elements:

- channels for receiving the reports ensuring the confidentiality of the identity of the reporting person;
- an acknowledgment of receipt of the report to the reporting person within no more than seven days of that receipt;
- the designation of an impartial person or department competent for following up on the reports;
- diligent follow up where provided for in national law as regards anonymous reporting;
- a reasonable timeframe to provide feedback to the reporting person about the follow-up to the report, not exceeding three months from the acknowledgment of receipt of or if no acknowledgement was sent, from the expiry of the seven-day period after the report was made;
- clear and easily accessible information regarding the conditions and procedures for reporting externally to competent authorities and, where relevant, to institutions, bodies, offices or agencies of the Union.

External reporting

Informants may also provide information on breaches by using external channels after using the internal channel or by reporting directly to the competent authorities. Member States shall designate the competent authorities to receive, provide feedback on or follow up on reports. The competent authorities shall inform the reporting person of the final outcome of investigations.

Public disclosures

A person who publicly discloses information on breaches shall be protected if he or she first made a report through internal and external channels and had reasonable grounds to believe that the offence may represent an imminent or manifest danger to the public interest, such as an emergency situation or a risk of irreversible damage.

Member States shall ensure that the identity of the informant is not disclosed without the explicit consent of the informant to any person other than staff members authorised to receive and/or follow up on reports.

Prohibition of retaliation

The proposed Directive prohibits any form of retaliation, including threats and attempts at retaliation, direct or indirect, in particular in the form of dismissal, demotion or refusal of promotion.

Member States shall provide whistleblowers with comprehensive and independent information on available procedures, free advice and legal assistance during the procedure. During the latter, whistleblowers may also benefit from financial and psychological support.