

Public consultation – questionnaire

Evaluation of Directive (EU) 2019/1937 on the protection of whistleblowers

Fields marked with * are mandatory.

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Directive (EU) 2019/1937^[1] of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law ('the Directive') was adopted in 2019. Its adoption came in the wake of several major scandals which were exposed by whistleblowers, such as the LuxLeaks scandal, Panama and Paradise Papers, Dieselgate and revelations about Cambridge Analytica.

These events confirmed that persons working for public or private organisations, or who have contact with such organisations as part of their work-related activities, might come across information about threats or harm to the public interest. By reporting this information, these persons act as 'whistleblowers' and play a key role in exposing and preventing such breaches.

Reports and public disclosures by whistleblowers feed national and EU enforcement systems, leading to effective detection, investigation and prosecution of breaches of EU law and imposition of sanctions, thus enhancing transparency and accountability. Ultimately, whistleblowers help safeguarding the trust in judicial and democratic checks and balances.

Whistleblowers protection is therefore an important element to promote the EU values of the rule of law, fundamental rights and democracy. The Whistleblower Protection Directive is key to safeguarding freedom of expression and media freedom, rights enshrined in Article 11 of the EU Charter of Fundamental Rights.

The Directive entered into force on 16 December 2019 and Member States were required to transpose its rights and obligations into national law by 17 December 2021.

The objectives of the Directive are to:

- enhance the enforcement of EU law and policies in specific areas;
- provide for a high level of protection of persons reporting breaches of EU law by laying down common minimum standards.

Article 27(3) of the Directive requires the Commission to evaluate the Directive and to consider the need for additional measures, including extending the scope of the Directive to further EU acts or areas. It also requires the Commission to evaluate how Member States have made use of existing cooperation mechanisms and more generally how they cooperate in cases of breaches with a cross-border dimension. In the context of this evaluation, the Commission is therefore launching this public consultation.

[1] <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A02019L1937-20241230>

Objectives of the consultation

The purpose of this public consultation is to gather your views and seek your input on whether the current Directive is working as intended and has managed to meet its original objectives, namely, to enhance the enforcement of EU law and provide effective protection for whistleblowers.

The survey is composed of five sections:

- Section 1 relates to general information about you and contains the publication policy and privacy statement for the public consultation.
- Section 2 relates to your knowledge of EU rules on whistleblower protection.
- Section 3 focuses on assessing the extent to which the EU Directive on whistleblower protection achieved its original objectives.
- Section 4 concerns information on current and emerging needs and new trends and whether EU rules on whistleblower protection are addressing them.
- Section 5 offers the opportunity to provide additional information.

Your feedback will help the Commission evaluate this Directive against the following five evaluation criteria:

- Effectiveness: is the Directive achieving its intended objectives, i.e. enhancing the enforcement of EU law and increasing the protection of whistleblowers who protect the public interest?
- Efficiency: has the Directive achieved its intended objectives at a reasonable cost?
- Relevance: is the Directive addressing past, current and upcoming needs?
- Coherence: is the Directive consistent with other EU policies?
- EU added value: does the Directive provide benefits that would be impossible to achieve through action at national level alone?

The Commission welcomes responses to this questionnaire from the general public and organisations, as well as experts working in the field of whistleblower protection. In addition, selected stakeholders with expert knowledge in this field will be invited to respond to a separate targeted consultation which will also feed into the evaluation process.

The responses to this public consultation will be summarised in a factual report which will be published on the Have Your Say website. The data gathered through this public consultation, together with other data collected through targeted stakeholder consultations and other evidence gathering tools, will inform the Commission's evaluation.

Section 1: About you

- * 1. Please select the language of your response.

English

- * 2. Publication contribution privacy settings

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, 'as a private individual', 'on behalf of an organisation', 'academic or research institution'), country of origin, organisation name and size, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you.

- Anonymous

Only organisation details are published: The capacity in which you responded to this consultation, the name of the organisation on whose behalf you responded and its size, country of origin and your answers as received will be published. Your name or email address will not be published. Please do not include any personal information in your answers if you wish to remain anonymous.

- Public

Organisation details and respondent details are published: The capacity in which you responded to this consultation, the name of the organisation on whose behalf you responded and its size, country of origin and your answers as received will be published. Your name will also be published, but not your email address.

- I agree with the [personal data protection provisions](#).

- * 3. In what capacity are you responding?

On behalf of an organisation

- * What is the nature of your organisation?

- Company / professional body
- Social partner or representative employers' or workers' organisation
- Civil society organisation or other non-governmental organisation
- Public authority or judicial authority

* In which field is your organisation active?

- Financial services, products and markets or prevention of money laundering and terrorist financing
- Product safety and compliance or consumer protection
- Transport safety
- Protection of the environment
- Food and feed safety, animal health and welfare
- Public health
- Other

Please specify

EU taxation policy (direct and indirect taxation) and the regulation of the tax advisory profession, including issues related to tax compliance and professional secrecy.

4. First name and surname

Ajra Kovac

* 5. Country of residence / establishment

BE - Belgium

* 6. Organisation name

European Tax Adviser Federation (ETAF)

* 7. Organisation size

- Micro (1-9 employees)
- Small (10-49 employees)
- Medium-sized (50-249 employees)
- Large (250-999 employees)
- Very large (1000 employees or more)
- Not applicable

* 8. Have you or your organisation had any experience with the whistleblower protection system?

- Yes, direct experience
- No direct experience
- Other

* Please specify

Through its members, ETAF represents regulated tax professionals who are directly affected by the Directive and may encounter whistleblowing-related obligations in practice, particularly in relation to professional secrecy. ETAF collects and analyses information on the implementation of the Directive and its impact across Member States.

Section 2: Your opinion about the EU rules on whistleblower protection

* 9. Are you familiar with the rules on whistleblower protection under Directive (EU) 2019/1937 ('the Whistleblower Directive')?

- Not at all
- A little
- Fairly familiar
- Very familiar

* 10. Do you believe that whistleblower protection has improved in your country over the last five years?

- Yes, significantly
- Yes, moderately
- Situation has not changed
- No, protection has worsened
- No, protection has significantly worsened
- Don't know

* Please briefly explain the reasons for selecting your above answer

The Directive has contributed to strengthening whistleblower protection and promoting ethical behaviour, notably by establishing minimum standards and reporting channels across Member States. However, important challenges remain, particularly due to divergent national implementations and legal uncertainties, including in relation to professional secrecy. These issues limit the overall effectiveness and coherence of the framework.

11. To what extent do you agree with the following statements about the EU whistleblowing rules?

	Strongly agree	Agree	Disagree	Neither agree nor disagree	Strongly disagree	Don't know
* The Directive has been an important tool for providing information to EU or national authorities to detect and investigate breaches of the law	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive has been essential in ensuring strong common protection across the EU	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

* The Directive has created a level playing field for businesses in the EU	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Employers have demonstrated strong compliance with their obligations to set up reporting channels to ensure protection for whistleblowers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive has created more burdens to private companies than benefits (i.e. prevention of wrongdoing within companies)	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive has created more administrative burdens to public entities than provided benefits (i.e. ensuring enforcement of the law and unmasking wrongdoing)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* The Directive has improved the ability to report breaches of the law internally	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive has improved the ability to report breaches of the law externally	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive has improved the whistleblower's protection when publicly disclosing information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Overall whistleblowers now feel safer to report breaches than before the adoption of the Directive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* The Directive ensures an adequate protection against retaliation	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive has improved the social perception of whistleblowers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive encourages false or malicious reporting	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

12. In your opinion, would any of the following reasons seriously deter a person from reporting as a whistleblower?

	Yes	No	Don't know
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* Lack of knowledge on how to report	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Lack of knowledge on where to report	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Complex procedures to use reporting channels	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Difficulty in proving a threat or harm to the public interest	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* A feeling that no action will be taken to remedy the wrongdoing	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Fear of physical or psychological threats (e.g. harassment or stalking)	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Fear of legal consequences	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Fear of financial consequences	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Fear that whistleblowing would be seen as an act of disloyalty	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Fear that whistleblowing might breach lawyer-client or doctor-patient confidentiality	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Concerns about negative attitudes towards whistleblowers	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
* Fear of gaining a bad reputation	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Other	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

Section 3: Assessment of the Directive

Chapter I – General provisions (Articles 1–5)

* 13. In your view, does the Directive's scope include all the necessary areas of EU law?

- Yes
 No
 Don't know

* 14. In your view, are the categories of persons considered as whistleblowers sufficient to provide protection to all potential whistleblowers or persons related to them?

- Yes
 No
 Don't know

Chapter II – Conditions for protection (Article 6)

15. Based on your experience, are the conditions for whistleblowers to qualify for protection appropriate:

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	Yes	No, too restrictive	No, too broad	Don't know
* Concerning the condition of having reasonable grounds to believe the information is true at the time of the reporting and that such information fell within the scope of this Directive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Concerning the condition of reporting internally or externally or making a public disclosure in accordance with the rules of the Directive	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

* 16. Do you consider the possibility to report anonymously important for ensuring effective protection?

- Extremely important
- Very important
- Little importance
- Not important at all
- Don't know

* Please explain the reasons for your answer

The possibility to report anonymously can help mitigate fears of retaliation and legal uncertainty, particularly in sensitive professional contexts involving confidentiality obligations.

Chapter III – Reporting channels and procedures

A. Internal reporting (Articles 7–9)

* 17. In your view, have whistleblower procedures encouraged persons to report in the first instance at their place of employment?

- Yes
- No
- Don't know

* 18. Do you consider there to be any challenges in setting up or using internal reporting channels?

- Yes
- No
- Don't know

* If your answer is yes, please explain:

Yes. Articles 7 and 8 of the Directive require private sector entities with 50 or more employees to establish internal reporting channels and procedures. As highlighted by ETAF, these obligations entail the implementation of IT-based systems and/or the use of external service providers to ensure compliance, particularly with data

protection requirements. This creates significant administrative burdens and high costs, especially for medium-sized firms.

19. The Directive lays down a series of measures aimed at reducing the burden on companies and public administration related to establishing and operating internal reporting channels. In your view, are these measures appropriate?

	Yes	No	Partially	Don't know
* Exemption from establishing internal reporting channels for companies with fewer than 50 employees	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* Exemption of municipalities with fewer than 10 000 inhabitants or fewer than 50 workers, or other public entities with fewer than 50 workers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Sharing of resources between medium-sized companies	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Sharing of reporting channels between municipalities or operated by joint municipal authorities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Operation of reporting channels by third parties	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

* If your answer is yes, no or partially, please explain:

ETAF welcomes the existing exemption thresholds. However, the current 50-employee threshold for private sector organisations, including tax advisory firms, remains too low. The obligation to establish internal reporting channels requires IT-based systems and/or external service providers as data-protection-compliant solutions, creating significant bureaucratic burdens and costs that are disproportionate for medium-sized companies. In line with the von der Leyen Commission's commitment to reducing bureaucracy, ETAF calls for raising the threshold to at least 100 employees.

* 20. In your view, do the Directive requirements allow to consider emerging technologies to simplify reporting, or to reduce costs to set up reporting channels, etc.?

- Yes
- No
- Partially
- Don't know

B. External reporting and obligations of competent authorities (Articles 10–14)

* 21. Are the competent authorities (in accordance with Article 5 of the Directive) clearly identifiable and easily accessible?

- Yes
- No
- Partially
-

Don't know

* 22. Are the external reporting procedures sufficient for ensuring confidentiality?

- Yes
- No
- Don't know

* Please explain the reasons for your answer:

While the Directive establishes a framework for external reporting, the lack of a consistent interpretation and application of “legal professional privilege” across Member States creates uncertainty regarding the protection of confidential information. As highlighted by ETAF, divergences in national implementation may lead to situations where professionals bound by statutory confidentiality obligations, such as tax advisers, are not adequately covered by the relevant exceptions. This can undermine trust in reporting channels and raise concerns about potential breaches of professional secrecy, thereby affecting the perceived adequacy of confidentiality safeguards.

* 23. Are the time limits (for acknowledgement of receipt, feedback, etc.) and follow-up obligations appropriate?

- Yes
- No
- Don't know

* 24. Do whistleblowers in your country have access to general information about their rights and protections through an easily identifiable and accessible website?

- Yes
- No
- Don't know

C. Public disclosure (Article 15)

* 25. Do the conditions for public disclosure strike the right balance between protecting the public interest and protecting the rights of the persons or businesses concerned by a disclosure?

- Yes
- No, they are too permissive and allow whistleblowers to publicly disclose information that should remain confidential
- No, they are too restrictive and do not provide for protection to those publicly disclosing information on breaches that could be harmful to the public interest
- Don't know

Chapter IV – Protection measures (Articles 19–21)

26. In your view, are the support measures provided by the competent authorities or authorised third parties effective in practice?

	Yes	No	Partially	Don't know
* Comprehensive information and independent advice on procedures and remedies, on protection against retaliation, on the rights of the person concerned:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Effective assistance from competent authorities before any relevant authority	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
* Legal aid	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

* 27. Are the legal remedies for protection against retaliation effective in practice?

- Yes
- No
- Partially
- Don't know

Section 4: Overall assessment

28. To what extent do you agree with the following statements:

	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree	Don't know
* The Directive has been able to deliver on its intended objective, i.e. enhancing the enforcement of EU law	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive has served its intended objective, i.e. increasing the protection of whistleblowers who act in the public interest	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive balances its objectives with reasonable costs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive addresses past and current needs	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The Directive is consistent with other EU policies concerning better enforcement of EU law and protection of whistleblowers	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
*						

The Directive provides benefits that would not be possible at national level alone	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
* The rules remain relevant for EU citizens	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

* 29. In your view, are there still issues related to whistleblower protection not addressed by the current rules under the Directive?

- Yes
- No
- Don't know

* If your answer is yes, please specify what are the gaps? [If you have examples of areas which do not work, please identify them here]

While the Directive has strengthened whistleblower protection overall, several issues remain insufficiently addressed.

First, the inconsistent interpretation and application of the concept of "legal professional privilege" across Member States creates legal uncertainty. In some jurisdictions, this concept has been interpreted narrowly, excluding certain legal professions such as tax advisers, despite their statutory duty of professional secrecy. This leads to unequal treatment and potential conflicts between reporting obligations and confidentiality requirements.

Second, the lack of a uniform approach to professional secrecy across Member States undermines the coherence of the Directive and may affect trust in reporting mechanisms.

Third, the administrative burden associated with the obligation to establish internal reporting channels for entities with 50 or more employees remains significant. As highlighted by ETAF, these requirements often necessitate IT systems and/or external service providers, creating disproportionate costs for medium-sized companies.

Addressing these gaps would improve legal certainty, coherence and proportionality in the application of the Directive.

* 30. Do you think that the EU rules on whistleblower protection set out in the Directive could be improved?

- Yes
- No
- Don't know

* If your answer is yes, what improvements are most urgently needed?

- (1) Reduce administrative burdens by increasing the threshold for establishing internal reporting channels from 50 to at least 100 employees, thereby ensuring greater proportionality for medium-sized companies;
- (2) Clarify that the protection of professional secrecy extends to all regulated legal professions subject to statutory confidentiality obligations, including tax advisers.

Section 5: Final comments

31. Do you have any additional observations, data or experience to share?

Please refer to our Annex for further details.

If you wish to supplement your answer with documents, please upload them here.

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/ETAF_Statement_on_the_evaluation_of_the_Whistleblower_Protection_Directive_2026.pdf

*32. Do you consent to the Commission contacting you, if necessary, for further details about the information you submitted?

Yes

No

If yes, please provide your email address:

Ajra.Kovac@etaf.tax

Your email address will never be published

Contact

[Contact Form](#)