EUROCHAMBRES

60 regulatory burden reduction proposals

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From the first commitment of Commission President von der Leyen in March 2023 to reduce reporting obligations on businesses, Eurochambres has actively contributed to the initiative by providing concrete examples of EU initiatives considered burdensome for businesses. The chamber network is pleased to submit a new list of EU legislation to be urgently reviewed to achieve a tangible reduction in the regulatory burden for SMEs.

1. Eurochambres main messages

The chamber network considers a balanced, proportionate and flexible regulatory environment for businesses to be a *conditio sine qua non* for a competitive European Union. While some progresses in the Commission's Better Regulation agenda were achieved over the years, the regulatory environment became unsustainable for business growth. According to the Eurochambres Economic Survey (EES2025), published in November, more and more entrepreneurs identify the complex regulatory framework as a challenge for 2025.

The chamber network welcomes the Commission commitment to reduce reporting obligations by 25%, and by 35% for SMEs. Eurochambres also welcomes the identification of regulatory burdens and EU law simplification as key priorities for the new EU term, according to high-level reports of Mr Enrico Letta and Mr Mario Draghi. The designation of a Commissioner for Implementation and Simplification to, among others, stress test the EU acquis and table proposals to eliminate any overlaps and contradictions is an important step in the right direction.

Eurochambres urges the Commission to assess the cumulative impact of legislation on SMEs and map burdensome areas before swiftly proceeding with implementing a **comprehensive European regulatory burden reduction programme**. With reporting obligations representing only a small part of the overall compliance costs on businesses, a more radical approach should aim at removing unnecessary bureaucracy and making Europe an attractive business and investment location.

To achieve a meaningful and tangible reduction, Eurochambres also advocates for a clear strategy and methodology, and the introduction of easily accessible information and indicators transparent monitoring and consultation on progress. As Eurochambres considers the 25% target as a starting point for a much more ambitious reduction agenda, a calibrated review of the target and objective should be performed periodically.

Legislation not drafted according to the Better Regulation principles risk harming Europe's economy and the viability of businesses. As stressed in our recent SME Test Benchmark report 2024, the Commission services should always perform thorough impact assessments that reflect the reality on the ground and guarantee SME-proof legislation. To ensure that the lawmaking process contributes to reducing compliance costs for businesses, or, at least, avoids adding further burden, each impact assessment should list all the obligations stemming from the proposal. The Regulatory Scrutiny Board (RSB) should further enhance

its stance whenever a negative opinion is issued. It is unfortunate, from the SME perspective, to note that the quality of a law suffers if the (negative) opinions of the RSB are ignored as a result of the political pressure to achieving an objective, disregarding the “Think Small First” principle. Moreover, given that better lawmaking is a shared responsibility, the European Parliament and the Council of the EU should be particularly attentive in the introduction of amendments and their impact on SMEs and Europe’s competitiveness.

More specifically, initiatives under the Green Deal are heavily affecting the operational capacity of millions of businesses. In particular, the uncoordinated implementation of initiatives such as CBAM, CSDDD, EUDR, and CSRD are creating a non-negligible cumulative impact on businesses, which is often reflected via the so-called “trickle-down-effect” whenever SMEs are formally exempted from a legislation. This leads to duplication and overlapping of the reporting obligations, increasing legal uncertainty for European businesses as well as foreign trading partners.

As the Commission acknowledges the complex regulatory environment created by such initiatives, Eurochambres calls for a comprehensive reconsideration of the approach adopted in preparing such legislative initiatives. While the policy objective and scope of the proposals should not be undermined, the compliance requirements for businesses should be considerably simplified.

The list below aims at centralising suggestions from the chamber network to achieve a more flexible and manageable regulatory environment for European businesses in the areas of:

- Consumer Policy and Data Protection
- Environment and Sustainability
- Labour Policy
- Product Safety
- Trade and Customs
- Industry and Standards
- Transparency and business reporting

The list should not be considered as exhaustive and the identified burdens are not ranked according to their relevance. The first part of the list refers to already adopted legislation, while the second part identifies burden on businesses in legislative proposals at the EU level, not yet adopted.

Part I: Regulatory reduction proposals at EU level

I. Consumer Policy and Data Protection

1. General Data Protection Regulation (GDPR)
2. Omnibus Directive for Union consumer protection rules
3. Consumer Rights Directive
4. Food Information to Consumers Regulation (FIC)
5. NIS-II Directive
6. Alternative Dispute Resolution Directive

II. Environment and Sustainability

7. Packaging Directive
8. Regulation on Packaging and Packaging Waste
9. Single-Use Plastics Directive
10. Waste Framework Directive (WFD)
11. Waste from Electrical and Electronic Equipment (WEEE)
12. European Product Register for Energy Labelling (EPREL)
13. Taxonomy Regulation, Taxonomy Environmental Delegated Act and Taxonomy Climate Delegated Act
14. Corporate Sustainability Reporting Directive (CSRD)
15. Corporate Sustainability Due Diligence Directive (CSDDD)
16. Carbon Border Adjustment Mechanism (CBAM)
17. Regulation on Deforestation-free Products (EUDR)
18. Renewable Energy Directive (RED III)
19. Evaluation of the economic efficiency of "E2 measures" (German standard) in accordance with DIN 17463 (scope of state aid in the energy sector)
20. Emission Trading System Directive (ETS)
21. Net Zero Industry Act (NZIA)
22. Circular Economy Package
23. Ecodesign for Sustainable Products Regulation (ESPR)
24. Directive on common rules promoting the repair of goods (Right to repair)
25. Renaturation Act
26. New Batteries Regulation
27. Conflicts Minerals Regulation

III. Labour Policy

28. A1 Certificate
29. Posting of workers
30. Pay Transparency Directive
31. Forced Labour Regulation

IV. Product Safety

32. REACH Regulation

33.	Regulation on the Classification, Labelling and Packaging of Substances and Mixtures (CLP)
34.	EU Medical Device Regulation (EU MDR)
35.	General Product Safety Regulation (GPSR)
V.	**Trade and Customs**
36.	EU Customs Trader Portal
37.	Union Customs Code (UCC)
38.	Trade agreement, value threshold declaration of origin
39.	Regulation on the authorization as a known consignor for air freight or authorized economic operator for customs clearance (AEO)
40.	Proof of Union Status (PoUS)
41.	Common Customs Tariff
42.	Trade facilitation agreement/EU customs tariff and codes
43.	EU-UK Trade and Cooperation Agreement
44.	A.TR Certificate
VI.	**Industry Standards**
45.	Measuring Instruments Directive (MID)
46.	De minimis Regulation
47.	Projects of Common European Interest (IPCEI)
48.	SME Definition from 2003
49.	Open SME definition also for administrative simplifications for municipal utilities
VII.	**Transparency and business reporting**
50.	Internal Market Emergency and Resilience Act (IMERA)
51.	Country by country Reporting Directive (CbCR)
52.	Exchange of information in the area of taxation for reportable cross-border agreements (DAC6)
53.	European Business Statistics Regulation (EBS)

Part II: Regulatory reduction proposals on legislative proposals at EU level

54. Green Claims Directive (GCD)
55. Basel III
56. Revision of the Late Payment Directive
57. Revision of the EU Travel Package Directive
58. VAT in the Digital Age (ViDA) Directive
59. Traineeship Directive
60. Retail Investment Strategy

Part I: Regulatory reduction proposals at EU level

Consumer Policy and Data Protection			
Legislation	**Legislative reference**	**Reason for administrative burden**	**Suggested improvements**
General Data Protection Regulation (GDPR)	Regulation (EU) 2016/679 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC	**Article 15** The scope of the right to information is not clearly regulated. It is therefore not clear to many companies which documents must be handed over in the event of a "right to a copy of data". For example, the question arises as to whether data that the person requesting information already has must also be handed over. The person already has knowledge of this and it is contrary to the purpose of the right to information to have to provide a copy of this data again.	Clearer requirements for the right to information
		Article 30(5) exempts companies with less than 250 employees from keeping records of their processing activities. However, among other clauses, this exemption holds if the activity is occasional, whereas if the activity is not occasional (i.e., frequent) SMEs have to keep inventories. This might result in having to keep records of emails or salary statements. Thus, in many cases this exception does not apply and SMEs do not benefit from it. Documentation obligations also arise in the case of consent, the conclusion of data processing agreements (DPAs) with service providers, the creation of a list of processing activities and information obligations through the privacy policy and the provision of information.	Clarification of the terminology as related to “occasional” activities. Provide more exemptions to SMEs with regard to information, documentation or verification requirements. Binding checklists for SMEs, which companies could use as a guide. Legal standardization of General Conditions of Use (GCUs).

		Article 33 Requires extensive reporting to the data protection supervisory authority in case of any data incidents within 72 hours. This holds also over weekends and on public holidays, often resulting in fines for failure to report on time.	Limit the reporting obligation only to data incidents with a high risk to the rights and freedoms of data subjects. No 72-hour reporting period over weekends and on public holidays.
		Article 44 ff The vast majority of companies (e.g., 88% in Germany according to German Chamber of Commerce and Industry (DIHK) survey 2023) is unable to independently assess the level of data protection in third countries and therefore cannot be liable for the protection of data transferred internationally.	Develop international standards for data transfers. The Commission should provide guidance on the level of data protection in third countries. To this end, it should ensure to have comprehensive adequacy decisions, and that they are not suddenly changed.
		Article 82 There are major uncertainties regarding the right to compensation. Even though the European Court of Justice has now clarified individual questions, it is still unclear in practice under what conditions and to what extent compensation can be claimed for breaches of the GDPR. This leads to incalculable risks that burden and inhibit the economy (barrier to investment). There is a risk of future collective actions after the Consumer Rights Enforcement Act comes into force. The liability risks under the GDPR are increased by the liability risks (generally even higher fines) in the event of breaches of EU data economy acts.	Introduction of a materiality threshold in relation to damage under GDPR. The requirements are too narrow.
Omnibus Directive for Union	Directive (EU) 2019/2161 amending Council Directive 93/13/EEC	Cost-benefit analysis is likely negative, as the added value of detailed information for the buyer is questionable. For a certain product, businesses are subject to the information obligations of the	Reduce mandatory information to the minimum required for purchase processing. Introduce a digital product passport.

consumer protection rules	and Directives 98/6/EC, 2005/29/EC and 2011/83/EU as regards the better enforcement and modernisation of Union consumer protection rules	Directive, on top of those arising from special legislation (electronic devices, clothing, cosmetics).	
Consumer Rights Directive	Directive (EU) 2011/83 on consumer rights, amending Council Directive 93/13/EEC and Directive 1999/44/EC and repealing Council Directive 85/577/EEC and Directive 97/7/EC	The information requirements in Articles 5 and 6 and the distinction between distance contracts, (i.e. consumer contracts concluded away from business premises) and "general" consumer contracts cause high compliance costs for businesses. In addition, different formal requirements apply to at distance and off-premises consumer contracts. The information obligations also encompass details that are irrelevant in practice, such as providing information about the absence of a right of withdrawal in cases where exceptions to the right of withdrawal apply.	Provide companies with more flexibility and leeway in the presentation of information, to avoid punishment for information that is only formally incorrect. Information requirements and formal requirements for distance and off-premises contracts should be the same.
Food Information to Consumers Regulation (FIC)	Regulation (EU) 1169/2011 on the provision of food information to consumers	Paragraph 30 of the Commission Communication of 13 July 2017 states that verbal information of food allergens is acceptable when "*verifiable*". In the hospitality industry, written information must be provided even when food allergens are verbally communicated.	Ensure equal treatment of electronic information and written information. Delete the “verifiable” oral information clause in Paragraph 30 of the Commission Communication of July 13, 2017. Alternatively, clarify an exemption from written documentation for frequently changing dishes (e.g., daily menu). Verbal information in such cases should be sufficient.

NIS-II Directive	Directive (EU) 2022/2555 on measures for a high common level of cybersecurity across the Union, amending Regulation (EU) No 910/2014 and Directive (EU) 2018/1972, and repealing Directive (EU) 2016/1148	The NIS 2 Directive forms the basis for measures to manage cyber security risks. The Directive sets out a multi-level approach for reporting significant incidents. It requires entities within the scope of the Directive to submit at least three and up to five reports per major incident (Early warning, Incident notification, Interim report, Progress report, Final report). Companies are also obliged to report cyber security incidents to local and regional authorities. Complying with the requirement is rendered more complex by the lack of cybersecurity experts. In Germany alone, there is currently a shortage of 104,000 cybersecurity experts. Given this massive skills shortage, it is crucial that the available IT security experts can focus on prevention and mitigation rather than reporting.	Set the reporting requirement to two reports per cybersecurity incident. Introduce a fully digital reporting mechanism that follows the "once-only" principle, which means that an incident needs to be reported only once centrally, and all authorities concerned can access the reported information.
Alternative Dispute Resolution Directive	Directive 2013/11/EU on alternative dispute resolution for consumer disputes and amending Regulation (EC) No 2006/2004 and Directive 2009/22/EC (Directive on consumer ADR)	Broadening the material scope of the Directive to cover all EU consumer law disputes, not limited to contracts. Traders are asked to reply to an Alternative Dispute Resolution entity inquiry, regardless of their intention to take part in the ADR process or not.	Disputes related to pre-contractual stages or statutory rights should be excluded from the scope of the Directive. The ongoing adjustment to the ADR Directive should preserve the nature of the ADR entities. Preserve the voluntary nature of ADR: it is not appropriate to introduce an obligation for the professional to notify whether or not he participates in the ADR.

Environment and Sustainability			
Legislation	**Legislative reference**	**Reason for administrative burden**	**Suggested improvements**
Packaging Directive	Directive (EU) 2018/852 amending Directive (EC) 94/62 on packaging and packaging waste	The Packaging Directive has been implemented differently across member states, with each country having different labelling requirements for packaging. The appointment of authorised representatives can be disproportionately costly, leading companies to have to withdraw from specific markets. This also affected SMEs in particular as distributors of small and very small quantities in Austria, Spain and now also Denmark with regard to authorization and notarization in addition to the participation fees (4-digit amounts). Manufacturing companies also report that they often do not know what country the products will be shipped to at the start of production. Country-specific labelling with instructions in the national language is therefore not possible during the production process. Example: Austria requires a document certified by a notary. Introducing such an obligation for every EU country increases compliance costs - even if only one package is sent. The Directive can sometimes contradict its goal of minimizing packaging waste. For example, it makes it more difficult to simply reuse used packaging.	Harmonise packaging and labelling requirements within the EU. Standardise labelling and include the option to use resource-saving techniques (needle printing, no printing ink) to affix labels as well as the possibility to apply a link to digital channels, e.g. QR code. Digitalise registration so that producers only have to prove their participation in a disposal system (e.g. Green Dot) once. A solution via central system participation or a central QR code would therefore be desirable. Make the appointment of external authorised representatives optional. Digitalise the appointment of authorised representatives throughout Europe. Review packaging requirements for specific sectors such as medical devices, which have specific hygiene and sterility requirements.

Regulation on Packaging and Packaging Waste	Proposal for a regulation COM (2022) 677 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC	Different national implementations leads to complexity. Companies are obliged to write and keep detailed reports on the quantity and type of packaging. Companies must also ensure that their packaging is taken back and recycled, which is logistically challenging aside from being costly.	Bundle existing packaging regulations. Review packaging specifications for specific sectors such as medical devices, which have specific hygiene and sterility requirements.
Single-Use Plastics Directive	Directive (EU) 2019/904 on the reduction of the impact of certain plastic products on the environment	The directive on single-use plastic products is implemented differently at national level. Moreover, some products fall under several different regulations. For instance, disposable plastic beverage cups in Germany are regulated under the Packaging Act, the Disposable Plastics Labelling Regulation, and the Disposable Plastics Fund Act or the Disposable Plastics Fund Regulation.	The Single-Use Plastics Directive should therefore be fundamentally reviewed for interactions with similar EU legislation.
Waste Framework Directive (WFD)	Directive 2008/98/EC on waste and repealing certain Directives	Pursuant to Article 9 (2), the European Chemicals Agency has established a common database (SCIP database). All manufacturers of products containing an SVHC substance greater than 0.1 percent must register their goods in the database. Lead, which is used as an alloying element throughout the machining industry, is considered an SVHC substance, leading companies to have to register their goods. In addition, many companies manufacture on a customer-specific basis, which means that they may not be able to "refer" to existing registrations. As a result, registrations must be made for a	Simplify registration, especially for companies that manufacture customised products. The provision of information obligations within the supply chain, which are already covered by Art 33 REACH, should be waived in accordance with the "once-only" principle.

		different product in each case. In addition, any intermediary trading such products must also register (albeit in a facilitated manner) in this database.	
Waste from Electrical and Electronic Equipment (WEEE)	Directive (EU) 2012/19 on waste electrical and electronic equipment (WEEE) (recast)	In addition to the CE marking, electrical and electronic equipment is required to provide specific disposal instructions. However, the EU directive is implemented differently in each EU or sales country, leading to different labelling requirements. The smaller the number of electrical appliances produced, the higher the compliance costs for labelling. For some appliances, the additional costs can be so high that the production no longer pays off for small quantities. Due to the different implementation of disposal regulations for old appliances, manufacturers of electrical appliances must also register in each European country.	Harmonise the various European systems of disposal instructions and labelling. Allow manufacturers to register only once in Europe.
European Product Register for Energy Labelling (EPREL)	(EU) 2017/1369 establishing a framework for energy labelling and repealing the Energy Labelling Directive (EU) 2010/30	Since 1 January 2019, manufacturers, importers and authorised representatives must register their products in the European Product Registry for Energy Labelling (EPREL), before they can sell them on the EU market. The data transfer associated to it requires increased manpower and often presents technical challenges, with more severe burdens on SMEs.	An exemption from the obligation to register in the EPREL database should be created for companies and especially SMEs that only produce small quantities. In addition, it should be possible to edit the database without the assistance of third parties.
Taxonomy Regulation,	Regulation (EU) 2020/852	The scope of the EU Taxonomy Regulation has been expanded, covering numerous economic activities and introducing four additional	Review the taxonomy regime and its associated reporting requirements. Taxonomy should focus on high impact sectors and not be extended to the

Taxonomy Environmental Delegated Act, **Taxonomy Climate Delegated Act**	Delegated Regulation (EU) 2023/2486 Delegated Regulation (EU) 2023/2485	environmental targets to report against. Due to additional taxonomy requirements, the volume of the taxonomy reporting section in some companies' reports more than doubled from 2021 to 2022 - with this increase not necessarily translating in added value in terms of more useful information for an informed reader. The additional Taxonomy Delegated Acts further complicate not only requirements, but also their ability to navigate rules and legislations. Taxonomy Regulations can sometimes be inconsistent with European Sustainability Reporting Standards (ESRS) There are similar consistency problems with other financial market regulations (e.g. Sustainable Finance Disclosure Regulation (SFDR) and Capital Requirements Regulation (CRR)). The regulatory requirements apply to firms with more than 250 employees, thus applying also to medium-sized companies, which are then considered "large" companies. Even though they meet the criteria of the Accounting Directive, medium-sized companies do not have the same level of experience in sustainability reporting as large international companies. Despite this, they are required to prepare comprehensive reports in accordance with extensive sustainability reporting standards. The Regulation also requires small businesses in the value-chain of larger companies to report whether their activities are taxonomy-aligned, significantly increasing SMEs' regulatory burden (trickle-down effect).	whole economy. Moreover, disclosure under Article 8 must be revised (especially the Green Asset Ratio). Ensure proportionality, especially for SMEs in value chains of larger companies and for medium-sized companies.

		In order to successfully benefit from the taxonomy regulation, businesses should be aware of the requirements and opportunities of the capital markets. However, many companies, especially the ones that are not capital-markets oriented, often lack the necessary structures and expertise. Moreover, it is hard for businesses to predict the impact of their economic activities on climate and environmental aspects, further complicating companies' compliance with taxonomy requirements.	
Corporate Sustainability Reporting Directive (CSRD)	Directive (EU) 2022/2464 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting	The Delegated Regulation on sustainability reporting greatly increases bureaucratic costs for companies. The benefits of it facilitating the financing of sustainable investments for companies, and especially for SMEs, are questionable – suggesting a negative cost-benefits analysis. The scope of reporting - also in comparison with other reporting standards - continues to call into question the competitiveness of companies subject to CSRD and ESRS reporting requirements. EU law requires all large companies and all listed companies (except listed microenterprises) to disclose information on their risks and opportunities linked to social and environmental issues, and on the impact of their activities on people and the environment. With the CSRD, approximately 50,000 companies, between large companies and listed SMEs, will be required to report on sustainability. The new rules apply to large companies starting	Review reporting requirements under CSRD and ESRS to ensure that their scope and granularity is simple and proportionate. Also ensure coordination with other European Regulations under the Green Deal, such as the Sustainable Finance Regulation. Postpone the application of CSRD to allow large companies to prepare for compliance with ESRS. Raise the threshold values for defining company sizes beyond the inflation-related adjustment. Allow for a voluntary standard (see draft for a VSME basic module, as of January 2024) of reporting for companies in the value chain that would otherwise not be required to report. The information provided by these non-reporting companies to the reporting companies must not be indirectly subject to audit. The Voluntary standard basic module, as of January 2024 must be embedded as the value chain cap in the CSRD.

		from 2024, for reports to be published in 2025. However, these large companies are predominantly not internationally active large companies with experience in sustainability reporting. Furthermore, the thresholds defining the size of companies have been adjusted last year due to inflation but there is a need to review the thresholds fundamental. Moreover, reporting obligations could also concern other businesses within the value-chain of obliged larger companies (trickle down-effect). The regulatory requirements apply to firms with more than 250 employees, thus applying also to medium-sized companies, which are then considered "large" companies. Even though they meet the criteria of the Accounting Directive, medium-sized companies do not have the same level of experience in sustainability reporting as large international companies. Despite this, they are required to prepare comprehensive reports in accordance with extensive sustainability reporting standards. Companies subject to the CSRD have to report according to European Sustainability Reporting Standards (ESRS). The formal reporting requirements do not come into effect until the financial year 2024, so it is not possible for companies to know how their application will be interpreted by auditors and users of the information. Moreover, ESRS requires to conduct materiality tests, whose related effort and practicability for companies cannot yet be foreseen. CSRD also makes it mandatory for companies to	Review the need of article 8 of the Taxonomy regulation for sustainable reporting entities. Electronic format for disclosure of the sustainability reporting only. The ESRS / CSRD regime should remain focused on its core principles and purpose and should not evolve into an excessively detailed, prescriptive or burdensome compliance and information overloaded regime.

		have an audit of the sustainability information that they report.	
Corporate Sustainability Due Diligence Directive (CSDDD)	Directive EU 2024/1760 on corporate sustainability due diligence	Companies with more than 1,000 employees and a turnover of at least 450 million EUR have to identify human rights and environmental risks in their value chains, take preventive and remedial measures and report on them. Due diligence obligations require to evaluate own activities as well as those of subsidiaries and business partners that are part of the upstream and downstream supply chain. This results in a high bureaucratic burden, legal uncertainty and liability risks. While SMEs are not directly required to report, they are, however, indirectly affected as large companies will pass on due diligence obligations to SMEs if they are part of their upstream or downstream supply chain.	Introduce a list of countries with a high levels of protection. A lean, 1:1 implementation of the directive and a focus on the risk-based approach are the basic prerequisites for avoiding further, excessive bureaucracy Limit the trickle-down effect on suppliers.
Carbon Border Adjustment Mechanism (CBAM)	Regulation (EU) 2023/956 establishing a carbon border adjustment mechanism	CBAM reporting obligations include highly complex calculation and verification methods. To fulfil their reporting obligations, importers must request extensive data sets from their suppliers. However, collecting emissions data from manufacturers has often quality and accuracy problems, and is in many cases outright impossible due to complex calculation models, unknown manufacturers in long supply chains and small traded quantities. Such requirements must not be written into legislation (ultra posse nemo obligatur). Requirements also apply to goods of low shipment value and low annual import volumes, which increases the burden.	Simplify procedures for the registration of importers as authorized CBAM declarants, especially for importers of small quantities. Adjust monetary de minimis limits or introduce a weight-related de minimis limit both with regards to the annual/quarterly import volume and to the grouping of similar items in the case of small quantities. Take account of data from existing customs registrations (EORI) for authorisation procedures. Moreover, in cases of unavailable data due to goods being sourced through dealers or lack of information from the supplier, it should be

		Furthermore, previous experience with CBAM has shown that 90% of importers only import 10% of CBAM goods. Numerous importers of small quantities are disproportionately burdened by the complex CBAM regulations. It is unnecessarily time-consuming to enter all data individually for an import shipment with 50 goods items if the quantities involved are only a few kilograms. Such requirements might lead importers to exit the market due to overcomplex regulations.	permissible to use default values on a permanent basis or to exempt these items from reporting requirements altogether.
Regulation on Deforestation – free Products (EUDR)	Regulation (EU) 2023/1115 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010	The EUDR stipulates that certain raw materials such as soy, cattle, palm oil, wood, cocoa, coffee, rubber and their products may only be imported, exported or made available on the EU market if they are not associated with deforestation and forest degradation. The EUDR imposes additional due diligence obligations, information requirements and risk assessments on companies in the supply chain. The information requirements for affected companies are extremely high. The fact that downstream market participants and traders along the supply chain must also submit due diligence declarations after importing into the EU is an enormous burden for companies. Moreover, the extraterritorial dimension of the EUDR is concerning as often economic operators in third countries are unable to meet EU requirements. Despite the existing exemptions for SMEs, the bureaucratic effort of registering the goods in the EU database and issuing the exemption certificates is de facto a considerable administrative burden.	Urgently suspend the implementation of the provision, as proposed by the Commission on 3 October 2024. Promptly publish a risk assessment by country, so that companies can use it as a guide. Envisage an easily accessible helpdesk to help companies clarify open questions and interpret regulations with legal certainty.

		The EU database for registering goods and declaring due-diligence is still non-functioning.	
Renewable Energy Directive (RED III)	Directive (EU) 2023/2413 amending Directive (EU) 2018/2001, Regulation (EU) 2018/1999 and Directive 98/70/EC as regards the promotion of energy from renewable sources, and repealing Council Directive (EU) 2015/652	The verification and reporting obligations under this Directive are too extensive and complex or weaken economic efficiency. This limits large-scale pilot projects and hampers the realisation of a broad-based hydrogen economy.	Increase the flexibility of certain criteria, particularly in the areas of "additionality" and "geographical" and "temporal correlation". Avoid further tightening of the criteria. Reduce requirements for companies operating electrolysers to prove that they produce green hydrogen.
	Requirements for hydrogen	The requirements for green hydrogen within the meaning of RED III are too complex. It is questionable how the auditing of green hydrogen and the practical implementation will take place. In addition, the ramp-up of hydrogen and its use in companies will be limited if there is no pipeline infrastructure, especially in rural areas. However, delivering hydrogen via tanker trucks and storing it on site becomes extremely difficult above certain quantities.	Simplify implementation and auditing as much as possible, particularly with regard to a rapid hydrogen ramp-up. For instance, by offering links to existing systems (register platforms, emissions reports, etc.). In the interests of a rapid ramp-up of the hydrogen economy, treat blue hydrogen (using CCS/CCU) as green hydrogen for a transitional period.
Evaluation of the economic efficiency of "E2 measures"	Communication from the Commission Guidelines on State	The legal act defines additional requirements that go beyond the actual specifications of ISO 50001 (energy management) and disregard the materiality threshold. The implementation of a	Avoid gold-plating when transposing EU requirements into national legislation.

(German standard) in accordance with DIN 17463 (scope of state aid in the energy sector)	aid for climate, environmental protection and energy 2022 CEEAG (C)/2022/481 and Directive (EC) 2003/87 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC	standardised evaluation of "E2 measures" in accordance with DIN 17463 results in a noticeable amount of additional bureaucratic work. This additional work is in addition to the company's internal business case analysis. The high legal requirements for verification obligations lead to further audit burdens. In addition, there are inconsistent requirements for the definition of economic efficiency (there are currently more than five different thresholds and definitions in various regulations on state aid such as SPK, BECV, EnFG BesAR, peak equalization).	Provide incentives for emission reductions and higher funding quotas for E2 measures, rather than relying on additional regulatory provisions. Corporate goals such as climate neutrality targets as part of the transformation should be creditable as "environmental performance".
Emissions Trading System Directive (ETS)	Directive (EC) 2003/87 establishing a scheme for greenhouse gas emission allowance trading within the Community and amending Council Directive 96/61/EC	There are numerous reporting, documentation and approval obligations in emissions trading, such as the monitoring concept, methodology, annual activity report, 4-year improvement report, certification of sustainable biomass.	Simplify procedures.
Net Zero Industry Act (NZIA)	Regulation (EU) 2024/1735 on establishing a framework of measures for strengthening Europe's net-zero technology manufacturing	Sustainability criteria for public procurement under the NZIA lead to more bureaucracy.	Simplify procurement procedures. Review requirements to ensure that they are both achievable for SMEs and controllable by the client, thus making it easier for SMEs to participate in corresponding contracts.

	ecosystem and amending Regulation (EU) 2018/1724		
Circular Economy Package	COM(2020) 98 final for a new Circular Economy Action Plan For a cleaner and more competitive Europe. Several guidelines	Within Europe, there is a big gap between the member states when it comes to the implementation of existing waste standards. Only a small number of member states have implemented EU waste targets established in the legislation. The costs and the administrative burden of waste management lead to competitive disadvantages in these countries. In recycling scrap metal, some authorities classify these materials as "waste." Under licensing law, companies are allowed to store a maximum of 100 tons of such "waste," but there are no restrictions on the storage of primary and secondary metals. This creates an inconsistency, as there is no significant environmental hazard difference between raw materials and scrap/cathodes. Applying for extended storage limits would be time-consuming and require, among other things, the preparation of an environmental status report. The same issues apply to the definition of waste for construction and plastic waste.	Give priority to the implementation of existing waste standards in all member states before creating new targets and obligations. Focus the ongoing revisions of the regulations on harmonisation to improve the EU internal market. Ensure that recycling and prevention are based on solid data and are technically and economically feasible in all member states. Facilitate the process of revoking waste status, for example by notifying the licensing authority of the use of scrap metal as an input material in the production of new products. Examine whether clarifications to the relevant EU legislation are necessary.
Ecodesign for Sustainable Products Regulation (ESPR)	Regulation (EU) 2023/826 laying down ecodesign requirements for off mode, standby mode, and networked standby energy consumption	Very detailed specifications on product features and additional burden related to delegated acts on individual product categories. In addition, anchoring of the digital product passport (DPP).	Ensure a comprehensive digital infrastructure, uniform European rules and standards and special support for SMEs for a successful introduction of the DPP. Envisage early involvement of companies in the development of delegated acts.

	of electrical and electronic household and office equipment pursuant to Directive 2009/125/EC and repealing (EC) No 1275/2008 and (EC) No 107/2009		Envisage sufficient transition periods for adaptation.
Directive on common rules promoting the repair of goods (Right to repair)	Directive (EU) 2024/1799 on common rules promoting the repair of goods	Repair information is already required under the Consumer Rights Directive (including the identity and contact details of the trader, binding information on the repair service, information on the price).	Use existing information channels, rather than introducing new ones.
Renaturation Act	Regulation on nature restoration COM (2022) 304	The Act could further delay planning procedures. The ban on deterioration may restrict land use and hinder economic development.	Introduce longer transition periods and exemptions.
New Batteries Regulation	Regulation (EU) 2023/1542 concerning batteries and waste batteries	The Regulation is often unclear: • Delegated and implementing acts are frequently mentioned without clear details on their contents and expected timelines. • Various cross-references to regulations that have not yet been adopted hinder readability and create uncertainty about implementation and related deadlines. For instance, the Regulation establishes that, as of 18 August 2024, all batteries must comply with CE marking requirements, even though specific criteria for carbon footprint, and performance and durability of portable batteries have not yet been set. Moreover, the extensive detailed regulations and due diligence obligations in the supply chain,	Review and regularly evaluate the Regulation to assess its comprehensiveness and practicability. Consider re-structuring the Regulation to increase clarity. Avoid or at least harmonise duplicate regulations such as product passport, supply chain due diligence obligations, requirements for CE marking, digital product passport. Avoid new or differently used terms in the interest of comprehensibility and harmonisation. Ensure timely support for businesses in the practical implementation of the Regulation, especially for what concerns supply chains.

		including *third-party verifications*, increase the bureaucratic burden enormously.	
Conflict Minerals Regulation	Regulation (EU) 2017/821 laying down supply chain due diligence obligations for Union importers	The Regulation obliges EU importers whose annual imports reach certain volume thresholds to identify risks in their supply chains and to take appropriate measures to minimize them. The extraction of raw materials in compliance with human rights is already covered by existing regulations.	Replace the Conflict Minerals Regulation with the more comprehensive CSDDD.

Labour Policy			
Legislation	**Legislative reference**	**Reason for administrative burden**	**Suggested improvements**
A1 certificate	Regulation (EC) 883/2004 on the coordination of social security systems and Regulation (EC) 987/2009 laying down the procedure for implementing Regulation (EC) 883/2004	The preparation of the A1 certificate (Certificate of applicable law) is an additional task during preparations for a cross-border assignment of an employee, generally taking up more than 20 minutes per employee. In the case of business trips of personnel managers, this processing time increases additionally. Also, the certificate must be issued for each business trip and for all traveling employees, each time with a separate A1 certificate for each employee on assignment. Moreover, in the case of business trips at very short notice, it is often not possible to apply for the necessary form in time. Necessary data include the complete address of all customers or suppliers. This information must be transmitted to the health insurance companies and retrieved again from the respective health	Uniform interpretation of the directive across member states. Acceptance of a digital certificate in every member state. Issue a certificate with longer validity for employees who travel to the same member state on a regular basis or within short periods of time. Potentially impose the need for an A1 certificate only for longer abroad assignments. Exclude business trips from the scope of the regulation. This was already agreed on in a planned reform of the Regulation, but subsequently rejected by the Committee of

		insurance company, printed, and handed out to the employee in paper form. Although some EU member states do not oblige anymore to print the certificate, many companies recommend their employees to carry a printed copy of the A1 certificate with them when traveling to other EU countries due to varying control standards in the EU member states. In addition, member states have different requirements for the certificate, affecting control by the local authorities.	Permanent Representatives of the Council. It should, however, be discussed again. Digitalise the application process for the certificate: -Ensure that social insurance institutions are sufficiently equipped to digitalise the process, e.g., have registration portals. -Apply the "once-only" principle, so that information that is already known to the social insurance institution does not have need to be entered again. Only the period and the destination country should have to be specified. -Use software or AI to issue certificates, so that they are available for download within seconds.
Posting of workers	Directive 96/71/EC concerning the posting of workers in the framework of the provision of services	According to current law, business trips of employees to other European countries require - in addition to the A1 certificate - additional country-specific notifications to different authorities in the countries. Sometimes it is possible to make these notifications in a web portal, whilst other times they are to be done by e-mail or even by mail. The information required for a proper notification varies greatly. In addition, different data must be provided in the notifications, creating "unnecessary" bureaucracy. Example: In France, companies must submit documentation on the qualifications of posted workers in French. In the Netherlands, documentation can be digitalised only for activities shorter than 8 days. Italy, on the other hand, requires the employee to have a contact point in the country for the duration of the posting. The data to be provided also differs.	Develop online reporting portals that are uniform across Member States and can be also filled out in English. Also, step-by-step guidance through the process is advised. Harmonise the reporting requirements across member states.

Pay Transparency Directive	Directive (EU) 2023/970 on strengthening the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms	Article 9 obliges companies with more than 100 employees to provide detailed reports on wage structures, even when collective agreements are in place.	Exclude companies with less than 500 employees from the requirements in Article 9.
Forced Labour Regulation	Regulation on prohibiting products made with forced labour on the Union market (COM(2022) 453 final)	Companies must comply with a large number of due diligence and documentation obligations, which likely overlap with other existing regulations (e.g., CSDDD). Although the Regulation primarily addresses member state authorities, companies are indirectly affected by information obligations and are subject to sanctions.	Assess the regulation against the backdrop of the numerous due diligence and documentation obligations that have been imposed on companies both at national and at EU level. Harmonise documentation obligations under due diligence and ensure compatibility with other sustainability regulations requirements. Ensure uniform and interoperable systems for all relevant reporting obligations. Implement the regulation in a harmonised manner in all member states and ensure the uniform implementation across member states of preliminary investigations, investigations with the application of the risk-based approach, and sanctions.

Product Safety			
Legislation	**Legislative reference**	**Reason for administrative burden**	**Suggested improvements**
REACH Regulation	Regulation (EC) 1907/2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH)	Chemical regulations are continuously updated and amended, requiring companies to monitor and implement them on an ongoing basis, which is resource-intensive. This has a significant impact on supplier selection, product development and sales. For some substances, the authorisation procedure presents a level of detail that is difficult for users to understand. The authorisation procedure is also labour and cost intensive, and its long duration can have a negative impact on planning reliability.	Simplify and accelerate the approval procedure, and adapt the information requirements to a more acceptable level. Instead of working with individual authorisations per application, the restriction procedure with general and broadly applicable exemptions should be used.
Regulation on the Classification, Labelling and Packaging of Substances and Mixtures (CLP)	Regulation (EC) 1272/2008 on classification, labelling and packaging of substances and mixtures	Regulations on importing hazardous substances in the EU are continuously updated and amended, requiring companies to monitor them on an ongoing basis, which is resource-intensive. This has a considerable influence on the selection of suppliers, product development and sales.	Setting a de minimis threshold. Below this limit, a substance/mixture should not have to be notified. This relieves companies below the de minimis threshold from the reporting obligation.
EU Medical Device Regulation (EU MDR)	Regulation (EU) 2017/745 on medical devices, amending Directive 2001/83/EC	Companies are confronted with high bureaucratic and cost burdens as well as planning uncertainties. Marketing products within a small market (niche products) is often costly. Also, startup companies might not know how long the certification process will take, leading to planning uncertainties. Reusable products must be provided with complex labelling (including a machine-readable code). As a result, products like compression stockings, which despite being reusable are typically only	Simplify requirements for products of all risk classes, but especially for niche products. Disclose the processing times needed for certification procedures to increase companies' planning reliability. The complex guidelines of the Medical Device Coordination Group often do not provide any practical assistance, but rather further legal uncertainties in implementation.

		used by a single patient - have to be undergo the elaborate marking process. This limits the production amounts of products like stockings.	Assist SMEs in finding suitable certification bodies for the approval of their innovations. Anticipate the planned evaluation of the Regulation (now planned for 2027) to the earliest possibility.
General Product Safety Regulation (GPSR)	Regulation (EU) 2023/988 on general product safety, amending Regulation (EU) No 1025/2012	With the new Product Safety Regulation, each individual product requires a new compliance process. This entails considerable additional obligations (risk analysis, technical documentation, retention periods) instead of allowing entrepreneurs to concentrate on their actual business activities. In addition, information and deadlines cannot be viewed centrally. Articles 9,10,11,12 (Obligations of economic operators), in national-language translations require operators to provide their email address. Instead, the English translation of the text only requires a digital address (e.g. website). This leads to high administrative costs (new labelling). Moreover, every product needs to be labelled. This means that retailers who sell small quantities must issue a label with a serial number, manufacturer's name, address and email address for each product (for instance, for each screw produced). In addition, procedures regarding used products are not clearly regulated. Used items are explicitly covered by the GPSR. However, often the manufacturers of used products no longer exist. This would mean that companies would have to prepare the technical documentation themselves for every used product they sell. If this is the case,	The GPSR, Articles 9, 10, 11, 12 (Obligations of economic operators) should only require the “electronic address” instead of the mandatory e-mail address, as is the case in the English version. It would be important to have a passage in the law that allows the labelling to be affixed in the store (e.g. on the box of screws or a sign next to it) and not directly on the product, the packaging or to be enclosed with the product. Exclude all products manufactured before 13 December 2024 from the regulation.

		it several used goods dealers would exit the market due to the unfeasibility of the requirement.	

Trade and Customs			
Legislation	**Legislative reference**	**Reason for administrative burden**	**Suggested improvements**
EU Customs Trader Portal	Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 laying down the Union Customs Code	**Annex A** Companies are required to submit applications for specific customs authorizations through the EU Trader Portal. However, the portal is not user-friendly, and navigating it or entering data is not intuitive. Additionally, no support or guidance is provided to assist users.	Improve the portal's user-friendliness by implementing features such as displaying the acceptance date for amendment requests approved by the authorities. Additionally, allow users to submit multiple amendment requests simultaneously, as the current system requires users to wait for a decision on one request before submitting another.
Union Customs Code (UCC)	Regulation (EU) 952/2013 laying down the Union Customs Code (recast)	**Article 15** of the UCC mandates the submission of a complete and accurate customs declaration. However, fulfilling this requirement is particularly challenging in cases such as small consignments, sample shipments, returned goods, and repair consignments that are cleared at the border. In the context of eCommerce, while all shipment data is available when the parcel crosses the border, the actual contents and condition of the goods can only be determined after the parcel is opened.	Do not require corrections to customs declarations if there is no impact on customs duties, customs amount, and no prohibitions and restrictions are affected. This option should at least be available to AEO authorization holders. If necessary, this procedure can be regulated with an EU guidance document. Allow trusted companies (AEO) to handle returns independently as far as possible on the basis of their shipment data, as these are non-critical shipments, so there is neither a risk of duty nor a risk of violating bans and restrictions.

		Articles 22-27 Binding tariff information (BTI) is an important instrument for uniform customs clearance within the EU. However, the customs administrations' approach is inconsistent and BTIs from other member states are often not recognised. The requirements apply only to the applicant and not to affiliated companies within a corporate group or to companies operating in different countries. This results in inconsistencies within the EU and practical hurdles for operational practice.	Allow BTIs issued within a corporate group to be binding for all group companies, not just for the individual group company. Allow BTIs issued in another member state to be recognised by all EU customs administrations. If this does not happen, the company should be able to appeal to a clarifying body (possibly DG TAXUD). If national customs administrations do not agree with the BTI of other member states, they should also be able to appeal to the clarifying body. However, the BTI itself must remain in force until clarification. Along the supply chain, retailers should also be able to refer to existing BTIs of the manufacturer.
		Art. 88 UCC-DA provides that the customs administration may waive notification of the customs debt incurred if the import or export duty amount is less than 10 EUR. This amount has remained unchanged for many years and is only an optional provision for customs. It therefore does not translate into relief for companies.	Increase the amount to 20 EUR. Allow companies to forego notifying customs of necessary changes if, after verification by the company, the duty amount falls below a specified threshold. This flexibility could be tied to the status of "trustworthy companies" (AEO status).
		Article 136(1)(j) UCC-DA The recently introduced provision allowing enclosures to be registered by implication is positive in principle. However, its applicability is significantly restricted by the requirement of "indelible, non-removable marks for identification". The requirement creates legal uncertainty for business practice, as it is unclear what is meant by this and what is required.	Delete the mentioned requirement. Alternatively, it should be urgently clarified that logos, serial numbers or any other characteristics by which the parties involved identify their packaging are sufficient to meet this requirement.
		Annex B UCC-DA	Request only necessary data in customs declarations.

		The introduction of new mandatory data fields with each system update imposes significant additional burdens on businesses. **Example:** Under the export procedure AES 3.0, businesses are now required to provide the registration number of the outgoing and cross-border means of transport, as well as the carrier. However, in practice: • The registration number of the outgoing means of transport is typically unavailable at the time of customs declaration submission. • The registration number of the cross-border means of transport is usually unknown altogether. • While not legally mandatory, these fields are technically required to be filled in, creating unnecessary complications. • The carrier is often unknown, particularly under EXW or FCA terms. This requirement offers no discernible added value but necessitates substantial technical adjustments within companies, increasing operational complexity without clear benefit. companies.	In specific cases, assess whether to change the data fields from mandatory to optional fields. Involve companies and trade associations in discussions about new obligations. Recognise that the requirements can impact Member States differently.
		Draft Annex 22-15 UZK-IA Supplier declarations are among the most frequently used customs documents within the EU. Without them, trade agreements cannot be used. Supplier declarations must be designed in such a way that they can easily be issued by companies of different sizes along the supply chain.	Render the majority of the data provided for in Annex 22-15 optional (EORI, customs office, cumulation, accounting segregation). Allow companies to provide similar data at the declaration level, rather than requiring it to be repeated for each individual item.

		The aim of the new version of Annex 22-15 UCC-IA is to define a data set so that supplier declarations can be exchanged electronically. This is absolutely correct. However, at the same time, numerous additional details are required and the existing difficulties for goods without preferential origin are not eliminated. In its current version, Annex 22-15 UCC-IA leads to greater problems than before and will restrict the usability of trade agreements.	For goods without preferential origin, accept statements on trade documents as a substitute for supplier declarations. Revisions should be carried out in consultation with the relevant industry stakeholders.
Trade agreement, value threshold declaration of origin	EU trade agreement, standard rules in UCC-IA	For consignments containing goods entitled to preferential treatment up to a value of EUR 6,000, the declaration of origin can be submitted without the need for special authorization (REX/authorized exporter). This enables all companies to benefit from trade agreements, even without authorization, for shipments of lower value. However, the current value threshold, which has remained unchanged for several decades, is now outdated and too low.	Raise the value threshold to at least EUR 10,000 or more. Add a corresponding catch-all provision to the UCC-IA for agreements that currently lack a value threshold. In future agreements, these value thresholds could be waived and the UCC-IA value thresholds could be used in a regularly updated form.
Regulation on the authorization as a known consignor for air freight or authorized economic operator for customs clearance (AEO)	Part of Regulation (EU) 952/2013 laying down the Union Customs Code (recast)	Aircraft may only be loaded with air freight that has been classified as secure. If a company is approved as a known consignor, it is possible to ship air freight without the need for a security check, such as x-raying the freight. The status of Authorized Economic Operator in turn entitles the company to concessions for security-related customs checks and simplifications in accordance with customs regulations. However, the bureaucratic effort required to obtain this status from customs and National Aviation Offices is relatively high, and the requirements are increasingly stringent. Security programs and questionnaires have to be filled several times (at least once a year), even in case of unchanging circumstances.	Harmonise security programs and questionnaires between customs and National Aviation Offices. Respect the "once-only" principle, and the reduce the need for multiple declarations and simplifications as part of the customs declaration.

Proof of Union Status (PoUS)	Commission Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 as regards detailed rules concerning certain provisions of the Union Customs Code	As a result of the regulation, the previous T2L/T2LF paper document will be gradually replaced by an electronic system (Proof of Union Status/PoUS) starting from 1 March 2024. However, PoUS is impractical and creates additional work for both companies and customs compared to the previous paper document. Furthermore, PoUS lacks an integrated interface.	In many cases, the data required for the PoUS is already available, as declarations with the procedure code CO contain all the relevant information. By linking the EU export module AES 3.0 with PoUS, this data could be automatically transferred. The separate PoUS notification could be omitted completely.
Common Customs Tariff	Implementing Regulation (EU) 2022/1998 amending Annex I to Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff	The Common Customs Tariff contains a large number of differentiated commodity codes (Combined Nomenclature) and very heterogeneous customs rates, even for technically related goods. For example, Chapter 85 presents 25 different duty rates between zero and 14 percent, some in very small increments (e.g., 2.0%; 2.1%; 2.2%; 2.6%; 2.7%). The more commodity codes and the more customs records there are, the higher the data maintenance needed from companies, the higher the probability of working errors and the greater the monitoring effort needed from companies and customs. Additionally, there is an increased risk of fraud in certain cases. As a result, the need for security measures, such as binding tariff information, grows. This, in turn, varies with more classification options.	Reduce the number of commodity codes (Combined Nomenclature), at least from Chapter 25 of the Customs Tariff. Cluster duty rates, remove decimal places and abolish de minimis duty rates below 2 percent. The adjustment of the Common Customs Tariff in the UK after Brexit or the bucket proposal in the EU Customs Reform can serve as a blueprint for this.
Trade facilitation agreement/EU	TFA / EU Customs Tariff Art. 2	Commodity codes or codes for customs declarations are subject to very frequent adjustments. The frequency of these changes	Announce changes with sufficient advance notice, in accordance with the Trade Facilitation Agreement, and only introduce them on fixed

customs tariff and codes		could be reduced and, for instance, come into force in a bundle on the first of the month. This would give companies more time to prepare for changes.	dates, such as the first of the month. This is also standard practice in many countries. Publish major adjustments (e.g., adjustments based on the Harmonized System) in machine-readable form at least one month before they come into force. In addition to the direct customs regulations, regulations affecting customs clearance (CBAM, EUDR etc.) should only come into force on these fixed dates.
EU-UK Trade and Cooperation Agreement	Trade and Cooperation Agreement between the European Union and the European Atomic Energy Community, of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part	**Article 24** (Repaired goods) prohibits the levying of customs duties on goods involved in repair trade, regardless of their origin. In principle, this is a positive measure that should be implemented universally, independent of trade agreements. However, the practical application of this regulation is hindered by the requirement to declare inward or outward processing within the EU. The processing of repair shipments has so far been very time-consuming, partly because the value of the goods to be repaired can hardly be determined.	Facilitate repair consignments and declare them for free circulation. Duty exemption should be granted by declaring a preference code (analogous to origin or free circulation preferences) in the customs declaration, or by supplementing Regulation (EC) 1189/2009.
A.TR Certificate	EU-Türkiye Customs Union	The actual informative value of the A.TR proof of release for free circulation in the EU-Turkey customs union is low. The effort required from both companies and customs is relatively high, particularly since there is no de minimis threshold for the value of the shipment.	Replace the A.TR with a self-declaration of the exporting company (free trade declaration), in line with the procedure in EU trade agreements. In any case, this declaration should be possible for shipments up to EUR 10,000. For shipments above this value threshold, trustworthy companies (AEO) and authorization holders in the area of preferential origin (REX/authorized exporter) should be able to submit this declaration without a value

			threshold. For companies without such authorisations, shipments above the value threshold can be confirmed by a customs office. An interim solution is the electronic creation of A.TR - provided that the effort is actually reduced and technical conditions such as storage are clarified.

Industry standards			
Legislation	**Legislative reference**	**Reason for administrative burden**	**Suggested improvements**
Measuring Instrument Directive (MID)	Directive (EU) 2014/32 on the harmonisation of the laws of the Member States relating to the making available on the market of measuring instruments (recast)	The MID creates barriers to the rapid development of charging infrastructure for battery electric vehicles in the German market. This is primarily due to the limited harmonisation in calibration law and the application of the MID. Specifically, the regulations for implementing the measurement and calibration law in technical specifications remain unclear for charging station operators, as the requirements are constantly evolving. Additionally, the slow progress in infrastructure development is leading to a decline in user interest in e-mobility.	Identify best practice in the EU and then apply it uniformly (expert group/study etc.). Also evaluate the option of grandfathering provisions in the event of changes to legislation.
De minimis Regulation	Regulation (EU) 1407/2013 on the application of Articles 107 and 108 of the Treaty on the Functioning of the European Union to de minimis aid	The process for providing evidence of de minimis aid is currently non-transparent. When de minimis aid is granted, the granting body must certify to the company that it has received such aid. The de minimis certificate serves both as proof of the aid and as a basis for applying for additional assistance. These certificates must be retained for 10 years. When applying for further de minimis aid,	Enable data exchange between offices in line with the “once only” principle. Also provide a standardised EU de minimis declaration form. Establish a transparency register. Ensure that the transition phase is designed to be as practicable, transparent and low-cost as possible for companies.

		companies are required to submit a complete overview of the de minimis aid received in the current and the two preceding calendar years (referred to as the de minimis declaration). However, there is no central office where companies can access information about the subsidies they are currently receiving. This system is set to change starting 1 January 2026, when member states will be required to record all de minimis aid granted in a central register, either at the national or Union level. This change aims to give the Commission greater oversight and reduce the administrative burden on companies. However, de minimis declarations will still need to be submitted, and de minimis certificates issued, until 1 January 2029, as only then will the required three years of data be available in the central register.	
Projects of common European Interest (IPCEI)	Communication 2014/C 188/02	The application is very time-consuming and takes a long time to process. The same information was requested on different forms as part of various applications for an IPCEI. New legal regulations for IPCEIs should not change the selection procedures already in place, as this would increase the effort of adjusting to new requirements.	To make it easier for SMEs to participate, ensure clear requirements from the start of the application. Companies should be able to rely on the requirements or alternatively be allowed to participate under the requirements that applied at the start of their IPCEI process. Use the same forms for different IPCEIs in order to minimise adjustment efforts.
SME definition from 2003	Recommendation of the European Commission concerning the definition of micro, small and medium-sized enterprises (EC) 2003/361	Companies that have outgrown the SME definition of 2003 are often de facto excluded from funding, as these are generally based on the established SME definition.	Extend the definition of SMEs. In particular, the majority of companies believe that the number of employees should be raised to at least 500. At the very least, a mid-cap category should be created for companies with more than 250 employees. In some member states, the thresholds for company sizes within the Accounting Directive have already been raised nationally due to

			inflation. It would therefore only be logical to also raise the number of employees, as the EU Accounting Directive should classify companies previously defined as "large" as medium-sized companies.
Open SME definition also for administrative simplification for municipal utilities	Annex to Commission Recommendation (EC) 2003/361concerning the definition of micro, small and medium-sized enterprises	**Article 3 and Article 2** Municipal utilities in which a municipality holds a stake of more than 25 percent are excluded from the EU definition of SMEs (Article 3 (4)). This exclusion from administrative relief ties up financial and human resources to some municipal utilities and prevents them from being used to manage the ecological transformation.	Some chambers of commerce and industry have put forward a proposal from various municipal utilities to open up the simplification of administrative obligations to a larger group of SMEs. Specifically, this would be possible by deleting Article 3, Paragraph 4 of the Annex to Commission Recommendation 2003/361/EC of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises: "Except in the cases referred to in the second subparagraph of paragraph 2, an undertaking shall not be regarded as an SME if 25 % or more of its capital or voting rights are directly or indirectly controlled individually or jointly by one or more public authorities or bodies governed by public law." As an alternative to the proposed deletion, this paragraph would have to be deleted individually in each relevant piece of legislation, as was recently the case with the NIS II Directive.

Transparency and business reporting			
Legislation	**Legislative reference**	**Reason for administrative burden**	**Suggested improvements**
Internal Market Emergency and Resilience Act (IMERA)	Regulation (EU) 2024/2747 establishing a framework of measures related to an internal market emergency and to the resilience of the internal market and amending Council Regulation (EC) No 2679/98	Art. 11: member states shall identify the 'most relevant economic operators' within the relevant strategic supply chains and request information from companies on a voluntary basis. Art. 24-25: On the basis of Art. 24(2-5), the Commission can transmit mandatory information requests to companies through an implementing act. Art. 29: the European Commission may ask one or more economic operators to prioritise the production and supply of crisis-relevant goods and services, which the operator may accept on a voluntary basis.	Avoid the burden on businesses during a crisis by making the information requests voluntary for economic operators.
Country by Country Reporting Directive (CbCR)	Directive (EU) 2021/2101 amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches	The amending directive aims to ensure that income tax information reports by multinational groups are submitted to the tax authorities as well as to the respective commercial registers, so that they can be publicly accessed. These income tax information reports include data on sales revenues and profits generated in specific territories and the income taxes paid there. This should facilitate a "public debate (...) on the degree of tax honesty" of these groups—specifically, whether they pay taxes in the countries where they generate significant sales revenues or shift profits to low-tax jurisdictions. Although the information to be disclosed in the so-called "Income Tax Information Report" (EIB) largely corresponds to the information already	Review disclosure requirements to reduce required data. Also, streamline the submission process. Include less severe penalties and more legal safeguards at national level. In addition, align the "tax" and "public" CbCR as far as possible - including the reporting item "taxes payable".

		known from the Public country-by-country reporting (CbCR), it differs in detail - e.g. in the income tax payable for the reporting period (excluding deferred tax expenses and provisions for uncertain tax liabilities). Many companies require extensive expertise due to the complexity of the obligation. Even small errors can easily lead to considerable reputation losses.	
Exchange of information in the area of taxation for reportable cross-border agreements (DAC6)	Directive (EU) 2018/882 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation	DAC6 requires the notification of cross-border tax arrangements that meet at least one or more specific characteristics (flags) and that involve either more than one EU country or an EU country and a non-EU country. The notification is due regardless of whether the agreement is justified under national law. Several terms are undefined and vague (e.g., indicators "A1", "A3", "E2", "E3"), leading to great uncertainty in the application of the Directive. In particular, the broad wording of the Directive may imply that reporting obligations apply also to regular business transactions. Out of the 27,000 reports received by the Federal Central Tax Office in Germany from 1 July 2020 to 31 March 2023, need for legal policy action was identified for a total of 24 cross-border tax structuring models, showing a clear disproportion between costs and benefits.	Clarify terms and definitions. Avoid introducing any new tax reporting obligations for the time being.
European Business Statistics	Regulation (EU) 2019/2152 on European business statistics on	For many entrepreneurs, especially from SMEs, the reporting obligations of official statistics are one of the biggest bureaucratic burdens of their daily business.	Allow for digitalisation and automation of statistical data. Rapidly deliver on the promise of a Single Flow

Regulation (EBS)	European business statistics, repealing 10 legal acts in the field of business statistics	For instance, firms are required to gather data on packaging materials that are not subject to system participation. This data is not needed for any reporting obligation other than the statistical one, i.e., this data is not required to fulfil obligations under other regulations or directives. The cost-benefit ratio is therefore very skewed. Many statistics are not fully digitised and therefore cannot be fulfilled automatically.	reporting System. To do so, ensure that Eurostat gives priority to the installation of the "Intrastat Data Exchange Hub". Use data that is already digitally available to companies. Standardise requirements and interfaces for national statistical systems. Respect the "once-only" principle, so that companies do not need to report data to the same authorities multiple times. Review the required statistics by means of a practical check (for example, regarding EU's waste statistics). Improve the data quality of the microdata exchange in order to further reduce the burden on intra-trade statistics. If this is achieved, reporting thresholds can be further raised, with fewer companies being required to report.

Part II: Regulatory reduction proposals on legislative proposals at the EU level

Legislation	Legislative Reference	Reason for Administrative Burden	Proposed Solutions
Green Claims Directive (GCD)	(COM) 2023/166 Proposal for a Directive on substantiation and communication of explicit environmental claims (Green Claims Directive)	Under the Directive, companies would be obliged to substantiate environmental advertising claims with scientific evidence and have these claims approved by an authority in advance. Such a condition is currently not covered by European competition law and would be a disproportionate encroachment of companies' legal positions. These regulations also lead to considerable financial, bureaucratic and time costs, specifically affecting companies' marketing activities. The additional costs will affect companies of all sizes, but mostly SMEs, as they often cannot afford the scientific evidence needed to prove each individual environmental advertising claim and their products' life cycle duration. The exemption for micro-enterprises is not sufficient, especially as even this class of company is to be included in the scope of the Directive, according to the Council's general approach. The Directive also includes several unclear formulations, leading to legal uncertainty. Misleading advertising and advertising with self-evident claims are already prohibited by the Unfair Commercial Practices Directive and the Empowering Consumers Directive, which has only just been adopted and has not yet been transposed into national law – making the Green	Remove the mandatory prior check, or at least redesign to minimise bureaucratic costs for companies and for SMEs in particular. Introduce appropriate and sufficient transitional regulations for environmental claims on product packaging already on the market when the new requirements come into force. Establish a maximum duration of review procedures and regulations for dispute resolution between the advertising company and the reviewing institution. Repeated verifications and certifications appear superfluous and only generate high costs without additional benefits.

		Claims Directive appear superfluous and incoherent. Even though companies comply with all the requirements of the Green Claims Directive, national courts can still rule that an environmental claim is misleading, as there is no binding effect. No impact assessment has been performed on the Directive.	
Basel III	Capital Requirements Regulation (CRR)/Capital Requirements Directive (CRD)	The draft contains various regulations that are disadvantageous for SMEs. In addition to the question of external ratings, these include, for example, the temporarily reduced risk weights for institutions with internal models (IRBA), provided that the calculated probability of default (PD) for corporate loans is not higher than 0.5 percent (transitional arrangements).	For competitive reasons, the transitional arrangements' reductions must also be applied to institutions that use the credit risk standard approach (CRSA); valid probabilities of default are also available from internal risk management. Article 495e should therefore be included in the final legislation.
Revision of the Late Payment Directive	COM/2023/533 Proposal for a Regulation on combating late payment in commercial transactions	The Commission proposal limits the payment terms to 30 days for all commercial transactions. This proposal removes the contractual freedom to negotiate longer payment terms. This is a key element of the business environment and its multi-faceted ecosystems. The proposal risks creating a dramatic financing gap (estimated to amount to 2 trillion EUR according to Allianz Research) which will affect mostly SMEs. Moreover, businesses will already increase their transparency on payment practices, according to the CSRD requirements. This risks creating a double and unnecessary burden on businesses.	Contractual freedom in all business-to-business (B2B) commercial relations should be guaranteed. The culture of prompt payments should be achieved by means of a better enforcement of the existing rules and an easier access to solutions such as mediation or factoring. If this key element of business relationships is not reintroduced in the proposal, the most adequate solution would be that the European Commission withdraws the proposal, i.e. maintaining the current legislative framework of the Late Payment directive. This would be in line with the increasing negative opinions of the business sector along with many member states.

Revision of the EU Travel Package Directive	COM/2023/905 Proposal for a Directive of the European Parliament and of the Council amending Directive (EU) 2015/2302 (EU Package Travel Directive)	The extension of the right of withdrawal as well as more complex verification procedures to claim higher advance payments (>25%), including the 3-hour rule, result in high bureaucratic costs. Under the right of withdrawal, customers are allowed to cancel their trip in the event of unforeseen, unavoidable events, which in practice could go too far and thereby pass the risk disproportionately on to the companies. The 3-hours rule sets that if two components are booked within 3 hours, the trip is considered a package travel. It is difficult for small companies to clearly determine what was booked and when (digital solutions are lacking) if, for example, one was booked by phone and one was booked online. If customers without a travel agent book twice with the same provider, the provider can become responsible for the entire package, even if they have little to do with the booking. Tour operators of package travel are generally allowed to demand a maximum 25% deposit from customers. Exceptions exist, for example, to ensure that tour operators can pay their subcontractors. However, invoices must be elaborately structured and a calculation must be made as to which part of the invoice exceeds the 25%, which is difficult in practice and makes business practices such as flexible payment plans more difficult.	There should be no cap on advance payments and no further extension of the right of withdrawal. Ideally, the current legal regulations should not be tightened any further
VAT in the Digital Age (ViDA)	COM/2022/701 Proposal for a Council Directive amending Directive	Future requirement for reporting all sales and customer confirmation within a few days are expected to represent a challenge for businesses.	The introduction of mandatory e-invoicing obligation requires support measures for SMEs and realistic time frame to make the costs bearable for smaller businesses.

	2006/112/EC as regards VAT rules for the digital age		
Traineeship Directive	(COM) 2024/132 Proposal for a Directive on improving and enforcing working conditions of trainees and combating regular employment relationships disguised as traineeships	The legislative proposals massively increase the costs of protection for interns, which could result in fewer internships being offered in the EU.	The legislative initiatives should be amended so that the level of remuneration for very short student internships or compulsory internships remains at the discretion of the companies and is generally voluntary. In addition, a clear distinction from vocational training should be specified, which must not be covered by the internship directive. Mandatory information in job advertisements for internships must not go beyond the national rules for job advertisements for regular employment relationships.
Retail Investment Strategy	(COM) 2023/279 Proposal for a Directive amending Directives (EU) 2009/65/EC, 2009/138/EC, 2011/61/EU, 2014/65/EU and (EU) 2016/97 as regards the Union retail investor protection rules	Based on Article 3 (5) of Directive (EU) 2016/97 of IDD-E, in the event of refusal or revocation of authorisation, national supervisory authorities are required to extensively report to EIOPA, declaring reasons for each rejected intermediary and for intermediaries deleted from the registers. The resulting effort is disproportionate and unnecessary, as national registers of authorisation holders already exist and are publicly accessible. In addition, foreign connections are already taken into account comprehensively when checking the requirements for authorisation (see Article 10 of the IDD). The same applies to the planned obligations towards ESMA under Article 1(5) and (6) of the proposed Directive on Directive 2014/65/EU. Article 2(4) of the proposed directive as Article 9a of the IDD also introduces an unnecessary,	The legislative initiatives should be amended so that the level of remuneration for very short student internships or compulsory internships remains at the discretion of the companies and is generally voluntary. In addition, a clear distinction from vocational training should be specified, which must not be covered by the internship directive. Mandatory information in job advertisements for internships must not go beyond the national rules for job advertisements for regular employment relationships. Proposed Solutions: Effective regulations for the effective supervision of traders and cooperation between the competent authorities in the case of cross-border activities already exist. The planned additional reporting

		extensive annual reporting requirement for insurance distributors with cross-border activities involving 50 or more customer contacts abroad. First the trader needs to report to the relevant domestic authorities, then the administrative authorities report to EIOPA. According to Article 9a(5) of the draft IDD, the purpose is to build up data for statistics and trend analyses. A general clause on data collection was introduced by EIOPA, according to which all information for the performance of its duties under the directive must be made available to it immediately, as a new Article 12a(2) of the IDD. This contradicts the requirements of data economy and proportionality, leads to unnecessary bureaucracy and growing legal uncertainty.	obligations are therefore unnecessary and disproportionate. Data collection by the competent European authorities, for example for statistical purposes, must not be an end in itself.

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