



Whistleblowing



National legislation implementing the EU Whistleblowing Directive

Annex 2 to Whistleblowing Procedure (PR-COARM-WSB-01) | Rev. 5 – ed. 18/12/2024

In EU Member States, **an external report** or public disclosure **may be made**, if:

- The internal report is not followed up
- The report involves a risk of retaliation
- The violation represents an imminent or obvious danger to public interest

as determined by the **laws of each Member State**, listed below:

Country	Transposition of the Whistleblowing Directive
Austria	https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2023_I_6/BGBLA_2023_I_6.pdf
Belgium	http://www.ejustice.just.fgov.be/eli/loi/2022/11/28/2022042980/justel#LNK0012
Bulgaria	https://www.strategy.bg/PublicConsultations/View.aspx?lang=bg-BG&Id=6784
Croatia	https://narodne-novine.nn.hr/clanci/sluzbeni/2022_04_46_572.html
Cyprus	https://www.dataguidance.com/sites/default/files/2022_1_006.pdf
Czech Republic	https://www.psp.cz/sqw/text/orig2.sqw?idd=227907
Denmark	https://www.folketingstidende.dk/samling/20201/lovforslag/L213/20201_L213_som_vedtaget.pdf
Estonia	https://resources.whispli.com/hubfs/Estonia%20Whistleblowers%20protection%20law%20May%202024.pdf
Finland	https://www.finlex.fi/fi/laki/alkup/2022/20221171
France	https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000045388745
Germany	https://www.gesetze-im-internet.de/hinschg/BJNR08C0B0023.html
Greece	https://www.lawspot.gr/nomikes-plirofories/nomothesia/nomos-4990-2022
Hungary	https://magyarkozlony.hu/dokumentumok/6bbe329db1ee2d1c621b47a3e099084503a9e560/megtekintes
Ireland	https://www.irishstatutebook.ie/eli/2022/act/27/enacted/en/index.html
Italy	https://www.gazzettaufficiale.it/eli/id/2023/03/15/23G00032/sg
Latvia	https://likumi.lv/ta/id/329680-trauksmes-celsanas-likums
Lithuania	https://e-seimas.lrs.lt/portal/legalAct/lt/TAP/bb9a85607be711eb9fc9c3970976dfa1?jfwid=-a3k5cky91
Luxembourg	https://legilux.public.lu/eli/etat/leg/loi/2023/05/16/a232/jo#intituleAct
Malta	https://legislation.mt/eli/cap/527/eng/pdf
Netherlands	https://www.wetbeschermingklokkenuiders.nl/wetstraject/wetstekst
Poland	https://orka.sejm.gov.pl/proc10.nsf/ustawy/317_u.htm
Portugal	https://dre.pt/dre/detalhe/lei/93-2021-176147929
Romania	https://legislatie.just.ro/Public/DetaliiDocument/262872
Slovakia	https://www.slov-lex.sk/pravne-predpisy/SK/ZZ/2019/54/
Slovenia	https://www.uradni-list.si/glasilo-uradni-list-rs/vsebina/2023-01-0301/zakon-o-zasciti-prijaviteljev-zzpri
Spain	https://www.boe.es/buscar/act.php?id=BOE-A-2023-4513
Sweden	https://data.riksdagen.se/fil/579EB8AD-7901-4202-BE2E-9F33ECB10347