

University of Genoa EUSFiL Law Research Working Paper
Series

Call for Papers for the University of Genoa EUSFiL Law Research Working Paper on SSRN

The Genoa Centre for Law and Finance is pleased to announce the launch of the first **call for papers** for the [University of Genoa EUSFiL Law Research Working Paper](#), titled:

The Omnibus Simplification Package: Challenges and Opportunities in the Evolving Legal Framework on Sustainability and Investments in the EU

Selected papers are expected to adopt a forward-looking approach, addressing one or more of the topics covered by the European Commission's 'Omnibus Simplification Package' on sustainability, *i.e.*:

- 1) Sustainable finance reporting;
- 2) Sustainability due diligence;
- 3) The EU Taxonomy Regulation;
- 4) The Carbon border adjustment mechanism;
- 5) The European investment programmes.

The selected papers will be published in the EUSFiL Working Paper Series and circulated through the SSRN Legal Network in dedicated eJournals.

The Working Paper Series

The University of Genoa EUSFiL Law Research Working Paper Series showcases and distributes on SSRN publications in the field of sustainable finance, particularly in relation to the recent reforms of the EU financial system. The series hosts research that promotes debate beyond conventional academic boundaries, bridging theory and practice.

Editor in Chief: Michele Siri, University of Genoa; Matteo Gargantini, University of Genoa

Editorial Board: Kern Alexander, University of Zurich; Veerle Colaert, KU Leuven University; Guido Ferrarini, University of Genoa; Paola Schwizer, SDA Bocconi School of Management; Beate Sjøfjell, University of Oslo.

Editorial Assistants: Diletta Lenzi, University of Genoa; Eugenia Macchiavello, University of Genoa

University of Genoa EUSFiL Law Research Working Paper Series

The series is a project of the [Jean Monnet Centre of Excellence on European Union Sustainable Finance and Law \(EUSFiL\)](#), which originated as a Jean Monnet Centre of Excellence and is now a permanent research unit of the Genoa Centre for Law and Finance.

The [Genoa Centre for Law and Finance](#) promotes research projects and educational activities in all areas of law and finance, often in cooperation with international universities, research institutions, and companies.

View papers: <https://www.ssrn.com/index.cfm/en/u-genoa-res/>

Subscribe: <https://hq.ssrn.com/jourInvite.cfm?link=U-Genoa-RES>

RPS Submission URL: [University of Genoa EUSFiL Law Research Working Paper Submission Form](#)

Inclusion of papers in the EUSFiL WP Series can increase research exposure, brand recognition and influence within the academic community.

Theme of the Call for Papers

In its Communication on the [Competitive Compass](#) for the EU, the European Commission stated its intention to introduce the first Simplification Omnibus Package, aiming to implement broad reforms in the fields of sustainable finance reporting, corporate sustainability due diligence, and the EU taxonomy.

Legislative instruments such as the Corporate Sustainability Reporting Directive (CSRD), the Corporate Sustainability Due Diligence Directive (CSDDD), and the EU Taxonomy Regulation reflect the political and economic priorities of a previous era. In the years following the COVID-19 pandemic and Russia's invasion of Ukraine, the EU has confirmed its focus on climate leadership and sustainable investment while also paying more attention to energy independence and the need to foster growth.

Within this shifting landscape, calls to ease the cumulative regulatory burden on businesses have grown louder. Both the [Draghi](#) and [Letta](#) reports identify more efficient regulation as a cornerstone for Europe's economic renewal. While the sustainability agenda remains a central pillar, its pursuit must now be characterised by greater efficiency, proportionality, and strategic coherence.

With respect to disclosure obligations in particular, companies – especially micro, small, and medium enterprises (MSMEs) – are struggling to navigate the three major regulatory frameworks: the CSRD, the CSDDD, and the EU Taxonomy. A recent [ECB study](#) shows that environmental and sustainability reporting requirements may be hindering firms' access to finance for the green transition.

The European Commission has responded to these concerns through its Communication [A Simpler and Faster Europe: Communication on Implementation and Simplification](#), as well as with the [proposed Omnibus Directive](#), which aims to ease disclosure obligations, particularly for MSMEs.

University of Genoa EUSFiL Law Research Working Paper
Series

The Commission's approach primarily focuses on reducing the number of companies subject to reporting obligations and decreasing the frequency of reporting. Academics, policymakers, and industry stakeholders have reacted to these reforms with mixed views. On the one hand, it is questioned whether such an approach might exclude companies that would, in fact, benefit from reporting – by enhancing stakeholder engagement, improving risk management, and strengthening internal governance. On the other hand, [there is concern](#) that the Omnibus package fails to address the cumulative and interdependent nature of obligations arising under these regulatory frameworks. As such, it may fall short of improving coordination among the CSRD, CSDDD, and the taxonomy and streamlining disclosure under the European Sustainability Reporting Standards (ESRS).

Against this background, **the call for papers aims to gather legal scholarship engaging with one or more of the challenges raised by the Omnibus initiatives.**

In particular, we invite contributions that assess the effectiveness of the Omnibus proposals in addressing real-world concerns and in advancing the EU's agenda of sustainability and competitiveness. Preference will be given to papers offering critical and constructive perspectives over purely descriptive or exploratory ones, and to those examining national legal frameworks relevant to these issues.

Submission Guidelines

The title of your paper and an abstract of no more than 500 words are to be submitted by email at GenoaCLF@unige.it by 30 September 2025. The selection for submitted abstracts will be run by Michele Siri, Matteo Gargantini and Diletta Lenzi. Results will be communicated to the authors by 15 October 2025.

Authors may submit only one abstract. This ensures broader participation while allowing for diverse contributions. Co-authored papers are allowed.

Working papers of a maximum of 8,000 words, including footnotes, will be due by 15 January 2026.

Contact Information

For enquiries or additional information, please contact us at: GenoaCLF@unige.it