



TEXTS ADOPTED

P10_TA(2026)0057

Harmonising certain aspects of insolvency law

European Parliament legislative resolution of 10 March 2026 on the proposal for a directive of the European Parliament and of the Council harmonising certain aspects of insolvency law (COM(2022)0702 - C9-0410/2022 - 2022/0408(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2022)0702),
- having regard to Article 294(2) and Article 114 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C9-0410/2022),
- having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
- having regard to the opinion of the European Economic and Social Committee of 22 March 2023¹,
- having regard to the provisional agreement approved by the responsible committee under Rule 75(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 5 December 2025 to approve Parliament's position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
- having regard to Rule 60 of its Rules of Procedure,
- having regard to the opinion of the Committee on Economic and Monetary Affairs,
- having regard to the report of the Committee on Legal Affairs (A10-

¹ OJ C 184, 25.5.2023, p. 34.

0126/2025),

1. Adopts its position at first reading hereinafter set out;
2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

P10_TC1-COD(2022)0408

Position of the European Parliament adopted at first reading on 10 March 2026 with a view to the adoption of Directive (EU) 2026/... of the European Parliament and of the Council harmonising certain aspects of insolvency law

(As an agreement was reached between Parliament and Council, Parliament's position corresponds to the final legislative act, Directive (EU) 2026/799.)