



European
Commission

High Level Group on

RETAIL COMPETITIVENESS

REPORT OF THE PREPARATORY WORKING
GROUP ON E-COMMERCE



*Internal Market,
Industry,
Entrepreneurship
and SMEs*

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INTRODUCTION

1. President Juncker defined the **completion of the digital single market** as one of the priorities of his mandate as head of the European Commission.
2. Commissioner Ansip and the Competitiveness Council have more recently recalled the importance of a truly connected digital single market on 26 November 2014 and 19 February 2015, respectively.
3. The development of digital technology is **an opportunity for the European economy**. It opens vast new perspectives to consumers, businesses and workers (new services, new consumption patterns, new employment opportunities, price reductions caused by transparency and the generalization of comparison tools). At his appearance before the European Parliament, Commissioner Ansip said that the completion of the digital single market through the removal of trade barriers and harmonization of the legal framework could increase digital growth by 1.7% per year and create around 900,000 new jobs by 2020.
4. Indeed, Internet has changed the way Europeans live in an incontestable manner and is today of the utmost importance: the Internet connects people around the world and allows them to make purchases or find information in one click at any time.
5. These changes in the market as a result of digital commerce are of such magnitude and rapidity **that they may lead to situations which are prejudicial to consumers as well as to businesses and governments if the regulatory framework does not prove appropriate**. Such prejudicial situations could take many forms, for example, breaches of data protection rules, competition rules (abuse of dominance and restrictions on competition), consumer rights, labour laws or taxation rules, increasing number of conflicts of law and jurisdiction etc.
6. Indeed, the infrastructure for an efficient digitally integrated EU economy is far from complete. Incompatible technical standards, lack of interoperability, low levels of broadband penetration, lack of competition in the mobile market, few, inefficient and costly cross border parcel delivery systems, cultural differences between consumers and companies are remaining obstacles to efficient cross border trade and a fully efficient EU internal market.
7. As a result, among the top 10 Internet worldwide companies, none is European, most of them being American and some Chinese or Japanese. Europe is therefore well behind and should be promoting its European companies via the implementation of an efficient regulatory environment enabling innovation and entrepreneurship.
8. In this context, several arguments could favour an **initiative by the Commission to initiate a European regulatory action** regarding digital activities. Such an initiative would be justified by the fact that:
 - **there is no international regulation of these activities**, no public international organization has been handling this question, leaving the field open to multistakeholder bodies (ICANN for domain names, IETF and W3C for standards ...);
 - **the European level is a priori the appropriate level** of control given the inherently cross-border nature of digital activities which causes conflicts of law and jurisdiction;
 - **the current regulatory framework**, including measures and/or legal frameworks that have been put in place both with regard to competition, data

protection and trademarks, consumer rights, as well as taxation, may not be sufficient to prevent the threats to consumers, businesses, workers and governments.

9. Against this backdrop, the High Level Group for Retail Competitiveness decided to set up a preparatory working group on e-commerce issues. The HLG is of the opinion that assessment of existing legislation and targeted regulatory action will be necessary to ensure a sound regulatory framework and a level playing field for all operators in the internal market, on- as well as offline. Commerce being ever-evolving, care should be taken that such regulatory action would not hinder innovation or the ability for European retailers to develop to and compete fairly on an EU or even a global level.

OBJECTIVES OF A EUROPEAN ACTION OF THE DIGITAL ECONOMY

The objectives

10. The development of digital activities should follow three fundamental principles in order to really benefit the European economy and the European society:

- firstly, the creation of a sufficient «level playing field» for online and offline players conducive to the emergence of European players of varying sizes on the digital market in order to remedy Europe's delay in this area;
- secondly, the building of a high level of consumer and business confidence in relation to digital activities, in particular in relation to transactions carried out via this channel by clarifying rights and duties between all actors in the digital market (traders (suppliers and retailers), marketplace operators, delivery services and consumers);
- thirdly, ensuring appropriate employment and social effects of digitalization, for instance with regard to transformation of work organisation, job creation, and cross-border relocations without infringing freedom of establishment, as well as the ensuing consequences for services users stemming from new forms of services provision and services user/worker interaction.²

² The process of digitalisation, next to creating economic growth, must improve working and living conditions in all parts of Europe. A more detailed discussion on the social and employment dimension is addressed in the preparatory working group on working environment issues.

The means

11. In order to provide concrete answers to these objectives, six issues should be dealt with in priority in the context of a comprehensive EU initiative:

- a) implement tools to develop businesses' offer and strengthen consumer and business trust in the digital economy;
- b) initiate a study to assess whether the existing regulatory framework is well adapted to the balanced development of platforms ;
- c) implement a policy against unfair tax practices in the digital domain;
- d) reconcile the need to protect personal data with the creation of a framework conducive to the development of the digital economy, including omni-channel retailing and with specific attention to SMEs;
- e) facilitate easy and convenient online payment and reduce costs; and
- f) promote international cooperation (OECD, G20).

a) Implement tools to develop businesses' offer and strengthen consumer and business confidence in the digital economy

12. This is one of the six main areas identified by Commissioner Ansip in his speech at the EU Parliament plenary held on 26 November 2014 and recalled in his speech held on 23 February 2015.

13. Directives 2011/83/EU on consumer rights and 2000/31/EC on e-commerce already provide for a high level of consumer protection. Both business and consumer protection could be strengthened further by **the clarification of the principles of the liability of intermediaries** (i.e. adoption of minimum standards, issuing 'trustmarks', fair, accurate and transparent comparison tools) and delivery services.

14. Indeed, the digital market creates a double trust challenge as retailers need to establish their reputation in a market where they are unknown and consumers should be able to determine whether they deal with a trustworthy seller. Building of trust includes legitimate and unbiased review sites, fair, accurate and transparent comparison websites – particularly cross-border -, effective and robust trustmarks, data and payment securities. Since the development of these tools should be left to the market, action through guidelines and exchange of best practices setting certain standards in order to ensure that these tools work efficiently and accurately and avoid consumer deception would be best.

15. The Commission should also address the barriers to cross-border e-commerce which emanate from the implementation of the Consumer Rights Directive, that is to say the labelling of the button for order confirmation as case law appears to conflict with the Commission guidance on how "buy now" buttons should be labelled, the justification of loss of income for the merchant in case of diminished value, whether the online merchants may make different arrangements for the return costs of returned items nationally, and the costs of items returned from abroad as these costs of return can differ substantially.



16. The services offered by the European Consumer Centres network, in particular the alternative dispute resolution mechanisms, should also be better promoted by the EU as well as by consumer organisations to promote cross-border sales.
17. Doing so would increase consumer trust in online businesses and help businesses develop new offers on the digital market.
18. With regard to the specific need to promote business confidence in digital technology, one should stress that SMEs represent 99% of the EU businesses; provide 2/3 of the jobs created in the last years and contribute to more than half of the EU total added value by businesses. However, while most SMEs do have a website, it is mostly used for spreading information. Specific attention should therefore be paid to the issues this group of business faces, in any regulatory activity.
19. Indeed, different national product requirements (such as technical specifications, different labelling rules and selling arrangements) require producers and traders to adapt their products and packaging when willing to sell cross-border. This presents a major barrier to all companies in the EU wishing to sell cross-border, as it is very costly to adapt to all these different national contexts. For instance, it is estimated that the total administrative costs increase from €5,526 for only selling in the home country to €9,276 when active in one or two other EU Member States, to €70,526 for selling in 27 EU Member States.³ Moreover, in particular for SMEs, lack of information about the rules which would apply to cross-border sales is already a major obstacle.
20. Because the cost of legal fragmentation is considerable, many businesses refrain today from selling online cross-border. This is particularly true for SMEs: only 17% of SMEs in the EU sell online⁴, and even less (only 7% of them⁵) sell cross-border.
21. This situation is ultimately detrimental to consumers who want to buy online foreign products but cannot in practice do it. Consumers therefore often do not get the desired products and/or do not profit from better deals that exist in other Member States, while they are able to do so when they travel through EU.
22. A European wide product labelling register, such as foreseen in the European Retail Action plan, could help businesses, particularly SMEs, in getting information with respect to the rules to follow in each Member State. However, in practice, the businesses will still have to bear the significant costs of dealing with all these rules. The Commission should therefore consider the possibility to enable businesses to sell their products on the basis of their national law. This will significantly reduce complying costs for traders while consumers will get the possibility to «virtually move» to any shop in EU.

³ European Commission, Commission Staff Working Document. Report on cross-border e-commerce in the EU. Brussels; 5.3.2009 SEC(2009) 283 final.

⁴ Eurostat, survey on ICT use by enterprises (2014)

⁵ Eurostat, survey on ICT use by enterprises (2013)

23. Logistics and delivery have also been rightly highlighted as one of the key elements for e-commerce growth and the main concerns of both e-shoppers and e-retailers in the EU, which are not well informed of the delivery and return options available.⁶
24. According to the UK's Office of Fair Trading (which became the Competition and Markets Authority in 2014) in 2007, 48% of online shoppers in the UK who had a problem in the previous 12 months said their most recent problem was delivery. Likewise, a 2010 Forrester study focussing on the US market⁷ found that, while just 6% of Web buyers abandoned their cart because they thought it would take too long for the product to arrive, 44% refused to purchase once the price of shipping was included. The discussion in the Postal Users' Forum in 2012 also highlighted that the main demand of e-retailers was a quality service with geographical coverage, i.e. a time definite delivery, a well-functioning transparent network, a track and trace system etc. Parcel delivery is therefore one of the key elements of developing e-commerce. As pinpointed by Commissioner Ansip, it should become less expensive and reliable.⁸
25. Whilst free of charge delivery may at first sight be appealing from the Commission's point of view, on the other hand, the preparatory working group stresses that delivery always constitutes a financial and environmental cost for any company. Where authorised, free of charge delivery should therefore respect competition rules, and should not be used to distort competition. In any case, competition solely based on prices, wages or working conditions should be avoided. Consumers should benefit from increased clarity and transparency over certain qualitative aspects of delivery services such as compliance with environmental and social delivery costs in order to make an informed choice over delivery operators.
26. SMEs also confirmed the need for a more innovative and transparent EU-wide delivery system which can provide with more flexibility (alternative solutions, fast delivery, track and trace) and less administrative obstacles. SMEs highlighted the lack of information and choice of quality delivery options at a reasonable price, including i.a. a tracking option or flexibility with regard to the first and the last kilometre.⁹

⁶ Communication of the Commission "Roadmap for completing the single market for parcel delivery. Build trust in delivery services and encourage online sales, COM (2013)0886 final and DG SANCO, Consumer market study on the functioning of e-commerce and Internet marketing and selling techniques in the retail of goods, 2011 and DG SANCO, Consumer market study on the functioning of e-commerce and Internet marketing and selling techniques in the retail of goods, 2011, pages 5 and 6.

⁷ Forrester, Understanding Shopping Cart Abandonment: Customers Are Often Unprepared To Buy And Stunned By Shipping Costs, May 20, 2010.

⁸ Commissioner Ansip's Speech dated 26 November 2014, available here http://europa.eu/rapid/press-release_SPEECH-14-2182_en.html

⁹ Communication of the Commission "Roadmap for completing the single market for parcel delivery. Build trust in delivery services and encourage online sales", COM (2013)0886 final

27. The EU is already working on these issues¹⁰: the Parliament has underlined that different delivery and logistic support options at affordable prices are a precondition for SMEs “for accessing new markets and reaching more consumers”¹¹ and has adopted initiatives with regard to interoperability. The Commission is keen to support new initiatives set up by the transport sector which would improve delivery to consumers.¹² Member States should support these initiatives and encourage further interoperability and competition in postal markets.
28. The e-commerce preparatory working group also considers that the logistics issue is a key element for fostering confidence in e-commerce transactions and strongly encourages the Commission to act in this area, keeping in mind the need for fair competition. The sub-group also reminds the Commission of the “click-and-collect option” which constitutes a valuable option – which should not be underestimated¹³ – for both business and consumers as this allows companies to reduce greatly the environmental costs related to delivery, increases sales in shops and is cheaper and safer for consumers.¹⁴
29. The EU should improve business’ trust, and especially SMEs’, through clear rules on comparison tools that allow for a fair comparison, particularly cross border; affordable and efficient payment and delivery services, guarantees, internet platforms and hosting services and, more generally, by the creation of a transparent and level playing field as these would allow them to develop online offers and gain visibility on the Internet and ultimately be a fundamental part of the digital market.

b) Initiate a study to assess whether the existing regulatory framework is well adapted to the balanced development of platforms

30. As described by the Commission in the Digital Single Market Strategy adopted on 6 May, online platforms (e.g. search engines, social media, e-commerce platforms, app stores, price comparison websites) are playing a central role in social and economic life.¹⁵

¹⁰ European Parliament resolution of 4 February 2014 on an integrated parcel delivery market for the growth of e-commerce in the EU; Communication of the Commission “Roadmap for completing the single market for parcel delivery. Build trust in delivery services and encourage online sales”, COM (2013)0886 final.

¹¹ European Parliament resolution of 4 February 2014 on an integrated parcel delivery market for the growth of e-commerce in the EU, par. 14.

¹² Initiative “e-Freight”, Freight transport Logistics action plan, COM (2007)607 final, 18 October 2007.

¹³ Click and collect represent a EUR 9-10 billion turnover in Europe and should reach EUR 20-25 billion by 2018, White paper, Edgar, Dunn & Company, “How can payments help shape the Click & Collect shopping experience, October 2013.

¹⁴ 53% of French consumers do it regularly – Neopost study, September 2014.

¹⁵

31. Online platforms can generate substantial benefits, both for consumers and retailers that translate into increased competition and efficiencies, both domestically and cross-border. Platforms make it easier for consumers to compare offers, especially where they can benefit not only from domestic but also cross-border offers; for retailers to increase the reach of their sales not only domestically but also cross-border as well as avoiding the fixed costs for the setting up of their own online sales platform and internet advertising efforts. In particular, they constitute an opportunity for smaller businesses, which lack resources and expertise, to do business online since platforms can provide them with key services, such as marketing, payment and delivery. Marketplaces are even seen as the 'e-commerce booster'.¹⁶
32. On the other hand, online platforms may raise competition concerns (see notably in the opinion of the French competition authority)¹⁷. This depends on the type types of platform concerned and their market power.
33. Indeed, some online platforms operators may hold a dominant position or hold significant market power due to their «gatekeeper» position. Concerns have been expressed regarding: (i) discrimination against one distributor (denial of ranking) due to their capacity to select the brands and the companies which will be competing on the marketplace and how their products will be ranked (particularly when the platform acts also as distributor and directly competes with the distributors listed); (ii) use of sensitive information ((since platforms collect information on distributors' sales, when a certain product sells well, the platform itself will also include the product in its product offer; or (iii) be using their bargaining power to impose certain disproportionate requirements to distributors willing to sell through the platform (for example, imposing restrictions on selling on other platforms or asking for high commissions). The national competition authorities have already considered that retail price parity clauses imposed on distributors were anticompetitive¹⁸. Competent authorities both at national and EU level should ensure that existing competition rules are efficiently enforced in practice and that any breaches are rapidly sanctioned (e.g. no exchange of sensitive information).
34. When a platform sells brand products, there should also be no risk of confusion between the distributor's website and the platform. Contractual clauses should not lead to an assimilation of the platform with the distributor website. For example, the customer should be able to access the brand/distributor website without entering the platform. In addition, measures could be taken to ensure that rules on responsibility towards consumers for products sold on platforms are clarified (the seller/distributors as an independent entity remains invisible to the consumer, while the marketplace runs no commercial risk for the seller's offer (since payment takes the form of a commission) or liability versus the consumer). In addition, with respect to those platforms where both consumers and traders may sell their products, it is not always obvious whether the seller is a trader and as a consequence whether the buyer will benefit from consumer protection rules (rules on consumer protection only operate between traders and consumers);

¹⁶ Xerfi 700, «la vente à distance grand public », 2014

¹⁷ Opinion of the French competition Authority on e-commerce, 12-A-20, 18th September 2012 para 149

¹⁸ Case BKartA, B9-66/10 HRS.com, 20 December 2013, upheld by the Düsseldorf court

35. In order to ensure that (i) behaviour of platforms with significant market power does not hinder the development of platforms as business model or consumers' interest; and that (ii) online retail functions in a transparent and fair manner, **several tools could be combined:**

- **full enforcement of existing competition rules** on abuse of a dominant position (see pending Google procedure) and on restrictions on competition, as regards all types of distribution channels, including marketplaces. The Commission should clarify which clauses should be deemed as having an anticompetitive object or effect and/or at least clarify whether the rules regarding online distribution do apply to platform operators.
- **assessment by the European Commission by the end of 2015, via a study notably, whether the existing regulatory framework is well adapted to the balanced development of platforms;**
- **review of existing legislation** to ensure online and offline retail are treated fairly and platforms are included, adoption of binding tools when necessary and appropriate;
- **adoption of standards** including an obligation of fairness in the relations between platform operators and distributors;
- **self-regulation incentives** (codes of conduct ...) via approval mechanisms to strengthen the involvement of platform operators against unfair or illegal practices following the example of the Memorandum of Understanding on counterfeit goods on online platforms; and

¹⁹ Directive 2011/83/EU, of 25 October 2011 on consumer rights, amending Council Directive 93/13/EEC and Directive 1999/44/EC of the European Parliament and of the Council and repealing Council Directive 85/577/EEC and Directive 97/7/EC of the European Parliament and of the Council article 2: *"any natural person or any legal person, irrespective of whether privately or publicly owned, who is acting, including through any other person acting in his name or on his behalf, for purposes relating to his trade, business, craft or profession in relation to contracts covered by this Directive"*.

c) Implement a policy to fight against unfair tax practices in the digital domain

36. The development of digital operators and flows exacerbates the **effects of the absence of tax harmonisation** at the EU level. This is especially the case when it comes to VAT and corporate tax legislation.
37. This lack of harmonisation enables some industry players to evade a very substantial part of the tax to which they would normally be subject. This has two cumulative effects:
- **it goes against the principle of competitive equality** (no «level playing field»);
 - **it leads Member States to increase the tax burden on easily controllable operators** (i.e. domestic businesses).
38. In order to minimize as much as possible the effects of tax distortions, the European institutions should take a number of initiatives:
- **make all transactions of goods and services subject to VAT in the country of destination (where the client is located)**. This principle corresponds to a recommendation of the Commission High Level Expert Group that was set up by the Commission in 2013. It involves the establishment of a one-stop shop («home country control») but does not raise insurmountable technical difficulties;
 - **take a legislative initiative on transfer pricing** to counter abusive tax practices which take advantage of different levels of taxation between one Member State and another, in case the OECD initiative fails²⁰. This initiative should also clarify the rules on the definition of the establishment, including the recognition of the concept of «digital tax presence»; and
 - **pursue an active policy against unfair tax practices using State aid rules**. The rules on State aid are indeed tailored to prevent a Member State from indirectly favouring one or more companies active through individual or sectorial measures which constitute advantages contrary to EU State aid rules. The Commission should strengthen its intention to use these rules in the digital sector, including at its own initiative (see Amazon and Apple decisions in 2014).

²⁰ OCDE, "Action Plan on Base Erosion and Profit Shifting" endorsed by G20 in July 2013

d) Reconcile the need for data protection with the creation of a framework conducive to the development of the digital economy including omni-channel retailing

39. There is an inherent tension between the objectives of data protection, and the objective of removing barriers to economic activities.
40. A specific legal corpus is being developed at EU level with the adoption of a new Regulation aiming to replace Directive 95/46/EC on the protection of individuals with regard to the processing of personal data and on the free movement of such data, and fast development of EU case law (in particular, ECJ decision, Google / AEPD of May 13, 2014, which applies data protection rules to search engines, even when they are located outside of the EU).
41. Beyond the importance of this legislation for the protection of fundamental rights of individuals, data protection must also be understood in terms of the proper functioning of the market.
42. In order to ensure a good balance between the objectives outlined above, the Commission should focus on several aspects of the draft legislation with the aim of combining the protection of rights and the freedom to conduct business in a more balanced manner. These aspects could include the definition of personal data, the applicable rules for the processing of personal data, the principle of explicit consent (to be organised in the least restrictive way possible), and the right to be forgotten.
43. On each of these points, it is desirable that the Commission organises a comprehensive dialogue with economic operators. It should ensure that the protection of data prohibits the misuse of personal data, but allows use – in a transparent manner vis-à-vis consumers – by businesses, of the data necessary for the provision of services or supply of products or which could help improve them. Supply chain efficiency is important to all economic operators as well as to consumers and the environment. From this point of view, it is both proper regulation of business practices and the strict application of competition rules which are key.
44. Moreover, there seems to be a legal vacuum with regard to Business to Business (B2B) data protection. Under Directive 95/46/EC, only some Member States had extended the protection to “individuals” to corporate entities as this was not mandatory. It is not clear to what extent the new data protection package applies to B2B data. Clarification on the law applicable to B2B data, if any, would be welcomed.

e) Facilitate easy and convenient online payment and reduce costs

45. Even if reasonably effective means for online payment do exist, the fact remains that each Member State has its payment habits which may make transactions more expensive. This is in part related to the diversity of payment tools, which are costly to run and can be dissuasive for businesses. In the SEPA's spirit, there should be no distinction between domestic and cross-border transactions when it comes to retailer service charges.

46. Good progress in this area was made with the recent adoption by the European Parliament of the Commission proposals for a multilateral interchange fee (MIF) Regulation and for the revision of the Payment Services Directive (PSD). Amendments for the MIF Regulation aim at enhancing interoperability between card schemes, lowering the cap for interchange fees for international credit-card payments and debit-card payments and suppressing the difference between cross-border and national card payments. Customer disclosure and protection rules are clarified. The revised PSD provides for more elaborate and detailed rules on the authentication of transactions and ground rules for the security of payments online. Assurance that such proposals are adopted is of importance as the reduction of the average cost of online payments would encourage SMEs and brick and mortar companies to become digital and would thus expand consumer choice. The payments package should ensure safe, fair, effective and competitive cross-border payments. However, even with the revision of the PSD, it is a great challenge for businesses to connect local payment methods in each country in order to sell abroad. International players should therefore make their sign-up procedures easily accessible to businesses from countries other than payment service license whether business is in Eurozone or not.
47. Moreover, all payment channels must operate with equal ease and security. A coherent set of standards for SEPA payments must be devised which strikes a balance between the harmonisation and security needed by users and the flexibility required by innovators.
48. Payment systems finally need to become more secure. With current payment systems, retailers need to send the product before payment is received and the identity of the buyer cannot be verified. Payments should become electronically verifiable. Further action through guidelines or the setting-up of a label could be undertaken to ensure companies trust in online payment.

f) Promote international cooperation (OECD, G20)

49. The various regulatory issues mentioned above have not been, to date, the subject of a comprehensive international approach such as those in place in respect of trade regulation (WTO) or systemic financial risks (G20).
50. To the extent that the European Union would decide to implement regulation of digital activities at EU level, **Europe would subsequently be entitled to propose the internationalization of these principles.**
51. The fact that the United States has recently become aware of the risks associated with the lack of regulation of these activities, including in respect of taxation, supports such a European approach.
52. If the priorities of such international regulation should be those outlined in this paper (i.e. regulation of platforms, taxation, data protection and SMEs confidence), the most appropriate forum for discussion would likely be the G20.
53. The choice of this forum would evidently involve prior close consultation between the European Commission and the European members of the G20.

CONCLUSIONS

54. The implementation of the following measures aimed at the six issues described above could establish the basis for a comprehensive and consistent policy for regulation of digital activities at the European level:

- assessment of the existing rules to measure their adequacy to the modern retail market through an omni-channel commerce test and an systematic examination of regulatory burdens for offline retail, with a view to removing those that do not contribute to a level playing field with online retail;
- extension to digital activities of the scope of any relevant piece of legislation with a view of establishing a sufficient level-playing field for any channel of commerce (e-commerce test) and better and stronger implementation and enforcement of the existing EU rules;
- development of an omni-channel commerce test to be applied during the legislative process for new legislation;
- implementation of soft law (voluntary standards or codes of conduct) to address the range of challenges raised above (e.g. B2B relations). This could be an initiative such as the European Supply Chain Initiative whose aim is to build trust among actors along the supply chain through promotion of fair business practices in the food supply chain as a basis for commercial dealings;
- initiate a study to assess whether the existing regulatory framework is well adapted to the balanced development of platforms;
- ongoing and new initiatives to strengthen consumer and business confidence with regard to existing regulatory grey areas (liability of intermediaries, right to be forgotten, appropriate principles of expression of consent, logistics, parcel delivery etc.) in order to ensure a strong presence of SMEs on the digital market;
- strengthening of the internal market when it comes to product requirements;
- position of the European Commission on the application of competition rules to the digital environment , including platforms; and
- where possible, the Commission should apply State aid rules in the fight against unfair tax practices, but this should be extended by specific legislation to create a fair EU and, if possible international, level playing field as regards taxation.

55. The preparatory working group calls on the EU policy makers to promote above-mentioned measures in order to create a digital single market based on a level playing field.

