Final Report

Framework Service Contract for the Procurement of Studies and other Supporting Services on Commission Impact Assessments and Evaluations
Interim, final and ex-post evaluations of policies, programmes and other activities

Evaluation of the Implementation of the 2006 Commission Communication on Business Transfers

- Executive Summary

December 2013

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Executive Summary

1. The Aims of the Assignment

'**Business transfer**' refers to the process of handing over a business to new owners and usually new management. In the past, this has often been thought to happen primarily when the initial owner of a business approaches retirement.

The transfer of a business often requires significant adjustment and change for those involved and because of the large numbers of enterprises thought to face a transfer situation and the implications of the failure of significant numbers of these enterprises to make the transition successfully, the issue of business transfer has for some time been a matter of public concern.

Business transfer has been an issue in Enterprise policy at a European level, since the early 1990's and **in 1994 a Commission Recommendation** on **the transfer of small and medium-sized enterprises**[1] set out a series of measures to improve the situation for businesses facing a transfer.

Progress in relation to this Recommendation was reviewed in 2006 and the Commission published a Communication entitled 'Implementing the Lisbon Community Programme for Growth and Jobs: Transfer of Businesses - Continuity through a new beginning'[2] .

The purpose of this project was to evaluate the current situation in Member States and in CIP Participating Countries in terms of implementation of the recommendations of the 2006 Communication. In particular, the Study aimed to:

1. identify the remaining significant administrative, regulatory and other barriers in this area;
2. identify measures at national, regional and local levels designed to remove or redress such barriers;
3. develop indicators for assessing those measures;
4. assess the extent to which the measures effectively address the barriers in terms of their relevance, effectiveness and utility, as well as their efficiency;
5. assess the scope and quality of information and statistics available in this area;
6. make recommendations for future work in the area.

The work undertaken for the study has been based on the collection of primary and secondary evidence through a series of activities, including desk research, surveys, interviews and subsequent analysis, making use of the body of information and knowledge that has been built up in the field at European and national levels over a number of years.

In parallel, the Commission organised an **Expert Group** whose members were nominated by national administrations. 22 Member States and 5 CIP countries took part in this Group[3]. In addition, representatives of associations and expert researchers in the field were also invited to contribute. The Group has been a valuable asset for the project and an important source of information, both directly and indirectly, on the current state of play in the participating countries' policy and actions relating to business transfer. Three meetings of the Group took place during the course of 2013 (February, June and October) and each meeting has provided an opportunity to discuss with the experts the main developments of the project and to seek their assistance in obtaining information, clarifying issues and formulating sound conclusions and recommendations.

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[1] Commission Recommendation of 7 December 1994 on the transfer of small and medium-sized enterprises 94/1069/EC

[2] Communication from the Commission to the Council, the European Parliament, the European Economic and Social Committee and the Committee of the Regions 'Implementing the Lisbon Community Programme for Growth and Jobs: Transfer of Businesses - Continuity through a new beginning' COM(2006) 117 final of 14.03.2006

[3] Estonia, Cyprus, Malta, Slovenia, Sweden and the UK did not participate in the Group nor in the Study.

Executive Summary

In order to establish the appropriateness of the policies and actions to be examined, the Study has deployed evaluation techniques to examine the relevance, effectiveness, efficiency and utility of the actions under consideration.

2. Methodology

This assignment was carried out over a period 48 weeks starting at the very beginning of 2013. The Work Plan was organised in three separate phases, each of which has resulted in the submission of one of the required deliverables, as follows:

- Phase 1 – **'Preparatory Tasks'** → Inception report (1st February 2013)
- Phase 2 – **'Implementation'** → Progress report (10 May) & Draft Final Report (30 August '13)
- Phase 3 – **'Conclusion of the Analysis'** → Final Report (21 November 2013)

The assignment made use of the following research tools:

Survey of participating countries – the survey was organised to establish the current situation in each country with regard to the provision of transfer-related measures and the progress made in implementing the 13 Recommendations made by the Commission in 1994. The results were used as a basis for developing a summary table of each country's progress (see annex to this document) which could easily be compared with the situation as observed in earlier periods. A total of 24 countries, of which 19[4] are EU Member States, responded to the survey and were thus included in the summary table.

Interview Programme - the interviews were instrumental in gaining a better understanding of the dynamics and obstacles to progress in facilitating business transfer. They were also a major source of evidence for the case studies. A total of 61 interviews were held with a representative set of the main actors involved in the field, including Commission officials, EU business associations, national experts and organisations with a special interest in transfer issues.

Case Studies - in order to investigate some of the most central aspects of business transfer in more detail, six topics were chosen for the development of the cases, based on recommendations from the Expert Group. The issues addressed were: 1) The Effects of Evolving Business Relationships on the Transfer of Businesses; 2) The availability of dedicated finance for business transfer; 3) Developments in on-line transfer markets; 4) Developing effective advice and support; 5) Issues in cross-border business transfer; and 6) Developing the evidence base on business transfer. The cases are presented as Annexes to the Final Report, but their findings are crucial to the arguments put forward in the Study.

Indicator Framework – given the usefulness of indicators in providing clear points of reference and possible benchmarks in evaluation processes and on-going monitoring systems, the development of an indicator system for business transfer was seen to have a positive role in the broader monitoring system being developed under the Entrepreneurship and Innovation Programme and its successor, COSME. A number of recommendations were therefore made after discussion with the Expert Group. These are presented as Annex A7.

3. Main Evaluation Findings

The findings of the Study have been structured around the main criteria used in Commission evaluations. The study therefore investigated the **relevance** of the measures taken to address business transfer problems and the **coherence** of the approach adopted in the 2006 Communication. This was followed by an examination of the **effectiveness** of the Communication in promoting

[4] Including Croatia, which became a Member State during the course of the project

business transfer measures and a consideration of how their effectiveness might be improved, with a view to promoting the **efficiency** of policy in this area. A short final section in the Report addresses **European added-value** by looking at cross-border issues and considering the need for action at a European level.

3.1 Relevance and Coherence

The basic reference point for European level policy to promote a better environment for business transfer is the 1994 Commission Recommendation. The 2006 Communication examined the progress in Member States' implementation of the recommended measures and concluded that there was still room for improvement, but otherwise deemed that a continuation of the same measures was necessary. A major part of the current evaluation has therefore been to analyse the extent of further progress and to examine the continuing relevance of the original policy measures.

In general terms, the research showed that progress since 2006 has been relatively poor - the main regulatory measures, in the form of changes to legislation, had already been implemented in many countries by 2006 but other recommendations, and in particular the proposed changes in taxation, have proved more difficult to implement. The detail of this analysis is mainly dealt with under the topic of effectiveness below but in examining the reasons for the lack of progress, it transpired that there are **fundamental questions to be raised about the 'relevance' of the 2006 Communication**, which were examined in further detail in the case studies and especially in those on the 'Effects of Evolving Business Relationships on the Transfer of Businesses' and on 'Data on Business Transfers'.

First, it is apparent that **there has never been a clear definition of 'business transfers'** in the context of Enterprise policy. There has only been reference to situations described as characteristic. This lack of precision has had unfortunate consequences, not least for the development of a consistent evidence base on business transfers.

An examination of the evidence suggested that **the traditional characterisation of business transfer is misleading**. It is not so much that the original conception was wrong, but that it describes only part of the situation. The typical transfer is not something that takes place within a family business at the end of a business life cycle and prior to the retirement of a single owner. This only describes a minority of cases. Transfers are increasingly taking place below retirement age and businesses are only kept within the family in a minority of cases. At the same time, greater longevity and the recent pressures on retirement plans from lower annuity rates and the low interest on savings are both keeping business owners active, though not necessarily in the same business. Nor should it be assumed that a business generally has a single owner. Furthermore, the image of an entrepreneur who devotes the whole of his/her career to a single business fails to take account of the fact that the skills, attributes and temperament required to spot a business opportunity and establish a new enterprise are not necessarily those that are needed in someone who is adept at developing an established business. And, as work by Oseo[5] in France has highlighted[6], in certain sectors selling assets as a going concern and buying something bigger is part of the process of growing a business.

The situation with regard to **family businesses** – long considered as representing the 'typical' transfer case – is also changing considerably. Although there are variations from one country to another, in general, it is no longer the case that most transfers involve handing on a business within the family. With the demands of modern management and the alternative opportunities for younger people with higher educational attainments, succession within the family is now likely to take place

[5] Now bpiFrance

[6] Oséo 'La transmission des petites et moyennes entreprises' 2005

Executive Summary

in only between 15 and 35% of transfers. The typical transfer, even within family businesses, is now to a non-family member. This has important implications, not least for financing, since transfers outside of a family are more likely to require cash, but there are also implications for family businesses with their distinctive characteristics and contributions to the local economy and community. These need to be addressed as separate issues.

For these and other reasons specified in more detail in the full Report, the traditional concept of business transfer has to be challenged and a different conception introduced. **Transfer has to be seen as an event in the development of a business that can happen at any time, not just when an owner is reaching retirement, but more importantly it has to be appreciated that it has a significant part to play in a dynamic economy**, especially in the organic process of re-allocating resources and restructuring the productive assets of the economy.

Furthermore, in the **analysis of the extent of the problem** it turned out that the figures that formed the basis of the policy orientation, which stressed the threat to jobs posed by the 'transfer problem' - suggesting that 690,000 SMEs and 2.8 million jobs were likely to be affected every year, were based on extrapolations from very limited data. In fact, the numbers quoted are an aggregation of different estimates based on varying methodologies, survey responses and expert opinion. The basis for any claims about the extent of the perceived problem is therefore very weak. In addition, it is not clear that many of the single person businesses thought to be 'under threat' can really be transferred and even when a good business fails, this should not be thought to be equivalent to the situation of a business that is no longer viable. More importantly, a more positive orientation would stress the opportunity that transfers represent, by facilitating future growth development (and thereby also safeguarding jobs).

A different focus for transfer policy is therefore required. The statement of the policy problem in terms of avoiding the possible negative consequences for employment of transfers that fail to take place means that emphasis has mainly been placed on reducing the difficulties faced by those involved in a transfer rather than exploring the potential opportunities in the situation. Consequently, although there is reference to providing information, advice and mentoring services and promoting access to finance, the weight of the policy response is in terms of regulatory and fiscal changes to reduce practical difficulties in effecting a transfer. In contrast, greater emphasis could be placed on the opportunities afforded by business transfer for business renewal and the injection of fresh ideas, but also for the restructuring and strengthening of established businesses and not only at retirement, but at other critical points in their development and that of the markets in which they operate. Furthermore, this approach would be in line with the more optimistic stance of Europe 2020[7] and its associated policy orientations, with their objective of smart, sustainable and inclusive growth.

3.2 The Effectiveness of the 2006 Communication

In order to assess the Member States' progress in implementing the provisions of the original Recommendation and the effectiveness of the 2006 Communication in improving the conditions for business transfer, **the current situation** relating to four main areas (awareness-raising and business support, access to finance, the legal framework and taxation) was examined in each of the participating countries. This was done through a survey completed by members of the Expert Group and national authorities and subsequent interviews. A total of 19 Member States and 5 CIP countries responded to the survey.

[7] Communication from the Commission 'Europe 2020 A strategy for smart, sustainable and inclusive growth' COM(2010) 2020 final of 3.3.2010

Executive Summary

A summary table showing the situation in the participating countries is provided as annex to this document. The 2006 Communication reported that 60% of the original recommendations had been implemented (and 45% in new Member States). Based on responses to the survey, the current situation shows an improvement but not as significant as might have been expected. The 19 Member States that responded to the survey have at present implemented 70% of the original recommendations, with 'old' Member States counting for 77.5% and NMSs for 58%. Including CIP countries, **the overall implementation rate amounted to 66%**.

For the five countries participating in the project that are not EU Member States, it is not possible to make a comparison with earlier periods, but currently they have implemented about 48% of the recommendations overall, though with large variations between countries.

The overall figures, however, should be treated with some caution. While most countries, for instance, report awareness–raising activities, further investigation reveals that these can be sporadic and relatively restricted in scope. More detailed analysis shows that the main regulatory measures, requiring changes to legislation, had in fact already been implemented in many countries by the time of the Communication. Some further progress has been made in these areas and in reductions or deferral of inheritance tax, but the other proposed changes in tax reliefs in connection with retirement, re-investment or sale to employees have proved more difficult to implement. Of the six proposed tax measures in these areas, only about half (56%) have been implemented on average in the participating Member States, and only 35% within the other participating countries. Furthermore, those countries implementing the recommendations relating to support measures, and access to dedicated finance are largely those that were already doing so in 2006.

The main considerations leading to the comparatively slow progress in the non-regulatory areas, probably relate to cost, since implementing these measures extensively would certainly be more costly than changing regulations, but also to a failure in some countries to appreciate the significance of business transfer as an issue in Enterprise policy.

Assessing the impacts of the measures implemented proved to be extremely difficult. **Basic data on business transfers and their effects are collected consistently only in a few countries** and, while it is true that there have been a number of studies on key issues for business transfer in various countries, comparison between them is often difficult, because of the use of differing definitions and their examination of differing issues. **The evaluation has even cast doubt on the accuracy and usefulness of the widely quoted figures for the number of enterprises at risk**, pointing to both conceptual and practical problems in arriving at acceptable figures.

The general conclusion, then, is that **there has not been much further progress in the implementation of measures to improve the framework for business transfers since the 2006 Communication.** The main earlier gains were in changes in legislation and improvements in relation to inheritance law and tax. There have been fewer developments in areas such tax arrangements for third parties or employees or in the provision of dedicated support and finance initiatives.

Part of the problem here is that **policy relating to business transfer has simply not been given sufficient profile**. It is clear, for instance, that in spite of earlier recommendations that business transfer be put on a similar footing to policy promoting start-ups, this has simply not been achieved in many countries, nor at a European level.

3.3 The Efficiency of the 2006 Communication

The section on efficiency in the main Report largely considers how efficiently various policy mechanisms highlighted in the 2006 Communication have been implemented and subsequently developed. The analysis in this area is supported by a series of case studies that are presented in

Executive Summary

annexes to the main Report. Issues addressed in this way were the effects of evolving business relationships on the transfer of businesses, dedicated finance for business transfer, developments in on-line transfer markets, effective advice and support, issues in cross-border business transfer and developing the evidence base.

Regulatory measures are necessary rather than sufficient conditions for promoting an efficient transfer of businesses and now that most of the recommended regulatory provisions have been implemented, attention has now moved to business support, measures to facilitate access to finance and taxation.

Encouraging enterprises to be aware of the need to prepare for transfer and to think of it as a process sometimes extending over a considerable period has been a theme continuously raised in discussions of business transfer and various public authorities and also business organisations, chambers of commerce etc. have taken action to publicise this message. However, it could be that by stressing the need to prepare for retirement, awareness-raising efforts may have indicated that this is a problem for the future that can be safely left for another day. **Appreciation that transfer is an event in the development of a business that can happen at any time suggests that a rather broader approach to awareness-raising is needed**.

Support services for individual enterprises have increased over the period under review and especially in some countries, provision by the private sector. Public advice services on transfer are often underfunded particularly as compared with support provided for start-ups.

Not all advice, however, is of the required standard. There is evidence that the use of advisers can actually have negative consequences for the post-transfer performance of enterprises and many advisors are ill-equipped to provide advice over the entire process of a business transfer or to deal with the psychological and motivational factors that are important for individuals facing a life-changing event. It also appears that professional SME advisors in general target their services at medium-sized firms and are too expensive for small firms. There is, however, emerging good practice that can provide the basis for establishing an appropriate framework.

A review of **on-line transfer markets** suggests that the recommendation of the 2006 Communication in this area on the development of transparent markets is being increasingly realised and more provision is being made for the whole range of businesses for which transfer is an issue. The existing systems appear to have been developed cost-effectively and present models for those countries that have yet to develop them

With regard to the **financing of transfers,** there has been little development of dedicated transfer funds since 2006, especially beyond the core group of countries that took early action in this area. Nor has the issue been specifically addressed at an EU level.

However, a lot of transfer financing is achieved through non-dedicated channels and although businesses seeking to finance a transfer have experienced problems from the worsening of the overall financial environment for SMEs since 2008, a consistent feedback from stakeholders is that **there is not generally a finance problem specific to business transfers** and that, in fact, well-prepared transfer propositions can usually find an appropriate financing solution.

A number of those interviewed commented on the increase of funds being made available from wealthy individuals, including former owners. The situation may also have been affected by a reduction in the number of businesses offered for sale by owners who are waiting for the market to improve.

There are also **particular problems for certain groups**. The 2006 Communication and other policy documents have referred to taking on an established enterprise through transfer as an alternative

Executive Summary

for young entrepreneurs to starting–up a new firm. This message ignores the considerable problems of the 'capital-lite' generation and the resulting major disparity in the distribution of personal wealth between the generations – an issue that needs further investigation.

An implication of the re-orientation of the policy perspective on transfers towards one that makes their dynamic potential more evident is that **the main efficiency issue in this context is more a matter of how all forms of SME start-up and growth funding can be used to assist transfers**, especially given the evidence on positive performance post- transfer. Of growing interest in this context are the funding schemes that relate assistance to the role of transfer in the development of SMEs as businesses and their contribution to a strengthened industrial structure.

Taxation provisions that facilitate the transfer of a business, and especially those that fall outside of the treatment of inheritance, are currently the subject of an important political debate in a number of countries, but this process is part of a larger debate on public finances, rather than the efficiency of transfer processes.

There are a number of advantages of business **transfers to employees.** Enterprises taken over by employees often have a better survival rate than other enterprises, especially over the longer term. In spite of this, financial institutions are often more reluctant to get involved with co-operatives than other forms of enterprise and the co-operative has to rely on specialised agencies established to provide support to this form of business. These are more developed in some countries than others.

Overall, the conclusions on the efficiency of the processes assisting business transfer are relatively optimistic. The new orientations proposed in the way that business transfers are conceived are very much in line with the direction that the most promising developments in support services and finance are progressing anyway.

3.4 European Added Value

Business transfer has primarily been seen as a policy issue that is most effectively addressed at a national or sub-national level. Apart from particular areas, such as the Transfer of Undertakings Directive, usually stemming from policy motivations beyond the main focus of Enterprise policy, **action at an EU level has mainly been a matter of supporting national developments through analysis and reference to good practice in particular cases**. It is generally assumed that this should continue to be the case.

Cross-border transfers are of growing significance, though they are still a small proportion of the total number of transfers. Among the issues arising as a result of the cross-border element, the difficulty in accessing information, especially on smaller enterprises and the fiscal barriers that can inhibit cross-border transfers were identified as the most significant. Transition to international accounting standards could improve businesses transparency, but the Commission has already adopted a Recommendation on relief for double taxation of inheritances and here it is a matter of monitoring progress.

The initial Recommendations on business transfer, published in 1994, were developed before the more recent emphasis at a European level on the evidence base for policy making and the need for **evaluation** regimes and monitoring systems. The general lack of consistent data in the area, in particular, is an area that needs addressing.

Executive Summary

4. Conclusions and Recommendations

Summary conclusions and recommendations are presented in the full Report at three different levels. The main recommendations are as follows:

Recommendations on the Concept of Business Transfer

1. **Policy on business transfer needs to be re-focused** to address the problems faced by SMEs in a wider set of circumstances than has previously been envisaged. This should include a more fluid conception of business transfer, as something that can happen throughout the development of a business rather than as an event associated with the retirement of the owner.
2. **The term 'business transfer' should be defined by the European Commission**. For the purposes of Enterprise policy, the evaluation team recommend the following definition:

   'a *business transfer* is the process of transferring, for any reason whatever, the controlling interest in the business of an SME, by means of a transfer of either shares or assets. It is usually accompanied by a change in the management of the firm.
3. **The 'transfer problem' should not be characterised primarily in terms of the potential effects on employment**, which are uncertain. Instead, the policy issue should be placed within the context of EU objectives of promoting smart, sustainable and inclusive growth. **The opportunities presented by transfers should be highlighted**, particularly where they are an occasion for a re-structuring of productive assets and resources within a market.
4. **The issue of business transfer should not be conflated with the transfer problems of family businesses**.
5. Equally, family businesses continue to make an important and distinctive contribution to Europe's economy and all the issues they face (including transfer) should be addressed in parallel and as a coherent whole.

Recommendations on the Current Policy Framework for Business Transfer

6. **Transfer should continue to be regarded as a significant event for SMEs**, which requires policy interventions to address market failures and promote efficient outcomes.
7. The recommendation of the 2006 Communication to '**give political attention to both business transfers and start-ups**' should be implemented by the EU and participating countries.
8. In this context, **the opportunities for employees to take over a business should have a higher profile** and the particular problems of financing such transfers addressed, not least by drawing attention to the evidence on the post-transfer performance of employee-owned businesses
9. **The main policy challenges** that policy makers now need to address **are in the areas of taxation and support measures, notably awareness raising, professional advice to enterprises and access to finance**.

Recommendations on Operational Issues for Business Transfer

Cross-border Transfer

10. The limitations on **cross-border transfer** caused by inconsistencies in the treatment of financial information will need to be addressed, as the number of cross-border deals grows

Executive Summary

Awareness-raising

11. **Early preparation for transfer** should continue to be stressed in awareness-raising initiatives, but as something that can occur at any stage of a business' development, rather than an event that is associated with retirement.
12. The Commission and the Member States need to encourage a situation where transfer is thought of as a strategically important process that enterprises should see as a critical element in their strategic planning. **Business education and training**, in particular, need to provide appropriate coverage of transfer as a strategic element in business planning, involving the possibility of a significant reallocation of resources

Business support

13. **Effective professional advice is needed** by many of those involved in business transfers. This should be a business transfer policy priority.
14. It is necessary to ensure that specialised advisers can cover the whole range of issues that arise in a transfer context, including the emotional aspects that can have a major influence on the outcome. **Improvement of support services** could usefully be co-ordinated at a European level.

Access to Finance

15. Although for well-prepared businesses currently, there does not appear to be a major problem in accessing finance for transfers, this situation could change and has to be monitored, especially the factors that could lead to an increased demand for funds.
16. Further analysis is also advisable of how well prepared funds that generally assist SMEs to access finance are, for dealing with **the particular circumstances of business transfer**.
17. The encouragement of **young entrepreneurs** to take on the challenge of an existing business needs to be more soundly based. An investigation needs to be undertaken of the problems faced by young entrepreneurs of the 'capital-lite' generation.
18. Schemes linking the availability of finance to the restructuring of industry and the longer-term promotion of growth are an interesting development that might be more widely adopted.

On-line Transfer Markets

19. National authorities should encourage the development of **on-line transfer markets** for both micro enterprises and larger more complex SMEs. Sites should be encouraged to link with other sites, including sites from other countries.
20. All online markets facilitating business transfer should be encouraged to provide access to impartial advice and the quality of the information posted should be monitored.

Evidence base

21. The Commission and participating countries should consider how **the evidence base for business transfers** can be improved.
22. The area of business transfer should be brought within the usual Commission arrangements for evaluation and monitoring. Consideration should be given to the proposed indicators.

Further recommendations and greater detail are presented in the main Report. In addition, there are also more detailed recommendations in the case studies annexed to the main report.

Implementation of the 1994 Recommendation - Up-date - 2013

Country	Awareness raising	Financial environment	Change of legal form	Tax neutral restructuring	Simplification SMEs/Companies	Company with one member	Legal principle of continuity	Unanimity not required	Reduced inheritance tax	Deferring inheritance tax	Retirement tax relief	Re-investment tax relief	Sale to employees tax relief	Total + or (+)
Belgium	+	+	+	-	+	Ø	+	Ø	+	+	+	+	+	10
Bulgaria	(+)	-	+	+	+	+	+	Ø	Ø	Ø	Ø	Ø	Ø	6
Czech republic														
Denmark	+	+	+	+	+	+	+	Ø	+	+	Ø	Ø	+	10
Germany	+	+	+	+	+	+	+	Ø	+	+	+	+	Ø	11
Estonia														
Greece														
Spain	+	+	+	+	+	+	Ø	Ø	+	+	Ø	+	Ø	9
France	+	+	+	+	+	+	+	+	+	+	+	+	+	13
Croatia	(+)	(+)	(+)	+	+	Ø	+	+	Ø	Ø	Ø	Ø	Ø	7
Ireland	(+)	+	+	(+)	+	(+)	+	-	+	+	+	+	Ø	11
Italy	(+)	(+)	+	+	+	+	(+)	Ø	+	+	Ø	Ø	+	10
Cyprus														
Latvia	(+)	Ø	+	(+)	+	+	+	+	Ø	Ø	(+)	Ø	Ø	8
Lithuania	(+)	Ø	+	+	+	+	+	+	+	+	Ø	Ø	Ø	9
Luxembourg	+	+	+	(+)	+	+	Ø	(+)	Ø(+)	Ø(+)	Ø	(+)	(+)	9
Hungary	(+)	Ø	+	+	Ø	Ø	+	+	+	+	Ø	Ø	Ø	7
Malta														
Netherlands	+	Ø	+	+	+	+	+	Ø	+	+	Ø	Ø	+	9
Austria	+	+	+	+	+	+	+	+	+	+	+	Ø	+	12
Poland	+	-	+	+	+	+	+	+	+	+	Ø	-	+	10
Portugal	+	Ø(+)	+	+	+	+	+	Ø	+	+	Ø	Ø	Ø	8
Romania														
Slovenia														
Slovakia	(+)	Ø	+	(+)	Ø	+	(+)	+	Ø	Ø	Ø	Ø	Ø	6
Finland	+	+	+	+	+	+	+	Ø	+	+	Ø	Ø	Ø	9
Sweden														
United Kingdom														
Total EU	**19**	**11**	**19**	**18**	**17**	**16**	**17**	**9**	**14**	**14**	**6**	**6**	**8**	**174**
Albania	Ø	Ø	+	+	+	+	+	Ø	Ø	Ø	Ø	Ø	Ø	5
Liechtenstein	+	-	+	-	+	+	+	+	-	-	-	-	-	6
Norway	+	(+)	Ø	+	Ø	+	+	+	Ø	+	Ø	Ø	+	8
Serbia	(+)	(+)	+	-	+	+	+	(+)	+	+	Ø	Ø	Ø	9
Turkey	(+)	(+)	+	Ø	+	+	Ø	Ø	Ø	Ø	Ø	Ø	Ø	5
Total CIP	**4**	**3**	**4**	**2**	**4**	**5**	**4**	**3**	**1**	**2**	**-**	**-**	**1**	**33**

+	Recommendation implemented	Ø	Recommendation not implemented
(+)	Recommendation partially implemented/ planned	-	No information
	Countries that did not respond to the survey		Countries not represented on expert group