

## Basic information

**2022/0408(COD)**

COD - Ordinary legislative procedure (ex-codecision procedure)  
Directive

Harmonising certain aspects of insolvency law

### Subject

3.45.01 Company law

3.45.03 Financial management of undertakings, business loans,  
accounting

### Legislative priorities

[Joint Declaration 2022](#)

[Joint Declaration 2023-24](#)

Procedure completed

## Final act

[Directive 2026/0799](#)

[OJ OJ L 01.04.2026](#)

[Summary](#)