

Annex A:  
Ideas taken forward by the Commission

Rec. no.	Author of the suggestion	Sector of activity	Problematic regulation	Problem description	Suggestions	Priority Area	Action taken by the Commission
1	VNO-NCW & MKB-Nederland Better Regulation for Better Business	National Business Association	3330/91; 2256/92	<p>With Regulation 3330/91, an obligation has been implemented whereby the data on all commercial transactions from specific thresholds is collected directly from companies. When the internal market borders disappeared, the internal frontier checks were abolished and customs declaration was no longer necessary. The statistical obligation was implemented in order to keep track of the European trade which otherwise would have been lost. In spite of the fact that the declaration can be done electronically, this is extremely time-consuming. The reason being that a company has to report all deliveries and each delivery separately on a form intended for this purpose. If a company exports, this information is further reported to Intrastat export, while the import is reported to Intrastat import. The same information is therefore reported twice.</p> <p>To conclude, a last problem is the level of detail of the questions regarding, among other things, information on raw materials. This is particularly difficult with regard to import reports because the invoices or other accompanying documents do not always contain these details.</p>	1. Reduce Intrastat administrative burdens	05 Statistics	Suggestion taken forward through: COM(2008)141 2008 "Fast Track Actions to reduce administrative burdens in the European Union" of 10 March 2008 ( <a href="http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm">http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm</a> .)
7	VNO-NCW & MKB-Nederland Better Regulation for Better Business	National Business Association	Directive 2006/112 on the common system of value added tax	Companies who have paid turnover tax in a member state where they are not established can request a refund of paid tax with the tax department of the member state involved. Companies however encounter great difficulties and requirements with the refund procedures. They often have to wait for years on the refund. It also occurs that no refund is received at all.	7. Reduce administrative burden of regulation regarding sales/turnover tax (refunds of tax paid in another member state)	04 Tax law (VAT)	Suggestion taken forward through: By the end of 2007 the Ecofin Council has decided to come to a more simplified refund procedure. From January 1 2010 all requests for refund can be sent electronically to the own national tax department. They will forward the requests to the tax department of the member state of refund. They have to pay with a certain period of time. When the refund is too late, the company is entitled to interest.
11	VNO-NCW & MKB-Nederland Better Regulation for Better Business	National Business Association	<p>Directive 1999/13 of 11 March 1999 on the limitation of emissions of volatile organic compounds due to the use of organic solvents in certain activities and installations.</p> <p>Directive 2004/42 on the limitation of emissions of volatile organic compounds.</p> <p>Commission decision no. 2002/739 of 3 September 2002 establishing revised ecological criteria for the award of the Community eco-label for indoor paints and varnishes.</p>	<p>1. The first problem lies with the varied definitions of volatile organic compounds in the abovementioned directive.</p> <p>In Directive 1999/12, VOC is defined as: "...any organic compound having at 293.15 K a vapour pressure of 0.01 kPa or more, or having a corresponding volatility under the particular conditions of use."</p> <p>In Directive 2004/42, VOC is defined as "... any organic compound having an initial boiling point less than or equal to 250°C measured at a standard pressure of 103.3 kPa. In Decision no. 2002/739, the definition varies again with the words: "... a volatile organic compound is any organic compound with, at normal conditions for pressure, a boiling point (or initial boiling point) lower than or equal to 250°C."</p> <p>2. The second problem is the considerable monitoring and measuring obligations that ensue from the abovementioned European directive and related directive (NECD) regarding VOC. The current texts are not sufficiently clear on the method of determining what exactly a VOC is and results in differences in the implementation</p>	11. Harmonise and reduce monitoring obligations concerning volatile organic compounds (VOC)		FTA 2008 Suggestion taken forward through: COM(2008)141 2008 "Fast Track Actions to reduce administrative burdens in the European Union" of 10 March 2008 ( <a href="http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm">http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm</a> .)

Annex A:  
Ideas taken forward by the Commission

Rec. no.	Author of the suggestion	Sector of activity	Problematic regulation	Problem description	Suggestions	Priority Area	Action taken by the Commission
47	UEAPME	European Business Association	Directive 90/496/EEC on nutrition labelling	The European regulations and directives on labelling lack a proper and coherent structuring. For the owner of a small enterprise, it is not clear arranged, which requirements he has to fulfil according to which Directive or Regulation.		07 Food safety	Suggestion taken forward: On 30 January 2008, the Commission College adopted a proposal for a Regulation on the provision of food information to consumers that consolidates and updates two areas of labelling legislation: the area of general food covered by Directive 2000/13/EC, and that of nutrition labelling covered by Directive 90/496/EEC.
51	UEAPME	European Business Association	Hygiene regulations 852/2004, 853/2004 and 854/2004	Support the actual approach of the European Commission, issuing guidance documents for SMEs.	However, the definition of the small food producing enterprises must not be limited to only micro- enterprises and enterprises in remote areas.		Suggestion taken forward through: COM(2007) 90 – Part of the package of Fast Track Actions to reduce administrative burdens presented in 2007.
66	BDI, BDA	National Business Association	Intra-European trade statistics Further harmonising intra-European trade statistics	Since the introduction of the European single market and the removal of the customs borders within the EU, information on the transport of goods within the EU countries is directly requested from the countries involved. For internal (intra-state) trade statistics about 13% of all companies which carry out foreign trade with EU countries must report detailed statements on the shipment and receipt of their goods. According to the DIW burden study of July 2006 intra-state are the statistics with the highest reporting cost. Against this background various proposals are being discussed for simplification, for instance the introduction of an entry procedure or the raising of the reporting thresholds.	From a conceptual point of view the introduction of an entry procedure would be the best way, to both reduce the burdens and solve the problem of differences in mirror statistics. Political majorities for this approach are not however in prospect, so other approaches, for instance the raising of the reporting thresholds, must be pursued with vigour. It must be thereby guaranteed that even at very structured trade levels results are achieved that facilitate declarations.		FTA 2008 Suggestion taken forward through: COM(2008)141 2008 "Fast Track Actions to reduce administrative burdens in the European Union" of 10 March 2008 ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm.)

Annex A:  
Ideas taken forward by the Commission

Rec. no.	Author of the suggestion	Sector of activity	Problematic regulation	Problem description	Suggestions	Priority Area	Action taken by the Commission
84	Central Chamber of Commerce	National Business Association	Company law	<p>In company law it is important to recognize administrative burdens that could be removed or decreased. For instance obligation to translate documents to the official language of the country requires a lot of work, but the benefits of the procedure might remain unclear at least when the language does not cause any actual problem. Also the registration process should be simplified in order to encourage establishment of new companies. In the field of company law there are new important projects under development. For instance the European Private Company (EPC) is a new company form that should be seen as an improvement in terms of common market. Setting up an EPC would provide a new way of entering into new markets, which would benefit big the companies also. Therefore, the Central Chamber of Commerce of Finland actively involved with the process and is willing to affect on the provisions on EPC.</p> <p>The development of provisions on the EPC company form is difficult as the national legislations do differ significantly from each other. Even if the provisions on the EPC as a company form were clear, problems might occur if they do not comply with national provisions on issues such as setting up the company, insolvency procedures and other arrangements in the company structure. However, the problem is more or less connected to such EPC companies, which are not owned by financially stable international mother companies. Also the development process of the new IFRS standards for SME companies has been launched. The process has been under development and the auditing department of the Central Chamber of Commerce of Finland has already given its comments to Eurochambre in 2007.</p>	<p>The Central Chamber of Commerce of Finland supports the policy of the European Commission of aiming at a lighter structure of administration and administrative costs of the SME's. Simple administration should also be emphasized when launching a new company form EPC. The development of the EPC company form appears to be difficult. However, the main problems would hardly concern all the EPC companies, especially the ones that are wholly owned by financially stable international mother companies. Therefore the whole development process should not be delayed because of the most problematic questions, if the scope of the new legislation could be limited. In addition, the Central Chamber of Commerce of Finland finds the increasing costs of the financial administration concerning.</p> <p>The implementation of the SME IFRS should not be mandatory under any circumstances because of the additional cost it would cause to the companies. For instance new start-up -companies may encounter problems, if the R&amp;D-costs cannot be activated according to the SME IFRS. Further, receiving allowances from the public sector must not depend on whether or not the company has followed SME IFRS standards. However, we do admit that there might be some benefits in developing SME IFRS. Simplified international standards might be beneficial to the companies that are preparing and performing cross-border mergers or to the companies which are willing to obtain international financing.</p>		The proposal for a Statute for a European Private Company (SPE), that the Chamber of Commerce refers to, was adopted by the Commission on 25 June 2008 and has been transmitted to the Council and the European Parliament for consideration.
88	Eurochambres, SME Union, Jade	European Business Association	Directive 2000/13/EC of the European Parliament and of the Council of 20 March 2000 on the approximation of the laws of the Member States relating to the labelling, presentation and advertising of foodstuffs	<p>Font size (3mm): This regulation creates considerable costs for food businesses and leading to an increase of the size of the packages, which goes against the Commission initiatives to reduce packaging waste. Just take into consideration the situation of multilingual countries, which have to write everything on the package at least twice.</p> <p>Origin labeling: adding the country of origin or place of provenance of ingredient(s) is unmanageable. (e.g.: Butter: made in Germany, made from Polish milk) The existing requirement for mandatory indication of origin fulfils its purpose.</p>		07 Food safety	Suggestion taken forward: On 30 January 2008, the Commission College adopted a proposal for a Regulation on the provision of food information to consumers that consolidates and updates two areas of labelling legislation: the area of general food covered by Directive 2000/13/EC, and that of nutrition labelling covered by Directive 90/496/EEC.
89	Eurochambres, SME Union, Jade	European Business Association	Council Directive 90/496/EEC of 24 September 1990 on nutrition labelling for foodstuffs and the proposal for a regulation of the European Parliament and the Council on the provision of food information to the consumers	<p>Non-prepacked products: regulations of the non-prepacked products, called loose products, which are made by butchers, bakers or groceries in the shop (eg: groceries make some salad or butchers some mixed meat). Six nutrients on the front-of-pack: the proposal turns the back-of-pack into the front-of-pack by making six elements mandatory. This completely ignores the need of consumers for simple information while taking account of real-life constraints, such as package size and space for branding.</p>		07 Food safety	Suggestion taken forward: On 30 January 2008, the Commission College adopted a proposal for a Regulation on the provision of food information to consumers that consolidates and updates two areas of labelling legislation: the area of general food covered by Directive 2000/13/EC, and that of nutrition labelling covered by Directive 90/496/EEC.

Annex A:  
Ideas taken forward by the Commission

Rec. no.	Author of the suggestion	Sector of activity	Problematic regulation	Problem description	Suggestions	Priority Area	Action taken by the Commission
90	Eurochambres, SME Union, Jade	European Business Association	Regulation (EC) No 638/2004 of the European Parliament and of the Council of 31 March 2004 on Community statistics relating to the trading of goods between Member States. Commonly known as „Intrastat-Regulation“.	The present Intrastat-System (Statistics on Trade of Goods between Member States) is based on the collection of both trade flows within the European Union. For example there are mirror data available for German imports from country of consignment Austria which correspond to Austrian dispatches to country of destination Germany. It has to be noted, that currently this mirror data may not be seen as redundant – according to comprehensive research on mirror differences on the one hand and due to different parameters used for arrivals and dispatches on the other hand. Furthermore, the Intrastat-Statistic is – measured in time unit - the most burdensome statistical survey (see “Burden Assessment” for details), and generally, statistics are perceived by business as one of the most burdensome information duties at all. Therefore, a reform of the Intrastat System must pursue both objectives: to increase quality and reduce the reporting burden on businesses.	Further harmonising intra-European trade statistics	05 Statistics	FTA 2008 Suggestion taken forward through: COM(2008)141 2008 “Fast Track Actions to reduce administrative burdens in the European Union” of 10 March 2008 ( <a href="http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm">http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm</a> .) See also offline suggestion no 168
95	Eurochambres, SME Union, Jade	European Business Association	First Council Directive 68/151/EEC of 9 March 1968 on co-ordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies within the meaning of the second paragraph of Article 58 of the Treaty, with a view to making such safeguards equivalent throughout the Community, OJ L 65, 14/3/1968, p. 8 (1st Company Law Directive): Articles 2 and 3	The proposals contained in the Communication of the European Commission COM(2007) 394 final on publication obligations are supported. The 1st Company Law Directive contains the obligation of companies to publish – inter alia – their financial statements both in commercial registers and in national gazettes.		01 Company Law	Suggestion taken forward through: COM(2008)141 2008 “Fast Track Actions to reduce administrative burdens in the European Union” of 10 March 2008 ( <a href="http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm">http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm</a> .)
100	Eurochambres, SME Union, Jade	European Business Association	Directive 2006/66/EC of the European Parliament and of the Council of 6 September 2006 on batteries and accumulators and waste batteries and accumulators and repealing Directive 91/157/EEC (Battery Directive)	Article 6(2) of the battery Directive 2006/66/EC stipulates that batteries that do not fulfil the requirements of the Directive must not be placed on the market after 26 September 2008 or they need to be withdrawn from it. It is unclear whether that means that measures have to be taken to withdraw batteries currently on the market but not meeting the directive’s provisions.			Suggestion taken forward through: COM(2008)141 2008 “Fast Track Actions to reduce administrative burdens in the European Union” of 10 March 2008 ( <a href="http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm">http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm</a> .)
101	Eurochambres, SME Union, Jade	European Business Association	Directive 2008/1/EC on the integrated pollution prevention and control (IPPC Directive)	When falling under the scope of Directive 2008/1/EC businesses are confronted with numerous information obligations which in total lead to costly administrative burdens. In some cases the scope of the Directive, in most cases described using capacity thresholds of certain technical units seems inappropriate compared with the environmental impacts to be expected from such activities.			Suggestion taken forward through: On 21 Dec 2007, the Commission has proposed to strengthen EU legislation on industrial emissions (COM(2007) 844). The proposed Directive reviews and merges the IPPC Directive with 6 sectoral directives. Administrative burdens have been taken into account as a part of this review. Further recommendations for reduction at national level can derive from the Action Programme for reducing administrative burdens (COM(2007) 23).

Annex A:  
Ideas taken forward by the Commission

Rec. no.	Author of the suggestion	Sector of activity	Problematic regulation	Problem description	Suggestions	Priority Area	Action taken by the Commission
103	Eurochambres, SME Union, Jade	European Business Association	Directive 1999/13/EC on the limitation of emissions of volatile organic compounds due to the use of organic solvents in certain activities and installations (VOC Directive).	The VOC Directive lays down several very detailed obligations in terms of the monitoring on the compliance with the emissions control requirements and the reporting about that monitoring. This is in particular the case with the guidance for a Solvent Management Plan in Annex III to demonstrate compliance with certain emission limit values. While Member States are not obliged to require operators to set up such plans pursuant Annex III of Directive 1999/13/EC no alternative is mentioned. Thus many Member States have laid down in their national legislation a requirement for operators to establish such costly plans. However there would exist less onerous instruments to adequately demonstrate compliance with the binding emissions controls.			Suggestion taken forward through: COM(2008)141 2008 "Fast Track Actions to reduce administrative burdens in the European Union" of 10 March 2008 ( <a href="http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm">http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm</a> .)
143	Danish Ministry of Economic and Business Affairs	National Government	Harmonisation of VOC-definitions Council Directive 1999/13/EC of 11 March 1999 on the limitation of emissions of volatile organic compounds due to the use of organic solvents in certain activities and installations. Directive 2004/42/CE of the European Parliament and of the Council of 21 April 2004 on the limitation of emissions of volatile organic compounds due to the use of organic solvents in certain paints and varnishes and vehicle refinishing products and amending Directive 1999/13/EC. 2002/739/EC: Commission Decision of 3 September 2002 establishing revised ecological criteria for the award of the Community eco-label to indoor paints and varnishes and amending Decision 1999/10/EC.	The definition of a volatile organic compound varies in the Directives. It is generally not suitable to have different definitions, especially when the directives interact. Examples: In Directive 1999/13/EC a VOC is defined as: "...any organic compound having at 293,15 K a vapour pressure of 0,01 kPa or more, or having a corresponding volatility under the particular conditions of use." In Directive 2004/42/EC a VOC is defined as: "...any organic compound having an initial boiling point less than or equal to 250°C measured at a standard pressure of 101,3 kPa." In Commission Decision 2002/739/EC the same definition is used but with a different wording: "...a volatile organic compound is any organic compound with, at normal conditions for pressure, a boiling point (or initial boiling point) lower than or equal to 250 °C."	The definitions should be harmonised; so the enterprises have one definition to comply with. Denmark appreciates the necessity of harmonisation of VOC-definitions in the 3 directives. Particularly because of the interfaces between the regulations. The Fast Track proposal may imply relaxation of administrative as well as economic burdens for both companies and authorities. Denmark therefore supports harmonization of VOC-definitions, provided that a future common VOC-definition ensures an equally environmentally strong regulation of VOC release as regulation according to the existing three directives.		
168	Confederation of Swedish enterprise & Swedish Trade Federation, BusinessEurope	National Business Association	Intrastat - Council Regulation (EC) No 3330/91 (consolidated version), Regulation (EC) No 638/2004 of the European Parliament, and Council and Commission Regulation (EC) No 1901/2000	Intrastat is by far the most expensive statistics area in Sweden according to the measurements of administrative costs that have been carried out with the Standard Cost Model. The Intrastat system results in mirror statistics where the same transaction is reported twice, once by the exporting company (to Intrastat export) and once by the importing company (to Intrastat import). The burden is greatest on the importer of goods. It is often difficult for this company to gather the required information about, among other things, raw materials, intermediary products and other inputs used in the production of a given good. It is, naturally, easier for the producer and exporter of a product to provide the required information. The level of detail required by both Intrastat import and Intrastat export is also high and a separate form is required for each product. Even if the information can now be reported electronically, it is still a time-consuming process.	A single flow system should be introduced. The requirement for importers of goods to report deliveries to Intrastat import should be abolished. Instead, reports from exporting countries' statistical bureaus should be shared with the bureaus in importing Member States and thus 'recycled'. Export statistics are far more reliable than import statistics. A report from Eurostat 2 itself concludes that imports are underestimated and that dispatches are the most reliable gauge of Intra-EU trade.	05 Statistics	FTA 2008 Suggestion taken forward through: COM(2008)141 2008 "Fast Track Actions to reduce administrative burdens in the European Union" of 10 March 2008 ( <a href="http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm">http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm</a> .) See also offline suggestion no 90

Annex A:  
Ideas taken forward by the Commission

Rec. no.	Author of the suggestion	Sector of activity	Problematic regulation	Problem description	Suggestions	Priority Area	Action taken by the Commission
					Taxation in relation to third countries should, as far as possible, be exempt from taxation and any anti-abuse measures should be kept to a minimum for the sake of simplicity and competitiveness. The CCCTB would enhance economic efficiency, make the EU more competitive and promote the development of an internal market based on market forces. It would, in particular, reduce the risk of international double taxation and it would reduce taxrelated compliance costs for businesses. Investments, jobs and welfare would be improved as tax obstacles to cross border activities would be scaled back, in particular in the area of transfer pricing rules and the lack of cross-border loss relief etc.		
238	Danish Government	National Government	Article 24,2 in Commission Regulation (EC) No 796/2004 of 21 April 2004 laying down detailed rules for the implementation of cross-compliance, modulation and the integrated administration and control system provided for in of Council Regulation (EC) No 1782/2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers.	Introduction of a triviality limit regarding deviation between the agricultural parcels as declared in the single application and the reference parcels as contained in the identification system for agricultural parcels.	Introduction of a triviality limit regarding deviation between the agricultural parcels as declared in the single application and the reference parcels as contained in the identification system for agricultural parcels.	06 Agriculture	Regulation has already been amended through the SRP 2006/AGRI/053. New Commission regulation 2025/2006.
240	Danish Government	National Government	Article 3 in Council Regulation (EC) No 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers and amending Regulations (EEC) No 2019/93, (EC) No 1452/2001, (EC) No 1453/2001, (EC) No 1454/2001, (EC) 1868/94, (EC) No 1251/1999, (EC) No 1254/1999, (EC) No 1673/2000, (EEC) No 2358/71 and (EC) No 2529/2001.	The proposal will make it easier to use e-government /digitalisation.	Member states should have the option to make lists of Statuary Management Requirements and GAEC standards available to farmers by electronic means and restrict the obligation to provide paper copies to cases where the farmer ask for this.	06 Agriculture	The regulation has been amended 2005/AGRI/015 by regulation 319/2006
243	Danish Government	National Government	Council Regulation (EEC) No 3330/91 and Commission Regulation (EC) No 1901/2000 laying down certain provisions for the implementation of Council Regulation (EEC) No 3330/91	Danish studies have revealed that Intrastat statistics accounts for 3/4 of the total statistical burden on companies (AMVAB, sep. 2004). The total burden caused by Intrastat on Danish companies has been estimated to 17 mill. Euro/year. Especially Intrastat Import is burdensome, accounting for totally 2/3 of the total statistic burdens in Denmark.	Denmark supports the work that has been done to introduce a single-flow system, but several conditions have to be fulfilled: - The quality of the resulting statistics for each individual Member State (i.e. both flows) must be maintained. - Timeliness in connection with the collection and dissemination of data has to be guaranteed and for some Member States must be improved significantly compared with the situation today. - The inclusion of new Member States in the European Union must be taken into account in respect of the above-mentioned conditions.	05 Statistics	Repealed by regulation 638/2004 "Intrastat". Further simplification action will be adopted by the next Commission.