

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

## STATEMENT BY THE COMMISSION

1. The Commission regrets that under paragraphs 3 and 5 of Article 41 some Member States are partially exempted from the obligation to transpose the Directive and considers that such derogations shall not be regarded as a precedent in order not to affect the integrity of EU law.
2. The Commission notes that Member States may use the option not to transpose and apply Article 20 of the Directive because of the current absence of any company registered in their jurisdiction which has offshore activities outside the territory of the Union.

In order to ensure effective enforcement of this Directive, the Commission underlines that it is incumbent on these Member States to ensure that companies already registered with them do not circumvent the aims of the Directive by extending their business objects to include offshore activities without notification of this extension to the competent national authorities so that they can take the necessary steps to ensure full application of Article 20.

The Commission will take all necessary measures against any circumvention which may be brought to its attention.