

Questionnaire for the collection of statistics according to Article 27(2) of Directive (EU) 2019/1937 - Report exercise of data collected in 2025

Fields marked with * are mandatory.

Questionnaire for the collection of statistics according to Article 27(2) of Directive (EU) 2019/1937 EXERCISE YEAR 2025

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 2025.

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/judicial proceedings **initiated** in the past calendar year;
- Question 2e and Q2h refer to investigations/judicial 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 is the periodicity?

The data is collected on an annual basis (from 1st January to 31st December).

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) of 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).
- 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).
- If a report is received through the external channels and contains information on breaches as provided for under the national law transposing the Directive, it **should be presumed**, for the purposes of the statistics, that it is a report within the meaning of the Directive, even if the person does not specify that the information was acquired in a work-related context.
- Those reports that: (i) manifestly do not require follow-up (e.g. the person does not report a breach or complaints about issues falling outside of the scope of the Directive or national transposition law), (ii) are repetitive or (iii) are clearly minor (as provided for under Articles 11(3) or 11(4) of the Directive) **shall not be recorded** as reports for the purposes of 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**.
- Therefore, the term **does not** refer to reports about **retaliation against whistleblowers**.

Questions 2a and 2e

- An “**investigation**” is any form of **follow-up action to a report, as defined in Q1**, about a **breach** submitted to a competent authority, as specified in Art. 5(12) and recital 57 of the Directive.

This category **should include out-of-court proceedings**, such as the launch of administrative procedures. This category should not include actions taken as regards reports that do not require follow-up, are repetitive or are clearly minor, as explained in Q1.

- Examples of investigations include referral to other channels or procedures or to another competent authority for further investigation, setting up of investigative committees, tax reviews (audits), on-site visits to the organizations concerned, launch of administrative proceedings, imposition of financial sanctions, collection of taxes, revenues or duties, or closure of the procedure based on lack of sufficient evidence.
- 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.
- The term “investigation” **does not** refer to **investigations of claims of retaliation against whistleblowers**.

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, out-of-court proceedings, e.g. imposition of administrative financial sanctions, collection of taxes, revenues or duties, etc. are not included in this category.
- 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 countries:**

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

-

* Please specify the name of the authority submitting the questionnaire

Office of the Chancellor of Justice (oikeuskanslerinvirasto)

If the data is complete and **submitted in an aggregated form**, including for sub-national legal entities, please specify all the authorities that have submitted data:

If the data is **not submitted in an aggregated form**, please specify whether the data shall be complemented by other entities and, if possible, the name of the authorities that may also submit data:

Åland Islands is an autonomous part of the Republic of Finland and have legislative powers in certain areas of legislation under the Autonomy Act. This includes some of the matters within the material scope of the WB Directive.

To the extent that the legislative areas covered by the WB Directive fall within the scope of Åland's self-government, Åland's Landskapsrevisionen (regional audit agency) submits its own report.

Please indicate

* Name of the contact person:

Pekka Liesivuori

* E-mail address of the contact person:

pekka.liesivuori@gov.fi / ilmoittajansuojelu@gov.fi

* 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**). At the same time, if a report is received through the external channels and contains information on breaches as provided for under the national law transposing the Directive, it **should be presumed**, for the purposes of the statistics, that it is a report within the meaning of the Directive, even if the person does not specify that the information was acquired in a work-related context.

- Those reports that: (i) manifestly do not require follow-up (e.g. the person does not report a breach or complains about issues falling outside of the scope of the Directive or national transposition law), (ii) are repetitive or (iii) are clearly minor (as provided for under Articles 11(3) or 11(4) of the Directive) **shall not be recorded** as reports for the purposes of the collection of statistics.
- 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.

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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;

14

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

5

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

2

breaches in the area of product safety and compliance;

16

breaches in the area of transport safety;

6

breaches in the area of protection of the environment;

8

breaches in the area of radiation protection and nuclear safety;

0

breaches in the area of food and feed safety;

1

breaches in the area of animal health and welfare;

0

breaches in the area of public health;

1

breaches in the area of consumer protection;

0

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

19

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

1

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

0

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

9

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;

0

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

0

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;

other.

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

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 any 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**. This category **should include out-of-court proceedings**, such as the launch of administrative procedures. This category should not include investigations that relate to reports that do not require follow-up, are repetitive or are clearly minor, as explained in Q1.
- The investigations should be considered as starting on **the date of acknowledgement of receipt** sent to the reporting person.
- **Examples** of investigations include referral to other channels or procedures or to another competent authority for further investigation, setting up of investigative committees, tax reviews (audits), on-site visits to the organizations concerned, etc. or closure of the procedure based on lack of sufficient evidence. Examples of out-of-court proceedings to be included in the category of "investigation" are: launch of administrative proceedings, imposition of administrative financial sanctions, collection of taxes, revenues or duties, 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;

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. 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. Out-of-court proceedings, such as imposition of administrative financial sanctions, collection of taxes, revenues or duties, etc. are included in the category of “investigations”.
- The term **does not** refer to **judicial proceedings concerning retaliation against whistleblowers**.

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. This category should not include investigations that relate to reports that do not require follow-up, are repetitive or are clearly minor, as explained in Q1.
- The term investigation **should include out-of-court proceedings**, such as the launch of administrative procedures or sanctions (i.e. imposition of administrative financial sanctions, or other out-of-court proceedings, such as for collection of taxes, revenues or duties).
- In case of investigations leading to judicial proceedings, the investigation should be considered as ending when its findings are submitted to court for opening judicial 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**.
- The term **does not** refer to **investigations of claims of retaliation against whistleblowers** and should **include only investigations triggered by a whistleblower report**.

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

10

* investigation leading to the initiation of judicial proceedings;

0

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

0

* investigation leading to the other out-of-court procedures, such as for collection of duties or recovery of funds;

47

* if the investigations completed correspond to an investigation launched in previous calendar years, please indicate the number, if ascertained:

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2. f) If possible, please indicate the exact number of the above **investigations** that relates to the following **are as 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, out-of-court proceedings, i.e. imposition of administrative financial sanctions, collection of taxes, revenues or duties, etc. shall not be included in this category (they are included in the category of "investigations").
- 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":

* if the judicial proceedings completed correspond to proceedings launched in previous calendar years, please indicate the number, if ascertained:

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;

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.

***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?

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

Contact

[Contact Form](#)