



**Contents:**

1. ECONOMIC AND MONETARY UNION, ECONOMIC AND SOCIAL COHESION ..... 3
2. EMPLOYMENT, SOCIAL AFFAIRS AND CITIZENSHIP ..... 9
3. TRANSPORT, ENERGY, INFRASTRUCTURE AND INFORMATION SOCIETY ..... 10
4. AGRICULTURE, RURAL DEVELOPMENT AND THE ENVIRONMENT ..... 12
5. CONSULTATIVE COMMISSION ON INDUSTRIAL CHANGE ..... 14

Brussels, 4 March 2026

## **603rd PLENARY SESSION**

**18 and 19 February 2026**

### **SUMMARY OF ADOPTED OPINIONS, RESOLUTIONS AND INFORMATION / EVALUATION REPORTS**

This document is available in all the official languages of the European Union  
on the EESC website at:

<https://www.eesc.europa.eu/en/our-work/opinions-information-reports/summary-session-summaries>

The opinions listed can be consulted online using the EESC search engine:

<https://dnsearch.eesc.europa.eu/search/opinion>

## I. ECONOMIC AND MONETARY UNION, ECONOMIC AND SOCIAL COHESION

### • EPPO and OLAF access to VAT information at Union level

Rapporteur Justyna Kalina OCHIEDZAN (Civil Society Organisations' Group - PL)

References COM(2025) 685 final  
EESC-2025-04282-00-00-AC

#### Key points

The EESC:

- fully **supports** the Commission's efforts to promote a more comprehensive and holistic approach to tackling VAT fraud by enabling the European Public Prosecutor's Office (EPPO) and the European Anti-Fraud Office (OLAF) to access value added tax (VAT) data under Council Regulation (EU) No 904/2010;
- **acknowledges** that in order to combat the most significant forms of VAT fraud, it is necessary to enable the competent authorities to swiftly collect, use and cross-reference VAT-relevant information across multiple Member States, thereby reducing delays in the competent tax authorities' response to fraudulent activities;
- **appreciates** that the Commission's proposal follows an ex post evaluation of the rules applicable under Council Regulation (EU) No 904/2010, taking into account feedback provided by the Member States. The EESC **points out** that no impact assessment was carried out in relation to the present proposal, although it acknowledges that this was due to an urgent request from Member States;
- **welcomes** the Commission's intention to enhance cooperation between the relevant authorities fighting against VAT fraud, including the possibility of enhancing cooperation between Europol and Eurofisc within the Council Regulation (EU) No. 904/2010 framework and urges a further reinforcement of the structured cooperation among all the competent authorities in Member States.

EESC-2026-00247-00-00-TCD-TRA (EN) 3/15

### • 2026 European Semester - Autumn Package

Rapporteur Luca JAHIER (Civil Society Organisations' Group - IT)

References COM(2025) 955 final  
EESC-2025-03794-00-00-AC

#### Key points

The EESC:

- regrets, that the Commission has once again refrained from presenting the **Annual Sustainable Growth Survey (ASGS)** and stresses that **sustainable economic growth is a necessary condition for Europe to meet its multiple commitments, welcomes the European Macroeconomic Report**, which provides a deep dive into the underlying structural challenges facing the EU and the **new recommendation on human capital**, which is a crucial element in filling the EU technological gap, also taking into account the EU demographic challenge;
- reiterates its call for more **robust common fiscal capacity**, supported by targeted issuances of joint debt, to help fill this growing gap in public investment, and for permanent macroeconomic stabilisation instruments to address shocks, based on experience with the European instrument for temporary support to mitigate unemployment risks in an emergency (SURE), which should be made permanent;
- remains alarmed by the **fragmentation of the EU financial markets** and calls on the Commission to assess whether an **EU-level set of instruments, equivalent to the US National Securities Markets Improvement Act (NSMIA)**, could simplify cross-border market access, reduce compliance fragmentation and support deeper, more efficient and more liquid markets, while maintaining the necessary level of current security;
- reiterates its call for the Commission to **urgently revise the set of proposed indicators to monitor the Macroeconomic Imbalance Procedure (MIP)**. Monitoring the evolution of combined leverage instead of sticking to silos could be part of the solution to improve the current MIP scoreboard;
- considers it necessary to make more streamlined use of the **Social Scoreboard, a revised MIP scoreboard, and a revised debt sustainability analysis (DSA) methodology, complemented by the new wellbeing indicators** proposed by the Joint Research Centre (JRC);
- asks the Commission to treat the **social convergence framework as being on the same level as the fiscal one and to formulate clear recommendations** to each Member State accordingly in the next Country Specific Recommendations (CSRs) and calls on the Commission to propose concrete incentives for Member States to increase the use of the **flexibility clause for social investments**;
- reiterates its call for an **in-depth analysis and clarification on the announced connections between the European Semester, the Competitiveness Coordination Tool and the proposed future Multiannual Financial Framework (MFF)**;
- calls on the European Parliament to establish – as is the case for the Recovery and Resilience Facility (RRF) – a **permanent monitoring and assessment committee for the 'new' European Semester, the implementation and annual assessment of the medium-term fiscal-structural plans (MTFSPs), the CSRs, and their concrete interconnections with the future national and**

EESC-2026-00247-00-00-TCD-TRA (EN) 4/15

• **The Island Dimension in European Cohesion, Competitiveness and Sustainable Development Policies**

**Rapporteur** Ioannis YARDAKASTANIS (Civil Society Organisations' Group – EL)

**References** Exploratory opinion requested by the Cyprus Presidency of the Council of the EU  
EESC-2025-03598-00-AC

**Key points**

The EESC:

believes that EU islands face **persistent structural disadvantages**, i.e. geographic, economic, demographic and climate-related constraints such as isolation, melting ice, high transport and energy costs, housing pressure, labour shortages and over-reliance on tourism, is of the view that islands are essential for the EU's geopolitical positioning, migration management, maritime security and energy transition. Their marine ecosystems and Exclusive Economic Zones (EEZs) underpin the Blue Economy and biodiversity objectives. Despite recognition in EU treaties and political statements, islands' unique challenges are not adequately addressed in the EU's sectoral policies. Islands have the potential to be laboratories of innovation and sustainability, demonstrating solutions for climate adaptation, renewable energy, marine conservation and sustainable tourism;

recognises that there is a need for a **systemic approach**. Effective EU policy for islands and island territories in general (including outermost regions and lake regions) requires integrated, cross-sectoral strategies addressing connectivity, economic diversification, social cohesion, ecological, social, and economic resilience, and geopolitical readiness;

calls for the establishment of a dedicated Union strategy for islands (**Islands Pact**), supported by a specific legislative framework (**Islands Act**). That framework should be accompanied by a formal strategy and provide for the effective implementation of an **'insularity clause'**, with a view to systematically integrating the specific needs and constraints of islands into Union policies on cohesion, transport, energy, state aid, the environment and maritime affairs;

stresses that improving connectivity and infrastructure in island territories is essential for territorial cohesion, and calls for improved transport and public mobility systems, enhanced digital connectivity and more resilient energy grids, with a clear focus on decarbonisation, energy autonomy;

stresses that island regions should diversify their economies by developing a sustainable and competitive blue economy that builds on their unique assets, such as marine resources, renewable energy potential, tourism, cultural heritage and creative industries;

emphasises that social cohesion and human capital development are central to the long-term sustainability of island communities. It calls for targeted policies to address housing shortages, labour market mismatches, skills gaps and youth outmigration, incorporating inclusive education, quality employment opportunities and affordable housing solutions adapted to islands' specific features;

highlights that it is urgent to make progress with environmental protection and climate resilience in island territories, which are disproportionately exposed to climate change;

**regional partnership plans (NRPPs)**; calls on the Commission to **frame the escape clause as a temporary emergency instrument** rather than as a substitute for a coherent long-term fiscal and growth strategy and calls on the Commission to **assess the increasing role played by defence spending in the EU's sustainable growth** and its impact on employment and future fiscal stability;

reiterates its calls for the more **robust, structured and meaningful involvement of social partners and Civil Society Organisations at European, national and local level**, in implementing the Semester cycle.

calls for the formal integration of monitoring, foresight and participatory governance into island policies, proposing a **regular island implementation report** to track key demographic, economic, social and environmental indicators;

believes that EU islands must no longer be treated as peripheral territories. They are front-line regions for Europe's sovereignty, resilience and innovation capacity. A targeted, systemic and legally anchored EU islands strategy (**Islands Pact**) would be essential for turning islands into engines of sustainable growth, climate resilience and geopolitical security – ensuring that island communities are able to prosper, while reinforcing Europe's strategic autonomy and cohesion. This has recently been highlighted by the geopolitical centrality of Greenland in Arctic security dynamics, transatlantic relations and great-power competition, and its relevance for Europe's strategic autonomy in defence.

- **Revision of the Tobacco Taxation Directive**

**Rapporteur** Matteo Carlo BORSANI (Employers' Group - IT)

**References** COM(2025) 580 final  
COM(2025) 581 final  
EFSC-2025-02514-00-00-AC

**Key points**

The EESC:

- **supports** the revision of the Tobacco Taxation Directive, recognising the need to adapt the excise framework to market developments, new products and public health objectives, while stressing that the reform must remain proportionate, predictable and economically sustainable;
- **warns** against abrupt or excessive increases in excise duties, which risk fuelling illicit trade, undermining fiscal revenues and weakening public health outcomes; therefore **recommends** that excise adjustments be gradual and accompanied by strengthened enforcement, customs cooperation and cross-border anti-smuggling measures;
- **calls** for the consistent application of risk-proportionate taxation, ensuring that non-combustible and reduced-risk products are not taxed the same as combustible tobacco products, in line with the principle of 'less harm, less tax' and the objectives of the Europe's Beating Cancer Plan;
- **recommends** improving legal clarity and the harmonisation of product definitions, in particular by explicitly defining heated tobacco products, clearly distinguishing them from combustible products;
- **asks** the Commission to enhance coherence between excise definitions and the Combined Nomenclature (CN) by maintaining updated correlation tables and providing interpretative guidance whenever changes to customs classifications affect excise categorisation;
- **calls** for sufficient flexibility for Member States in excise structures, including the possibility to choose between unit-based or weight-based taxation for heated tobacco products, in order to reflect national market conditions while respecting EU-wide minimum levels;
- **calls** for carrying out a comprehensive and granular mapping of existing jobs and skills in the sector, alongside an assessment of the medium- and long-term scenarios associated with the proposal and the development of clear forecasts on its impact on employment;
- **calls** for predictable and limited use of delegated acts, strictly confined to technical inflation adjustments in line with subsidiarity and Member States' fiscal sovereignty

3 TRANSPORT, ENERGY, INFRASTRUCTURE AND INFORMATION SOCIETY

- The European Life Science Strategy along with the Strategy on Research and Technology infrastructures with focus on the treatment of rare diseases

Rapporteur Milena ANGELOVA (Employers' Group - BG)

Reference Exploratory opinion requested by the Cypriot Presidency of the Council of the EU  
EESC-2025-09652-00-00-AC

**Key points**

The EESC:

- welcomes Strategy for European Life Sciences, and stresses that ensuring a **holistic approach** and nourishing environment can make Europe a **global leader in the life science** (especially for rare diseases and genomics). Such an approach involves:
  - **comprehensive scientific and data-based methods to diagnose and understand the causes of diseases (e.g. genetics, unhealthy habits and lifestyles, pollution, stress, etc.);**
  - **disseminating information on prevention and early diagnosis;**
  - **screening, effective and accessible treatment;**
  - **high-quality care and accessible support infrastructure for patients and their families;**
- supports the call of the European Parliament for an **EU Action Plan for Rare Diseases** to be swiftly adopted, including by reviving and further developing the **Tartu call for a healthy lifestyle** and embracing the **'One Health' approach;**
- considers that research and technology infrastructure (including that focused on rare diseases) is a key enabler for the development of the life sciences and the longevity economy and that it should include the **whole longevity culture** (including prevention, healthy food, lifestyle, balance treatment and recreation, physical and mental health, and many other elements) beyond the diagnosis and treatment of diseases;
- recommends establishing **translational centres for rare diseases in each Member State** coordinated at EU level for consistency;
- underlines that European partnerships are vital in fostering the meaningful and structured engagement of the full spectrum of stakeholders and asks for formalised mechanisms for their participation;
- advocates **mandatory representation of patient organizations, social partners, and civil society in governance bodies**, that through structured, transparent and systematic involvement will enable defining priorities and data protocols, transparency requirements on decisions and data use, and a mechanism ensuring that their contributions are effectively integrated.

2. EMPLOYMENT, SOCIAL AFFAIRS AND CITIZENSHIP

- Union support for Asylum, Migration and Integration: Internal Security; and Integrated Border Management and Visa Policy

Rapporteur José Antonio MORENO DÍAZ (Workers' Group - ES)

References COM(2025) 540 final  
COM(2025) 541 final  
COM(2025) 542 final  
EESC-2025-03434-00-00-AC

**Key points**

The EESC:

- stresses the urgent need to establish an immigration policy that provides legal, safe and effective channels for access to the EU. This stance aligns with its previous opinions, in which the EESC underlined the importance of ensuring legal pathways into the EU, protecting the fundamental rights of migrants and improving the management of mobility within the EU;
- notes that the three regulations taken together reveal a structural reorientation of the EU's priorities, with a marked shift towards control and security. The strong focus on security, both internal and external, tends to overlook support measures on integration and inclusion. The EESC emphasises that migration policy cannot be reduced to a security-driven approach;
- notes that a full set of tools and instruments to manage regular migration and avoid irregularity are important elements of a well-functioning migration system, including return when applicable and in full compliance with EU and international law. However, their implementation must be carefully balanced, with respect for fundamental rights, in particular the right to individual protection;
- considers it essential to improve the mechanisms for independent monitoring of fundamental rights and humanitarian conditions at borders, with transparent reporting mechanisms;
- believes that the three regulations adopted together for 2028-2034 place strong emphasis on security measures and the outsourcing of border control and raise concerns about potential risks to fundamental rights. It is essential to ensure that fundamental human rights are protected at the same time.

• Energy connectivity, electricity grids

**Rapporteur** Christophe BÉGUINET (Workers' Group - FR)

**Reference** Exploratory opinion requested by the Cyprus Presidency of the Council of the EU  
EESC-2025-03570-00-00-AC

**Key points**

The EESC:

- stresses that the European electricity sector must have the capacity to plan the needs of the electricity system at EU level and in partner countries, based on a common energy scenario set out by the Commission and national system operators;
- notes that the value of interconnections should be viewed either from the perspective of a benefit shared between two countries, in a bilateral approach, or in terms of seeking an overall benefit for the system, beyond the two countries hosting the interconnection. For this second case, new economic models must emerge as the result of collaboration between ACER, national regulators and grid operators;
- underlines that for interconnections to be effective, their development must be accompanied by the development of the relevant national infrastructures, especially at TSO and DSO levels. The creation of interconnection capacity must be an opportunity to foster European solidarity regarding electricity networks;
- points out that the economic optimisation of the European electricity system requires widespread smart meter installation, further additional investments in transmission and distribution networks, and making energy flow data accessible;
- prioritises the security of the electricity system, concerning climate change impacts, physical attacks, acts of sabotage, cyber risks and system balancing risk;
- calls for the optimisation of existing infrastructure must be considered as a priority before contemplating the development of new infrastructure.

4. **AGRICULTURE, RURAL DEVELOPMENT AND THE ENVIRONMENT**

• Roadmap towards Nature Credits

**Rapporteur** Anaud SCHWARTZ (Civil Society Organisations' Group - FR)  
**Co-rapporteur** Teppo SÄKKINEN (Employers' Group - FI)

**References** COM(2025) 374 final  
EESC-2025-03041-00-00-AC

**Key points**

The EESC calls on the European Commission to:

- ensure that the biodiversity funding goals established by the GBF are met. This requires sufficient, stable and timely public funding, including from the EU budget, and the phasing-out of environmentally harmful subsidies, such as fossil fuel subsidies. Nature credits can be a tool to help close the funding gap and mobilise private finance, complementing but not replacing public funds;
- enforce environmental legislation and fundamental principles, as an efficient tool to ensure the achievement of biodiversity targets, the funding gap, and a trustworthy nature credits framework;
- ensure that the framework for nature credits is based on strict high-integrity principles along with the mitigation hierarchy and other environmental, climate and social safeguards, and systematically assesses projects' compliance with those. The methodologies used should be holistic and scientific, and they should be based on an ecologically integrated, outcome-based approach;
- ensure that the governance framework for the nature credits market is science-based, inclusive, transparent and participatory, with a strong focus on actors with the potential to restore and conserve nature, as well as vulnerable and marginalised groups such as youth, women, rural communities and indigenous peoples. Transparent and fair data management and ownership should be ensured;
- approach with caution the need for a Directive or a Regulation, as the establishment of nature credits should remain voluntary while complying with strict rules and criteria. The framework should focus chiefly on positive contributions, while the use of offsetting should be left to the decision of the Member States, so as to not undermine existing ambitious initiatives at national level;
- clarify the alignment of nature credits with other policies, such as the CAP. Nature credits must be built in a way that allows the bioeconomy, circular economy, sustainable food production and forestry to thrive in the EU. The framework should avoid adding unnecessary administrative burden on practitioners, particularly small ones, while ensuring high integrity and a science-based approach;
- ensure that nature credits do not lead to the commodification of nature. Land grabbing and speculation should be prevented at all costs. Nature credits should always prioritise integrity over short-term profitability, as well as the fair distribution of benefits and help to reduce inequalities;
- engage cautiously with projects outside the EU, bearing in mind that methodologies and governance frameworks developed in Europe might not fit social, cultural, legal, political and

ecological contexts abroad, while generating nature-positive impacts in their value chains outside the EU.

## 5. CONSULTATIVE COMMISSION ON INDUSTRIAL CHANGE

- [Amending Regulation \(EU\) 2024/1252 \(Critical Raw Materials Act\)](#)

References COM(2025) 946 final  
EESC-2026-00393-00-00-AC

### Key points

Since the Committee unreservedly endorses the contents of the proposal and has already set out its views on the subject in its earlier opinion on the [Critical Raw Materials Act](#), adopted on 12/07/2023, it decided to issue an opinion endorsing the proposed text and to refer to the position it had taken in the above-mentioned document.

• **Enhancing EU strategic autonomy and developing a greener and bluer economy: the potential of the sodium battery manufacturing sector**

**Rapporteur** Paul RÜBIC (Employers' Group - AT)  
**Co-rapporteur** Hervé JEANNIN (Gal. 2 - FR)

**Reference** Exploratory opinion requested by the European Commission  
EESC-2025-02464-00-00-AC

**Key points**

The EESC:

- considers sodium batteries a strategic technology and sees strong potential for Europe to take a technological lead in sodium–saltwater battery systems;
- stresses the potential of sodium batteries as enablers for EU's industrial policy objectives: they support the goals of the EU Green Deal and the EU Blue Deal, they can be critical tools to achieve strategic autonomy, and the establishment of sodium battery gigafactories would boost competitiveness and create jobs across the value chain;
- underlines that sodium batteries can be produced entirely from European raw materials, as sodium is abundantly available in the continent and there is a growing potential for a European desalination industry, and it can therefore reduce the use of critical raw materials;
- calls for decisive and coordinated EU action to establish a competitive sodium battery manufacturing industry, as sodium batteries advance globally and Europe risks widening the gap; recommends an update on the industrial pathway for batteries – covering both lithium and sodium, which should include a roadmap addressing workforce and social needs, with an investment in skills, workforce mobility and strategic SME involvement;
- insists on the importance of breaking policy silos and to align key EU strategies (Competitiveness Compass, Preparedness Union Strategy, Circular Economy Action Plan and Water Resilience Strategy) to develop a European sodium battery value chain that serves Europe's strategic goals;
- recommends investment subsidies, production tax credits, targeted project calls, investment vouchers for industry cooperation with Research and Technology Organisations;
- calls for flexible public support that avoids premature lock-ins and for stronger collaborative R&D co-funded by governments and industry;
- recognizes the potential of the reconversion of industrial sites currently idle or closing into sodium battery gigafactories, as an efficient and environmentally responsible use of existing infrastructure;
- recognizes the importance of integrating eco-design and recycling in this manufacturing industry, fostering a circular sodium battery value chain.