Single Market directives are legal measures considered to have an impact on the functioning of the Single Market, as defined in Articles 26 and 114(1) of the Treaty on the Functioning of the European Union (TFEU). This includes the four freedoms (freedom of movement of persons, goods, services and capital across borders within the EU), and supporting policies that have a direct impact on the Single Market such as taxation, employment, culture, social policy, education, public health, energy, consumer protection, transport, environment (except nature protection) and information society and media.

Transposition

Reporting period: 12/2017 – 12/2018

About

This report takes into account all transposition notifications made by 10 December 2018 for directives with a transposition deadline on or before 30 November 2018. As of that date, 1 014 directives (together with 4 527 regulations) were in force to ensure the functioning of the Single Market.

All comparisons are with the figures for 11 December 2017, the previous reporting date.

Single Market directives can only achieve their intended effects if they are completely and correctly transposed into Member States’ national law by the deadline set out in these directives.

Transposition monitoring helps to provide an overview of Member States’ enforcement performance.

On the one hand, it shows:

- the transposition deficit (the gap between the number of Single Market directives adopted by the EU and those transposed in Member States)
- the conformity deficit (the percentage of those directives incorrectly transposed).

On the other hand:

- it highlights what Member States are doing to ensure that Single Market law is implemented properly
- it encourages them to improve their performance.

In this way transposition monitoring helps to make the Single Market work.
### 1. By indicator

|   | BE | BG | CZ | DK | DE | EE | EL | ES | FR | HR | IT | CY | LV | LT | LU | HU | MT | NL | AT | PL | PT | RO | SI | SK | FI | SE | UK |
|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| [1] | 1.3 | 0.7 | 0.7 | 0.7 | 0.7 | 0.3 | 0.9 | 0.5 | 1.5 | 0.5 | 0.8 | 1.4 | 1.0 | 1.1 | 0.9 | 0.9 | 0.8 | 1.2 | 0.6 | 0.8 | 0.6 | 0.8 | 0.8 | 0.8 | 0.8 | 0.8 |
| [2] | -3 | -6 | -5 | 2 | 0 | 0 | 0 | -4 | 0 | -3 | -3 | -10 | 0 | 0 | 2 | -2 | 1 | 0 | -6 | 0 | 0 | -6 | 0 | -6 | 0 | -6 | 0 |
| [3] | 2 | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [4] | 10.4 | 13.1 | 8.8 | 9.1 | 7.1 | 7.1 | 10.2 | 12.3 | 3.7 | 17.4 | 4.2 | 0 | 0 | 1 | 9.8 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| [5] | 0.6 | 1.2 | 1.3 | 0.7 | 1.1 | 0.7 | 1.0 | 0.4 | 1.3 | 0.9 | 1.5 | 0.6 | 0.6 | 0.6 | 0.9 | 0.6 | 0.1 | 0.9 | 1.0 | 0.8 | 0.9 | 0.6 | 0.9 | 0.9 | 0.9 |

1. Transposition deficit (% of all directives not transposed)
2. Change over the last 6 months (change in the number of non-transposed directives)
3. Long-overdue directives (2 years or more)
4. Total transposition delay (in months) for overdue directives
5. Conformity deficit (% of all directives transposed incorrectly)

### Indicator values

<table>
<thead>
<tr>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>≤ 1%</td>
<td>/</td>
<td>&gt; 1%</td>
<td></td>
</tr>
<tr>
<td></td>
<td>decrease</td>
<td>no change</td>
<td>increase</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0</td>
<td>/</td>
<td>&gt; 0</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&lt; average</td>
<td>average ±10%</td>
<td>&gt; average</td>
<td></td>
</tr>
</tbody>
</table>

→ Target established by the European Council, Brussels 8 – 9 March 2007
→ Target established by the European Council, Barcelona 15 – 16 March 2002
2. Overall
(all 5 indicators combined)

Key

A Member State’s performance across all 5 indicators is calculated by scoring each indicator in chart 1 as follows:

- **RED** = -1
- **YELLOW** = 0
- **GREEN** = +1

The colours on the map represent the sum of these scores:

- 2 or higher = above average
- -1, 0 or 1 = average
- -2 or lower = below average

Comments

- 6 Member States have improved their overall performance since December 2017 (Czechia, Ireland, Croatia, the Netherlands, Poland and the UK) and 7 Member States have worsened it (Denmark, Italy, Cyprus, Luxembourg, Hungary, Austria and Romania). The remaining 15 Member States have equalled their previous performance. These results are not as good as a year ago, when 14 Member States had improved their performance and only 4 had worsened it.

- Among the Member States that maintained their December 2017 performance, 10 are above EU
average and receive a green card: Estonia, Greece, France, Latvia, Lithuania, Malta, Portugal, Slovakia, Finland and Sweden. Croatia, the Netherlands and the UK have succeeded in joining this group: Croatia with a new remarkable reduction of its transposition deficit, the Netherlands by transposing their long-overdue directives, and the UK by generally improving their transposition performance.

- As for the distribution of red cards, Italy and Austria joined Spain in the group of Member States that are below the EU average, while Czechia, Ireland, Croatia, Poland and the UK left this group.

The December 2016 Communication “EU Law: Better Results through Better Application” highlights the importance of timely completion of compliance assessments (the effective assessment of completeness and conformity of national measures implementing EU law). The Communication focuses on the need to strengthen compliance assessments and propose sanctions if Member States do not communicate their transposition measures. The Commission is proposing to align its approach to cases when Member States fail to transpose EU law on time with the one it applies already to other infringement cases entailing financial sanctions. See OJ C 18/10 of 19 January 2017.

The results of the Commission’s careful monitoring in this area are shown in the “Directives under completeness check” section for the completeness checks, and in the “Conformity deficit” section and the “Infringements” chapter for the conformity checks.
The **transposition deficit** shows the percentage of Single Market directives not yet completely notified to the Commission in relation to the total number of directives that should have been notified by the deadline. This report takes into account all transposition notifications made by **10 December 2018** for directives with a transposition deadline on or before **30 November 2018**.

**How is the deficit calculated?**

To calculate the transposition deficit of each Member State, the Commission **includes**:

- directives for which no transposition measures have been communicated
- directives considered to be partially transposed by Member State after it notified some transposition measures
- directives considered to be completely transposed by Member State, but for which the Commission has opened an infringement proceeding for non-communication and the Member State has not notified new transposition measures after the latest procedural step taken by the Commission (see list in Annex 1).

The transposition deficit **does not include** directives that are considered as completely transposed by a Member State, but for which transposition measures are still under examination by the Commission (i.e. no procedural step has been taken by the Commission since the latest notification) – See below “Directives under completeness check”.

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Deficit back on track! The huge deterioration observed over the past 2 years has now been addressed (see also the **Changes in the average transposition deficit** graph under “Achievements” below).

**7 Member States still exceed the 1% target** (down from 13 a year ago).

**Comments**

- In addition to the group of 15 Member States that managed to stay below the 1% threshold in December 2017, **Bulgaria, Czechia, Ireland, Croatia, Poland, Slovenia and the UK** went back
Most of them (15 out of 21) reduced their previous deficit (ranging from 0.1 percentage point for Finland to 1.0 for Croatia). Only Luxembourg, which was close to the 1.0% threshold in December 2017, is now in the red part of the ranking as a result of adding one directive to its transposition deficit.

- Despite the general progress, 7 Member States have moderately increased their transposition deficit: Luxembourg (0.1 percentage point), Denmark and Latvia (0.2), France and Cyprus (0.3), Italy (0.4) and Hungary (0.6). Spain is still the Member State with the highest deficit but it reduced this by 0.2 percentage point.

- The 6 Member States that have the lowest deficit (0.3% or less) had varying degrees of success in monitoring the significant number of new directives to be transposed in 2016 but they are all now back on track. Malta, the Netherlands and Slovenia handled the increased workload particularly well. Croatia’s recovery is particularly impressive, from 2.2% in December 2016 to 0.3% today. Estonia’s and Sweden’s improvement is also noteworthy, going from 1.4% 2 years ago to 0.3% and 0.1% respectively.

- However, most Member States have scored below their best result. Only the Netherlands managed to achieve its best score ever (0.3%) and three other Member States were able to match their best result: Slovakia equalled its best score of November 2014 (0.2%), Sweden equalled its best score of December 2012 (0.1%) and Portugal confirmed its best score, reached a year ago (0.4%).

- **10 Member States** (up from 8 in 2017) now meet the **0.5% target** proposed by the Commission in the 2011 Single Market Act. In November 2014, 13 Member States met this target, but 0 did so in December 2016.

**Focus on the slightly overdue directives**

After the European Council set a “zero tolerance” target in 2002 for delays of 2 years or more in transposing directives, the Scoreboard is principally used to report on the number of long-overdue directives in each Member State. Nevertheless, looking at successive Scoreboards, it appears that Member States have difficulties in transposing directives within the agreed deadline. The average delay is usually between 6 and 10 months.

In 2016 (between 1 November 2015 and 30 November 2016) Member States had to transpose 66 new Single Market-related directives, which is a significantly increased workload compared with 2015 (47 directives), 2017 (39 directives) and 2018 (38 directives). This situation has caused difficulties and made clear that the number of directives with recent transposition dates can have a negative impact on Member States’ performance overall in transposing directives.

- The **EU-wide average transposition deficit** for the 66 directives due in 2016 is now 0.8%. This is just above the average deficit for all directives (0.7%) and much better than the result in December 2016 (21%). After 2 years of intensive work, the exceptionally high deficit resulting from the 2016 workload has been addressed. However, the incompleteness rate is still high (18% down from 36% a year ago): there are 12 directives that have not been fully transposed by at least one Member State, which means that none of these 12 directives can achieve their intended effects in the Single Market.

- If we only consider the **23 directives with the most recent transposition dates** (i.e. dates falling within the last 6 months, 1 June 2018–30 November 2018), the **transposition deficit** is 18% (for comparison, the average deficit for all directives is 0.7%). The transposition rate varies by Member
State. No Member State has completely transposed all the directives. Only Estonia, Ireland, Croatia, Malta, the Netherlands, Slovakia, Finland and Sweden transposed more than 90% of those directives (21 or 22 out of 23), while for 3 Member States the transposition rate is 65% or less: Germany and Luxembourg (15/23), Cyprus (13/23). These directives have an incompleteness rate of 78%. Only 5 of the 23 directives were fully transposed by all Member States.

- This shows that most Member States need to better plan their transposition and notification process for directives that need to be incorporated into national law. They should take full advantage of the tools to help improve compliance provided by the Commission, such as transposition workshops, networks and expert groups, and implementation plans to facilitate transposition before the transposition deadline. As the Guardian of the Treaties, the Commission launches infringement proceedings for non-communication of expected national measures within 2 months of the transposition deadline passing. Too many of these infringement proceedings are launched because of delays due to simple logistical reasons, unrelated to the complexity and/or sensitivity of the directives.

- Member States often indicate that late notifications are because of short transposition deadlines (time between the adoption of the directive and the date agreed for the notification of national transposition measures to the Commission) are often indicated as a reason for delay. Nevertheless, if we have a look at the deadlines of the 23 directives due in the last six 6 months, there is an average duration transposition period of 17 months (two 2 years for the 8 directives adopted by the European Parliament and the Council; 13 months for the 15 execution directives adopted by the Commission).

- Member States, in particular those who have transposed fewer than two thirds of the directives due in the last 6 months (Germany, Cyprus and Luxembourg), should think about how they could further shorten the process of implementing directives (drafting, adoption, publication and notification of transposition measures). The 2004 Recommendation on the transposition already highlighted the need to ensure that preparations for transposition take place at an early stage, and gave some ideas as to how to achieve this. Although these are 15 years old, the recommendations made in that document remain relevant.
A large number of notifications (361) of national measures transposing EU directives are being examined by the Commission.

Comments

- This graph shows the number of directives not included in each Member State’s transposition deficit (see “How is the deficit calculated?” above). For these directives, the Commission is examining whether the notification process is complete, leading either to a formal step in the infringement proceedings or to its closure. If the Commission decides to continue with an infringement case or launch infringement proceedings, the relevant directives will be included in the transposition deficit in the next report.

- This also explains the difference between the number of formal infringement procedures pending for non-communication of national transposition measures (542 in the Single Market field as of 1 December 2018) and the number of missing notifications for the transposition to be complete (207). In about 60% of cases (+ a number of notifications made before a formal infringement procedure is launched) the Commission is examining the notifications, or, where the assessment has been done, has asked for the case to be closed or continued.

- The number of notifications whose completeness is “under examination” varies among the Member States, i.e. 3 for Hungary but 22 for the UK. In December 2017, the maximum was 42 notifications (for Portugal) and the EU was 18. Also in this context, the large number of directives to be transposed in 2016 has had an impact on subsequent data. As many of the expected notifications were delayed, the Commission received a large number of the notifications that were due in 2016, in addition to the notifications for 2017 and even 2018. The decrease in the EU average (from 18 cases being examined by the Commission to 13) shows that the delays in examining the completeness of national transposition measures are being resolved.
The majority of Member States managed to further decrease their backlog.

Comments

- Compared to a year ago, 18 Member States have decreased their number of outstanding directives (down from 23) while 7 Member States increased the number (up from 3). This configuration shows a more normal situation, as the issues from the past 2 years have been addressed. The transposition deficit for the 66 directives due in 2016 decreased from 21% in December 2016 to 0.8% in December 2018.

- **The 3 Member States that increased their backlog a year ago have all stopped this trend.** Greece, Malta and the UK all managed to improve their transposition rate. Work done by Bulgaria, Czechia, Ireland, Croatia, Poland, Romania and Slovenia on this is also noteworthy. All 7 had already made progress last year and managed to significantly further decrease their backlog. Croatia, in particular, removed 10 directives from its backlog, in addition to the 9 removed a year ago.

- By contrast, 7 Member States that had decreased their backlog in December 2017 increased their backlog this year. Cyprus and Luxembourg added to their already high transposition deficit; the 5 other Member States (Hungary in particular) added to their deficit but stayed below the 1% transposition deficit threshold.

Transposition is an ongoing process and any let-up results in a quick increase in the deficit.
### Indicator [3]: Long-overdue directives (2 years or more)

Directives with transposition dates before December 2016

<table>
<thead>
<tr>
<th>Number</th>
<th>Title</th>
<th>Not fully transposed by</th>
<th>Transposition date</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012/39/EU</td>
<td>Technical requirements for the testing of human tissues and cells</td>
<td>IT</td>
<td>17/06/2014</td>
</tr>
<tr>
<td>2014/61/EUR</td>
<td>Measures to reduce the cost of deploying high-speed electronic communications networks</td>
<td>BE</td>
<td>01/01/2016</td>
</tr>
<tr>
<td>2014/91/EUR</td>
<td>Undertakings for collective investment in transferable securities (UCITS) as regards depositary functions, remuneration policies and sanctions</td>
<td>ES</td>
<td>18/03/2016</td>
</tr>
<tr>
<td>2014/17/EU</td>
<td>Credit agreements for consumers relating to residential immovable property</td>
<td>ES</td>
<td>21/03/2016</td>
</tr>
<tr>
<td>2014/23/EU</td>
<td>Award of concession contracts</td>
<td>ES, SI</td>
<td>18/04/2016</td>
</tr>
<tr>
<td>2014/25/EU</td>
<td>Procurement by entities operating in the water, energy, transport and postal services sectors</td>
<td>ES</td>
<td>18/04/2016</td>
</tr>
<tr>
<td>2014/56/EU</td>
<td>Statutory audits of annual accounts and consolidated accounts</td>
<td>SI</td>
<td>17/06/2016</td>
</tr>
<tr>
<td>2016/882/EU</td>
<td>Language requirements</td>
<td>AT</td>
<td>01/07/2016</td>
</tr>
<tr>
<td>2014/92/EU</td>
<td>Comparability of fees related to payment accounts, payment account switching and access to payment accounts with basic features</td>
<td>ES</td>
<td>18/09/2016</td>
</tr>
<tr>
<td>2015/565/EU</td>
<td>Technical requirements for the coding of human tissues and cells</td>
<td>IE</td>
<td>29/10/2016</td>
</tr>
<tr>
<td>2015/566/EU</td>
<td>Procedures for verifying the equivalent standards of quality and safety of imported tissues and cells</td>
<td>IE</td>
<td>29/10/2016</td>
</tr>
<tr>
<td>2015/720/EU</td>
<td>Consumption of lightweight plastic carrier bags</td>
<td>AT</td>
<td>27/11/2016</td>
</tr>
</tbody>
</table>

More directives are in this category compared to a year ago: 14 long-overdue directives are not fully notified (up from 7). The number of Member States with long-overdue directives has not changed (8).

**Comments**

- Missing notifications for these long-overdue directives represent 8% of the overall transposition deficit (16 missing notifications out of 207) and remains far too high given the “zero tolerance” target set by the European Council in 2002 for delays of 2 years or more in transposing directives.

- Particular attention should be paid to such directives. As an example, Italy's non-transposition of Directive 2012/39/EU on the testing of human tissues and cells means that the Single Market is still not a reality in this area 4.5 years after the agreed date.
In the last year, **Croatia**, **the Netherlands**, **Poland** and **the UK** each managed to transpose all their long-overdue directive(s), while Czechia (-2) reduced its backlog of such directives. By contrast, four Member States (**Belgium**, **Bulgaria**, **Austria** and **Slovenia**) moved in the opposite direction. They now have 1 to 2 directives overdue for more than 2 years. The situation remained unchanged in **Italy** (1 directive). **Ireland** and **Spain**, which had already 1 long-overdue directive a year ago, added respectively 1 and 4 new such directives to its list.

By December 2019, **14 directives** risk being added to the list of long-overdue directives for some Member States.

**Indicator [4]: Total transposition delays**

The red part of the chart represents increased transposition delays since December 2017, while the blank parts represent decreased delays (decreased delays do not count for the final result).

The average transposition delay remained stable. Outstanding directives are now late by an average of 8.4 months (down from 8.7 a year ago).

**Comments**

- **15 Member States reduced their average delay** (up from 8 in December 2017) **while 13 increased it** (down from 19).

- **Slovakia** achieved the most impressive reduction (from 9.8 to 2.7 months). Its 2 outstanding directives have been overdue for less than 3 months. In December 2017, 1 directive had been due for almost 2 years, which had a significant impact on its average delay. **Czechia**, **Italy** and **Luxembourg** also deserve special mention, with reductions from 6.2 to 5.5 months. On the other hand, **Finland** (+5.4 months), **Spain** (+5.3 months) and **Bulgaria** (+4.1 months) had the largest increases in their average transposition delay.

- **Czechia**, **Croatia**, **the Netherlands**, **Poland** and **the UK** have now reduced or removed their long-overdue directives backlog, which is reflected in their average transposition delay. However, in
Belgium, Bulgaria, Ireland, Spain and Slovenia, average delays are increasing because all 5 Member States added one or more long-overdue directive(s) to their backlog. Austria added 2 such directives, but managed to reduce its average transposition delay because most of its outstanding directives (8 out of 12) have been overdue for less than 6 months. Similarly, Italy's average delay decreased significantly despite 1 very old directive because 6 out of its 8 overdue directives only have small transposition delays.

**Indicator [5]: Conformity deficit (incorrectly transposed directives)**

Conformity deficit measures the number of directives transposed where infringement proceedings for incorrect transposition have been launched by the Commission, as a percentage of the number of Single Market directives notified to the Commission as either “transposed” or “not requiring any further implementation measures”. Only the Court of Justice can rule definitively that a directive has not been transposed correctly, and the Commission is still working on the conformity assessment of a number of notified national measures. This should be kept in mind when interpreting the statistics on conformity deficit.

The average conformity deficit has increased, back to its 2011 level.

**Comments**

- Timely transposition is only a part of the full implementation of directives. They also need to be correctly transposed and applied on the ground.
- The number of infringement proceedings for incorrect transposition of Single Market directives launched by the Commission is clearly increasing: 89 such procedures were launched between 1 December 2017 and 30 November 2018, compared to 26 for the same period the year before (a 250% increase). This can partly be explained by the new policy on using the EU Pilot tool set out in
Only 4 Member States have improved or equalled their previous score: Lithuania (0.7% to 0.1%, its best ever result), Portugal (1.0% to 0.8%), Finland (0.7% to 0.6%) and Belgium (stable at 0.6%). All other Member States have increased their score, from 0.1 percentage point for Germany and Poland to 0.6 percentage point for Croatia, Cyprus and Romania.

A year ago, Spain was the only Member State whose conformity deficit was over 1%. This is now also the case for Bulgaria, Czechia, Germany, Croatia, Italy, Hungary and Austria. For the first time in 2 years, a Member State has a deficit of 1.5% (Croatia).

In December 2017, 9 Member States had a conformity deficit of 0.5% or less which was the target proposed in the 2011 Single Market Act. Now only 4 Member States meet this target: Greece, Lithuania, Luxembourg and Malta. There is more work for Member States to do on correctly transposing directives.

Iceland, Liechtenstein and Norway

These countries are also subject to Single Market rules under the EEA Agreement. They are monitored by the EFTA Surveillance Authority.

However, there is a time lag between when a legal act is adopted or repealed in the EU and when it is added to or removed from the EEA Agreement. This means that the body of EU law that applies in Iceland, Liechtenstein and Norway may differ from that in force in the EU. On 1 December 2018, 824 directives (together with 3,112 regulations) were in force to ensure the functioning of the Single Market in the EEA. This should be borne in mind when comparing this Scoreboard with the EEA Scoreboard.

Transposition deficit

Transposition deficit in EEA EFTA countries as of 1 December 2018
Average deficit (all 3 countries): 0.4% (down from 1.2% in the last period)
- Norway: 0.1% (down from 0.5%) – a decrease of 0.4 percentage point
- Liechtenstein: 0.6% (down from 1.3%) – a decrease of 0.7 percentage point
- Iceland: 0.5% (down from 1.8%) – a decrease of 1.3 percentage points

Total late directives: 10 (down from 30 in the last period)
- Norway: 1 (down from 4)
- Liechtenstein: 5 (down from 11)
- Iceland: 4 (down from 15)

Average delay: 38 months (up from 16.6 months in the last period)
- Norway: 6.3 months (up from 3.8)
- Liechtenstein: 57.7 months (up from 26)
- Iceland: 49.9 months (up from 20.1)

Comments
- All three EEA EFTA countries succeeded in meeting the 1% target.
- “Zero tolerance target”: in total, the EEA EFTA countries have 6 directives that have been outstanding for 2 years or more (2 in Iceland and 4 in Liechtenstein).
- Directives remaining outstanding from previous period: Iceland: 4, Liechtenstein: 5; Norway: 0.
- Average delay increased by 21.4 months, reflecting the fact that the number of directives that have been outstanding for 2 years or more is the same as in the last report. Mostly these are the same directives that have still not been properly transposed but both Liechtenstein and Iceland have implemented the other directives that were overdue by between 0 and 12 months.
Achievements

Changes in the average transposition deficit

- The EU average transposition deficit has been decreasing steadily for 19 years (since 1997) and has been more or less stable since November 2012 (between 0.5% and 0.7%). The 2015 deficit doubled (from 0.7% to 1.5%) in June 2016 due to an unusually large number of directives to be transposed in the months preceding the cut-off date for calculating the Member States’ performance. We see now that the transposition rate is returning to normal.

- The box below highlights possible reasons for the transposition deficit’s constant decrease since 1997. Despite the hitch in June 2016, this remains relevant. Nevertheless, Member States should use the commitment, procedures and coordination in point 1 to ensure that transposition occurs within the agreed deadlines.

Possible reasons for improvements in performance

1. 1. Over the years, the Commission has observed that most Member States have shown a strong political commitment to transposition and to effective administrative procedures and improved co-ordination. Good co-operation between Member States and the Commission helps to decrease the time needed to assess national legislation implementing a directive, which can reduce the number of cases open for late transposition. In particular, the information the Member States provide when notifying national transposition measures must be as clear and specific as possible. For example, they should indicate precisely which laws, regulations and administrative provisions satisfy the various requirements of the directive, and provide explanatory documents when the directive in question envisages this.
2. **Targets set by the European Council**: an average transposition deficit of 1.5% or less (March 2001) and 1% or less (March 2007). In November 2014, half of the Member States reached the 0.5% average transposition deficit proposed in the [2011 Single Market Act](#). This shows that the Commission’s proposal was realistic.

3. **Financial sanctions**. Under the Lisbon Treaty, financial sanctions were already possible at the point when a Member State is first referred to the Court of Justice for failing to notify transposition of a directive adopted under a legislative procedure. The Communication EU Law: Better Results through Better Application has set a high priority on handling cases concerning the timely transposition of directives and has reinforced the financial sanctions in cases brought to the Court of Justice under Article 260(3) TFEU. The Commission intends to align its approach in these cases to the one it already takes in other infringement cases, by systematically asking the Court to impose a lump sum penalty as well as a periodic penalty payment.

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**Facts and Figures**

**Incompleteness rate**

The **incompleteness rate** records, EU-wide, the number of outstanding directives, which one or more Member States have failed to transpose, as a percentage of the total number of Single Market directives. It measures the extent to which the Single Market is not yet a reality in the areas covered by those directives.

- Thanks to a constantly good transposition performance by the Member States, the incompleteness
rate remained at its **lowest level (4%)** for 3 years. Because of the delay in transposing the package of 66 directives due in 2016, the rate jumped from 4% in December 2015 to 7% in December 2016. The significant work done by Member States to transpose the package was successful and the **incompleteness rate is now back down to 5%**.

- In absolute terms, 55 directives have not been transposed in at least 1 Member State (down from 57 directives last time). This means that for the concerned sectors, the Single Market is not yet a reality.

Main problem areas (and corresponding incompleteness rate)

- **Public procurement**: 2 directives out of 11 not fully transposed (18%)
- **Financial services**: 9 out of 57 (16%)
- **Intellectual property and copyright**: 2 out of 16 (12.5%)
# Cases by sector and Member States

This table shows, for each Member State, the total number of directives not fully notified, broken down by sector as of 10 December 2018. Sectors where all directives have been fully transposed are included under “Others”. The highlighted figures show the sector(s) with the highest number of overdue directives in each Member State.

(\#) Number of directives by sector

| Sector                                | ES | CY | BE | AT | DE | LU | RO | PL | IE | HU | IT | LV | UK | BG | CZ | DK | SI | LT | EL | FR | FI | PT | EE | HR | MT | NL | SK | SE |
|---------------------------------------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| Energy, incl. energy consumption (18) |    |    | 1  | 2  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Environment (129)                     |    | 2  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Financial information and company law (17) |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Financial services (57)               | 8  |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Food legislation (51)                 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Free movement of persons (21)         |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Information society services (6)      |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Intellectual property and copyright (16) |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Plant-health legislation (160)        |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Public procurement (11)               |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Social Policy (86)                    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Taxation (56)                         |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Telecommunication services (15)       |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Transport (124)                        |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| Others (247)                           |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| TOTAL                                 |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |

**Directives subject to notification by next Scoreboard**

New directives will soon be added to the current transposition deficit – new directives to be transposed and notified by **30 November 2019**.