



REDUCING REGULATORY BURDEN TO RESTORE THE EU'S COMPETITIVE EDGE

44 proposals for the reduction of
regulatory burden in **2026**

INTRODUCTORY REMARKS

The first year of the “Omnibus” proposals for regulatory simplification is over. BusinessEurope is meeting this milestone with our support to the Commission’s efforts and our third batch of **44 suggestions for regulatory burden reduction in 9 policy areas** as contribution to the Commission’s agenda on reducing regulatory burdens. This third batch of suggestions comes on top of BusinessEurope’s publications of the [68 suggestions](#) published on 22 January 2025 and the [29 suggestions](#) dedicated to digital regulations, published on 17 July 2025. We are putting forward new proposals on additional legal acts for consideration as well as those already included in the previous packages where new aspects have been identified.

The few measures bearing an asterisk mark are those which BusinessEurope has not been actively working on, still put forward by our united members as very relevant for the burden reduction programme.

The key pressing burdens are concentrated in the regulations on:

- International value chains and trade
- Consumer policy
- Energy
- Environmental policy
- Circular economy
- Employment and social policy
- Financial services and reporting
- Taxation
- Other

We structured the identified 44 burdens around 3 pillars of origin of disproportionate compliance costs: **administrative burdens (including reporting requirements), excessive compliance costs and cross-border regulatory barriers (the Single Market angle).**

FOR FURTHER INFORMATION

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No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
I. International value chains and trade				
1	Foreign Subsidies Regulation (FSR) Regulation (EU) 2022/2560	Administrative burdens	<ul style="list-style-type: none"> • The FSR creates a significant and disproportionate administrative burden for both non-EU and EU companies regardless of whether they receive distortive foreign subsidies. • Companies must collect and report extensive data on all "foreign financial contributions", which often do not align with normal business or accounting practices, and are difficult to gather. • Filing procedures are time-consuming and costly. • Notification requirements apply even to cases with no reportable subsidies, or to contributions already assessed as non-distortive, resulting in repetitive, duplicative work. • The broad scope and vague definitions, especially as to what constitutes a "foreign financial contribution", as well as the inclusion of EEA/EFTA countries, add legal uncertainty, high compliance costs, and operational complexity. • Companies also experience significant compliance costs, as FSR requires a dedicated reporting system for foreign financial contributions (FFCs) outside standard accounting frameworks. • The system risks deterring investments and imposing unnecessary penalties and delays for companies, particularly in multi-party bids or complex group structures. 	<ul style="list-style-type: none"> • Clarify and narrow the definition of "foreign financial contribution" and focus reporting on actual subsidies likely to distort competition. The Regulation should clearly distinguish between financial contributions and genuine foreign subsidies, so that businesses only need to report information on items that may distort the internal market. This would relieve companies of having to collect and report large volumes of unnecessary data on benign or routine transactions. • Exclude EEA/EFTA countries from scope to reduce irrelevant reporting. Since these countries are subject to a regime equivalent to the EU's State aid control, removing them from the scope of the FSR would significantly reduce irrelevant reporting. • Allow companies to "fill in once" notification data annually or make a single declaration valid for 12 months. Establishing a system where companies can provide the required information either once per year, or for each bid with validity for 12 months, would avoid repetitive and duplicative submissions every time they participate in procurement or M&A processes. • Waive notification obligations in cases where contributions have already been reviewed. If there are no reportable foreign financial contributions, or if contributions have already been assessed and found non-distortive, the Commission should lift the requirement for new notifications. This avoids unnecessary paperwork which brings no additional benefit. • Introduce exemptions for low-risk and policy-aligned contributions. Notifications should not be required for financial contributions which pose little or no risk of market distortion, or which support public policy objectives clearly aligned with EU priorities. Defining such

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				<p>exemptions would ensure that the limited resources are focused where they matter most.</p> <ul style="list-style-type: none"> Align reporting for mergers with accounting standards and exempt EU-only transactions from parallel FSR notification. Reporting requirements for mergers should only cover group entities as defined by accounting standards and ignore unrelated or marginal interests, while transactions already notified under EU Merger Regulation should not require parallel FSR notification unless specifically requested by the Commission. Permit separate notifications for consortium members and main subcontractors to avoid antitrust and confidentiality issues. In public procurement, consortium members and main subcontractors should be allowed to submit notifications independently and directly to the Commission, eliminating concerns about sharing sensitive information within a tendering group. Substantially raise notification thresholds so only transactions of material relevance are subject to review. Current thresholds often trigger notifications for cases without risk of market distortion, placing a heavy compliance burden on companies. Raising the thresholds ensure that only significant financial contributions or transactions with real competitive impact are reported, streamlining compliance and allowing the Commission to target its resources where they are most needed.
2	Deforestation Regulation (EU) 2023/1115	Administrative burdens Cross-border regulatory barriers	<ul style="list-style-type: none"> The Regulation requires economic operators to collect geographic coordinates (geolocation) of the plots of land where the commodities covered by the Regulation are produced. This information needs to be included in the due diligence statements of the importers. A lot of questions remain on the feasibility of obtaining this information and whether the Information System set up 	<ul style="list-style-type: none"> Advance the Annex I review process that aims at clarifying important technical questions related to the scope. Consider further simplification measures (such as clarifying product classification for mixed tariff codes, reforming the recycled content exemption, simplifying DDS requirements for intra-group transfers, facilitate procedures in case of re-imports in the EU market,

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		Excessive compliance costs	<p>for the purposes of implementing the EUDR is fit for purpose, despite recently approved changes for the benefit of micro primary producers.</p> <ul style="list-style-type: none"> The recently updated text shifts the obligation to submit DDS reference numbers only to the first operator placing the product on the EU market, while relieving downstream operators from some requirements. We need to ensure that these improvements will be implemented effectively. 	<p>ensuring an enforceable and proportionate penalties framework).</p> <ul style="list-style-type: none"> Recognise international standards and certification systems as mechanisms to demonstrate compliance. <p><i>[Indicative proposals based on previous BusinessEurope positions, following the latest legislative developments on the file and the requirement for the European Commission to conducting a simplification review and presenting a report by 30 April 2026, which should, where appropriate, be accompanied by a legislative proposal.]</i></p>
3	Customs control	<p>Administrative burdens</p> <p>Cross-border regulatory barriers</p>	<ul style="list-style-type: none"> Customs control in the EU are not properly harmonised. The intensity of controls and the documentation required vary significantly across the European Union. In some cases, Member States Authorities request additional documents — such as signed order confirmations or copies of commercial contracts — which can lead to delays and increased administrative burdens. These divergences arise from the lack of a fully harmonised EU-level risk assessment and a continued focus on trade controls rather than on facilitating legitimate trade. In addition, genuine simplifications and trade facilitation measures for Authorised Economic Operators (AEOs) have not been effectively implemented in practice. Operators also report a general trend toward stricter controls in response to geopolitical developments. 	<ul style="list-style-type: none"> Some of these issues could be addressed through the proposed Customs reform, including the modernisation of the Union Customs Code. This reform includes the creation of a European Customs Authority, and EU Customs Data Hub and the new status of “Trust & Check Trader”. The reform should ensure the right balance between trade controls and the facilitation of legitimate trade without adding another layer of bureaucracy for economic operators. The reform should advance without unnecessary delays. In the meantime, and until the new framework is fully implemented, progress should be made toward a fully digital and interoperable EU Single Customs Window. This should help standardise procedures and reduce transaction costs.

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II. Consumer policy				
4*	European Accessibility Act Directive 2019/882	Administrative burdens Excessive compliance costs	<ul style="list-style-type: none"> Article 14: Obligation to provide information that is often complex, redundant and poorly harmonised. Article 14(8): It is not feasible for economic operators to determine all the countries in which their products are ultimately placed on the market, as customers may resell these products to other parties in different countries. Furthermore, it is too cumbersome to have to send the information on derogation to all member states, individually. The Directive raises a problem of proportionality: there is no clear threshold for determining when a burden is 'disproportionate'. 	<ul style="list-style-type: none"> Digitise information on all products to simplify and modernise communication. Repeal Article 14(8), as it should be sufficient to provide the information to the authorities upon request as is the case for other compliance information. Provide clarification on proportionality thresholds in the Directive (e.g. acceptable percentage of overall cost).
5*	Price Indication Directive Directive 98/6/EC (which was amended by Directive 2019/2161)	Cross-border regulatory barriers	<ul style="list-style-type: none"> According to Article 6a, when announcing a price reduction, the trader must also indicate the prior price at which the product was marketed during a certain period preceding the reduction, usually 30 days before the application of the discount. The unclear wording of Article 6a has led to inconsistent, varying implementation and practices among Member States. As a result, companies have had to abandon marketing practices that are more understandable for consumers, and price reductions have become less transparent. Furthermore, companies are caught in significant legal uncertainty and compliance costs when operating cross-border, which undermines the functioning of the internal market and places European businesses at a competitive disadvantage. The exemption for goods that are likely to deteriorate rapidly has been transposed in different ways across the EU. This has led to divergent practices on which products fall under the exemption as such. In addition, the strict nature of Article 6a creates a lot of burden on small companies that need to be able to react 	<ul style="list-style-type: none"> Price reduction referencing within the scope of the directive should be harmonised as far as possible, so that consumers get the information that is not confusing, and businesses comply easily, also when, respectively, shopping and trading across borders. It is crucial to address the legal uncertainty under Article 6a in general, and more precisely, the exemptions applicable to perishable goods. An option would be to revise the rule, or to update the existing UCPD guidance, for example, by means of minimal, non-limiting, visual examples of how compliance price indication looks like and a clear definition of prohibited practices in this regard.

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			<p>as pricing continues to be a factor sensitive for consumers when making purchase decisions. For example, the period from August to January, which has three sales seasons, Black Friday, Singles Day, and New Year sales, is a particularly difficult period.</p>	
6	<p>Green Claims COM(2023) 166 final (ongoing)</p>	Administrative burdens	<ul style="list-style-type: none"> • The requirements under the Directive concerning the certification process and ex-ante verification are disproportionate and cost-intensive. Disproportionate and unclear substantiation and ex-ante verification requirements risk driving up costs and complexity, ultimately discouraging investments and (pro-active) communication on green claims towards consumers. The one-size-fits-all approach to substantiation requirements risks creating disproportionate rules for claims related to environmental aspects (e.g. 'produced with renewable electricity', 'X% recycled content', 'recyclable', etc). • Absence of a clear, workable, and predictable simplified procedure which immediately identifies eligible claims, avoiding that such claims are placed on an unequal footing compared to others. • Overlaps with other EU legislation on information, chemicals, packaging, reporting, etc. In particular, the Empowering Consumers (ECGT) Directive already broadly covers many aspects of environmental claims (with a view to avoid misleading information and ensure fair competition), which is now under transposition. The ECGT Directive is currently presenting interpretation and implementation challenges which need to be resolved before advancing with the adoption of a new EU framework in the same area. 	<ul style="list-style-type: none"> • Given the extensive problems with this proposal, withdrawal is likely the best course of action. • If the co-legislators decide to continue the work towards an agreement, we urge them not to rush a deal, given the need for a deep overhaul of the current text, for example, by removing the need for an ex-ante approval of claims or of a mandatory (claim) certification by a third party.

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7	Empowering Consumers for the Green Transition Directive Directive (EU) 2024/825	Excessive compliance costs Cross-border regulatory barriers	<ul style="list-style-type: none"> • This Directive includes new impactful requirements on labels in products, but lacks a transition period. • Under the current interpretation, any environmental claim or sustainability label must comply with the Directive, regardless of when the product was manufactured, packaged, or placed on the market. This retroactive application contradicts fundamental EU principles of legal certainty and non-retroactivity, as confirmed by case law (e.g., Case C 181/20 VYSOČINA WIND; Case C 15/19 A.M.A.). It risks forcing companies to withdraw millions of goods lawfully placed on the market before the Directive’s application date, leading to considerable economic and environmental impacts, including costs of relabelling, additional information at the point of sale, repackaging, and potentially destruction of products. • The practical implications are severe: <ul style="list-style-type: none"> ○ Millions of products with outdated claims may remain in stock by the deadline. ○ Traders would need to verify compliance for each item, even though only producers can confirm substantiation under the new rules. Depending on the size of the trader, this could cost from a few 100 000s to millions of EURs per company. ○ Corrective measures suggested by the Commission—such as stickering or providing complementary information at the point of sale—are logistically impossible, highly costly, and environmentally counterproductive, generating additional waste and disrupting supply chains. ○ It is equally unclear who bears responsibility for verifying claims on products already on shelves, and whether traders must inspect all items individually. • Such measures undermine the EU’s competitiveness agenda and sustainability objectives. They also discourage companies from communicating about 	<ul style="list-style-type: none"> • To avoid unnecessary waste, disruption, and high costs - while still supporting the Directive’s goals - we urge the EU institutions to: <ul style="list-style-type: none"> ○ Introduce a “grandfathering” clause allowing products lawfully placed on the market before the Directive’s application date to continue being marketed. ○ Develop a coordinated action plan, in collaboration with businesses, consumer groups, and other stakeholders, to manage legacy stock effectively and sustainably.

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			sustainability innovation, depriving consumers of valuable information.	
8	Digital Fairness Act (DFA) <i>(Upcoming initiative in Q4 2026)</i>	n/a	<ul style="list-style-type: none"> The DFA will potentially introduce rules on dark patterns, addictive design, unfair personalisation practices, unfair marketing related to pricing, and issues with digital contracts (amongst other topics). The existing EU rulebook has been considerably changed in the past few years (e.g., UPCD, CRD, UCTD, GPSR, DSA, and DMA) with rules that cover, to a large extent, the above topics. Adding new rules in areas already covered by existing EU legislation, before fully enforcing the newly adopted EU rules, can bring disproportionate compliance burdens for traders and legal uncertainty. Ultimately, costs also harm consumers through higher prices of products or services or reduced choice. 	<ul style="list-style-type: none"> We do not see the need for new rules to be adopted. Rather than introducing new rules, the Commission should focus on strengthening enforcement, improving guidance, and encouraging best practices through stakeholder dialogue and consumers' education and awareness. Many of the identified areas in DFA are already covered by other EU legislation (e.g. DSA, UCPD, GDPR, AI Act, AVMSD). Instead of initiating new legislation, the focus should be on the potential to improve or rethink the current enforcement regime. Thus, reviewing the Consumer Protection Cooperation Regulation (CPC) should be a more pressing priority, with the aim of strengthening cross-border enforcement, ensuring strong protection for consumers and a level playing field for all traders serving EU consumers, regardless of where they are located. Clearer centralised communication from the Commission is needed, including targeted guidance, FAQ's or interpretative notes, and implementation toolkits to ensure harmonised implementation and strengthen legal certainty for both businesses and enforcers. If new rules are proposed, they must be evidence-based, legally clear, proportionate, and targeted with an obvious connection between the political objectives, the identified problems, the proposed solutions, and their actual impacts. Any new rules under the DFA should only address areas where a genuine legislative gap exists. Any DFA rules should also be future-proof and technology-neutral.

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9	<p>Directive 2007/36/EC on Shareholders' Rights</p> <p><i>(Upcoming revision in 2026 according to the CWP2026)</i></p>	n/a	<ul style="list-style-type: none"> We are not aware of major problems resulting from the application of the directive. If new rules are added, they can potentially add burdens and disrupt shareholder/corporate models in the Member States that are well-functioning and have been developed and fine-tuned over many years and adapted to their respective legal and cultural environments. 	<ul style="list-style-type: none"> A revision of the Shareholders' Rights Directive is not considered necessary, and we do not support reopening this Directive. The integrity of national, tailored-made corporate governance models must be nourished and preserved. We do not see a need for a regulatory approach in this area. These models in the Member States must remain flexible enough to give room for and incentivise continued financial and organisational innovation, and the widely accepted "comply or explain approach" applied across the EU in this area must not be diluted. Continued respect for the Member States' different structures is key for the competitiveness of European businesses.
10	<p>Consumer Rights Directive</p> <p>Directive 2011/83/EU, as amended by Directive (EU) 2023/2673</p>	<p>Administrative burdens</p> <p>Excessive compliance costs</p>	<ul style="list-style-type: none"> The 'cancellation function/cancellation button', which is to be applied from 19 June 2026, will involve considerable technical efforts for companies. Consumers can already revoke contracts not only in writing by e-mail, contact form, or letter, but also verbally or by telephone. There is no need for another method of revocation, which is already considerably more complicated than the existing methods due to data queries. For digital content and services supplied on a one-off basis, the reversed burden of proof applies for one year. During this period, the company must demonstrate that any defect was not inherent at the time of supply, which significantly increases administrative, technical, and evidentiary burdens. Moreover, some Member States have extended this period beyond one year, further exacerbating regulatory fragmentation. 	<ul style="list-style-type: none"> Deletion of the rule applicable from 19 June 2026 requiring distance contracts concluded via an online user interface to allow consumers to withdraw from the contract using a withdrawal function. During the review of the transposition and implementation of the Directive, the Commission should take into account the fragmentation of rules created by the Directive and collect evidence on the burdens arising from the reversal of the burden of proof for companies. It should also assess whether this requirement has generated any measurable benefits that justify the burden placed on companies.

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III. Energy				
11*	Methane emissions reduction in the energy sector Regulation EU/2024/1787	Excessive compliance costs Administrative burdens	<ul style="list-style-type: none"> Importer requirements under Chapter 5 introduce significant compliance risks and contractual complexities, particularly for LNG and crude importers. These are expected to result in increased financial and operational burdens along the energy supply chain. In many cases, these burdens may reduce the EU's access to diversified supply sources and increase the cost of compliant energy imports, given that importers and suppliers will not be willing to take on the risk of receiving non-compliant imports. 	<ul style="list-style-type: none"> Amend the company-level MRV criteria to allow OGMP 2.0 level 4 with plan to reach level 5, or alternative methane reporting and verification protocols that are approved for use by the EC. (Article 28) Allow alternative methane reporting and verification protocols for the purpose of country level MRV equivalence determination, including third-country regulatory reporting protocols that are publicly available, and include data on source-level quantification reported on an annual basis, and consider methods for integrating information from site-level technologies. (Article 28).
12*	Energy Performance of Buildings (EPBD) Directive (EU) 2024/1275	Administrative burdens Excessive compliance costs	<ul style="list-style-type: none"> The directive contains several very prescriptive requirements, leading to high and disproportionate regulatory costs. For example: <ul style="list-style-type: none"> on charging points and cabling requirements in article 14. Requirements for 300-500 km range of EVs charging points make slow/basic charging points largely irrelevant outside residential. retroactive obligations in article 14.2 for buildings with →20 parking spaces. 	<ul style="list-style-type: none"> Introduce more flexibilities so that Member States can consider relevant factors such as the market-driven increase in charging points, the number and development of electric cars, the method and charging technology, as well as cost-efficiency.
13*	Wholesale energy market integrity and transparency Regulation (EU) No 1227/2011	Administrative burdens	<ul style="list-style-type: none"> Exposure Reporting is overly burdensome, particularly for smaller Market Participants (MPs), including energy intensive industries with limited material influence on Wholesale Energy Markets dynamics, prices, or liquidity. 	<ul style="list-style-type: none"> Raise the “absolute” value of the proposed threshold to 5 TWh/y, or – alternatively – apply the 600 GWh/y threshold for “net” values instead of “absolute” ones – i.e. netting between production and trading and between trading and consumption.

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14	ReFuelEU Aviation Regulation (EU) 2023/2405 [new burden - based on January list]	Administrative burdens Excessive compliance costs	<ul style="list-style-type: none"> The SAF obligations each year under the ReFuelEU are determined based on reporting from the preceding year (from 2025 onwards). This reporting timeline allows very little preparation to anticipate the requirements for SAF supply and uplift. Furthermore, ETS and ReFuelEU have different scopes, which leads to the pro-rata issue on the ETS SAF support increasing the economic uncertainty. EU ETS has a carry-over period of +/- 3 months under the Monitoring and Reporting Regulation, while ReFuelEU does not have time related flexibility. EU ETS requires physical delivery while ReFuelEU includes a flexibility mechanism. 	<ul style="list-style-type: none"> Adapt the ReFuelEU definition of “Union airport” to refer to the “year before the previous reporting period” and not just the “previous reporting period”. Align requirements in EU ETS with the provisions of ReFuelEU Aviation during the application of the 10-year long flexibility mechanism by granting a degree of flexibility to Aircraft Operators to claim emission reductions from SAF use for their compliance under EU ETS on a mass-balance basis.
15	ReFuelEU Aviation, EU Renewable Energy Directive (RED) : CEPS Regulation (EU) 2023/2405 ; Directive (2009/28/EC)	Cross-border regulatory barrier	<ul style="list-style-type: none"> The Central Europe Pipeline System (‘CEPS’) is the largest of the NATO pipeline systems. Delivery of Sustainable Aviation Fuel (SAF) blends via CEPS was approved at the end of 2022. The banking system of CEPS constitutes a ‘mass balance system’ as defined in Article 30 of RED (and ‘interconnected infrastructure’ as defined in Regulation (EU) 2022/996), and that the national transposition of RED should consider this accordingly. There is currently a lack of harmonised rules and practices across CEPS countries (Belgium, France, Germany, Luxembourg and the Netherlands) for how to account for SAF delivery via CEPS towards the ReFuelEU targets. Additionally, there are current uncertainties related to the contribution towards national renewable energy targets depending on the injection point for SAF deliveries (e.g. if injection happens in the Netherlands for deliveries into Germany). Moreover, although RefuelEU is a regulation, the definition of aviation fuel supplier refers to the RED’s definition of ‘fuel supplier’. This leads to different requirements across Member States depending on the 	<ul style="list-style-type: none"> Enable efficient deliveries of sustainable aviation fuels via CEPS pipelines by issuing Commission guidance as soon as possible to provide for a harmonised approach between Member States. Introduce a uniform aviation fuel supplier definition in RefuelEU, rather than cross-reference to RED, and thus requirement for national transposition.

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			transposition of the definition of fuel supplier in RED. It creates an uneven playing field for aviation fuel suppliers across the Member States and decreases transparency.	
16	FuelEU Maritime Regulation (EU) 2023/1805	Administrative burdens	<ul style="list-style-type: none"> • There is a lack of alignment between the deadlines for submitting fuel consumption data (as per Article 15, due by 31 January) and the issuance timelines of sustainability documentation such as POS (Proof of Sustainability) and POC (Proof of Compliance). Under the ISCC system, POS documents are typically not issued until at least 30 days after the physical shipment date, and POCs may follow another 30-day delay. Consequently, for shipments delivered at the end of December, it becomes practically impossible for shipowners to demonstrate sustainability compliance by the 31 January deadline. • This misalignment creates administrative burdens and risks non-compliance for operators who are otherwise acting in good faith and within operational constraints. 	<ul style="list-style-type: none"> • To address this issue, it is proposed to postpone the deadline for submitting fuel consumption data and related sustainability documentation from 31 January to 28 February (at least for bunkering carried out in the month of December). • This adjustment would: (a) allow sufficient time for the issuance of POS and POC documents, (b) ensure that shipowners can provide complete and accurate sustainability information, (c) reduce unnecessary administrative pressure and improve overall compliance without compromising environmental integrity, and finally (d) align more coherently with the timeline for the issuance of the Compliance Certificate by the verifier, which is due by 31 March as per Article 16.
IV. Environmental policy				
17	Water Framework Directive Directive 2000/60	Excessive compliance costs	<ul style="list-style-type: none"> • Extension of the deadline [Article 4(4)(c)]: Under the current WFD, good ecological and chemical status must be achieved for all water bodies by 2015. According to Article 4(4)(c), this deadline can only be extended by two management plan cycles, i.e. until 2021 or 2027. However, numerous water bodies are still in poor condition and are not expected to achieve good status by 2027. The target cannot be achieved if existing industrial and infrastructural activities with an impact on water bodies are to be continued beyond this date in a legally compliant manner. 	<ul style="list-style-type: none"> • It must be possible to continue industrial and infrastructural activities. Article 4(4)(c) should therefore be amended to allow Member States to extend the 2027 deadline for achieving the objectives. Postponing the deadline should not be a reason to delay action any further. It would enable policy makers both at EU and national level to effectively adopt implementing and legislative measures to achieve the objective of good water quality. This would provide legal certainty to companies needed to make necessary investments.

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			<ul style="list-style-type: none"> • Non-deterioration (Article 4(1)(a)(i) and (b)(i)): Not every minimal impact on a single quality component or environmental quality standard constitutes a fundamentally prohibited deterioration, regardless of the overall environmental balance. To date, the WFD does not contain any definition of deterioration, even though this is a central legal concept of the WFD. • Derogations from management objectives (Article 4(5)): The instrument of setting deviating objectives must be able to play its intended role in exercising planning discretion in management, taking into account socio-economic aspects, local hydrogeological and anthropogenic conditions and water protection concerns in accordance with the principle of sustainability. This instrument has been used very little to date and only with considerable legal uncertainty. This is due in particular to the fact that Article 4(5)(c) requires, among other things, that further deterioration be avoided. • Exceptions to the management objectives (Article 4(7)): All industrial, infrastructural and other human activities with an impact on water bodies are subject to the strict objectives of non-deterioration and the requirement for improvement. This creates a number of largely investment-inhibiting and inappropriate uncertainties about the possibilities for continuing these activities beyond 2027 (see above), even if these projects are to be continued in a reduced. In many cases, it will therefore be all the more important to rely on the exemption clause to ensure that projects relating to surface water or groundwater can continue. However, Article 4(7) limits this to a few specific cases. 	<ul style="list-style-type: none"> • The current wording of Article 4(5)(c), which links the setting of different management objectives to the requirement of avoiding further deterioration, has created uncertainty in implementation. Clearer and more proportionate interpretation of this provision, supported by practical guidance, would simplify its application and reduce administrative complexity for competent authorities and operators, ensuring consistent implementation across Member States and taking account of socio-economic realities and local conditions, while maintaining the overall objective of preventing deterioration. • It is necessary to amend the wording of the WFD exemption in Article 4(7) so that its scope is extended to all activities relating to water that are subject to the strict objectives of the WFD. This means that an exemption must in principle also be permissible if <ul style="list-style-type: none"> ○ the good chemical status is not achieved or ○ it concerns deterioration and failure to achieve objectives due to pollutant inputs that are not considered to be new changes in the physical characteristics of the water or in the ground-water level.

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18*	Urban Waste Water Treatment Directive Directive (EU) 2024/3019	Cross-border regulatory barriers Administrative burdens Excessive compliance costs	<ul style="list-style-type: none"> Article 9 requires Member States to impose Extended Producer Responsibility (EPR) obligations on producers of human medicines and cosmetic products, i.e., only the pharmaceutical and cosmetic industries will contribute financially to the clean-up of micropollutants of all sectors. This approach runs counter to key EU principles: the polluter pays principle, proportionality, and non-discrimination. Moreover, the European Commission's Feasibility Study does not sufficiently explain how it concluded that human medicines and cosmetic products contribute to 92% of the pollution. No methodology was provided to justify the exclusion of other micropollutants or to clarify how the contributions were calculated. Furthermore, the Commission's Impact Assessment significantly underestimated the costs of the quaternary treatment. The Directive (Article 14) stipulates that, as a rule, a special permit is required for the discharge of industrial and institutional water, which is reviewed at least every ten years. In particular, the definition of institutional waters is open to interpretation and may lead to regulation being targeted inappropriately. Regulation must be targeted at activities that may generate particularly harmful wastewater discharges. These include wastewater, which may contain so-called wastewater priority subjects. The risk-based approach is justified, as the special permit review procedure constitutes a significant administrative burden. 	<ul style="list-style-type: none"> The Directive needs a thorough re-evaluation of its implementability and practical workability especially as regards the EPR provisions, based on up-to-date information and data. The scope of the Directive should be reduced by specifying that the discharge of industrial and institutional water into municipal wastewater treatment plants only applies to harmful wastewater discharges. The Directive should allow most industrial and institutional waters to discharge wastewater on the basis of an agreement between the operator and the operator of the wastewater treatment plant without a separate special permit. The agreement can be submitted to the authorities for information. The operator of the wastewater treatment plant is responsible for ensuring that the wastewater received is treated appropriately in accordance with the permit conditions for this operation.
19	REACH Regulation / occupational health and safety	Administrative burdens	<ul style="list-style-type: none"> The REACH Regulation is closely linked to the Directive on the protection of workers from the risks related to exposure to carcinogens or mutagens at work (CMRD) and the Directive on the protection of the health and safety of workers from the risks associated with chemical agents 	<ul style="list-style-type: none"> Occupational exposure limit values (OELVs) should only be regulated by the respective specific directives – not REACH restrictions – relating to the working environment, leading to clarity and efficient practical implementation by

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	Regulation (EU) 1907/2006		<p>in the workplace (CAD). Both directives govern worker protection from hazardous substances.</p> <ul style="list-style-type: none"> • However, the lack of coordination between these EU regulations creates complexity for companies, making interpretation and compliance difficult. • The primary concern is the overlap and interaction between the REACH Regulation and the occupational health and safety directives. • This results in parallel, non-harmonised obligations, unnecessary administrative burdens and increased compliance challenges, especially for SMEs. 	<p>ensuring work environment professionals being aware of the requirements and able to organise training.</p> <ul style="list-style-type: none"> • This means that all requirements regarding occupational health and safety (e.g. training requirements for working with a given substance) should be removed from the REACH regulation and only be legally based on Art. 153 TFEU. <p><i>[Further comments on REACH are included in BusinessEurope's position paper].</i></p>
20*	Classification, labelling, packaging (CLP) Regulation Regulation (EC) 1272/2008	Administrative burdens Excessive adjustment burdens	<ul style="list-style-type: none"> • New hazard classes introduced are not yet harmonised under the Globally Harmonised System (GHS). As a result, obtaining accurate and complete information from Safety Data Sheets (SDS) originating outside the EU to ensure compliance with EU legislation (e.g. information requirements on substances of concern) will be highly challenging and complex. 	<ul style="list-style-type: none"> • It is necessary to support the international harmonisation of hazard classification by aligning EU criteria with the UN GHS framework to reduce discrepancies and improve global consistency.
21*	Strategic Environmental Assessment / Environmental Impact Assessment Directive 2014/52/EU, Directive 2001/42/EC	Administrative burdens	<ul style="list-style-type: none"> • The SEA Directive requires an environmental impact assessment for certain plans and programmes led by the authorities. The EIA Directive, on the other hand, requires an environmental impact assessment for certain operator's projects. • In most cases, the operator's project is also subject to an official plan, such as a project plan (or decision-in-principle) prepared for the project. • While the importance of Environmental Impact Assessments is uncontested, the current procedure is burdensome (e.g. a new EIA is required for the modification of existing plants, whatever the scope of the modification is) and can be very lengthy. Furthermore, 	<ul style="list-style-type: none"> • The EIA Directive should be amended so that an assessment in accordance with the Directive is not necessary in a situation where the assessment has been carried out with sufficient accuracy in connection with the SEA. • The Directive should be streamlined to eliminate the excessive regulatory burden, for example: <ul style="list-style-type: none"> ○ the requirement for a permit decision after the EIA procedure should not be automatic. ○ plant modifications should only be subject to EIA if they exceed certain materiality thresholds. • Furthermore, the added value of conducting an Environmental Impact Assessment for permits under the

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			<p>Articles 8, 9 and 11 of the EIA Directive state that the permit decision following the EIA procedure is appealable and includes possible conditions. It also states that the actual permit decision is not appropriate in all projects, but the reasoned conclusion drawn up in the EIA will be taken into account in other ways, such as zoning. This leads to situations where the Directive triggers the activation of unjustified permitting procedure for some types of projects.</p>	<p>EU Industrial Emissions Directive (IED) should be duly considered. This would significantly simplify and accelerate the procedures concerned. Permits under the IED are cross-media permits, in which the effects on the protected assets of the EIA Directive are often already considered extensively.</p> <p><i>[N.B.: The above suggestions will have to be re-assessed considering the Commission's proposal for a Regulation on speeding-up environmental assessments published on 10 December 2025]</i></p>
22*	Environmental Product Declarations	Administrative burden Cross-border regulatory barrier	<ul style="list-style-type: none"> Member States are setting different requirements, esp. for buildings, for Environmental Product Declarations (EPDs). Requirements can differ on the methodology, use of database, publication and verification. This leads to a patchwork of requirements, and therefore manufacturers are obliged to have different EPDs for the same product if they want to continue trading that product in that country. Although some Regulations exist (e.g. ESPR, CPR), methodologies are not always aligned, and anyway do not prevent the national patchwork mentioned above. 	<ul style="list-style-type: none"> Introduce and establish an EU-wide harmonisation of EPD rules.
23*	Batteries Regulation Regulation 2023/1542	Administrative burdens Excessive adjustment burdens	<ul style="list-style-type: none"> Article 62, Section 1: Battery waste is by nature hazardous, and its reception and storage always involve varying degrees of risk. Typically, stores located in city centers do not have any yard area where they could temporarily store battery waste returned by customers in a secure, locked space outside the store. The organization of battery waste reception and storage in retail must allow for flexible solutions and should be based on risk assessment. Article 77, Section 2: The battery regulation contains numerous requirements for the digital battery passport, the exact content of which is not yet known to producers. 	<ul style="list-style-type: none"> Article 62, Section 1: Remove the reception obligation from brick-and-mortar stores and, in general, from shops that do not have access to a yard area. Article 77, Section 2: Systematically extend the transition period for the entry into force of battery passport requirements by two years, as has been done with the postponement of the due diligence requirements of the battery regulation until 18 August 2027.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
V. Circular Economy				
24	Extended producer responsibility (EPR) / Waste Framework Directive	Cross-border regulatory barriers Administrative burdens	<ul style="list-style-type: none"> • Harmonising provisions for producers and harmonised representatives across Member States is crucial for the successful implementation of EPR initiatives. Today economic operators placing on the market across the EU need to fill in EPR declarations across 27 Member States with reporting formats that vary across each Member State. This imposes unnecessary economic and administrative burden and diverts much needed resources from R&D investments. • As producers navigate varying regulations, inconsistencies can lead to compliance challenges and administrative burdens, ultimately increasing costs and undermining sustainability efforts. Streamlining these provisions simplifies EPR reporting, reduces financial burdens for businesses, and provides significant benefits to Member State governments. A consistent regulatory framework enhances enforcement, improves data accuracy for waste management, and fosters collaboration among Member States to achieve environmental goals. It also improves comparability across the EU, enabling more effective benchmarking of EPR performance and facilitating cross-border collaboration and knowledge sharing. 	<p>Simplification and harmonisation of EPR schemes through a revision of Article 8 and 8a of the Waste Framework aimed at:</p> <ul style="list-style-type: none"> • Mandating an EU-wide harmonised reporting format for EPR declarations only including essential information for compliance with EPR, with no room for Member States to add supplementary reporting fields. • Setting up a central portal where economic operators can access and fill in the harmonised format for all Member States and only report in one language. • Ensuring that EPR schemes are managed by producers and not by governments. This is key to achieving high recycling targets, while reducing unnecessary costs for producers: • Harmonising product-specific EPR eco-modulation criteria at EU-level. Linkage to EU Eco-design or packaging requirements relative to recyclability - as for Article 6(8) of PPWR - (for those product categories subject to such legislation) - or to minimum recycled plastic content - as for Article 7(7) of PPWR - may represent a useful means to harmonise EPR eco-modulation. • Mandating non-Retroactivity Principle: EPR should not reimburse costs incurred by Member States prior to its establishment, focusing instead on current and future environmental challenges.
25	Packaging and Packaging Waste Regulation	Administrative burdens Cross-border regulatory barriers	<ul style="list-style-type: none"> • Article 3: The definitions of 'producer' and 'manufacturer' are unclear and open to interpretation. In many situations, it is not possible to unambiguously determine the producer based on the regulation text. Due to ambiguities and multiple interpretations, authorities in different 	<ul style="list-style-type: none"> • Article 3: To ensure the smooth functioning of the EU internal market, the definitions of 'producer' and 'manufacturer' must be harmonised across all Member States. The EU's product harmonisation legislation - the NLF - could be potentially considered as source for inspiration to align the definitions, as its objective was

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			<p>Member States have already interpreted the definitions in various ways.</p> <ul style="list-style-type: none"> • Article 6: ESG bags protect sensitive electronic components from electrostatic discharge and electromagnetic interference, preventing damage (moisture, dust, punctures, and electrostatic discharge) and ensuring reliability during storage and transport. These bags are critical to avoid damage of products, incl. junction failure and component degradation and for ensuring compliance with ESD protection standards. As performance demands in electronics continue to grow, the need for robust and proven ESD protection further limits the feasibility of alternative materials at this stage and rather an increase of ESD bags. There is currently no technical and operational viability in making these bags recyclable due to their material composition, the stringent performance requirements for ESD protection and missing recycling technologies. • Article 7: The PPWR mandates that any plastic packaging placed on the market must contain minimum percentages of recycled content from post-consumer plastic waste (PCR), calculated as an average per manufacturing plant each year. • Article 10 aims to create a standardized method for measuring compliance with packaging minimization. However, the requirement for maximum weight and volume limits for "most common packaging types" (Article 10.3) should be removed for two main reasons: <ul style="list-style-type: none"> ○ The term "most common packaging" is undefined, which could lead to inconsistent interpretations by producers and national authorities. ○ A one-size-fits-all approach to setting maximum packaging limits is impractical, as these limits need to be tailored to each product's specific characteristics. Factors such as the physical and 	<p>exactly to have harmonised definitions of different economic operators and their obligations.</p> <ul style="list-style-type: none"> • Article 6: electrostatic discharge (ESD) / static-shielding bags should be exempted from recyclability requirements by 2030 or until alternatives are found. • Article 7: implementing acts concerning the methodology for calculating recycled content should acknowledge the contribution of chemical recycling. • Article 10(3): Remove the requirement for maximum weight and volume limits for "most common packaging types" • Article 15: Amend point a and b as follows: a) "for single-use packaging, for one year from the date the packaging was placed on the market; b) "for reusable packaging, for three years from the date the packaging was placed on the market." • Article 29: Reporting obligations under the PPWR should be streamlined. Additionally, it is necessary to avoid duplication with other legislative frameworks, such as the CSRD, especially regarding recyclability (Article 6) and reuse quotas. • Article 39: The Commission should specify that technical documentation can be submitted in English, with only the declaration of conformity needing translation. • Article 44: Additionally, the requirement for quarterly reporting to EPR systems should be changed to annual reporting, as the effort involved is essentially the same but multiplied by four.

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			<p>chemical properties of a product, as well as its intended use, are crucial in determining the appropriate material, size, weight, volume, wall thickness, and empty space needed to fulfill packaging functions.</p> <ul style="list-style-type: none"> Article 15: The regulation's heavy documentation requirements (Article 15(3)) cause unnecessary administrative burden and costs for European operators. 	
26	<p>Single Use Plastics (SUP)</p> <p>Directive (EU) 2019/904 (and Directive 94/62/EG, amended by Commission Directive 2013/2/EU)</p>	Cross-border regulatory barriers	<ul style="list-style-type: none"> Several inconsistencies between the SUP Directive and the PPWR create legal uncertainties and risks of different interpretation and implementation across the Member States. For example: <ul style="list-style-type: none"> while Article 9 of the PPWR recognises the benefit relating to the use of compostable packaging, Article 5 of the SUP Directive introduces restrictions on placing on the market of the single-use plastic products listed in Part B of the Annex and of products made from oxo-degradable plastic. Article 7 and Implementing Regulation EU 2020/2151: The current turtle label, which is part of the directive's harmonised marking requirements, has proven to be misleading and unclear. It should be removed and replaced with harmonised, packaging material-specific markings under the PPWR, which support correct sorting, recycling, and consumer communication. 	<ul style="list-style-type: none"> In line with the provision of Article 9 of PPWR, Article 5 of the SUP Directive should be amended as follow: "Member States shall prohibit the placing on the market of not biodegradable and compostable single-use plastic products listed in Part B of the Annex and of products made from oxo-degradable plastic." Article 7: Remove the requirement for a separate littering label. The marking unnecessarily takes up space on packaging and is not informative for end users. A material-specific sorting label is sufficient to guide packaging to recycling.
27	<p>Ecodesign for Sustainable Product Regulation</p>	Administrative burdens	<ul style="list-style-type: none"> Article 5(7) allows the Commission to establish broad ecodesign requirements that apply to multiple product groups, where two or more product groups display one or more similarities. These horizontal requirements are likely to be too generic, leading to legal uncertainties and potential conflicts with specific ecodesign requirements for individual product groups. They may overlook the unique features and repairability needs of each product. 	<ul style="list-style-type: none"> Clarify that the ESPR can only set product-specific requirements and not horizontal requirements applicable to different products: by removing the horizontal ecodesign requirements in Article 5(7), it can be ensured that ecodesign requirements are appropriately tailored to each product. Ensure a minimum transition time of 24 months and remove the possibility to reduce transition time "in duly

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<ul style="list-style-type: none"> Article 4(4) currently allows only 18 months for companies to comply with ecodesign requirements, which is insufficient for them to adjust their manufacturing processes. The option for the Commission to set shorter transition periods in "duly justified cases" creates uncertainty, as this concept is undefined and could be misinterpreted. It is impossible to devise a common label layout applicable to all product groups under the scope of the ESPR (Article 16), as these widely differ in terms of function, size, material composition, and environmental impacts. In addition, it is impossible to define a common layout of a label, before even knowing the information requirements that will be set on the different product groups through the delegated acts. The label layout will always depend on the amount and type of information requirement set on each product group. Finally, such an ESPR label will significantly increase costs on companies and is in total contradiction with the Commission's general objectives to digitalise the provision of information (e.g. Omnibus II) and to minimise packaging under the PPWR. Articles 24 and 25: Today, there is a gap between the deadline for companies to submit their first disclosure reports (applicable for products discarded as of the first full financial year after the entry into force of the ESPR) and the time when the reporting format set up by the upcoming implementing act will become applicable (applicable as of the first full financial year after the entry into force of the implementing act that is still to be published). That means there is at least a one-year gap between the obligation to report (coming first) and the reporting format (coming later). During this gap period, companies will have no clear guidance on how to report figures. This creates significant legal uncertainty. Companies will likely use a reporting format that is 	<p>justified cases": Instead of the current 18 months, we support extending the transition period to a minimum of 24 months and removing the option to shorten this time for "duly justified cases" to give companies sufficient time to properly assess the new ecodesign requirements, plan their supply chains, and implement necessary changes.</p> <ul style="list-style-type: none"> Common layout for ESPR label: remove provision and leave it to product-specific delegated acts on ecodesign requirements: we recommend the removal of the Commission's provision on a common ESPR label layout (Article 16(5)). Any decision on the layout of a label should be left to the future ecodesign product-specific requirements Align the application of the reporting obligation with the application of the format for disclosure of discarded unsold consumer goods (Article 24). Align the verification for disclosures of discarded unsold consumer goods (Article 24) and derogations from the ban on destruction (Article 25).

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<p>misaligned with the EU-wide harmonised format (still to be adopted) and incur unnecessary costs to change their reporting format from one year to another.</p>	
28	<p>Waste Framework Directive</p> <p>Directive 2008/98/EC as amended by Directive (EU) 2018/851</p>	<p>Administrative burdens</p> <p>Cross-border regulatory barriers</p>	<ul style="list-style-type: none"> • According to Articles 9.1(i) and 9.2 of the Waste Framework Directive, suppliers of products, distributors or other actors in the supply chain who place articles on the market, are required to submit to the European Chemicals Agency (ECHA) all information they have in accordance with Article 33(1) of the REACH Regulation (EC) No 1907/2006. • To implement the information requirement, ECHA has set up the SCIP database based on Article 9.1. The extensive reporting requirements to the SCIP database create a high level of bureaucratic burden for companies. Also, the timeliness and quality of the data are not ensured which can lead to incorrect conclusions. The database does not fulfil its actual objective of improving recycling through greater transparency regarding hazardous sub-stances in products. • Recycling industries face overlapping reporting requirements and multiple financial guarantee schemes across Member States. These overlaps create unnecessary administrative burden, tie up capital that could otherwise be invested in new recycling facilities and weaken global competitiveness of the EU. <ul style="list-style-type: none"> ○ In reporting, the same data on waste transport, treatment and utilization must often be submitted to several different systems in slightly different formats. ○ In financial guarantees, companies handling several waste streams may need to provide separate guarantees for each permit and also contribute to additional national guarantee funds • Moreover, the Waste Framework Directive establishes the conditions under which certain categories of waste cease 	<ul style="list-style-type: none"> • The ECHA's SCIP database should be discontinued. The SCIP database has proven to be of limited practical use for waste and recycling operators, while generating high administrative costs. Instead of maintaining a parallel system, relevant information should gradually be integrated into the Digital Product Passport (DPP) once ESPR-related delegated acts are in place. This would ensure consistent, useful and up-to-date data flows across the value chain while reducing duplication and compliance costs. • Introduce the one-stop-shop principle for circular economy reporting at EU level, ensuring interoperability between different systems. • Simplify financial guarantees by promoting a risk-based and harmonised approach across Member States, avoiding overlapping schemes. This could include centralised guarantees or mutual recognition of equivalent systems. • The principle of mutual recognition among EU Member States for EoW authorisations (Article 23 of WFD) should be accompanied by a corresponding amendment to Article 29(2) of the Waste Shipment Regulation to ensure coherence. • Promote the harmonisation of European EoW criteria for all waste streams. This is particularly necessary for plastic waste streams considering the recycling and recycled content requirements deriving from EU legislations (i.e. PPWR).

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<p>to be considered as such and can be reused as products, materials, or substances for other uses. In the absence of harmonised EU-level criteria, however, different countries apply different definitions or thresholds for EoW (or by-product status), leading to situations where a material classified as “end-of-waste” in one country is still considered “waste” in another. On consequence, exporters and importers faced additional documentation requirements or need to obtain permits under waste shipment regulations, even when the material meets EoW criteria in the country of origin.</p>	
<h2>VI. Employment and social policy</h2>				
29	<p>Working Time Directive (2003/88/EC)</p>	Administrative burdens	<ul style="list-style-type: none"> • The ECJ ruling in the case C-55/18 (CCOO vs. Deutsche Bank) of 14 May 2019 has introduced an obligation for employers to record the workers’ daily working time to document compliance with articles 3, 5 and 6 of the Working Time Directive (daily rest, weekly rest and maximum weekly working time). The obligation was introduced even though the three articles do not contain any such obligation explicitly. • Due to the ruling employers have to introduce and manage systems for recording working time that enable accurate measurement and information of daily working time for each worker. • Many companies experience working time registration as a burden (e.g., in Denmark alone, this obligation has composed costs on the employers amounting to around EUR 389 million/year): <ul style="list-style-type: none"> ○ Requirements to implement systems of registration that do not fit workflows in the production ○ Risk of incorrect time registration ○ Time- and skill-intensive administration 	<ul style="list-style-type: none"> • Introducing a new article in the Working Time Directive to clarify and ensure that the Directive’s rules on daily rest obligations (Article 3), weekly rest obligations (Article 5) and a maximum weekly working time of 48h (Article 6 b) do not create an obligation for employers to set up an objective, reliable and accessible system enabling the duration of time worked each day by each worker to be measured, thereby rendering the ECJ ruling in the Case C-55/18 (CCOO vs. Deutsche Bank) of 14 May 2019 invalid. • Extending the reference period for a maximum weekly working time of 48 hours from the current four months to a year.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<ul style="list-style-type: none"> Moreover, the Directive requires employers to limit the maximum weekly working time to 48 hours within a four-month period. The Directive also contains inflexible rules about rest periods and compensatory rest and definitions of working time even when an employee is resting. Finally, the Directive contains inflexible provisions for night work and annual paid leave. 	
30	Pay Transparency Directive Directive (EU) 2023/970	Administrative burdens Cross-border regulatory barriers Excessive adjustment burdens	<ul style="list-style-type: none"> Without a presumption of compliance, employers adhering to CAs face heavy administrative obligations, including multiple reporting exercises, employee information requests, and joint pay assessments, despite already applying gender-neutral and transparent pay structures: <ul style="list-style-type: none"> Reproducing pay criteria already established in CAs adds unnecessary work. Employee information obligations under Article 7 would create repetitive tasks. Reporting obligations under Article 9 would duplicate data already available through CA oversight. Conducting joint pay assessments under Article 10 would result in parallel exercises duplicating what social partners already provide. Automatic reversal of the burden of proof under Article 18 would expose employers to litigation risks despite compliance with jointly agreed frameworks. <p>This approach aligns with national practice, where collective agreements ensure gender-neutral pay and transparency, and with other EU instruments, such as the Directive on Transparent and Predictable Working Conditions (Article 4(3)) and the Working Time Directive (Article 18), which allow obligations to be fulfilled or adapted via collective agreements.</p>	<ul style="list-style-type: none"> A presumption of compliance should be introduced for employers adhering to collective agreements that already contain gender neutral job classification and pay structures established by social partners. Under this presumption, a reference to the relevant collective agreement should be considered sufficient to meet the requirements set out in Articles 4.4, 6, 7, 9 and 10. For Article 9, companies covered by the presumption should benefit from a simplified exemption from reporting obligations. In addition, Article 18 should clarify that the burden of proof does not shift automatically to the employer where such collective agreements apply. Article 6: All companies with fewer than 50 employees should be excluded from the scope of this article without making this optional for the Member States, as is currently set out in article 6.2. Article 9: Reporting requirements should only apply to companies that meet the CSRD employee threshold and consistency with CSRD reporting modalities should be ensured. Therefore, the reporting requirements under this article should be fully aligned with the reporting obligations and modalities stemming from the CSRD to make sure that companies can streamline their actual reporting processes and make use of the same information in compliance with both directives at once. Article 12: A minimum number of comparative employees should be introduced to prevent

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<ul style="list-style-type: none"> • In Article 3 the definition of pay remains overly broad and does not align with existing EU Directives, creating unnecessary complexity. • Article 6.2 provides that Member States may exempt employers with fewer than 50 workers from the obligation related to the pay progression. By making this exemption optional, the Directive risks imposing disproportionate administrative burdens on SMEs and micro-enterprises. • Given the overly prescriptive and highly detailed nature of the reporting obligations set out in Article 9, thresholds should be aligned with CSRD. • The data disclosure obligation in Article 12 may lead to the identification of individual pay levels and are inconsistent with GDPR safeguards. Several Member States already apply minimum comparator thresholds in their national systems, demonstrating the necessity of such safeguards to prevent indirectly revealing individual pay levels. • The practical implementation of a single source establishing the pay conditions and the related expectation that employers should enable comparisons with hypothetical workers under Article 19 creates many concerns for employers. This is a clear example of excessive burden stemming from a legal provision that is at odds with the practical HR challenges faced by employers. Moreover, the single source concept would significantly reduce the flexibility for both employers and workers to negotiate wages which reflect local or sectoral realities, including varying cost of living standards, degree of job mobility, scarcity differentials, and employers taking into account and rewarding individual employee performance. This would also fundamentally change the decentralised wage-setting system that many Member States maintain towards 	<ul style="list-style-type: none"> • individualisation of data. Allow Member States to set the thresholds, as foreseen in existing national practices. • Article 19: It is important to limit employers' obligation to assess whether workers are in a comparable situation to circumstances that are under the control of employers. The single source requirement should be deleted and replaced with an article making it clear that employers are only bound to compare workers within the same employer or undertaking where the employer exercises direct control over pay setting.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			more rigid and centrally set wage systems, which will have substantial effects on the competitiveness and attractiveness of a company.	
VII. Financial services and reporting				
31	Sustainability risk plans in Solvency II Directive Directive 2009/138/EC	Administrative burdens	<ul style="list-style-type: none"> The new requirement for sustainability risk plans under Solvency II creates unnecessary reporting burdens and overlaps with CSRD/CS3D. Sustainability risk management is already required under Solvency II and disclosure under CSRD. The requirement still reflects outdated discussions on net-zero plans, leading to unclear and redundant obligations. 	<ul style="list-style-type: none"> Delete the requirement of sustainability risk plans for insurers under Solvency II or at least postpone the regulatory developments to avoid duplication with CSRD/CS3D and ensure alignment with the Omnibus reforms.
32*	Insurance Recovery and Resolution Directive 2025/1	Administrative burdens	<ul style="list-style-type: none"> The Insurance Recovery and Resolution Directive (IRRDR) provides an extensive recovery and resolution framework for insurers, resulting into a greater and more costly unnecessary regulatory burden for European Insurers and their policyholders. A long list of empowerments to further develop the requirements through technical standards and guidelines is foreseen in the Directive. 	<ul style="list-style-type: none"> Pause IRRDR implementation to reassess proportionality and necessity, through a “Stop-the-Clock”. Delete requirement of market coverage for pre-emptive recovery and resolution plan to avoid forcing plans on undertakings without risk-based justification. Streamline the content of technical standards and delay first plans to 2029.
33	Anti money laundering Directive (EU) 2015/849, Directive (EU) 2018/843	Administrative burdens	<ul style="list-style-type: none"> Some national competent authorities require manual data submission, which is time-consuming and prone to errors for financial institutions with high consumer credit volumes. The system appears to reject automated submissions despite the regulation’s allowance for automated client management and alerts for obligated subjects handling significant volumes. This increases compliance costs for consumer lenders. This is one of the most flagrant examples of a Member State going beyond EU rules in national legislation, creating a more complicated legal environment for 	<ul style="list-style-type: none"> Develop an API or standardised digital interface for automated data submission to the EU Central Registries, ensuring compatibility with consumer credit client management systems. The National Competent Authorities could collaborate to establish clear guidelines for automated compliance, reducing manual workload.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			businesses to comply with and/or contradicting rules at EU level.	
34	Anti money laundering Regulation (EU) 2024/1624	Administrative burdens	<ul style="list-style-type: none"> According to the regulation, financial institutions are required to verify the identity of ultimate beneficial owners (UBO) through the designated register, but they are not permitted to rely only on the information it contains. They must also carry out verification with the company concerned. In practice, companies are obligated to declare the identity of their ultimate beneficial owners and the supporting documents both to the national register and to each financial institution with which they establish a business relationship. This redundancy generates significant frustration, as companies are compelled to repeat the same procedures multiple times. 	<ul style="list-style-type: none"> Apply the only once principle by providing access to supporting documents from the UBO public register by the financial institutions (on businesses demand, no open access) so businesses do not need to send them twice or more. If not, on beneficial ownership: allow, in low-risk situations, a simple confirmation of the appropriate, accurate, and up-to-date nature of the information available in the register, rather than requiring the bank to systematically request the same information already contained in the register to the companies.
35*	Precontractual information in insurance Directive (EU) 2016/97; Regulation No 1286/2014; Directive 2009/138/EC	Administrative burdens	<ul style="list-style-type: none"> Consumers looking for insurance products receive the precontractual information in paper by default and only may be provided in a durable medium other than paper, or through a website, where some strict conditions are met. This rule, however, does not correspond to the current reality of the average consumer, who usually prefers to receive documentation in digital format (e.g. tickets, transfers, bank notifications). 	<ul style="list-style-type: none"> Information should be made available to customers in a friendly and sustainable manner, allowing the customer to request the information on paper. To promote efficiency and digitisation, while preserving that all users have access to information in a fully accessible medium, it is proposed to replace the 'paper by default' principle with a 'paper on demand' model. Under this approach, documentation would be made available to the insured, by default, in digital format (email or access in a dedicated space), and would only be made available in paper format if the customer expressly requests it. This change would respect the rights of less digitised groups, while contributing to reduce costs and adapting the system to new user preferences.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
36	Prospectus Regulation Regulation (EU) 2017/1129	Administrative burdens	<ul style="list-style-type: none"> • Issuers with regular access to capital markets must prepare nearly identical prospectuses every year, even though only marginal information changes. • The content is often redundant with ad hoc publicity, financial reporting or ESG reporting. This is particularly true for listed issuers. • High coordination and translation costs (e.g. for compiling working capital statements when unsecured bonds with ratings are already on the market). 	<ul style="list-style-type: none"> • Creation of a simplified or extended exemption for issuers who are regularly active on the capital market (e.g. annually) and have consistently valid base prospectuses or EMTN programmes. • For publicly listed companies, debt prospectus should only contain information about the securities.

VIII. Taxation

37	Administrative Cooperation (DAC) Council Directive (EU) 2018/822 ('DAC6')	Administrative burdens	<ul style="list-style-type: none"> • Excessive compliance costs and resource strain: companies must perform extensive due diligence on a wide range of transactions — including routine commercial ones not primarily tax-driven — to assess reportability under DAC 6. • Retrospective reporting obligations: the requirement to evaluate past arrangements from the Directive's agreement date to national implementation added significant administrative workload. • Broad and inconsistent scope across Member States: divergent national interpretations of "intermediary," "arrangement," and the hallmarks have created fragmented rules and compliance uncertainty. • Duplicative and inconsistent procedural requirements: different Member States impose distinct documentation formats (e.g., XML or web forms), local language requirements, deadlines, and reporting channels. • Multiple reporting and lack of coordination: the same transaction may be reported several times by different intermediaries, increasing redundancy without added value. 	<ul style="list-style-type: none"> • Waive DAC 6 for Pillar II in-scope companies: since Pillar II already restricts profit shifting and aggressive tax planning, DAC 6 reporting should be waived for affected multinationals. • Avoid expanding or altering reporting criteria: no new hallmarks or definitions should be added, as this would counter simplification efforts and further increase compliance costs. • Focus on simplification and process streamlining: Efforts should prioritise reducing administrative complexity — for example, through harmonised documentation and interoperable reporting formats. • Standardise XML reporting across Member States: XML submissions should be recognised and accepted in all jurisdictions to eliminate duplicative or incompatible local reporting systems. • Ensure fair and proportionate penalties: Sanctions for non-compliance should be proportionate to the nature of the infringement. • Improve coordination and transparency among tax authorities: enhance consistency in interpretation and application of hallmarks to reduce fragmentation and duplication of reporting obligations.
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No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<ul style="list-style-type: none"> • Uneven treatment of professional secrecy and legal privilege: variations across Member States can shift the reporting burden from intermediaries to taxpayers. • Disproportionate penalties: sanctions for non-compliance range widely (from €3,000 up to €4.7 million), despite the Directive's call for proportionality. • Questionable effectiveness: very few reported cases (e.g., only 24 out of 26,921 disclosures in Germany were deemed potentially aggressive) raise doubts about DAC 6's efficiency relative to its heavy administrative burden. • Overlap between existing frameworks: the introduction of Pillar II diminishes DAC 6's necessity, creating redundancy rather than additional tax insight. 	<ul style="list-style-type: none"> • Evaluate DAC 6's continued necessity: given overlaps with newer frameworks (Pillar II, public CbCR), assess whether DAC 6 remains justified or should be limited to targeted high-risk cases
38	VAT: VAT in the Digital Age (ViDA)	Cross-border regulatory barriers	<ul style="list-style-type: none"> • Whereas the VIDA package establishes a unified legal framework, individual member states vary significantly in their technical specifications, platforms and timeline. This fragmentation creates a heavy compliance burden for multinational and domestic firms alike, resulting in increasing costs and operational complexity. Many Member States are already requiring much more extensive data fields on e-invoices than what is legally mandated by the EU VAT Directive 2006/112/EC. This disparity can lead to confusion and compliance risks as businesses must adapt to vary national requirements. 	<ul style="list-style-type: none"> • EU-wide harmonisation establishing unified technical standards, reporting formats, and timelines to reduce fragmentation and ease compliance for businesses. • Provide adequate lead time and business engagement: mandating a minimum lead time of at least two years between the approval date of mandates by governmental authorities and their implementation is essential. Given the complexity of the VIDA implementation and the fact that an erroneous implementation due to a rushed timeline can disrupt the ability of a company to sell their goods or services, this timeframe should be safeguarded to enable businesses to prepare adequately, ensuring that they can meet new requirements without disruption their operations. • Promote technology neutral solutions to facilitate interoperability and enhance compliance, which is particularly beneficial for SMEs that may lack the resources to navigate complex systems independently. A fixed set of syntaxes will hamper innovation and development of both simpler solutions and more sophisticated digital architectures.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
39	Business in Europe: Framework for Income Taxation BEFIT COM (2023) 532 final;	Administrative burdens	<ul style="list-style-type: none"> The proposed BEFIT (Business in Europe: Framework for Income Taxation) rules risk creating overlaps and inconsistencies with the EU Minimum Tax Directive, potentially leading to double compliance requirements and increased administrative complexity for businesses. The proposal, in its current form, does not sufficiently align with existing global and EU-level tax frameworks, thereby undermining its intended objectives of simplification and harmonisation. 	<ul style="list-style-type: none"> Before advancing major new reforms at EU level such as BEFIT, the EU should allow the implementation of the Minimum Tax Directive and related international tax initiatives to stabilise. A comprehensive impact assessment and alignment effort should be undertaken to ensure consistency, reduce compliance burdens, and support predictability for businesses.
40	Anti-Tax Avoidance Directive Council Directive (EU) 2016/1164	Administrative burdens	<ul style="list-style-type: none"> Interest deductibility limitations are constraining investment and growth. The interest limitation rules were introduced under very different economic conditions. Since then, the refinancing costs have risen sharply, while the cap on deductible interest has remained fixed. This mismatch significantly restricts businesses' ability to invest and expand. Controlled Foreign Company (CFC) rules now create unnecessary dual compliance burdens in light of Pillar II. CFC rules were adopted as a minimum standard to prevent profit shifting towards lower tax jurisdictions. With the introduction of Pillar II (which also targets profit shifting and ensures a global minimum level of taxation) businesses may now fall under both regimes. This results in overlapping obligations, increased administrative burden, and renders the CFC framework redundant for companies in scope of Pillar II. Hybrid mismatch rules, aimed at neutralising the effect of double non-taxation, are excessively complex and difficult to apply by taxpayers and tax administrations. In particular, the imported hybrid mismatch rules which were designed to prevent companies from indirectly importing the effects of hybrid mismatches from third 	<ul style="list-style-type: none"> Total carve out for third-party debt in the interest deduction limitation rule should be introduced. CFC rules for groups subject to Pillar 2 should be deactivated. Remove imported mismatches provisions from the ATAD. Reassess the need for an ATAD GAAR.

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			<p>countries into the EU, require businesses to trace payments (such as interest or royalties) through complex value chains to determine whether they fund a hybrid mismatch abroad. This creates significant administrative burdens, especially where other jurisdictions have already made equivalent adjustments, making the EU rules often duplicative.</p> <ul style="list-style-type: none"> The General Anti-Abuse Rule (GAAR) is aimed at deterring abusive tax behaviour. Its inconsistent implementation by EU Member States leads to divergent interpretations of the scope of GAAR (for example, whether it is restricted to corporate tax liability, if withholding tax are also included). It is also unclear whether taxation resulting from the Pillar II rules is in scope of the GAAR. 	
IX. Other				
41	Public Procurement	<p>Administrative burdens</p> <p>Cross-border regulatory barriers</p>	<ul style="list-style-type: none"> Administrative burdens, local regulations and barriers, language barriers, suboptimal handling of public procurement data, and unclear objectives and selection criteria make it difficult to sell to public customers in other EU countries and thus to scale through the Single Market. Lack of intra-EU competition (high percentage of single bidders). Increasing tendency to award the cheapest bid across the EU. Lack of quality and availability of data on public procurement. Disparate requirements, inconsistent application of EU Directives and administrative procurement. Fragmented, unclear and different complaint rules in Member States is an obstacle for cross border bidding and creates legal burdens for companies seeking access to justice. 	<ul style="list-style-type: none"> Developing and strengthening the public procurement data space (Public Procurement Data Space). Automation and the use of digital tools will ease the burden on both contracting entities and businesses, making it easier to participate in tenders and reduce transaction costs. Removing or revising the ESPD is needed. Increase the use of AI. EU rules should enable and support genuine digitalisation and automation, including the use of AI. Existing rules should be adapted to truly facilitate digital tools. <p><i>[BusinessEurope will develop more concrete recommendations on public procurement at a later stage].</i></p>

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<ul style="list-style-type: none"> The public sector often uses unbalanced contracts that are unilateral and regulated in detail beyond what is necessary. The European Single Procurement Document (ESPD) in Article 59 is aimed at streamlining public procurement processes, but not all countries use it. ESPD is a self-declaration signed and submitted by bidders during the pre-qualification or tender phase, intended to serve as preliminary evidence, replacing comprehensive certificates from authorities or third parties until a participant becomes a preferred bidder. But some Member States continue to demand extensive documents, such as "certificates of good conduct" from all company representatives, even at an early stage. This creates a significant administrative burden. 	
42	Whistle-blower Directive Directive EU 2019/1937	Administrative burdens	<ul style="list-style-type: none"> Companies with min. 50 employees are obliged to set up a whistleblowing scheme and establish procedures for receiving and following up on reports. However, many companies, especially larger ones and groups, had already before the Directive established own schemes within their organisations schemes, and the Directive forces them to abide by a standard one. Companies with up to 249 employees can, according to the Directive, set up shared schemes. Regardless of size, the operation of the scheme can be entrusted to an external third party, such as a lawyer or auditor. 	<ul style="list-style-type: none"> Raise the threshold for establishing whistleblower schemes in private companies from the current 50 to 250 employees. This will allow more companies to reduce or remove costly procedures for receiving and following up on reports. These costs are in some situations duplicative because often subsidiaries that belong to groups of companies can benefit from group whistleblower schemes coverage. Make it more explicit in the existing Directive that companies should have a choice to define whether they prefer to appoint a single entity that manages the channels of notification and management of complaints within groups of affiliated companies. This entity could either be a department in the parent company or a separate group entity. There are several identified advantages (in efficiencies and costs) for companies in doing this:

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
				<ul style="list-style-type: none"> • Create more coherence when dealing with whistleblower disclosures (application of common approaches and standards). Avoid fragmentation of approaches within the group, helps identifying systematic misconducts across a group and prevents a reoccurrence. • The whistleblower protection can be guaranteed at a high level throughout the group. An independent department could safeguard the confidentiality of the whistleblower's identity better than a small department at the level of the affiliated company, where the whistleblower runs the risk of being identified. • Allow synergies of centralized group solution to build trust in the process, to harmonise trainings and awareness and thus to ensure the effectiveness of the channel. • For the whistleblower, the advantage of a centralised group solution is that a single report is all that is required – even if a number of affiliated companies, e. g. subsidiaries, are involved. Especially in a corporate group, collaboration across various affiliated companies is the norm, and this is why reports of irregularities often involve different companies. • Should the allegations of wrongdoing extend to the management of the affiliated company, a centralized entity would be better able to initiate and enforce any measures that might be necessary (including disciplinary ones), both within and against the affiliated company in question. This would also lessen chances of an affiliated company to cover up wrongdoings. • Group compliance functions are better positioned to manage differences in national legislation that are likely to arise as this directive is transposed across all the 27 Member States. A group solution can serve to align or even go beyond the highest denominator.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
43*	<p>Short-term accommodation rental services</p> <p>Regulation (EU) 2024/1028</p>	Cross-border regulatory barriers	<ul style="list-style-type: none"> • Achieving harmonisation is crucial to ensure consistent implementation of the EU Short-Term Rental Regulation (EU STR Regulation) across the Single Market. While the Regulation seeks to establish a uniform framework, divergent national approaches risk undermining this objective. <ul style="list-style-type: none"> ○ Some Member States (e.g. Italy, France and Spain) go beyond the requirements of the EU STR Regulation by: <ul style="list-style-type: none"> ▪ requesting random checks on listings for non-STR accommodations (such as hotels), while the Regulation is strictly limited to STR accommodations. ▪ requiring platforms to collect and display multiple registration numbers (national and regional), even though the EU STR Regulation states that Member States should ensure that STR units are not subject to more than one registration procedure. ▪ establishing notice and take-down requests for illegal STRs that differ from the processes established in the DSA. ▪ developing their own API connections with digital platforms, instead of using the Commission’s API (for example France, Italy, and Spain, which require use of their own APIs by as early as May 2025, a year earlier than the EU STR Regulation’s date of applicability). ○ In some cases, these national rules have not been notified to the Commission through the Technical Regulations Information System (“TRIS”) which meant that platforms have had to execute compliance implementations on a tight timescale. 	<ul style="list-style-type: none"> • Ensure alignment between the EU STR Regulation and relevant provisions under the DSA by using the same: <ul style="list-style-type: none"> ○ definitions of ‘online platform’ and ‘illegal content’ ○ notice-and-action framework for illegal content (Article 16 DSA); • Simplify the information and take-down requests and designate the EU STR Regulation as <i>lex specialis</i>, thereby granting it precedence over the DSA. • Ensure that Member States implement and use one sole API mechanism to facilitate compliance and reduce burden on platforms, which would have just one system to communicate data with the single digital entry points of every Member State.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<ul style="list-style-type: none"> ○ Moreover, other Member States (e.g. Sweden) have indicated that they do not intend to implement the Regulation in full, or plan to transpose only the minimum mandatory provisions, without establishing the full registration framework or data-sharing mechanisms foreseen in the Regulation. This selective implementation means that platforms and hosts may continue to face divergent national rules and compliance obligations, creating fragmentation across the single market. ● The EU STR Regulation provides that competent authorities can (under certain circumstances regarding host compliance) issue orders requesting that platforms provide information or take down listings. However, the EUSTRR does not provide any guidelines as to the procedures to be followed - such as requiring authorities to use the platform's designated electronic point of contact as per Article 11 of the DSA. There is a risk that competent authorities will attempt to follow different procedures for transmitting requests for information / takedown pursuant to the EU STR Regulation and DSA. 	
44	General Data Protection Regulation (GDPR) Regulation (EU) 2016/679	Cross-border regulatory barriers Administrative burdens	<ul style="list-style-type: none"> ● Article 4.1 (with Recital 26) Scope of what is considered personal data: The broad scope creates disproportionate burdens, and hinders innovation since the definition, legal basis and purpose limitation together significantly restrict collection, sharing and use of data. This clarification should address the legal status of pseudonymised and anonymised data, reflecting the CJEU's reasoning in Case C-413/23 P that whether a person is identifiable depends on the processing context, the means reasonably likely to be used by the data recipient rather than only by the controller, and the actual risk of re-identification. 	To balance the broad definition of personal data and ensure ability to use data for technology and AI development: <ul style="list-style-type: none"> ● Clarify the use of pseudonymised / anonymised data as to when it can be treated as non-personal data in line with the CJEU Case C-413/23 P, in Article 4 and consistently in Recital 26. . ● Clarify in the GDPR that companies have a clear legal basis in Article 6, such as legitimate interest; research grounds, for training AI models and systems. Moreover, reaffirm "legitimate interest" for AI training and clarify rules to ease the processing of data that has been manifestly made public by individuals. Reflection in Article

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<ul style="list-style-type: none"> • Strengthening the risk-based approach for data processing is essential to reduce the burden on businesses. Accountability obligations, like documentation and organisational measures, and reporting obligations for low-risk and mundane processing activities may be excessive in relation to the context and potential risk to data subject's rights. • Moreover, principles of data protection require modernisation to reflect technological developments and contemporary data processing methods: particularly, purpose limitation, storage limitation, data minimisation, and the unlimited accountability of the controller, which increasingly conflict with large-scale data processing and AI-driven operations. • Lawfulness of data processing activities has been a point of tension over the years. Subsequent legal acts in the digital sphere have treated different legal bases as to clarify which one is more suitable for particular activity, thus creating confusion as to whether the legal bases are ranked or not. In addition, certainty is necessary, especially for further processing for example for AI training, or other emerging technology developments. The GDPR Recital 33 allows for broader consent of certain areas of scientific research. Business R&D often uses the same methodologies, experimentation, and has contributed to major breakthroughs, and should also more explicitly benefit from such broader consent. • Data subject rights are often perceived as absolute, and not as relative to other persons rights, freedoms and legal obligations. This creates unrealistic expectations, especially regarding access and erasure, or rejection of request. The scope of uncertainty on what must be disclosed is high. Identification challenges to verify data subjects' requests persist. Yet, any non-compliance by 	<p>9 on balanced processing of special categories of data in line with technological developments, such as AI, would be necessary.</p> <ul style="list-style-type: none"> • Article 5 must reaffirm the risk-based nature of the Regulation and its balance of data protection and innovation in the economy, with a reflection in Article 24. An adaptation of the applicable requirements according to the level of risk would also enhance overall coherence with the AI Act, which clearly differentiates the obligations applicable to an AI system based on the level of risk associated with it. • Clarify that the rights are not absolute is a must, especially to avoid intrusive monitoring obligations and ensure the balance with other persons' rights. Data subjects must cooperate in this process. The possibility to reject a request on grounds that its purpose is abusive (e.g. manifestly unfounded or excessive) can be considered. In addition to the amendment of Article 12(5) of the GDPR, unfounded, abusive, misused, and excessive requests should be further defined in guidelines issued by the European Data Protection Board (EDPB). <i>"Information supplied under Articles 13 and 14, as well as any communications or measures taken under Articles 15 to 22 and 34, must be provided to the data subject at no cost. However, if a request cannot reasonably be met, is clearly unfounded or excessive, particularly when repeated, or would require a disproportionate effort in light of the actual risk or alleged harm, the controller may either charge an appropriate fee reflecting the administrative effort needed to provide the requested information, communication, or action, or refuse to comply with the request after asking the data subject to clarify the purpose and the specific processing activities concerned."</i>

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<p>business is portrayed as intentional, which fuels negative perceptions, and discourages engagement, particularly among SMEs. Data subject requests are a large administrative burden, time-consuming and costly. Moreover, the volume of data subject rights requests has been increasing significantly each year, to the point of becoming difficult to manage for many organisations, particularly for SMEs, which often lack the resources to handle such requests effectively. This imbalance led to the misuse of data protection rights for purposes unrelated to safeguarding personal data, exposing controllers to heightened legal and reputational risks. A growing risk of misuse of these rights can thus be observed, where they are used: (i) as leverage in litigation to obtain evidence, for instance in employment disputes; (ii) as a means of exerting pressure on companies through repeated or coordinated requests from activists; or (iii) as a reputational or image-related tool, without any direct connection to the genuine protection of personal data.</p> <ul style="list-style-type: none"> • International data transfers have not been smooth, especially for smaller players. The conclusion of adequacy decisions with different jurisdiction has not been at the speed that would allow scale and certainty for expanding business operations abroad. • The Helsinki Commitments already outline valuable principles for transparency, stakeholder engagement, and predictability in EDPB and DPA cooperation. To ensure these remain stable and consistently applied over time, it would be helpful to explore whether some procedural guarantees, such as clearer consultation practices, feasibility assessments, transparency, could be reflected at the legislative level. This would strengthen trust, reduce uncertainty for stakeholders, and ensure continuity of the practice. 	<ul style="list-style-type: none"> • Consider less information obligations under Articles 13-15 where more proportionality is needed. • GDPR's Article 22 should be reformed and aligned so that compliance with the due diligence obligations in the AI Act enables a legally compliant use under GDPR, provided a legitimate interest is pursued. • A thorough assessment of the international data transfers challenges under the GDPR must be conducted, and the process reformed. • It should be clarified that the risk-based approach (Articles 24 and 32) applies also to the measures for data transfers to third countries (Chapter V). Simplifying the validation process of Binding Corporate rules (Article 47) would be welcomed. • Create a positive presumption for intra-group transfers where a group self-certifies adherence to appropriate safeguards. Assessment of a third country's laws should focus on the actual likelihood of public authorities accessing EU persons' data. • Heighten the threshold for data breach reporting, so only high-risk breaches are covered and consider merging articles 33 and 34. • The process of EDPB guidelines could be amended to include feasibility checks ahead of adoption, engage stakeholders from the beginning and include transparency requirements on how stakeholders' input has been treated (the Helsinki statement). Additionally, Article 57 should more clearly state that DPAs have a responsibility to guide controllers and processors on data processing activities beyond only non-mitigatable high-risk cases, reinforcing cooperation and strengthening the protection of data subjects.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			<ul style="list-style-type: none"> The application of Article 22 GDPR regarding automated decision-making is often interpreted narrowly. Some data protection authorities claim that automated decisions cannot be considered “necessary” simply because humans have historically performed such tasks. They draw the conclusion that automated decision-making is not permissible and that an effective consent according to Article 22(2)(c) and Article 7(4) can only be given if the data subject has the opportunity to choose processing by a human being from the beginning. However, such a narrow interpretation of what can be considered necessary would prevent businesses and consumers from fully accessing the benefits of new technology. This restrictive reading often prevents digital solutions, such as online contracts or automated tasks processing (i.e. automated claims processing). Article 36 requires prior consultation only when a DPIA identifies a high risk that cannot be mitigated, and some DPAs interpret their guidance role as limited to these non-mitigatable high-risk cases. This leaves controllers, especially those using highly innovative technologies, facing regulatory uncertainty, and unable to seek support until risks are already severe, leading to delays and uneven compliance. Yet Article 57 makes clear that DPAs must promote awareness of risks, rules, safeguards, and controller obligations more broadly. Such a narrow interpretation does not help with proactive oversight. 	<ul style="list-style-type: none"> The principle of proportionality, already stated in recitals, must be made explicit in the main text to guide enforcement by DPAs. Articles 35 and 36: The DPIAs requirements will also benefit from risk-based clarification, and prior consultation to the supervisory authority on a voluntary basis should be permissible not only for reactive situations, but also, for example, where the results of the impact assessment are not conclusive. Move the “cookie rule” from the ePrivacy Directive to the risk-based framework of GDPR, or “whitelisting” low-risk, essential activities (e.g. security monitoring, software updates, anti-fraud, and first-party analytics, etc).

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Austria	Belgium	Bulgaria	Croatia	Cyprus	Czech Republic
 DA CONFEDERATION OF DANISH EMPLOYERS	 Danish Industry	 EMPLOYERS ESTONIAN EMPLOYERS' CONFEDERATION	 EK Confederation of Finnish Industries	 Mouvement des Entreprises de France	 BDA DIE ARBEITGEBER
Denmark	Denmark	Estonia	Finland	France	Germany
 BDI	 SEV Hellenic Federation of Enterprises	 HUNGARIAN EMPLOYERS' ASSOCIATION	 samtök atvinnulífsins	 SI	 Ibec FOR IRISH EMPLOYERS
Germany	Greece	Hungary	Iceland	Iceland	Ireland
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