BUSINESSEUROPE

BUSINESSEUROPE REFORM BAROMETER QUESTIONNAIRE 2024

ASSESSMENT BY EACH MEMBER FEDERATION

Austria

FEDERATION OF AUSTRIAN INDUSTRIES

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly better
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Unchanged
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Energy prices 2. Environmental policies 3. Access to raw materials

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Neutral
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Neutral
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

FEDERATION OF AUSTRIAN INDUSTRIES

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 4,6 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Ensure the adequacy and fiscal sustainability of the long-term care system and the fiscal sustainability of the health care system. Simplify and rationalise fiscal relationships and responsibilities across layers of government and align financing and spending responsibilities. Improve the tax mix to support inclusive and sustainable growth.	Important	Mixed	
CSR **2**	Continue the steady implementation of its recovery and resilience plan and swiftly finalise the REPowerEU chapter with a view to rapidly starting its implementation. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Mixed	

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Boost the labour market participation of women, including by enhancing quality childcare services, and of older workers. Improve labour market outcomes for disadvantaged groups, such as low-skilled jobseekers and people with a migrant background, including by raising their levels of basic skills.	Helpful (but not a priority)	Satisfactory	
CSR **4**	Reduce overall reliance on fossil fuels and diversify gas supply sources in order to significantly decrease dependence on Russia. Accelerate the deployment of renewable energy and the necessary infrastructure, in particular by simplifying permitting procedures and putting in place dedicated acceleration areas. Improve energy efficiency. Reduce emissions, in particular in the transport sector. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Important	Mixed	

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Mixed
Business environment (regulation/access to markets)	Satisfactory
Labour market	Satisfactory
Innovation and skills	Satisfactory
Access to finance and Financial stability	Satisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Labour market mismatch and labour mobility		yes
Priority 2	Making work-pay: interplay of tax and benefit system		no
Priority 3	Pension and health care reforms		no
Priority 4	Consolidation of public expenditures		yes
Priority 5	Quality of fiscal institutions and budgetary framework		yes

Belgium

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly Better
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Unchanged
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory Environment 2. Energy prices 3. Tax regime

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Neutral
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Not confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 2 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Strengthen efforts to improve the efficiency of long-term care. Pursue the reform of the taxation and benefits system to reduce disincentives to work by shifting the tax burden away from labour and by simplifying the tax and benefits system. Review tax expenditures in order to reduce their economic, social and environmental harmful impact.	Important	Unsatisfactory	The EC issued an opinion on the draft budgetary plan submitted by Belgium in October on November 21, 2023. She concludes that this plan deviates from the recommendations of the EU Council of 14 July 2023. For example, net national primary government expenditure would increase by 3.8% in 2024, while the Council had recommended that it increase by no more than 2%. We have many criticism regarding the pension reform. The measures are insufficient. We need to increase the employment rate but the pension system must give the same message and measures must be taken in order to make sure that the workers remain longer in the labour market and effectively work. The pension reforms in 2011-2019 significantly lowered pension expenditure projections (raising the statutory retirement age, stricter conditions for early retirement, abolition of the pension bonus…). On the contrary the measures adopted by this Government during the summer of 2023 are projected to have a net cost (between +0,5 and 0,7 pct of GDP).

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Ensure effective governance in order to allow for a swift and steady implementation of its recovery and resilience plan. Swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Helpful (but not a priority)	Satisfactory	The REPowerEU Chapter was finalised at the end of 2023 and integrated in the Belgium recovery and resilience plan.
CSR **3**	Address labour shortages and skills mismatches, in particular by strengthening activation policies (including guidance) in order to integrate disadvantaged groups into the labour market. Improve the performance and equity of the education and training systems, and continue reforms to strengthen the teaching profession.	Important	Unsatisfactory	Concerning the labour market, our general assessment is that the so-called Jobs Deal will unfortunately not help to solve the labour shortages or increase the employment rate, which remains too low in Belgium (73.1% in 2022, compared with the government's overall target of 80% by 2030). These measures do not activate inactive people who have the potential to work (e.g. low skilled, migrant women, stay-at-home parents, the long-term sick, etc.). There are still too many disincentives to work in our country (unemployment and inactivity traps are high). There is a need to make work pay in relation to non-employment situations. This should be part of an overall tax reform. In addition, social security benefits should be more activating, instead of being a burden to (returning to) work.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **4**	Reduce overall reliance on fossil fuels by stepping up energy efficiency improvements and the reduction of fossil fuel use in buildings, by further stimulating the decarbonisation of industry and by promoting the use and supply of public transport and soft mobility. Accelerate the deployment of renewable energies and related grid infrastructure by further streamlining permitting procedures, including by reducing the length of appeal procedures, and by adopting legal frameworks to further boost investments in renewable energy installations and facilitate energy sharing. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	---	Mixed	Businesses are doing a lot of efforts to decarbonise. The deployment of renewable energies however is hampered by slow permitting procedures and strong NIMBY-effects in our small and crowded country. This shows most for the two electricity infrastructure projects (Ventilus and Boucle De Hainaut) that should make sure the electricity generated by the windmill parks in the North Sea can move smoothly to the whole of the country. These projects are heavily delayed due to action committees and legal procedures.

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Unsatisfactory
Innovation and skills	Mixed
Access to finance and Financial stability	Satisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

vpn

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Wage bargaining and wage-setting policies	Reform the automatic indexation mechanism to avoid competitiveness loss in period of high inflation as we have seen since the energy crisis.	no
Priority 2	Making work-pay: interplay of tax and benefit system	Our country needs a global tax reform. The labour costs are very high partly due to an enormous tax wedge. We need to remove disincentives to work and to make work-pay.	no
Priority 3	Pension and health care reforms	Reform the pension system so that pension spending is on a sustainable long-term trajectory in terms of public finances	no
Priority 4	Quality of fiscal institutions and budgetary framework	Consolidate public finances to avoid the risks of insolvency, adverse consequences for companies and citizens, and guarantee the long-term sustainability of public finances	no
Priority 5	Business Environment - Regulatory barriers to entrepreneurship	Launch a credible and sustained plan to reduce administrative burdens for businesses. This requires regulatory changes on all government levels (European, Federal, Regional, local).	no

BUSINESSEUROPE

BULGARIAN INDUSTRIAL ASSOCIATION
Union of the Bulgarian Business

Bulgaria

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	• Regulatory Environment • Innovation capacity • Demographic change

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Satisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 4,6 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. 16. Consolidation of public expenditures	Important	Mixed	Additional costs for non-reformed sectors, such as: education, health care and others, which fact does not lead to increase of their effectiveness. This only increases the budget deficit and leads to future increase of the tax burden.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Ensure an effective governance structure and strengthen the administrative capacity in order to allow for a swift and steady implementation of its recovery and resilience plan. Swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan. 18. Public Investment	Important	Mixed	The public investments are not executed. They serve as buffer to decrease deficit.
CSR **3**	Reduce reliance on fossil fuels and accelerate the energy transition through faster deployment of renewable energy sources, while ensuring storage capacities to increase the flexibility of the energy system. Strengthen the electricity grid infrastructure and improve the management thereof by streamlining the connection procedures and introducing smart grid elements. Continue efforts to increase interconnection with neighbouring countries. Accelerate building renovation in order to incentivise energy efficiency and address energy poverty. Promote new future-proof solutions in district heating and sustainable urban transport, and accelerate development of railway infrastructure. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition 17. Public sector efficiency	Important	Mixed	Too big state administration. No progress in implementing digital public services is observed.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **4**	(No official recommendation) 6. Sector, Specific regulation (telecom, energy)	Important	Mixed	A serious and efficient reform in the energy sector is needed.

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Mixed
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Unsatisfactory
Innovation and skills	Unsatisfactory
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

Incorrect normative determination of the minimum wage amount as 50% of the amount of the average yearly wage.

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Active labour market policies	Attracting additional working force.	yes
Priority 2	Wage bargaining and wage-setting policies	Regulation of the minimum wage in accordance with the EU and ILO rules.	yes
Priority 3	Pension and Health care reforms	Reform of the pension system for reducing the huge deficit.	yes
Priority 4	Public sector efficiency	Reducing the number of the employees in the state administration.	no
Priority 5	Business Environment – Regulatory barriers to entrepreneurship	Reducing the excessive administrative regulation.	yes

BUSINESSEUROPE

CEA
Croatian Employers' Association

Croatia

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly worse
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Decreased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	• Quality of human capital • Energy prices • Innovation capacity

BUSINESSEUROPE

CEA Croatian Employers' Association

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Satisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Neutral
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 5,1 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position.	Helpful (but not a priority)	Satisfactory	Croatia has continued to run budgetary surplus in 2023 and will have a small deficit in 2024. hence it is not necessary to wind down energy support measures for corporates who anyhow pay energy prices above that for citizens and also above EU everage. Much bigger worry is 32% hike in public wage volume plus 17% hike in transfers to citizens, where dynamism are certainly unsustainable and if this pattern of overspending on both categories continues Croatia might face Excessive deficit procedure in 2025.
CSR **2**	Continue the steady implementation of its recovery and resilience plan and swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan	Important	Satisfactory	

BUSINESSEUROPE

CEA Croatian Employers' Association

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR 3	Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular wind, solar and geothermal sources, finalising the incomplete legislative framework, streamlining administrative procedures for permitting, simplifying the procedures for installing renewable energy sources (e.g. solar photovoltaic facilities) in multi-apartment buildings and providing more legal certainty. Support small-scale renewable energy generation capacity. Further upgrade electricity transmission and distribution grids, in particular by improving the transmission links between the north and south of the country, and advancing the roll-out of smart meters. Accelerate the implementation of energy efficiency measures, including the installation of heat pumps. Reduce dependence on fossil fuels in the transport sector by promoting sustainable solutions, in particular rail and the electrification of road transport. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Important	Satisfactory	

BUSINESSEUROPE

CEA
Croatian Employers' Association

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Mixed
Business environment (regulation/access to markets)	Mixed
Labour market	Unsatisfactory
Innovation and skills	Mixed
Access to finance and Financial stability	Satisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Tax reforms	Reduce overall labour tax burden (including healthcare contributions) and para-fiscal fees, funded by broadening tax base including raising taxes on income from assets and rental activity	no
Priority 2	Labour market mismatch and labour mobility	Reduce absenteeism through financial disincentive of unjustified use of sick leave; Flexibilize Aliens Act further through prolongation of working permits to 3 years, targeted immigration policy, easier and digital administrative procedures easier procedures for non-EU students and family reunification and transfer of workers from non-EU countries between affiliated companies, Education programmes' adjustment according to labour market needs and smart specialization strategy	no
Priority 3	Active labour market policies	Enhance re/upskilling strategies via co-financing education programs to acquire green and digital knowledge and skills	yes
Priority 4	Public sector efficiency	Reduce the number of local government units by merging financially unsustainable units; Reduce medium-term cost in healthcare through overly generous entitlement reforms	no
Priority 5	Sector specific regulation (telecom, energy)	Scrap the difference between electricity prices paid by corporates and citizens, final electricity market design according to main trading partners' best practice	no

Czechia

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly worse
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	• Regulatory Environment • Energy prices • Environmental policies

BUSINESSEUROPE

CONFEDERATION OF INDUSTRY OF THE CZECH REPUBLIC

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Neutral
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 6.0 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Take measures to ensure the long-term fiscal sustainability of public finances, including the sustainability of the pension system.	Important	Mixed	The government has decided to end compensation to energy, but it does not conceptually address energy prices so far. There is a reduction in the deficit of public finances, but conceptual measures are also mostly missing.
CSR **2**	Accelerate the implementation of its recovery and resilience plan, also by ensuring adequate administrative capacity, and swiftly finalise the addendum, including the REPowerEU chapter, with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Mixed	---

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Strengthen the provision of social and affordable housing, including by adopting a specific legislative framework, improving coordination between different public bodies, and incentivising the construction of new housing units as well as the refurbishment of existing ones.	?	?	
CSR **4**	Reduce reliance on fossil fuels. Increase the deployment of renewables with additional investments in electricity grids and direct deployment of renewable capacity. Streamline permitting procedures for renewables and make the grid fit to accommodate access to renewables through additional reforms, removing restrictions for small-scale renewables and setting up a one-stop shop, boosting grid flexibility and creating conducive conditions for energy communities. Increase the energy efficiency of district heating systems and of the building stock by incentivising deep renovations and renewable heat sources, easing administrative access to subsidies for both households and industry, and building capacity and improving skills in public authorities. Promote the uptake of zero-emission vehicles and boost the availability of high-capacity charging and refuelling infrastructure through new reforms to create enabling conditions for and remove existing barriers to the deployment of vehicles and infrastructure. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Important	Mixed	Partial progress is being made. The issue of energy prices, which are high in international comparison and reduce the competitiveness of our companies, is especially important for the Czech Republic.

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Mixed
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Unsatisfactory
Innovation and skills	Mixed
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

The government sought to reduce the deficit of public finances, but it was not always a conceptual measure. The deficit was reduced only partially and it was at the expense of a higher bureaucratic burden. In the area of innovation, there was only a slight effort to make tax deductions more attractive, however, the allocation of funds to applied industrial research was reduced.

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	R&D and Innovation	Increase support for industrial applied research, make tax deductions for research and development more attractive.	no
Priority 2	ICT	Regulatory breathing space - give companies space to adapt to regulation adopted in previous years in order to support European digital innovation and global competitiveness.	no
Priority 3	Sector specific regulation (telecom, energy)	A conceptual solution to high energy prices	no
Priority 4	Active labour market policies	Reducing the administrative burden when hiring foreign workers.	yes
Priority 5	Public sector efficiency	Improving the function of the public sector, reducing the bureaucratic burden.	no

BUSINESSEUROPE

CONFEDERATION OF DANISH EMPLOYERS Danish Industry

Denmark

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly better
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Energy prices 2. Regulatory Environment 3. Demographic change

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Neutral
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Neutral
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

BUSINESSEUROPE

DA CONFEDERATION OF DANISH EMPLOYERS   Danish Industry

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. While maintaining a sound fiscal position in 2024, preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue investment and reforms conducive to higher sustainable growth and preserve a prudent medium-term fiscal position. Implement the new property tax system in order to restore the link between market prices and taxes and ensure fairer taxation. Accelerate investment in the construction of affordable housing to alleviate the most pressing needs.	Extremely important	Mixed	
CSR **2**	Continue the steady implementation of its recovery and resilience plan and, following the recent submission of the addendum, including the REPowerEU chapter, rapidly start the implementation of the related measures. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	No progress	

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Strengthen circular economy and waste management policies, including by accelerating the implementation of Denmark's national action plan for circular economy, promoting waste prevention and reuse of municipal and other waste, increasing recycling rates, reducing food waste, and shifting away from the incineration of municipal waste to greener sources of heat generation	Extremely important	Mixed	
CSR **4**	Reduce reliance on fossil fuels and increase the share of renewables in the energy supply. Address increasing demand and flexibility needs by incentivising the necessary electricity network developments at transmission and distribution level. Streamline the applicable permitting rules for renewable energy. Implement additional measures that support energy efficiency in private and public buildings to reduce energy bills and energy system costs. Ensure a better roll-out of decarbonised heating sources. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Extremely important	Satisfactory	
				No CSR on education- and labour market policy

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Mixed
Business environment (regulation/access to markets)	Mixed
Labour market	Mixed
Innovation and skills	Satisfactory
Access to finance and Financial stability	No progress

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

In order to create financial incentives for seniors to still be employed in the labour market, three concrete initiatives have been taken in Denmark:

• New legislation from January 2023 which means that a spouse or cohabitant of a pension recipient can take up work without the work income leading to a reduction in their spouse's or cohabitant's pension.

• New legislation from January 2024 to abolish offsetting in the public pension as a result of own work income. The initative will have retrospective effect from January 2023.

• A special senior premium which rewards people for being in a job one or two years after the official state pension age, which is currently 67 years for people born after July 1955. The premium is tax-free and amounts in 2024 to approx. 6,300 euros the first year and approx. 3.700 euros the second year.

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Labour supply measures for specific groups (older workers, women)	Reform the early retirement and early pension schemes, more young people in work and faster routes through the education system. Efforts for the 45,000 young people without education. Improved acces to non-EU labour.	yes
Priority 2	R&D and Innovation	Preserve the 130 pct. R&D deduction without ceiling. Increase public R&D to 1½ % of GDP	yes
Priority 3	Public sector efficiency	Streamlining the public sector (public employment back to pre covid19 levels) and increased competition for public services. Reduce the number of part time employed in the public sector. Reform of the jobcenter system.	yes
Priority 4	Labour market mismatch and labour mobility	Focus on more skilled workers. More practical content in education programs.	yes
Priority 5	Business Dynamics - start-up conditions	Introduce a more simple system capital and share taxation and a flat rate of 30%. Taxation on sales of the company should follow actual payments. Postpone the compulsory transition to stock taxation when listing Small Cap companies on the stock exchange	no

BUSINESSEUROPE

EMPLOYERS
ESTONIAN EMPLOYERS' CONFEDERATION

Estonia

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	• Regulatory environment • Environmental policies • Tax Regime

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Satisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Neutral
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Completely confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 4,9 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position.	Important	Unsatisfactory	Spending in previous 3 years have been too generous and made contracyclical spending impossible today. Very little was spent on supporting enterprises during 2020-2023, main support measures were for physical persons and some measures created indefinite burden for state.
CSR **2**	Proceed with the steady implementation of its recovery and resilience plan including its REPowerEU chapter. Proceed with the swift implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Satisfactory	---

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Strengthen social protection by extending the coverage of unemployment benefits, in particular for those in work for short spells and in non-standard forms of work, in order to address, inter alia, old-age poverty. Improve access to and the affordability of healthcare and long-term care, in particular by ensuring their sustainable funding.	Important	Mixed	Too much focus on public expenditure and tax reforms and too little on enhancing economic growth, E.g reforming higher education, attracting investments, foreign labor etc. At the same time family benefits are already too generous causing labor inactivity and gender inequality. Compulsory private pension scheme was made "opt-out" and therefore situation is even more difficult for the pensioners in the future. Current government has tried to improve fiscal discipline a little, but improving social safety net today would be difficult. Health care system is very efficient, but problem is the lack of work force and encapsulated public hospital system, that doesn't allow private hospitals to the market. Many people, who aren't covered with public insurance, may have private insurance or live abroad. That aspect needs to be clarified before stating uncovered inhabitants a problem.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **4**	Reduce overall reliance on fossil fuels, accelerate the deployment of renewable energy sources, including by strengthening the domestic electricity grid capacity. Ensure sufficient capacity of electricity interconnections to increase the security of supply and continue the synchronisation with the Union electricity grid. Strengthen energy efficiency through new financing and support measures to meet the targets of the long-term renovation strategy. Continue efforts to increase the share of sustainable transport by electrifying the rail network and through taxation that incentivises the gradual renewal of the vehicle stock towards zeroor low-emission vehicles. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Important	Satisfactory	---

BUSINESSEUROPE

EMPLOYERS
ESTONIAN EMPLOYERS' CONFEDERATION

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Unsatisfactory
Innovation and skills	Satisfactory
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	R&D and Innovation	Clear focus on creating supportive ecosystem, E.g increase supply of qualified work force, enhance innovative cooperation, more focus to innovation instead of science in funding	no
Priority 2	Labour supply measures for specific groups (older workers, women...)	Attract and enhance hiring foreign labor as well as raise the level and adequacy of education	no
Priority 3	Public sector efficiency	Make use of digitalization, big data and AI in order to decrease the labor intensity in public sector	no
Priority 4	ICT	Enhance digitalisation in private sector, support cost effective and efficient ERP systems, increase the volumes of ICT graduates	no
Priority 5	Business Environment - Regulatory barriers to entrepreneurship	Cut administrative burden by not adopting new obligations, cutting some of the obligations that are not critical for state functions, cutting state's functions, automating administrative processes.	no

Finland

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	• Regulatory environment • Demographic change • Tax regime

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Satisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Satisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable, and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 2,2 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Pursue the reform of the social security system in order to increase the efficiency of the social benefits system, which would improve incentives to work and also support the long-term sustainability of public finances.	Extremely important	Satisfactory	
CSR **2**	Proceed with the steady implementation of its revised recovery and resilience plan and swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the swift implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan	Helpful (but not a priority)	Satisfactory	

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Address labour and skills shortages by reskilling and upskilling the workforce and widening the higher education offer, in particular for the study fields most in demand in the labour market.	Important	Mixed	
CSR **4**	Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, including by further speeding up permitting procedures, and boost public and private investment in the decarbonisation of industry and transport, including through electrification. Develop energy infrastructure to increase security of supply by strengthening the transmission of electricity. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition	Important	Satisfactory	

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Satisfactory
Business environment (regulation/access to markets)	Mixed
Labour market	Satisfactory
Innovation and skills	Satisfactory
Access to finance and Financial stability	Satisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Consolidation of public expenditure	Further consolidation needed in order to prevent excessive debt and/or tax increases	yes
Priority 2	Wage bargaining and wage-setting policies	A broad reform of labour market legislation (including wage setting rules and role of national mediator) is prepared. It is important to finalise the reforms during 2024.	yes
Priority 3	Labour supply measures for specific groups (older workers, women…)	The government is trying to increase labour supply by e.g. social security reforms but Finland needs also more work-based migration to secure labour availability.	no
Priority 4	Tax reforms	Labour income tax should be made more competitive, especially in higher income brackets.	no
Priority 5	---	---	---

France

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly better
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased significantly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Unchanged
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory Environment 2. Tax Regime 3. Energy prices

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Neutral
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Neutral
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 2,3 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Further improve framework conditions in order to facilitate investment and innovation.	Extremely important	Unsatisfactory	---
CSR **2**	Proceed with the steady implementation of its recovery and resilience plan and, following the recent submission of the addendum, including the REPowerEU chapter, rapidly start the implementation of the related measures. Proceed with the swift implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Mixed	---

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Address the shortage of skills, in particular by providing additional work-based learning options and raising the share of people with basic skills. Adapt resources and methods to the needs of disadvantaged students and schools in order to make the education and training system more equitable and inclusive. Improve the working conditions and initial and continuous training for teachers.	Important	Mixed	---
CSR **4**	Reduce overall reliance on fossil fuels. Accelerate the deployment of renewable energies, focusing in particular on wind, solar and geothermal sources and biogas, including through small-scale renewable energy production and the promotion of collective self-consumption, and promote related storage technologies, through increased public investment, by facilitating private investment and addressing permitting bottlenecks. Further upgrade electricity transmission and distribution grids and increase cross-border electricity interconnections. Further improve the policy framework in order to incentivise the deep renovation of buildings and the decarbonisation of heating systems, with a particular focus on low-income households and on building stock with the lowest energy performance. Build a supporting regulatory environment to increase investment in clean-tech manufacturing, including by simplifying and speeding up permitting. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Helpful (but not a priority)	Mixed	---

BUSINESSEUROPE

Mouvement des Entreprises de France

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Mixed
Innovation and skills	Mixed
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

Pension reform

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Business Environment – Regulatory barriers to entrepreneurship	Simplifying	yes
Priority 2	Consolidation of public expenditures	Cut	yes
Priority 3	Tax reforms	Cut “production tax” now	no
Priority 4	Making work-pay : interplay of tax and benefit system	---	---
Priority 5	Public sector efficiency	---	---

BUSINESSEUROPE

BDA DIE ARBEITGEBER BDI

Germany

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly worse
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased significantly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Innovation capacity 2. Energy prices 3. Regulatory Environment

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Very dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	**Q2: implementation on effort is:**	**Detailed comments**
CSR **1a**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 2,5 %.	Extremely important	Mixed	---
CSR **1b**	Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. Implement public investment initiatives as planned. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position.	Helpful (but not a priority)	Mixed	---
CSR **1c**	Improve the tax mix in order to achieve more inclusive and sustainable growth, in particular by improving tax incentives in order to increase hours worked. Safeguard the long-term sustainability of the pension system.	Extremely important	Unsatisfactory	---

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Significantly accelerate the implementation of its revised recovery and resilience plan, including by ensuring sufficient resources, and swiftly finalise the addendum and the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Unsatisfactory	---
CSR **3**	Speed up the digitalisation of the entire service chain for public services and improve people's digital skills. Remove investment obstacles and boost investment in very-high-capacity digital communication networks.	Extremely important	Unsatisfactory	---
CSR **4**	Increase efforts to further reduce the overall reliance on fossil fuels by boosting investment in and accelerating the deployment of renewable energy and electricity networks through improved administrative capacity and streamlined processes, including permitting procedures. Step up energy efficiency efforts in transport, building and industry, including through investments in heating systems, and further policy measures aimed at the provision and acquisition of skills and competences needed for the green transition.	Extremely important	Unsatisfactory	---

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	No progress
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Mixed
Innovation and skills	Unsatisfactory
Access to finance and Financial stability	Satisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

Future Financing Act - BDA has spoken out in favor of improving the usability of employee share ownership. The tax-free amount for employee share ownership was increased. In addition, the final taxable date of an employee shareholding was postponed from twelve to 15 years and the income limits for entitlement to the employee savings allowance were raised.

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Public investment	Increase public investment and promotion of private investment through carbon pricing, subsidies or tax incentives in order to accelerate the ecological and digital change.	yes
Priority 2	Public sector Efficiency	Digitalization of administrative services at all levels and further streamlining and improvement of planning and permitting processes.	yes
Priority 3	Labour market mismatch and labour mobility	Reduce skills-mismatch; improve early vocational guidance and market-driven traineeship placement; better job counselling, transfer and placement; facilitate the employment of skilled workers from third countries.	yes
Priority 4	Making work-pay : interplay of tax and benefit system	Improve effectiveness and investment friendliness of tax system; avoid bracket creep.	yes
Priority 5	Pension and health care reform	Remove early retirement incentives; introduce mandatory retirement schemes for self-employed people; cost-cutting reforms needed	yes

Greece

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly better
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased significantly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Unchanged
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Energy prices 2. Regulatory environment 3. Access to finance

BUSINESSEUROPE

SEV Hellenic Federation of Enterprises

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Neutral
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Satisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Not confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 2,6 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Building on reforms undertaken as part of the recovery and resilience plan, improve the investment friendliness of the taxation system by introducing a wider advance tax-ruling system, enlarge the tax base, including by reviewing the current taxation structure for the self-employed, and strengthen tax compliance by extending the use of electronic payments. Preserve and increase the operational autonomy of the tax authority. Safeguard the efficiency of public administration while ensuring that it can attract the right skills and preserving consistency with the unified wage grid. Pursue the ongoing reduction of non-performing loans and further improve the functioning of the secondary non-performing loans market.	Extremely important	Satisfactory	A key challenge remains continuous improvement of dimensions of the tax system, and especially an improvement of the tax wedge that will allow the country to attract high skill employment and at the same time allow the average wage to incease while safeguarding the required fiscal performance.

BUSINESSEUROPE

SEV Hellenic Federation of Enterprises

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Maintain the momentum in the steady implementation of its recovery and resilience plan and swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Ensure continued sufficient administrative capacity in view of the size of the plan. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan	Extremely important	Unsatisfactory	---
CSR **3**	To ensure adequate and equal access to healthcare, complete the roll-out of the primary healthcare framework and adopt stronger incentives for the enrolment of an adequate number of family doctors in order to achieve full population coverage and population registration. Finalise cadastral reform by completing cadastral mapping and through the establishment and operation of the Hellenic Cadastre Agency.	---	---	---
CSR **4**	Reduce reliance on fossil fuels and further accelerate the diversification of energy supply routes. Further expand the deployment of renewable energy by completing and enforcing the new legal frameworks for the licensing process and for offshore wind farms, increasing electricity network and storage capacity, promoting the decentralised production of renewable energy and putting in place legislative frameworks for the production of renewable hydrogen and biomethane. Step up the delivery of measures that improve energy efficiency, including targeted measures for energy-poor households and the installation of smart meters, and policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition. Support the decarbonisation of the transport sector, in particular by promoting electric vehicles.	Extremely important	Mixed	We have not advanced on hydrogen and biomethane. There is progress on renewables deployment, but challenges pertain to licencing and spatial planning as policy implementation needs to be coordinated with set policy goals and in practice this is not easy.

BUSINESSEUROPE

SEV Hellenic Federation of Enterprises

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Satisfactory
Business environment (regulation/access to markets)	Mixed
Labour market	Satisfactory
Innovation and skills	Mixed
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

There is a need to better align licensing and related frameworks with EU law or EU best practices, both for manufacturing and for RWE projects.

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Wage bargaining and wage-setting policies	Reform of free collective bargaining framework, according to ILO conventions and revised European Social Charter (ratification of article 6 for voluntary arbitration system). Ensure of a balanced minimum wage system.	yes
Priority 2	R&D and Innovation	Advance incentives for R&D among SMEs and advance collaboration between research universities and business	yes
Priority 3	Business Environment - Regulatory barriers to entrepreneurship	Complete business licensing reform, improve licensing for RWEs including the prerequisite spatial planning. Improve efficiency of justice.	yes
Priority 4	Tax reforms	1. Reduce the tax wedge, 2. Expanding the tax base	yes
Priority 5	Active labour market policies	Design of all subsidized employment programs based on an integrated approach and according to the following stages - identification of training needs, classification of occupations and skills according to ESCO, participation of social partners in the design of training programs, placement in employment, evaluation.	yes

Hungary

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly better
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Unchanged
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	• Regulatory environment • Environmental policies • Tax regime

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Very dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

BUSINESSEUROPE

MGYOSZ BUSINESS HUNGARY

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 4,4 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Pursue effective coordination and clear demarcation of macroeconomic policies in order to ensure fiscal and external sustainability. Phase out price and interest-rate caps in order to reduce distortive effects and to facilitate the smooth transmission of monetary policy. Target support measures in the housing sector to low-income households. Strengthen the mediumterm budgetary framework, align the preparation of annual budgets with the budgetary year and limit discretion in the implementation of annual budgets.	Extremely important	No progress	The Hungarian government do not cease the support of households energy bills, it causes 3-4 billions euro expenditure

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Urgently fulfil the required milestones and targets related to strengthening judicial independence and safeguarding the protection of the financial interests of the Union in order to allow for a swift and steady implementation of its recovery and resilience plan. Swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Extremely important	Satisfactory	The corruption is still alive in Hungarian budgetary system (e.g.: buildings of motorways, railways)
CSR **3**	Improve the adequacy of the social assistance system, including unemployment benefits. Improve access to effective active labour market measures, in particular upskilling opportunities for the most disadvantaged groups, and ensure effective social dialogue. Improve the regulatory framework and competition in services by avoiding selective and arbitrary administrative interventions and the use of tailor-made legislation providing undue advantage or disadvantage to specific companies, by applying competition scrutiny systematically to business transactions and by reducing the use of emergency measures to what is strictly necessary, in line with the principles of the single market and of the rule of law.	Important	No progress	There is no action from Government

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **4**	Reduce overall reliance on fossil fuels by accelerating the deployment of renewables, including wind energy, geothermal and sustainable biomethane, in particular by streamlining permitting procedures, while conducting regular environmental impact assessments, and by creating a supportive and predictable regulatory environment. Phase out subsidies for fossil fuels. Reform the rules on the balancing of the energy market and tariff setting in order to allow for cost recovery and an optimum use of the grid. Where necessary, upgrade the electricity infrastructure, including grid and storage capacities. Diversify imports of fossil fuels in order to significantly decrease dependence on Russia, including by strengthening cooperation with other Member States, including, where necessary, on infrastructure. Improve energy efficiency, in particular in buildings, and continue efforts to reduce overall gas consumption. Adjust the current system of regulated energy prices in order to encourage energy saving while providing targeted support for low-income households. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Important	Unsatisfactory	In the new Energy Plan the government 50% higher energy consumption calculates

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Mixed
Innovation and skills	No progress
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Labour supply measures for specific groups (older workers, women...)	Improvement of labour force (who are willing to work, but they are out of workplace)	yes
Priority 2	Active labour market policies	Problem of workforce from abroad	yes
Priority 3	Pension and health care reforms	New pension system	yes
Priority 4	Consolidation of public expenditures	Decrease budget deficit	no
Priority 5	Sector specific regulation (telecom, energy)	Abolish excess taxes	yes

Ireland

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory environment and Housing and infrastructure underinvestment key bottlenecks in growth 2. Tax regime

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Satisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Satisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. While maintaining a sound fiscal position in 2024, preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue investments and reforms conducive to higher sustainable growth and preserve a prudent medium-term fiscal position. Ensure the fiscal sustainability of the State pension system by specifying its financing arrangements.	Irrelevant	No progress	Energy subsidies to households are ongoing into spring 2024 as part of budget 2024 package. No significant business opposition to this
CSR **2**	Significantly accelerate the implementation of its recovery and resilience plan, including by ensuring sufficient resources, and swiftly finalise the addendum and the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Helpful (but not a priority)	Satisfactory	---

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Accelerate investments to speed up the circular economy. Further develop both waste treatment infrastructure associated with the higher steps of the waste hierarchy and economic instruments to prevent waste and to increase reused, remanufactured and recycled content. Develop a more effective system for the separate collection of recyclable waste, including biodegradable waste. Divert waste, in particular plastic and biowaste, from landfilling and incineration. Increase efforts to accelerate investments in the drinking-water and wastewater infrastructure	Important	Mixed	Some recycling schemes implemented but more work needed.
CSR **4**	Reduce overall reliance on fossil fuels. Focus efforts on improving flexibility in the electricity system and on improving energy system integration. Design and implement a dedicated strategy for the development of demand-side response and accelerate the roll-out of smart metering infrastructure and smart grid technologies. Streamline the planning and permitting framework for renewables, storage and grid connectors. Implement additional measures that support energy efficiency in private and public buildings in order to reduce energy bills and energy system costs. Accelerate the installation of public charging points for zero-emission vehicles. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition	Important	Satisfactory	Investment in renewables, planned increases in carbon tax, higher electric vehicle uptake and a shift towards higher share of renewables in energy mix are all ongoing per government policy.

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Satisfactory
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Mixed
Innovation and skills	Mixed
Access to finance and Financial stability	Satisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Wage bargaining and wage-setting policies	One umbrella policy coordinating staggered introduction of policy-driven labour cost increases	no
Priority 2	Labour market mismatch and labour mobility	Increased work permits, increased apprenticeships in construction and technical trades	no
Priority 3	Public investment	Increased investment in public infrastructure, housing, climate transition/energy	yes
Priority 4	Making work-pay: interplay of tax and benefit system	Adjustments to income tax, tax treatment of pensions (e.g indexation) and recruitment incentives to allow for more effective recruitment into Irish labour market	yes
Priority 5	Public sector efficiency	Increased staffing of civil service, particularly regulators	yes

BUSINESSEUROPE

CONFINDUSTRIA

Italy

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly better
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory environment 2. Tax regime 3. Energy prices

BUSINESSEUROPE

CONFINDUSTRIA

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Satisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1a**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 1,3 % . Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to improved productivity and higher sustainable growth, in order to achieve a prudent medium-term fiscal position.	Important	Satisfactory	No new measures to safeguard the energy-intensive sectors are included in the Budget Law 2024-2026. Preliminary estimates on the impact of the public finance plan recently approved suggest that the government's policy targets for 2024 imply a 0.3 percent growth in primary expenditure financed by domestic resources and net of discretionary revenue measures, below the 1.3 per cent ceiling recommended by the EU last July.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1b**	Further reduce taxes on labour and make the tax system more efficient by adopting and duly implementing the enabling law on tax reform while preserving the progressivity of the tax system and improving fairness, in particular by streamlining and reducing tax expenditures, including VAT and environmentally harmful subsidies, and by reducing the complexity of the tax code. Align the cadastral values with current market values.	Important	Mixed	The public finance plan consists of a set of measures: the Budget Law for 2024-2026 and several legislative decrees implementing the enabling act on tax reform. In the Budget Law the social security contribution cut implemented in 2023 is confirmed for 2024 (contributions paid by employees reduced by 7% for incomes up to EUR 25,000 per year and by 6% for incomes up to EUR 35,000 per year). The legislative decrees implementing the tax reform have so far introduced only limited and temporary reductions on PIT (lower rates) and CIT (increased cost deduction for new hires). But all these measures are temporary. Instead, the procedural measures adopted are welcome because they introduce improvements in terms of simplification of tax obligations and in terms of the relationship between tax administration and taxpayers.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Ensure effective governance and strengthen administrative capacity, in particular at subnational level, in order to allow for the continued swift and steady implementation of the recovery and resilience plan. Swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Extremely important	Mixed	The Government intervened on the governance of the NRRP (National Recovery and Resilience Plan), in order to take on a greater role of direction and control. Therefore, the management core of the Plan has been moved from the Ministry of Economy and Finance to the NRRP mission Structure (Struttura di Missione), established within the Council Presidency. To complete the Governance framework, both a specific control room - “Cabina di Regia”, which has replaced the functions of the “Tavolo Permanente per il partenariato economico, sociale e territoriale”, and the General Inspectorate of the PNRRP, in charge with coordination, control and reporting task on implementation, have been established. Further measures have been introduced, aimed at strengthening the capacity of the administrations and of all the implementing bodies responsible for the NRRP. The same measures pursue the acceleration and the reduction of the administrative procedures, with particular regard to the awarding of public contracts in the NRRP area. Anyway, the implementation of the Plan has faced critical issues in the recruitment of management and technical skills and also spending problems by municipal administrations, highlighting inefficiencies in planning and spending activities. The REPower EU addendum to the NRRP was approved in November. It contains many important measures for enterprises (such as “Transizione 5.0"), but none of these has been implemented yet. The concepts of "independence" and "energy security" should be placed at the center of European energy policies, aiming at solidarity between member states so as to encourage collaboration at a European level. Integrating these concepts into energy policies will favor infrastructural development, but also the technological and modernization of the European energy and industrial system. Regarding cohesion policy, 2014-2020 programming period expenses should be accelerated to match the certification requirements and, at the same time, it is crucial that 2021-2027 programmes start to be implemented effectively in all Regions. As concerns the complementarity and synergy between NRRP and cohesion policy, the Government has already modified the governance of national cohesion policy in this sense (with the “DL SUD”) and announced a new mission in NRRP, aimed at reforming the implementation of the European cohesion policy. If this reform won’t be shared and designed whit the effective engagement of all relevant stakeholders and partners, it could undermine cohesion policy in its cornerstones: the bottom-up and place-based approach and the application of partnership principle.

BUSINESSEUROPE CONFINDUSTRIA

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Reduce the reliance on fossil fuels. Streamline permitting procedures in order to accelerate the production of additional renewable energy, and develop electricity interconnections to absorb it. Increase the capacity for internal gas transmission in order to diversify energy imports and strengthen security of supply. Increase energy efficiency in the residential and corporate sectors, including through better targeted incentive schemes, addressing in particular the most vulnerable households and the worst-performing buildings. Promote sustainable mobility, including by removing environmentally harmful subsidies and speeding up the roll-out of charging stations. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Extremely important	Mixed	Need to build a single and integrated market for gas and hydrogen, to then arrive at a single and integrated energy market. Need for a reform of the European electricity market, capable of fully integrating renewable energy sources and promoting their development and cost-effectiveness. Promote as much as possible the development of a hydrogen market and a market for all other renewable gases, encouraging the construction of a European energy infrastructure network (TEN-E), capable of responding to market, safety and security needs European energy independence.

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Mixed
Business environment (regulation/access to markets)	Satisfactory
Labour market	Satisfactory
Innovation and skills	Satisfactory
Access to finance and Financial stability	Satisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

1.On 30 December 2023, the Annual Market and Competition Law 2022 (Law No. 214/2023) entered into force. As last year, the Law represents a milestone for Italy in the implementation of the National Recovery and Resilience Plan (NRRP), which provides for the adoption of competition mesaures yearly; in addition, some provisions are a specific target of NRRP implementation. In particular, the Law contains provisions on energy, regarding the approval process for gas and electricity transmission network development plans, as well as consumer information campaigns on the potential of second-generation smart meters. Furthermore, it contains rules on transport, waste, and communications, as well as on retail trade, which includes, among others, a review of the legislation on concessions of public spaces for commercial purposes.

2. On 1 April 2023, the new Public Procurement Code (Legislative Decree no. 36/2013) became law; its provisions and the related annexes entered into force from 1 July 2023. The new Code seems to get back its original functions, such as those of making tenders and acquiring goods and services, going beyond the conception according to which it's up to it fighting corruption. Furthermore, the Code aligns several principles that can guide the right interpretation and contains many "self-executing" rules. Core elements are the push towards digitalization and the qualification of contracting authorities; critical aspects, among others, are: i) a legislative favor for the works segment (above services and supplies); ii) the stable increase of thresholds for direct award to € 140,000; iii) the 5% relevance threshold for price revision.

3. The Reform of Justice entered into force on 28 February 2023, instead of 30 June 2023 as initially planned; meanwhile, the implementing acts have all been approved. The Reform focuses on reducing the lenght of proceedings, about which the monitoring of the Ministry of Justice have already estimated a marked acceleration in June 2023 (- 19.2% in the civil sector; - 29.0% in the criminal sector) and the further expected results seem achievable (-40% in civil sector and -25% in criminal sector by June 2026 compared to 2019). Regarding the Office of the Trial, it emerges that of the 16.500 employees expected, 8.227 officials have already been hires, but in July 2023 the staff in service was 6.099 yet. However, there's no data on the results of the measures aimed at strengthening alternative forms of dispute resolution. Therefore, overall the rules introduced go in the right direction, although some difficulties remain.

4. With reference to the energy sector, in 2023 structural measures were implemented in Italy to deal with the energy crisis, contain energy prices and guarantee the security of supplies. Among these are the Energy Release and the Gas Release, measures necessary to guarantee the Italian energy and gas-intensive industrial system access to electricity and gas at controlled prices. The Gas Release measure also aims to relaunch national gas production, in line with what is required in the REPowerEU.
Also in 2023 in Italy, the Government guaranteed the amount of tax credits to the energy and gas-intensive industrial system, a measure also designed to address the effect of the 2022 energy crisis on electricity and gas prices.
Through the PNRR, important measures have also been implemented to encourage the development of the Italian hydrogen supply chain and market, so as to encourage the decarbonisation of the hard-to-abate gas industry and the liberation from ditch sources. With regard to hydrogen, a research and development (R&D) program on components for the supply chain was also launched.

5. The Legislative Decree no. 24/2023 has transposed into Italian Law the Directive 2019/1937 on Whistleblowing and the Italian Anticorruption Authority (ANAC) has adopetd the Guidelines for the external reporting procedure, providing some useful indications also for the internal one. Overall, various input from companies have been embedded, aimed at ensuring a better balance between protection of the whistleblower and the person involved in the report, as well as clarifying the internal whistleblowing procedure and the responsibilities of whistleblowing manager. Some critical issues remain which we hope can be overcome by application practice, also thanks to the monitoring and supervision of ANAC.

6. On 23 August 2023, the Industrial Property Code (Legislative Decree no. 30/2005) entered into force, whose reform law is a Milestone of NRRP. The law introduces important rules in order to simplify and digitize the registration and management of industrial property rights as well as to strengthen anti-counterfeiting measures. The most relevant innovation is the review of article 65 of the Code, in order to simplify and strengthen public-private partnerships in research and innovation activities. On 26 September 2023, the reform was completed with the approval of the interministerial decree which contains the Guidelines for the regulation of contractual relationships between research structures and financing entities.

7. The introduction of an experimental technical-professional branch in Italian high schools will allow a better match between job supply and demand (the skill mismatch in Italy exceeds 45%). This result will also be achieved through a closer public-private collaboration, in particular recognizing the educational role of enterprises (both in teaching and governance). This experimentation - that is part of a broader school reform – could realize a more stable connection between the VET system and Higher-VET (represented by the ITS, Higher Technological Institutes).

BUSINESSEUROPE CONFINDUSTRIA

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Business Environment - Regulatory barriers to entrepreneurship	According to the NRRP, the new Annual Market and Competition Law should be approved by Dec. 31, 2024. It's expected that the Law will contain provisions at least on: i) highways (regulation on concessions, regulatory model of electric vehicle recharging stations, users' rights, outsourcing of construction works), cold ironing (provision of incentives), natural gas retailers (criteria and requirements for companies to enter and remain on the retail sellers' list), insurance (data portability for car black boxes), entrepreneurial initiatives (start-ups, innovative SMEs and venture capital). In addition, all secondary regulation should also be approved by the aforementioned date.	yes
Priority 2	Sector specific regulation (telecom, energy)	Promote new regulation of the European energy market, so as to encourage the creation of a single and integrated market for gas, hydrogen and all other low carbon emission gases (e.g. biomethane); promote the integration of renewables and the modernization of the European energy infrastructure network (TEN-E)	no
Priority 3	Active labour market policies And Labour market mismatch and labour mobility	Implement employment measures to support the transitions towards green and digital economy, for example by enhancing and making more effective existing tools (in particular the "Contratto di espansione" and the "Fondo Nuove Competenze"), as well as by strengthening active labour market policies. In this perspective, it would be also important to enhance the functioning and national implementation of EU tools such as the SURE programme.	yes

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 4	R&D and Innovation	Promote research, innovation and development (R&D) in the energy sector as much as possible, so as to develop increasingly efficient ways of generating and storing energy (e.g. R&D to improve the efficiency of the electrolysis process) and encourage technological modernization as well and modernization of the European energy and industrial system	yes
Priority 5	Pension and health care reforms	Health sector is strategic for social stability, demographic development and economic growth. It is necessary that public health policies, in Italy and also in EU, will be oriented to consider the entire Life Science industrial chain as a fundamental asset on which focus new reforms and investments. To do this, it is necessary to promote actions also aimed at guaranteeing greater sustainability of the Italian health system which bring together – according to a logic of strategic partnership – public and private resources.	no
Priority 6	Business Environment - Regulatory barriers to entrepreneurship	Approving a draft law the so-called "Ddl. Capitali", which provides for a series of measures aimed at incentivizing and simplifying the listing of companies on the Italian Stock Exchange. In particular, strengthening the multiple voting right and loyalty share mechanisms, in order to make the Italian capital market more attractive at European level.	yes
Priority 7	ICT	Investing in ICT from an energy point of view means improving the efficiency and security of the entire European energy system, in particular for the network and infrastructure system, so as to guarantee the digitalisation of the networks and the integration of the different energy sources	yes

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 8	Pension and health care reforms	It is important to accelerate the approval of the European Health Data Space Regulation and, at the same time, to promote alignment of national and European policies on the issue of health digitalization in order to uniform and allow interoperability of platforms and to have a fully operational European health data space as soon as possible.	

BUSINESSEUROPE

Lithuanian Confederation of Industrialists

Lithuania

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly better
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory environment 2. Energy prices 3. Tax regime

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Satisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. While maintaining a sound fiscal position in 2024, preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue investment and reforms conducive to higher sustainable growth and preserve a prudent medium-term fiscal position. Strengthen the adequacy of healthcare and social protection, and improve general public services	Extremely important	Satisfactory	The energy support measures are winded down. No specific support remains an issue for businesses or vulnerable households. However, even if the spike of energy cost is over, the energy prices remain relatively high and higher than before the pandemic. Fiscal prudence is important in Lithuania and in 2024 Lithuania's budget deficit won't exceed 3% and the country's total debt will be lower than 40%. All these budgetary and fiscal management decisions will provide rather stable environment for further long term investments (public) in to green and digital transformation. Due to rather limited effectiveness of preventive health care services and actions as well as due to still failing (not obvious) results of healthcare sector reform healthcare services are not enough adequate. Social protection services are rather developed and still continue to improve; however, aging society and increasing share of older people threaten the financial stability of the system.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Continue the steady implementation of its recovery and resilience plan and swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Extremely important	Unsatisfactory	We consider the speed of implementation of REPowerEU is to be improved significantly. The year of 2023 was a year of discussions on the design of concrete investment measures; however, these discussions took too much time and the implementation is lagging. Especially in the face of economic slowdown (and already statistically proven recession in Euro zone and Lithuania). The implementation of cohesion policy program is also lagging behind.
CSR **3**	Strengthen primary care and expand preventive care in order to, inter alia, make the healthcare system more resilient. Improve the planning and delivery of social services. Improve access to, and the quality of, social housing.	Extremely important	Satisfactory	Lithuania is currently implementing the healthcare reform that focusses on primary care. It is too early to evaluate results of the reform. However, the reform was needed and we hope the system will be more effective in the future. It also should be noted that Lithuanian healthcare system is struggling with the shortage of employees and that problem has no fast -track solutions. The delivery of social services is constantly improving. The faster pace could be preferable, but improvements are visible. The social housing is still an issue in Lithuania. People should wait for a social housing more than 5 years and that's a huge problem (renting is an option, but still underdeveloped).

BUSINESSEUROPE

Lithuanian Confederation of Industrialists

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **4**	Further reduce reliance on fossil fuels and imported energy by accelerating the deployment of renewables, in particular by ensuring sufficient grid capacity and access, ensuring the transformation and decarbonisation of industrial production, and increasing the uptake of public and sustainable transport, as well as by making buildings more energy-efficient with a view to, inter alia, reducing energy poverty. Ensure sufficient capacity of electricity interconnections in order to increase security of supply, continuing the timely synchronisation with the Union electricity grid. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Extremely important	Mixed	Lithuania is developing renewable energy capacities, however, lower electricity prices and high costs are slowing it down. Imported cheap solar modules from China are overloading the European Union's market and threatens local solar module supply chains and producers. Grid capacities and its networks development is still lagging. Decarbonization of industry, transport and housing is also slow due to lagging investment support and regulatory inadequacy. The supply of green economy skills is under development, but not yet a solved problem.

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	No reform necessary
Business environment (regulation/access to markets)	Satisfactory
Labour market	Mixed
Innovation and skills	Mixed
Access to finance and Financial stability	Unsatisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

No. Except the fact, that there is a discussion started about the need to introduce a specific tax for defense (or its resources). Labour (skills) supply management is a permanent problem with no strategic and systemic solution. The measures are in place, however, their scope and effectiveness are to be doubted as businesses/ companies constantly indicate the shortage of employees and specific skills as one of business development barriers.

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Bank lending conditions	To decrease bank sector concentration (the solution is known, but difficult to implement tdu to the size of the market). To develop European Union's single capital market.	yes
Priority 2	Long term investment instruments	To increase long term investment concrete measures' design development capacities (in terms of numbers of employees and their competencies/skilss). To ensure social partners are involved in the process of the design development.	yes
Priority 3	R&D and Innovation	To simplify the administrative burden while accounting R&D investments and activities in business organizations. To develop effective cooperation between business and science institutions. Ensure the scaling up financing in the process of strat-ups or any other business innovative capacities. Bigger attention to not only breaking through technologies, but application of existing technologies and scaling up their utilization.	yes
Priority 4	Competition policy framework	Complicated regulatory framework, high energy prices, high labour costs (due also to the lack of employees) have contributed to the European Union's and Lithuania's losses in global competitiveness. The competititon policy should be developed in a way to reflect not only high environmental standards, social standards, but also to ensure the economic competitiveness. We somehow lost economics and our economy in regulating.	no

BUSINESSEUROPE

Lithuanian Confederation of Industrialists

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 5	Public sector efficiency	The share of employees engaged in public sector in Lithuania is higher than on average in OECD countries. And that share do not change significantly even public e-services are being developed rather significantly. We do notice ill distribution and usage of public sector employees and due to that lagging efficiency of the public sector. Public sector reforms are needed; however, reforms implemented till now provided little economic effect. The real public sector reform needed with quantifiable gains in efficiency, effectiveness and cost/benefits.	no

BUSINESSEUROPE

THE MALTA CHAMBER

Malta

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased significantly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly better
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Quality of human capital 2. Environmental policies 3. Tax regime

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Neutral
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 5,9 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position.	Important	Mixed	The MCCEI believes that Malta should gradually reduce energy subsidies giving a 6-month advance notice for each reduction, and shift focus on education, energy frugality, and sufficiency. At current levels of energy subsidization it is likely that excessive consumption is also being subsidised. The Malta Chamber reaffirms that units that are over and above the eco-reduction entitlement should not be subsidized with immediate effect.
CSR **2**	Continue the steady implementation of its recovery and resilience plan and, following the recent submission of the addendum, including the REPowerEU chapter, rapidly start the implementation of the related measures. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Mixed	---

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Effectively address features of the tax system that may facilitate aggressive tax planning by individuals and multinationals, including by ensuring sufficient taxation of outbound payments of interest, royalties and dividends, and amend the rules for non-domiciled companies.	Helpful (but not a priority)	Satisfactory	Aggressive tax planning is not tax evasion and one should make a clear distinction between the two. The MCCEI supports fair rules but also rules that respect the economic diversities of EU member states between the core activities taking place at the centre of the Single Market, and the competitiveness challenges of small member states on the periphery of the EU.
CSR **4**	Reduce reliance on fossil fuels by accelerating the deployment of renewable energies, including offshore wind and solar energy, and upgrade and expand the capacity of the electricity grid system, including transmission, distribution and battery storage. Reduce energy demand through improved energy efficiency, in particular in residential buildings. Reduce emissions from road transport by addressing traffic congestion through improved service quality in public transport, intelligent transport systems and investment in 'soft mobility' infrastructure. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Extremely important	Mixed	Steps have been taken in addressing energy efficiency in buildings and deployment of renewables. Urgent work is however required to upgrade the national electricity distribution system to ensure ongoing supply throughout the year.

BUSINESSEUROPE

THE MALTA CHAMBER

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Mixed
Business environment (regulation/access to markets)	No progress
Labour market	No progress
Innovation and skills	No progress
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Active labour market policies	Embrace flexible retirement and part-time working for older employees address labour challenges caused by increasing economic old-age dependency and a growing population	yes
Priority 2	Business Environment - Regulatory barriers to entrepreneurship	Introduction of a Due Diligence Portal with access to authorised entities to cut unnecessary KYC admin	yes
Priority 3	Tax reforms	More coherent tax treatment between FDI & local enterprises + map out implementation of Pillar 2	yes
Priority 4	Consolidation of public expenditures	Addressing high GDP Deficit, rethinking subsidies in a balanced way to accelerate twin transitions.	yes
Priority 5	Competition policy framework	Alignment of Single Market Regulations against a One-Size-Fits all approach.	yes

The Netherlands

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly better
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory environment 2. Innovation capacity 3. Tax regime

BUSINESSEUROPE

VNO NCW

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Neutral
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 3,5 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Reduce the household debt bias and distortions in the housing market. Support the availability and affordability of housing on the private rental market. Remove obstacles holding back investments, including in residential construction.	---	---	---
CSR **2**	Proceed with the steady implementation of its recovery and resilience plan and swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	---	---	---

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Reduce incentives to use flexible or temporary contracts. Taking into account sector-specific needs, address structural labour and skills shortages, including by tapping into underutilised labour potential and strengthening upskilling and reskilling opportunities, in particular for those at the margins of the labour market and the inactive.	---	---	---
CSR **4**	Reduce reliance on fossil fuels by accelerating the deployment of renewables, improving framework conditions in order to boost investment in the expansion of electricity transmission and distribution grids, and extending and accelerating energy efficiency measures in order to reduce energy consumption, in particular in the built environment. Support the transition towards sustainable agriculture. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	---	---	---

BUSINESSEUROPE

VNO NCW

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Unsatisfactory
Innovation and skills	No progress
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

YES, in order to make the green transition a success, the EU needs to warrant a stable business climate and facilitate an infrastructure

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	R&D and Innovation	3% of GDP to R & D investments	no
Priority 2	Access to equity markets	further integration of capital markets	no
Priority 3	---	---	---
Priority 4	---	---	---
Priority 5	---	---	---

Poland

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly better
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Energy prices 2. Demographic change 3. Access to finance

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Very dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 7,8 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Improve the efficiency of public spending, including through better targeting of social benefits. Ensure the adequacy of future pension benefits and the sustainability of the pension system by taking measures to increase the effective retirement age and reforming preferential pension schemes.	Important	Unsatisfactory	

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Urgently fulfil the required milestones and targets related to the protection of the financial interests of the Union in order to allow for a swift and steady implementation of its recovery and resilience plan. Swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Unsatisfactory	
CSR **3**	Enhance the investment climate, including by safeguarding judicial independence.	Important	Unsatisfactory	In 2023 Poland lacked tangible effects in improving judicial independence and Rule of Law in general continued to be a problem. It was reflected also in limited access to European funds (first of law from Recovery and Resilience Fund, KPO). There are much better prospects for improving the situation in 2024, after the change of government in Poland that took place in the Fall of 2023.
CSR **4**	Accelerate the phasing-out of fossil fuels and the deployment of renewable energy. Reform the legal framework for grid connection permitting and for renewable energy sources, including energy communities, biomethane and renewable hydrogen. Implement measures to promote energy savings and gas demand reductions. Scale up investment in energy efficiency for buildings and decarbonise the heat supply in district heating in order to address energy poverty. Further promote sustainable public transport modes. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition, including for building renovation.	Important	Unsatisfactory	

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	Mixed
Labour market	Satisfactory
Innovation and skills	No progress
Access to finance and Financial stability	No progress

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	---	---	---
Priority 2	---	---	---
Priority 3	---	---	---
Priority 4	---	---	---
Priority 5	---	---	---

Portugal

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory environment 2. Tax regime 3. Access to finance

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

BUSINESSEUROPE

CIP CONFEDERAÇÃO EMPRESARIAL DE PORTUGAL

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 1,8 %, unless a higher reference rate in net nationally financed primary expenditure growth is estimated to be compatible with Portugal reaching its medium-term budgetary objective of -0,5 % of GDP, inter alia if interest expenditure is lower than currently projected by the Commission. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Improve the effectiveness of the tax and social protection systems, in particular by prioritising the simplification of both frameworks, strengthening the efficiency of their respective administrations and reducing the associated administrative burden.	Important	Unsatisfactory	In 2023, Portuguese general government balance is expected to be 0,8% of GDP, the largest surplus in decades. It compares with a deficit of 0,9% of GDP predicted in 2023 budget and a deficit of 0,4% of GDP in last Stability Program. The exceeding of targets in terms of general government balance and debt is due to tax revenues (significantly higher than budgeted) and the poor execution of public investment (much below budget): in our view, precisely the opposite of what would have been necessary for a fiscal policy more favourable to economic growth. No progress regarding the effectiveness of the tax and social protection systems.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Accelerate the implementation of its recovery and resilience plan, including by ensuring adequate administrative capacity and, following the recent submission of the addendum, including the REPowerEU chapter and the additional loan request, rapidly start the implementation of the related measures. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Extremely important	Unsatisfactory	There are delays in the execution of several measures. There are also delays in the cohesion policy implementation.
CSR **3**	Improve the conditions for the transition towards a circular economy, in particular by increasing waste prevention, recycling and reuse in order to divert waste away from landfills and incinerators.	Extremely important	Unsatisfactory	Legislation is complex, incomplete and burdensome. Legislative processes are not very clear, there is not always a clear assessment of impacts (positive or negative), and obligations come in place without being regulated

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **4**	Reduce overall reliance on fossil fuels. Further accelerate the deployment of renewables by further simplifying and digitalising permitting in order to allow for additional wind, in particular offshore, and solar electricity production, as well as promoting self-consumption and renewable energy communities. Increase electricity interconnection capacity and upgrade the electricity transmission and distribution grids, enabling investment in electricity storage and digitalisation of the grid, including a faster roll-out of smart meters. Accelerate investment in energy efficiency by promoting financial schemes to attract private investment and supporting households in need. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition	Important	Mixed	Reduction overall reliance on fossil fuels has been real on industry sector, but new efforts must be done on transport sector, namely increasing quality and public reliance on public road and railway transport sector. Solar electricity is growing fast. Efforts to make offshore wind a reality were done. Promotion of self-consumption has occurred, but much more must be done; evolution of energy communities is growing slowly. A new boost on energy efficiency, namely on buildings, is now on track, but in what concerns industry is not satisfactory. Promotion of renewable gases was decided and a new action plan on biomethane was prepared and will be discussed in 2024.

BUSINESSEUROPE

CIP CONFEDERAÇÃO EMPRESARIAL DE PORTUGAL

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	Mixed
Labour market	Unsatisfactory
Innovation and skills	Mixed
Access to finance and Financial stability	Unsatisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Tax reforms	Reduce the tax burden on companies and on labour	n.a.
Priority 2	Public sector efficiency	Increase the efficiency of public administration and eliminate administrative burdens. Focus on improving judicial system (namely by capacitation of commercial courts)	n.a.
Priority 3	Venture capital and SME financing instruments	Address the need for business to strengthen their financial structure and recapitalize, through appropriate financial instruments	n.a.
Priority 4	Labour market mismatch and labour mobility	Prioritize vocational training, linking it with the labour market needs, deeply involving business associations and companies.	n.a.
Priority 5	Job protection	Recent changes in labor legislation went in the wrong direction. They should be abandoned.	n.a.

Romania

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Unchanged
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Quality of human capital 2. Innovation capacity 3. Energy prices

BUSINESSEUROPE

CONFEDERAȚIA PATRONALĂ CONCORDIA DIALOG PENTRU DEZVOLTARE

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Neutral
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Pursue fiscal policies in line with the Council Recommendation of 18 June 2021 with a view to bringing an end to the situation of an excessive government deficit in Romania by 2024, and to strengthening Romania's external position. Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position	Extremely important	Unsatisfactory	The fiscal measures implemented by the government in 2023 had repercussions on fiscal predictability, placing heightened pressure on the private sector. Despite widespread criticism from social dialogue partners, certain specific measures, such as the minimum turnover tax, were nevertheless adopted.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Ensure effective governance and strengthen the administrative capacity in order to allow for a continued swift and steady implementation of the recovery and resilience plan. Swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Mixed	Progress has been slow and both NRRP and REPowerEU suffered delays.
CSR **3**	Reduce reliance on fossil fuels and accelerate the energy transition, in particular by deploying renewable energy faster and improving grid capacity in order to allow new capacity to operate in the market. Increase energy efficiency and the ambition of building renovation efforts, including by providing better access to information and sustainable finance options. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Important	Mixed	Administrative barriers for renewables project implementation remain hight and the capacity is limited due to limited network capacity and lor resilience. The implementation of programs for buildings energy efficiency is limited in impact. There are no significant initiatives related to green skills.

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Mixed
Business environment (regulation/access to markets)	Mixed
Labour market	Unsatisfactory
Innovation and skills	Unsatisfactory
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

The minimum turnover tax that came into force from January 1 2024 (with general effect and the special minimum turnover tax applied to credit institutions and companies carrying out activities in the oil and gas sector) is expected to produce economic effects as soon as 2024. Business sector organisations have warned that this tax is not justified and should be repelled.

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Quality of fiscal institutions and budgetary framework	Realistic budget estimates: the government should rely on realistic estimates for both revenue and expenditure in building the 2024 budget, avoiding undue optimism that can affect fiscal stability. More efficient collection and fight against evasion: The government should step up efforts to make tax collection more efficient and fight evasion to ensure sustainable revenues, thereby reducing the risk of a significant budget deficit and steep adjustment measures. Public consultation and transparency: The government should expand and improve the public consultation process, ensuring greater transparency on budgetary data and estimates, thus giving stakeholders more time for analysis and input. Romania needs to make the transition from historical (line-item) budgeting to public finance management, which involves allocating money on the basis of objectives and priorities and the public policies envisaged. This change is necessary also in the process of joining the OECD, which requires much more modern standards of transparency and budget construction. Budget construction can no longer be a simple division of the budget between central and local or between ministries and various institutions.	yes

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 2	Active labour market policies	Concordia's recommendations in relation to the labour market target key areas: 1. Implement an integrated approach to managing demographic and economic imbalances in the labour market. 2.Reduce inactivity, particularly targeting NEETs 3. Support and encourage upskilling and reskilling, large scale adoption of digital and green skills. 4. Stimulating internal mobility and streamline the process for non-EU inflows of workers. 5. Improve data collection and availability on labour market and connected topics and improve interventions of PES.	yes
Priority 3	Tax reforms	*Multiannual predictability and respect for social dialogue in relation to the tax system. *Reducing the tax burden on labour can significantly temper the phenomenon of undeclared work and at the same time an increase in net wages without affecting total costs and thus the competitiveness of companies.	no

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 4	Wage bargaining and wage-setting policies	The minimum wage serves as a tool for social policy rather than fiscal policy. It must not be used as a means of securing additional revenue to the state budget or used as a counterbalance to fiscal policies. A predictable and objective mechanism should be implemented.	yes
Priority 5	Consolidation of public expenditures	Increase efficiency of state spending and public institutions. Promote an efficient public administration with a qualitative approach to service and policy delivery.	yes

Slovakia

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Unchanged
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory environment 2. Energy prices 3. Access to finance

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Satisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Neutral
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 5,7 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Make the tax mix more efficient and more supportive of inclusive and sustainable growth, including by leveraging the potential of environmental and property taxation. Continue to strengthen tax compliance, including by further digitalising the tax administration. Reduce the risks related to household debt by supporting housing supply and the expansion of the rental market.	Extremely important	Unsatisfactory	The effort of the government to ensure a stable and balanced state budget has not been adequate, with the proposed level of consolidation also inadequate. The need to stabilize the state budget has mostly been addressed by increasing budget income via additional taxation or increase in government fees for citizen services, yet no effort has been made to curtail government spending via consolidation measures in the public sector.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Maintain the momentum in the steady implementation of its recovery and resilience plan and, following the recent submission of the addendum, including the REPowerEU chapter, rapidly start the implementation of the related measures. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Mixed	While overall, the implementation of the RRF has continued, there were several draft laws/reforms linked to RRF milestones that have proven difficult to implement or have not yet been implemented. With the introduction of a new government in late 2023, we also expect some backtracking on the reform effort, in some specific areas of the RRF priorities.
CSR **3**	Reduce the economy's reliance on fossil fuels, in particular natural gas in industry and heating, and diversify imports of fossil fuels. Accelerate the deployment of renewables, particularly for wind, solar, geothermal and renewable gases, in line with relevant sustainability criteria. Simplify permitting and administrative procedures for deploying renewables, including by establishing 'one-stop shops' and 'go-to' areas. Modernise the electricity network and make the procedures for connecting renewables to the grid more efficient and less burdensome. Accelerate and incentivise deep renovations of public and private buildings, address energy poverty through housing renovations for low-income households, and step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Important	Unsatisfactory	The situation with renewables remains unchanged and the new government programme shows little ambition to change the status quo (in terms of sources coming online or length of permitting). The programme affirms the need to diversify gas supplies and support LNG terminal construction, to use waste as an energy source (most likely in incineration), as well as to support nuclear energy in general (diversify fuel supplies, additional reactors/SMRs) or geothermal sources. There is an explicit committment to modernize existing hydropower plants, but very little detail as to what the support measures will be for additional renewable sources or support for expansion of the electricity grids.

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Mixed
Innovation and skills	Unsatisfactory
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Pension and health care reforms	The healthcare sector remains underfunded and understaffed, with public hospitals remaining in deep debt and labour shortages, leading to a declining quality of care and serious issues with timely access to necessary healthcare services (especially access to specialist doctors). The number of medical professionals (family doctors, nurses, specialist doctors) continues to decline and the government is not proposing any measures to address the brain-drain in healthcare or the severe under-funding of the public hospital system. Measures need to be taken in all of these areas. With regards to pensions, the country faces negative demographic trends and increased number of pensioners, which has had a devastating effect on the labour market. The stability of the public pension system as a whole is therefore under threat and the reforms of the so-called 2nd pension pillar disproportionately affect younger workers. A valorization of pensions is proposed for 2024, but the stability of the pension system needs to be strengthened.	no
Priority 2	Consolidation of public expenditures	The proposed level of consolidation of public finances, according to the state budget for 2024, remains insufficiently ambitious and could lead to fiscal instability in the medium- and long-term, with public debt further rising as the government continues to support expansive social policies. There are no spending limits introduced, which goes contrary to EU fiscal policy and endangers public finances and access to EU/RRF funding. The government has introduced several measures to further increase govt income (mainly additional, sector-specific taxation), but no measures to curtail its own spending.	no

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 3	Business Environment - Regulatory barriers to entrepreneurship	There is a need to ensure the stability of the business environment via standard legislative procedures, prevent the overuse of the shortened legislative procedure, ensure due consultations with the social partners and efficient impact assessments of proposed draft laws, ensure well-functioning court system and rule of law, minimize gold-plating. So far, several crucial pieces of legislation were introduced under the expedited legislative procedure and therefore government priorities in this area are mostly declaratory.	Yes, to some extent, some purely declaratory
Priority 4	Labour market mismatch and labour mobility	There is a long-term need to support investments into higher learning, long-life learning and dual learning, active labour policies for the unemployed, prepare a strategy for addressing current demographic trends (increase in pensioners), labour shortages and barriers to labour market access for women, migrant workers.	Yes, to some extent, some purely declaratory
Priority 5	R&D and Innovation	The government should continue to implement R&D and innovation policies already set, incl. talent retention and attraction policies and measures, retain the system of research grants and carry on with planned calls for proposals (linked to RRF), generally support R&D cooperation between academia and the private sector, increase the quality of science management (finance, infrastructure, support to excellence).	no

Slovenia

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Unchanged
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Unchanged
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Demographic change 2. Access to raw materials 3. Tax regime

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Very dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 5,5 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position. Ensure the long-term fiscal sustainability of the healthcare and long-term care systems. Rebalance tax revenues towards more growth-friendly and sustainable sources.	Helpful (but not a priority)	Unsatisfactory	No progress to ensure long-term fiscal sustainability of the healthcare and long-term care systems. Only new contributions for employees and additional burden for companies. No rationalization in spending and in organization of work.

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **2**	Ensure an effective governance structure and strengthen the administrative capacity in order to allow for a swift and steady implementation of its recovery and resilience plan. Swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Important	Unsatisfactory	---
CSR **3**	Continue efforts to diversify gas imports and reduce overall reliance on fossil fuels by accelerating the deployment of renewables, in particular by further simplifying and shortening permitting procedures and strengthening the electricity grid, as well as improving the management thereof, including through digitalisation. Increase the implementation of energy efficiency measures, in particular in the building sector, promote the electrification of the transport sector, and step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Helpful (but not a priority)	Unsatisfactory	---

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	No progress
Labour market	Unsatisfactory
Innovation and skills	No progress
Access to finance and Financial stability	No reform necessary

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

No

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Tax reforms	To make the tax environment more predictable and simplified. Labour taxes and contributions must be reduced not more increased.	yes
Priority 2	Making work-pay: interplay of tax and benefit system	Decrease taxes on labour and not only increase social benefits.	no
Priority 3	Labour market mismatch and labour mobility	Better connection between the private sector and the school system and renewed policy on attracting foreign workers to decrease mismatch on the labour market.	yes
Priority 4	Market integration - Openness to trade and investment	More predictable conditions for foreign investors.	no
Priority 5	Public sector efficiency	Not only increasing cost but increasing efficiency, especially in the health sector.	no

Spain

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly worse
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Increased slightly
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Slightly worse
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory environment 2. Energy prices 3. Environmental policies

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Dissatisfied
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Somewhat confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally financed net primary expenditure in 2024 to not more than 2,6 %. Preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, in order to achieve a prudent medium-term fiscal position.	Important	No progress	---
CSR **2**	Maintain the momentum in the steady implementation of its recovery and resilience plan and, following the recent submission of the addendum, including the REPowerEU chapter and the additional loan request, rapidly start the implementation of the related measures. Ensure continued sufficient administrative capacity in view of the planned increase in the size of the recovery and resilience plan. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Extremely important	Mixed	---

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **3**	Reduce reliance on fossil fuels. Accelerate the deployment of renewable energy, including by further streamlining and digitalising permitting procedures, supporting the work of permitting authorities, improving access to the grid and investing in energy storage, electricity transmission and distribution, and cross-border electricity interconnections. Increase the availability of social and affordable energy-efficient housing, including through renovation, accelerate the electrification of buildings and the penetration of electromobility. Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Helpful (but not a priority)	Mixed	---

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Unsatisfactory
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Satisfactory
Innovation and skills	Unsatisfactory
Access to finance and Financial stability	Satisfactory

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

---

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Tax reforms	1. To Guarantee a stable legislative framework for corporate taxation. 2. Do not increase corporate taxation as the only means to reduce public deficit but reduce public expenditure by reforming Public Administration avoiding i.e overlapping. Increasing corporate taxation affects private investment and employment	no
Priority 2	Business Environment	Safeguard the principles of legal certainty and freedom of enterprise and to star the reduction of administrative burden at all levels of Administration	no
Priority 3	---	---	---
Priority 4	Active labour market policies	1. To strengthen the effectiveness of employment policies in order to meet the needs of companies. 2. To reform the public employment services and promoting the public-private partnership in the management of labour market policies. 3. To link passive and active labour market policies.	yes
Priority 5	Public sector efficiency	National agreement to improve the public sector efficiency. Better assessment and disclosure of information concerning public expenditure. Better management and monitoring of regional expenditure.	no

Sweden

1. EU Competitiveness

Question 1	To what extent do you consider the European Commission's overall policy stance supportive of competitiveness and growth compared to 12 months ago?	Slightly worse
Question 2	In light of the legislative changes introduced and implemented by the European Commission, how would you evaluate the evolution of administrative burden compared to a year ago?	Unchanged
Question 3	How do you think the EU investment environment is seen by global firms compared to 12 months ago?	Unchanged
Question 4	What does your federation see as the three main challenges threatening the attractiveness of the EU as an investment environment vis-a-vis international competitors?	1. Regulatory environment 2. Quality of human capital 3. Energy prices

2. National Recovery and Resilience Plans

Question 8	How satisfied or dissatisfied are you with the way your country is implementing the national recovery and resilience plan?	Dissatisfied
Question 9	How satisfied or dissatisfied are you with the involvement of social partners in the implementation so far of your national recovery and resilience plan?	Neutral
Question 10	How effective do you think the European Commission is being in ensuring strong implementation of the reforms in the national recovery and resilience plans across the EU?	Not confident

3. Assessment of Country Specific recommendations 2023 in detail

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
CSR **1**	Wind down the emergency energy support measures in force, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that such support measures are targeted at protecting vulnerable households and firms, are fiscally affordable and preserve incentives for energy savings. While maintaining a sound fiscal position in 2024, preserve nationally financed public investment and ensure the effective absorption of grants under the Facility and of other Union funds, in particular to foster the green and digital transitions. For the period beyond 2024, continue to pursue investment and reforms conducive to higher sustainable growth and preserve a prudent medium-term fiscal position. Reduce risks related to high household debt and housing market imbalances by reducing the tax deductibility of mortgage interest payments and/or increasing recurrent property taxes, while establishing adequate tools for better policy assessment and targeting. Stimulate investment in residential construction to ease the most urgent shortages, in particular by removing structural obstacles to construction and by ensuring the supply of buildable land. Improve the efficiency of the housing market, including by introducing reforms to the rental market.	Helpful (but not a priority)	Satisfactory	---
CSR **2**	Proceed with the steady implementation of its recovery and resilience plan and swiftly finalise the REPowerEU chapter with a view to rapidly starting the implementation thereof. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.	Irrelevant	Mixed	---

BUSINESSEUROPE

SVENSKT NÄRINGSLIV
SWEDISH ENTERPRISE

		Q1: The recommendation is:	Q2: implementation on effort is:	Detailed comments
	Improve educational outcomes for pupils with disadvantaged socio-economic and migrant backgrounds by ensuring equal access opportunities in the schooling system and addressing the shortages of qualified teachers. Develop the skills of disadvantaged groups, particularly people with migrant backgrounds, by adapting resources and methods to their needs, with a view to helping them integrate into the labour market.	Extremely important	Unsatisfactory	---
	Reduce reliance on fossil fuels by accelerating the deployment of renewables, including by expanding and upgrading energy transmission networks, introducing reforms to simplify and speed up administrative and permitting procedures, improving energy efficiency and stepping up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.	Important	Mixed	---

4. Reform Progress in your Member State in 2023

How would you assess reform progress in 2023, for the following broad areas:

Taxation and Public Finances	Mixed
Business environment (regulation/access to markets)	Unsatisfactory
Labour market	Unsatisfactory
Innovation and skills	No progress
Access to finance and Financial stability	Mixed

Is there any example of an economic reform, specific to your country that BusinessEurope could highlight in its 2024 Reform Barometer?

We are disappointed in our government, it has missed the opportunity to enforce economic reforms in the 2024 economic budget. It remained too passive, in our view, as it did not what to push inflation.

5. Reform priorities for 2024

	I. Policy Area	II. Concrete Recommendations	III. Are the proposed recommendations already in the agenda of your Government?
Priority 1	Market integration - Openness to trade and investment	Create a level playing field and equal chances when trading and investing	yes
Priority 2	Labour supply measures for specific groups (older workers, women...)	We need to address the structurally high unemployment in Sweden	no
Priority 3	ICT	Sweden is slipping behind	no
Priority 4	Sector specific regulation (telecom, energy)	We need nuclear power and investments in infrastructure	no
Priority 5	Business Environment - Regulatory barriers to entrepreneurship Business Dynamics - Start-up conditions	This could always be improved	no

-----