BUSINESSEUROPE

THE BUSINESSEUROPE OMNIBOOK

TO REDUCE REGULATORY BURDENS

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INTRODUCTORY REMARKS

Regulatory burden continues to weigh heavily on EU businesses. We know from surveys with our members that regulatory burden, besides cost of energy, are one of the major obstacles to long-term investment in Europe. The *annual* investment shortfall to close gaps in innovation, infrastructure, twin transition and resilience of our economy is between €750bn-800bn, as assessed by the Draghi report of 2024. Both the Letta and Draghi reports underline the same point: if Europe wants to stay competitive and attract investment, we need urgent action to reduce regulatory burden and bureaucracy, especially at a time when Europe's economic strength is vital to its security.

The first year of EU "Omnibus" proposals for regulatory simplification is over. We acknowledge an unprecedented effort by the European Commission to start a comprehensive burden reduction agenda. On our part, over the past 12 months and in three batches published separately in January, July and December 2025, BusinessEurope has identified and tabled **almost 140 of the most pressing regulatory burdens across 10 policy areas**, alongside concrete suggestions to address them.

Today we present a consolidated version that brings together all three batches, including the latest 44 proposals of December, into one reference document directly contributing to the EU agenda to reduce regulatory burdens and ease doing business in Europe. Through this work, BusinessEurope continues to act as a partner in shaping solutions and offering concrete recommendations that contribute toward the delivery of the EU's burden reduction agenda.

Some suggestions have already been taken on board by the European Commission and the co-legislators, though not all of the outcomes of negotiations on the respective "omnibuses" meet the needs of European businesses. While first steps in the right direction are welcome, much more needs to be done to provide the European economy with the simplification boost it needs and to come anywhere close to the promised reduction of regulatory burden by at least 25% for all companies and 35% for SMEs. This Omnibook shall be a compass for the continued efforts to reduce regulatory burden.

FOR FURTHER INFORMATION

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GUIDANCE TO THE READER:

This document merges BusinessEurope's suggestions published last year in January, July and December into a single reference point to our collective work throughout 2025, hence the suggestions stand as they were proposed at the time of their publication last year. Some of the EU legislation is referred to on a few occasions: related suggestions may have been partially addressed in some instances, while some of the suggestions have been updated or supplemented.

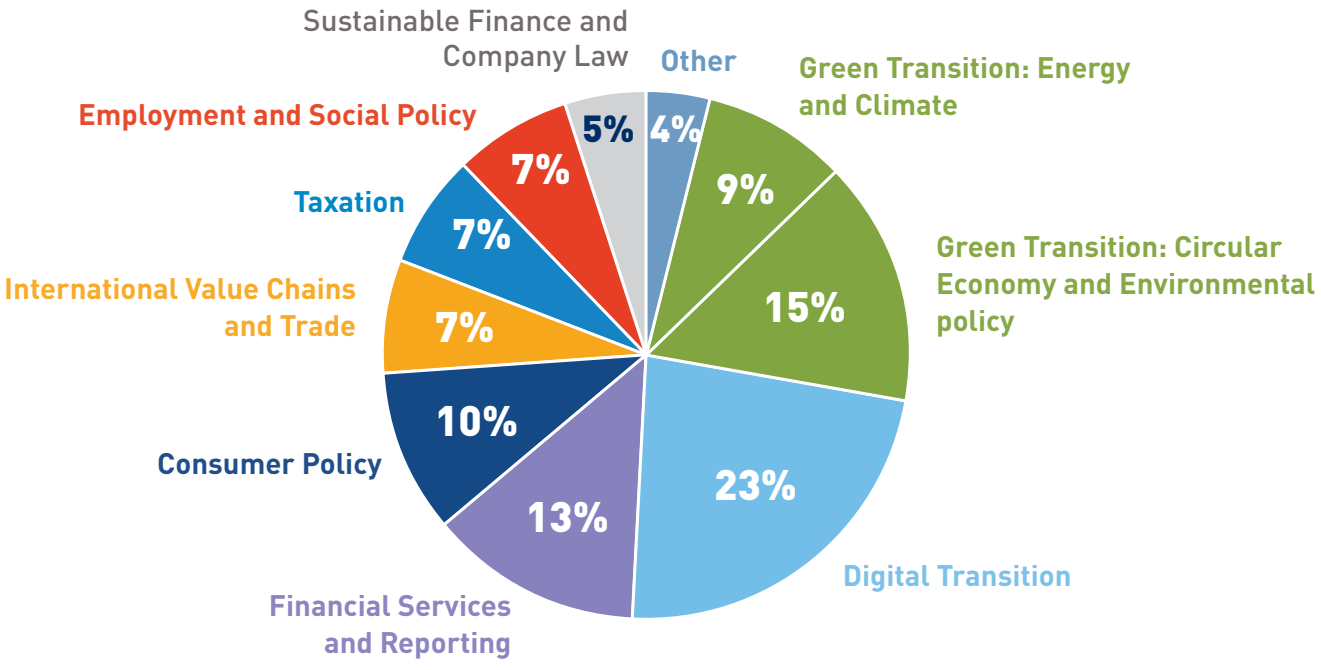
The measures bearing an asterisk mark are those which BusinessEurope has not been actively working on, still put forward by our united members as very relevant for the burden reduction programme.

These key, pressing burdens are examined across the following policy areas:

- Green transition:
  - Energy and climate
  - Circular economy and environmental policy
- Consumer policy
- Sustainable finance and company law
- Taxation
- Financial services and reporting
- Digital transition and economy
- International value chains and trade
- Employment and social policy
- Other

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

60% of suggestions go well beyond reporting and administrative requirements, while a further 25% concern persistent Single Market barriers. Moreover, taken together, the majority of suggestions focus on the green and digital transitions, reflecting the extensive legislative activity in these policy areas over last EU mandate (see chart below).



No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
I. Energy and Climate				
1	**Transition plans**	Administrative burdens	• Inconsistent requirements spread across different legislations: Many of the legislative proposals adopted by the EU legislator in the last years on, inter alia, the environmental, climate and energy fields provide for the adoption of corporate transition plans under different names and forms. CSRD, the Industrial Emissions Directive (IED), CS3D, Energy Efficiency Directive, the EU Emissions Trading System (EU ETS) and certain prudential rules for financial institutions are some examples of pieces of legislation that include rules and requirements related to this. This poses a high risk of fragmentation and inconsistencies. It risks creating important administrative burdens and costs for companies when fulfilling their reporting obligations as well as uncertainty and effort duplication. • High dependency on external factors: Transition plans are an important tool for companies in their transition strategising, however, such plans are highly dependent on external factors such as effective carbon leakage protection, availability of affordable low carbon energy, critical new infrastructure, and the creation of markets that reward lower carbon production.	• Carry out a mapping of the different requirements and provisions on transition plans established across the different pieces of EU legislation. This exercise should lead to the below point. • Introduce a unique set of requirements under a common transition plan template for non-financial corporates that is used to comply with all the different EU legislations requiring this exercise. • The common transition plan template must: 1) Be applicable at company level only, for those companies in scope. Meaning that, i) at installation level, there should not be any obligation for a transition plan (e.g. climate neutrality plan under EU ETS, Industrial Emissions Directive), ii) there should be an exemption for subsidiaries to produce individual transition plans, as it implies additional regulatory burden without clear environmental benefits. 2) Consider the fact that companies' efforts to transition depend on external factors such as the provision of renewable energy in sufficient quantities and reasonable prices or the availability of key infrastructures. Hence, a transition plan can only provide an approximate orientation regarding the ecological transformation of business models. 3) Avoid creating additional legal obligations for companies. For instance, it must not depart from the clear text of ESRS E1, as laid down in AR 2 and AR 26, according to which companies need to benchmark and demonstrate their best efforts to get as close as possible to the 1.5°C trajectory while there is no obligation for them to reach this trajectory individually. 4) Guarantee the protection of sensitive business information. For instance, information like projects

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				pipeline should not be mandated to be made public as it would give the market insight into competitively sensitive investments.
2	**Carbon Border Adjustment Mechanism (CBAM):** "de minimis" threshold, use of default values and frequency of reporting Regulation (EU) 2023/956	Excessive adjustment burdens	• Many businesses consider that the minimum threshold of 150 EUR above which CBAM applies leads to disproportionate burdensome requirements, especially for imported products with very low embedded emissions but falling above the threshold. In such cases, the increased administrative costs of CBAM are reported to be disproportionate in relation to the climate impact of the shipment and the CBAM fees to be paid being considerably lower than the cost of reporting. • Moreover, for companies whose core business is not directly related to the goods currently in scope of CBAM, this threshold brings a significant amount of additional administrative burden. For example, the goods in scope that may be imported irregularly by companies in industries not directly concerned may only be small parts to repair machinery, e.g. iron/steel tubes or screws. With the current low threshold, nearly all such irregular imports would need to be reported and systems set up, which requires significant resources and investments due to the complex nature of the reporting that do not match the low limit. • Many businesses cannot yet foresee when they will be able to submit the actual emissions data and consider they will not be able to submit real emissions data before the end of the transition period. This is mainly explained by uncertainties regarding suppliers' abilities or willingness to provide reliable data. Most of the companies are in contact with their suppliers, trying to	• Establish a higher "de minimis" threshold (currently 150 EUR) directly in the CBAM Regulation and independent from the discussions on the reform of the Union Customs Code. • Allow companies to submit CBAM reports every six months rather than quarterly and extend the deadline to submit a CBAM report to two months after the end of each reporting period. *[Additional proposals by BusinessEurope can be found here Simplification proposals for CBAM's implementation must be carefully designed to uphold the climate goals underpinning the mechanism and ensure that European producers in the sectors covered by CBAM remain competitive in global markets, advancing towards a more sustainable economy.]*

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			make estimations on when they will be able to submit the data. • Even when using default values, reporting on embedded emissions in CBAM goods is an onerous task and businesses have reported difficulties in meeting the deadline to submit CBAM reports at the required interval (quarterly).	
3	**EU Emissions Trading System (ETS) Directive:** Opt-out Directive 2003/87/EC	Excessive adjustment burdens	• A large number of small and medium size enterprises are required to participate in a European system. The EU ETS is rather complex to manage for small and medium size companies. It already includes an opt-out option for small emitters, but the threshold is very low (less than 25.000 teqCO2).	• Increase the threshold for the opt-out for small emitters from 25.000 teqCO2 to 50.000 teqCO2. Increasing this threshold would allow a much larger number of small and medium size companies, which still represents a minor part of the overall industrial emissions, to benefit from less administrative burdens. As the opt-out system requires that those companies reach the same CO_2 reduction target as in the EU ETS, increasing the threshold would introduce a relevant simplification without jeopardising the climate targets. • Such a simple yet significant simplification for a large number of small-emitting installations retains the integrity of the overall emissions reduction targets by focusing regulatory oversight on larger emitters, where it will have the most impact. In essence, this change would make the system more efficient and less cumbersome for small businesses without compromising environmental goals.
4	**Energy efficiency** - implementation of energy efficiency audit	Excessive adjustment burdens	• In the EU ETS1, receiving 20% of free allocations is conditional on the implementation of recommendations of an energy efficiency audit. Free allocation is in place to counteract carbon leakage, while the audits already mandated by the Energy Efficiency Directive and their implementation is pursuing a completely different aim. Energy efficiency audit reports and their recommendations vary significantly even for identical	• Remove the conditionality of free allocation on the implementation of energy efficiency audit recommendations in Article 10a(1) of the EU ETS Directive.

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	Directive 2003/87/EC		sites and are often formulated in general terms, and a 20% reduction of free allocation has a significant economic impact to the company. • The parallelism and combination of policy tools result in unnecessary duplication and bureaucracy. In some cases, energy efficiency requirements could even impede companies' efforts to reduce greenhouse gas emissions, as new technologies often demand more energy, e.g. carbon capture installation or decarbonisation through electrification, which increases electricity consumption.	
5	**Energy Efficiency Directive** – CHP Directive 2023/1791	Excessive adjustment burdens	• Cogeneration units are already obligated to reduce emissions under the EU ETS. The least efficient installations, based on a product benchmark, must produce a climate-neutrality plan. Requiring an additional plan to progressively reduce emissions to meet an EED limit creates a double reporting burden for operators.	• Remove the requirement to reduce progressively the emissions to meet the threshold of less than 270 gCO2 per 1 kWh by 1 January 2034.
6	**Net Zero Industry Act (NZIA)** Regulation (EU) 2024/1735	Excessive adjustment burdens	• NZIA represents an important first step to simplify and fast-track permitting procedures for manufacturing of net-zero technologies in the EU. The text agreed by co-legislators includes improvements in terms of expanded scope of application. However, it does not fully take a value chain perspective, leaving out for instance the manufacturing of parts, materials and intermediate products of the simplification and fast-tracking efforts.	• Parts, other materials and intermediate products in the production of net-zero technologies should be included in the scope of NZIA, through an adjustment of Article 3(1).
7*	**Methane emissions reduction in the energy sector**	Excessive compliance costs Administrative burdens	• 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	• 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

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	Regulation EU/2024/1787		compliant energy imports, given that importers and suppliers will not be willing to take on the risk of receiving non-compliant imports.	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).
8*	**Energy Performance of Buildings (EPBD)** Directive (EU) 2024/1275	Administrative burdens Excessive compliance costs	• The directive contains several very prescriptive requirements, leading to high and disproportionate regulatory costs. For example: ○ 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.	• 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.
9*	**Wholesale energy market integrity and transparency** Regulation (EU) No 1227/2011	Administrative burdens	• 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.	• 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.
10	**Aviation – ReFuelEU Aviation, EU ETS** Regulation (EU) 2023/2405 ; Directive 2003/87/EC	Administrative burdens	• With ReFuelEU Aviation, there will be a further reporting requirement - also for Sustainable Aviation Fuel – for airlines from 1 January 2025. The reporting cycle and the recipients of the information are not identical. • There is also the risk of additional administrative effort when reporting non-CO_2 emissions in aviation as part of a respective monitoring-reporting-verification system that is linked to the EU ETS. On the one hand, the rules for this were only published in September 2024. On the other hand, an IT tool that is to be set up to support companies is behind schedule and it is unclear whether it will be ready for use from January 2025.	• Reporting could be consolidated, through for instance the RED Union database, where all information on sustainable fuels could be managed - by companies.

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11	**ReFuelEU Aviation** Regulation (EU) 2023/2405	Administrative burdens Excessive compliance costs	• 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.	• 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.
12	**ReFuelEU Aviation, EU Renewable Energy Directive (RED) : CEPS** Regulation (EU) 2023/2405 ; Directive (2009/28/EC)	Cross-border regulatory barrier	• 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 harmonized 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	• Enable efficient deliveries of sustainable aviation fuels via CEPS pipelines by issuing Commission guidance as soon as possible to provide for a harmonized 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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			requirements across Member States depending on the 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.	
13	**FuelEU Maritime** Regulation (EU) 2023/1805	Administrative burdens	• 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.	• 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.
II.	**Circular Economy and Environmental Policy**			
14	**Industrial Emissions Directive (IED)** Directive 2010/75/EU ; Directive (EU) 2024/1785	Administrative burdens Excessive adjustment burdens	• The recently agreed Industrial Emissions Directive includes a range of new reporting requirements, with risks of overlaps and inconsistencies with other EU legislations (e.g. CSRD, CS3D, EU ETS, REACH). E.g. o 'Transformation Plan' on how installations covered by the Directive will transform themselves during the 2030-2050 period to contribute to the emergence of a sustainable, clean, circular and climate-neutral economy by 2050. o A very prescriptive Environmental Management System (EMS, Article 14a) with the installation of a	• Remove Environmental Management Systems (EMS) and chemical management systems at installation level: it is very burdensome to have dedicated environmental or chemical management systems for installations, which are often embedded in larger corporate structures. It should also be clarified that existing EMS that meet internationally accepted standards (e.g., ISO 14001, ISO 50001, EMAS) are sufficient to comply with obligations under Article 14a. • The implementation of indicative environmental performance limit values is essential to support innovation

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			chemical inventory management system that is required for each installation and shall be reviewed periodically. ○ An obligation to submit to the competent authority regularly, and at least annually, information on the basis of results of emission monitoring referred to in point (c) and other required data that enables the competent authority to verify compliance with the permit conditions (Article 14.d.i.). • Establishing binding environmental performance limit values (EPLVs) for energy, waste generation and water in permits (Article 15.4) can impede innovation which is crucial for the green transition. Such limit values can hinder companies from adopting greener and more innovative practices as the transformation to zero pollution and increased circularity will often demand more energy / increased use of resources. • There is an overlap with the EU ETS provisions relating to energy management and combustion units. Sectors covered by the ETS would have double administrative burden if a Member State's competent authorities would choose to also impose requirements relating to energy efficiency as part of the operating permit under IED. Giving Member States this choice creates administrative burden for installations under the EU ETS that are also under IED. Cogeneration units in many sectors are already obligated to reduce emissions under the EU ETS.	and thus promote the production of long-lasting, high-quality, low-carbon products. • For activities listed in Annex I of EU ETS Directive 2003/87/EC, Member States should not impose requirements laid down in Article 14(1), point (aa) and Article 15(4) relating to energy efficiency in respect of combustion units or other units emitting carbon dioxide on the site.

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15	**Ecodesign for Sustainable Products Regulation (ESPR), ecodesign requirements for energy-related products:** requirements to track substances of concern in products, DPP Regulation (EU) 2024/1781 ; Directive 2009/125/EC	Administrative burdens	• To be placed on the market, product groups covered by upcoming delegated acts will need to fulfil information requirements specific to their product group, which will be laid down in the respective delegated acts. Article 7 of ESPR states that companies will be required to provide information to facilitate the tracking of substances of concern (SoCs) throughout the life cycle of products, including for instance name, location and concentration of substance. This information will have to be included in the Digital Product Passport. • The definition of SoCs covers an immense number of substances even without counting the substances that may be defined as substances of concern due to their negative impact on reuse and recycling (paragraph d). This extremely broad definition creates legal uncertainties, including overlaps with the chemical legislations such as REACH, since any substance may potentially be targeted. It will create significant burdens across the value chain and take away resources in the supply chain for reasons unrelated to circularity. This is particularly a risk for many SMEs. • ESPR requires products to have a Digital Product Passport (DPP) to be placed on the market. Depending on the information requirements and its set up, there are concerns on burdens for companies (especially SMEs). • The obligation to have an independent third party DPP service provider for storing back-up copies of the DPP is concerning. Firstly, the number of companies that are insolvent or stop their activities is very small, and companies in the scope of ESPR even smaller. If companies are not allowed - if they wish so - to use their internal storage systems for DPP and back-up copies, they would be obliged to sustain high economic and	• Change the definition of SoCs in ESPR (Article 2(27)) to cover only 'substances of relevance to circularity', i.e. impeding the reuse or recycling of a product. The assessment of whether a substance is impeding recycling or reuse should be based on state-of-the-art recycling technologies, to be continuously evaluated ensuring that new innovative technologies for recycling and reuse are taken into account. It should also be clarified that this definition is specific to the ESPR, thereby avoiding unintended consequences of the definition's application outside this Regulation and limiting the overlaps with REACH. • Information required to be included in the DPP should be limited to data needed for circularity and sustainability purposes, adhering to the data minimisation and need-to-know principles. • Neither Article 6 nor Annex I should enable adoption of performance requirements that restrict substances based on chemical safety, as this risks leading to a duplication of requirements with REACH. • It should be clarified in Article 5(1)(g) that the ecodesign requirements should focus on substances present in the *end product.* • Remove references to "independent third party" in the Recital 38 and Article 2(32) of the ESPR.

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			environmental costs (including putting pressure on the electric grid due to the necessity of establishing new data centres). Preliminary estimates from a large company suggest eight-figure costs and hundreds of tonnes of carbon dioxide equivalents (CO_2e) for their DPP.	
16	**Ecodesign for Sustainable Product Regulation** Regulation (EU) 2024/1781	Administrative burdens	• 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. • 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 digitalize the	• 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 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. • 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).

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			provision of information (e.g. Omnibus II) and to minimize 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 misaligned with the EU-wide harmonized format (still to be adopted) and incur unnecessary costs to change their reporting format from one year to another.	
17	**Packaging and Packaging Waste Regulation (PPWR):** divergent national requirements and discriminatory reuse targets for transport packaging	Cross-border regulatory barriers Excessive adjustment burdens	• Today, European companies are confronted with divergent national packaging, labelling and information requirements as well as bans on packaging materials. These market barriers lead to additional operational costs and burdens for companies. Moreover, they prevent the development of a circular economy by undercutting economies of scale and investments in innovation because of the increasing market fragmentation. The business community is concerned about the risk for divergent systems caused for instance by Article 4(3), Article 29(15 and 16) and 51(2)(c), allowing Member States to adopt higher reuse targets, for other products, and maintain or introduce national sustainability or information requirements.	• Remove provisions that may cause market fragmentation, allowing Member States to maintain or introduce national sustainability or information requirements including Article 4(4), Article 29(15), and 51(2(c). • The requirement on 100% reusable transport packaging within a Member State and between company sites within the EU in Article 29(2) and (3) should be removed.

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	Regulation (EU) 2025/40		• Certain transport packaging used to deliver products to another economic operator within the same Member State or between company locations in the EU are subject to a 100% reuse target by 2030. This applies to pallets, foldable plastic boxes, trays, plastic crates, intermediate bulk containers, pails, drums, canisters, as well as flexible formats and pallet wrappings and straps for stabilisation and protection of products put on pallets during transport. • Well-functioning recycling cycles exist for transport packaging while there are currently no reusable alternatives for some types, such as shrink and stretch film. The 100% reuse obligation within a Member State contradicts the basic principles of the EU internal market as it puts companies in larger Member States at a disadvantage compared to companies in smaller Member States, since the latter have a higher proportion of cross-border transport to which the 100% reuse quotas do not apply. These rules also penalise SMEs which, unlike large export-oriented companies, often only serve one national market and would therefore be more affected by these reuse obligations.	
18	**Packaging and Packaging Waste Regulation** Regulation (EU) 2025/40	Administrative burdens Cross-border regulatory barriers	• 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 Member States have already interpreted the definitions in various ways. • 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.	• Article 3: To ensure the smooth functioning of the EU internal market, the definitions of 'producer' and 'manufacturer' must be harmonized 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 exactly to have harmonised definitions of different economic operators and their obligations. • Article 6: electrostatic discharge (ESD) / static-shielding bags should be exempted from recyclability requirements by 2030 or until alternatives are found.

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			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:
			  ○ 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 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.
				• 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• Article 15: The regulation's heavy documentation requirements (Article 15(3)) cause unnecessary administrative burden and costs for European operators.	
19*	**Classification, labelling, packaging (CLP) Regulation:** Labels and font sizes Regulation (EC) 1272/2008	Excessive adjustment burdens	• In the previous version of the CLP Regulation, label elements were required to be in "such size and spacing as to be easily read" with no legally binding font size prescribed, except the required dimensions for the labels and hazard pictograms. In the revised version, minimum font sizes requirements are introduced. They result in various technical, operational, and practical challenges as well as additional costs. • A mismatch with international rules is evident, as the font sizes for safety instructions, pictograms, and net weight must adhere to ISO standards. This requirement may result in varying font sizes on a single label, leading to conflicts regarding available space. • It is common practice to display text in different languages. The new minimum font size requirements will lead in many cases to the impossibility to print multiple languages on one label. This will particularly cause legal concerns in countries with multiple official languages.	• Annex I section 1.2.1 should be revised via a legislative adjustment or a comitology process. To this end, a dedicated analysis should be initiated to establish an appropriate formatting for the labels, considering technical constraints for both manufacturers and exporters of chemicals to the EU. • The new minimum font sizes and other formatting rules (back-ground colour, line spacing) should give industry the necessary flexibility. • The characteristics for a text on the label should merely be: i) printed in black on a white background, and ii) using a single font that is easily legible and without serifs. The reference to 'easily legible font' is sufficient and does not require further descriptions.
20*	**Classification, labelling, packaging (CLP) Regulation:** Article 45 and Annex VIII Regulation (EC) 1272/2008	Administrative burdens Excessive adjustment burdens	• Mixtures classified as hazardous on the basis of the CLP Regulation because of their health or physical effects must be notified to the designated bodies of all EU Member States in which the mixture is placed on the market.	• Allow PDFs of safety data sheets (SDS) to be sent to designated bodies.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
21*	**Classification, labelling, packaging (CLP) Regulation** Regulation (EC) 1272/2008	Administrative burdens Excessive adjustment burdens	• New hazard classes introduced are not yet harmonized under the Globally Harmonized System (GHS). As a result, obtaining accurate and complete information from Safety Data Sheets (SDS) originating outside the EU ~~for~~ to ensure compliance with EU legislation (e.g. information requirements on substances of concern) will be highly challenging and complex.	• It is necessary to support the international harmonization of hazard classification by aligning EU criteria with the UN GHS framework to reduce discrepancies and improve global consistency.
22	**Single Use Plastics (SUP)** Directive (EU) 2019/904 (and Directive 94/62/EG, amended by Commission Directive 2013/2/EU)	Excessive adjustment burdens	• If a food specialist or supermarket gives an order to print their name, logo or brand on packaging material (e.g. a coffee to go cup) that is considered a Single Use Plastic (SUP), this food specialist / supermarket is considered to be the importer/producer of this SUP packaging material and as such they become responsible for placing the packaging on the market. • Article 13 of the SUP Directive requires Member States to report to the Commission on e.g. data on single use plastic products placed on the market. • The definition of SUP products under Article 3(2) as products that contain partly plastic as single-use plastic is not logical.	• Reduce the scope of the producer's responsibility on Single Used Plastics by providing a minimum amount of packaging material in kg to be exempted from this scheme. • For the implementation of the SUP Directive, businesses in scope must report quarterly or put up safety deposit. The reporting should be reduced to annual reporting, without requiring safety deposit.
23	**Single Use Plastics (SUP)** Directive (EU) 2019/904 (and Directive 94/62/EG, amended by Commission	Cross-border regulatory barriers	• 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: ○ 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.	• 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	Directive 2013/2/EU)		○ Article 7 and Implementing Regulation EU 2020/2151: The current turtle label, which is part of the directive's harmonized marking requirements, has proven to be misleading and unclear. It should be removed and replaced with harmonized, packaging material-specific markings under the PPWR, which support correct sorting, recycling, and consumer communication.	
24	**Extended producer responsibility (EPR)** / Waste Framework Directive Directive 2008/98/EC	Cross-border regulatory barriers Administrative burdens	• Harmonizing provisions for producers and harmonized 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.	Simplification and harmonization of EPR schemes through a revision of Article 8 and 8a of the Waste Framework Directive aimed at: • Mandating an EU-wide harmonized 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 harmonized 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: • Harmonizing 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
25	**Waste Framework Directive (WFD)** Directive 2008/98/EC	Cross-border regulatory barriers	• Where criteria to establish the end-of-waste status have not been set at Union level, Member States may establish detailed criteria for certain types of waste. Those detailed criteria take into account any possible adverse environmental and human health impacts of the substance or object and shall satisfy the requirements laid down in Article 6 of the WFD. • Currently, the producer of a material must request acceptance of by-product status on a Member State-by-Member State basis in order to commercialise it. This is a slow process that not only hinders commercial activity through increasing fragmentation but also does not benefit the environment.	• As priority, harmonised end-of-waste criteria should be implemented across the EU in order to avoid market distortions. Moreover, the time and administrative burden to obtain the end-of-waste status should be reduced. • Make available the criteria for the cessation of waste status issued by a single Member State, ensuring mutual recognition within the EU. • Introduce a provision under Article 5(3) that when a Member State communicates its decision to accept a by-product status for commercialisation, the Commission will review its application for all Member States.
26	**Waste Framework Directive (WFD)** Directive 2008/98/EC	Administrative burdens Cross-border regulatory barriers	• 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	• 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 harmonized approach across Member States, avoiding overlapping schemes. This could include centralized guarantees or mutual recognition of equivalent systems. • The principle of mutual recognition among EU Member States for EoW authorizations (Article 23 of WFD) should be accompanied by a corresponding amendment to Article

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			could otherwise be invested in new recycling facilities and weaken global competitiveness of the EU. ○ 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 to be considered as such and can be reused as products, materials, or substances for other uses. In the absence of harmonized 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.	29(2) of the Waste Shipment Regulation to ensure coherence. • Promote the harmonization 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).
27*	**Waste – Shipment of waste** Regulation (EU) 2024/1157	Cross-border regulatory barriers	• The requirements for sufficient data on waste shipments are equally high in the Member States through which the shipments are passing as in the Member States which are exporting and importing the waste. This adds to the high reporting burden and prolongs the process of shipping waste which needs to be smooth and effective to accelerate the transition to a circular economy.	• The requirements for data on waste shipments should be less extensive in transit countries than in the country exporting and importing the waste respectively.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
28*	**Waste from electronical equipment** WEEE Directive, Batteries Directive, Batteries Regulation Directive 2012/19/EU; Directive 2006/66/EC ; Regulation (EU) 2023/1542	Cross-border regulatory barriers	• National implementation of the directives leads to diverging requirements and reporting structures (templates, monthly quarterly etc.), different calculation methodologies to establish the targets, on the definitions in different Member States. Adds to the high reporting burden regarding circularity and product compliance.	• Harmonise reporting requirements and calculation methodologies, including in the upcoming revision of the WEEE Directive, taking into account that EPR systems vary across Member States.
29*	**Batteries Regulation** Regulation 2023/1542	Administrative burdens Excessive adjustment burdens	• 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.	• 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

30	**Water Framework Directive**
	
	Directive 2000/60
		Excessive compliance costs	• 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.
			• 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
				• 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.
				• 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
				  ○ 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			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.	
31*	**Urban Waste Water Treatment Directive** Directive (EU) 2024/3019	Cross-border regulatory barriers Administrative burdens Excessive compliance costs	• 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	• 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			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.	
32	**REACH Regulation / occupational health and safety** Regulation (EU) 1907/2006	Administrative burdens	• 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 in the workplace (CAD). Both directives govern worker protection from hazardous substances. • 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.	• 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 ensuring work environment professionals being aware of the requirements and able to organise training. • 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 Article 153 TFEU. *[Further comments on REACH are included in BusinessEurope's position paper].*
33*	**Strategic Environmental Assessment / Environmental Impact Assessment** Directive 2014/52/EU,	Administrative burdens	• 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 in uncontested, the current procedure is	• 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: ○ the requirement for a permit decision after the EIA procedure should not be automatic.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	Directive 2001/42/EC		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, 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.	○ 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 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.
34*	**Environmental Product Declarations**	Administrative burden Cross-border regulatory barrier	• 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.	• Introduce and establish an EU-wide harmonisation of EPD rules.
III.	**Consumer policy**			
35	**Green Claims** COM(2023) 166 final	Administrative burdens Cross-border regulatory barriers	• The proposed Directive (now in trilogue) aims to tackle greenwashing claims, by requiring companies to verify and back up environmental claims by providing scientific evidence and information; it sets minimum requirements for the substantiation, communication, and verification of explicit environmental claims on products and services.	During the upcoming trilogue negotiations, the focus should be put on the following elements: (1) this initiative should not lead to overcomplex and over-prescriptive rules that instead of just addressing greenwashing will trigger another phenomenon, which is green hushing. The latter translates into companies adopting defence (risk-averse) mechanisms leading to "silence" on their sustainability strategies or on the green objectives achieved or intended to be achieved. Also, a reasonable

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• EP and Council texts have made some improvements but the EP text for example hints at a ban on making green claims for products that contain hazardous substances.	transition system that allows companies to continue to use existing claims/labels that broadly fulfil the directive requirements is necessary. (2) further harmonisation of the ex-ante verification and certification process in order to avoid creating diverging approval systems across Member States. (3) a simplified verification procedure for certain claims needs to be ensured. Consider exempting already existing ISO standards on environmental labels from verification. (4) this Directive is not the appropriate legislative vehicle to tackle hazardous substances which is why such language should be deleted. (5) restrict the scope of the Directive to ensure consumer protection and fair competition, rather than regulate (voluntary) carbon markets. Caution should be exercised in order not to over-scrutinise company-free choices and practices and discourage them from following voluntary sustainability initiatives.
36	**Green Claims** COM(2023) 166 final	Administrative burdens	• 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.	• 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• 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.	
37	**Right to Repair Directive** Directive (EU) 2024/1799	Administrative burdens Cross-border regulatory barriers Excessive adjustment burdens	• Repairability is introduced as a new legal standard for all products sold to consumers, as well as for products where there are no repairability requirements in the EU. This will add legal uncertainty and costs for sellers (B2C). • The legal guarantee period is extended by a minimum of 12 months if consumers opt for repair as a remedy during the initial legal guarantee period. • Manufacturers will be required to publish information about their repair services, including indicative prices of the most common repairs. • Mandatory disclosure of technical information by producers to repairers to enable repairability. • Spare parts for technically repairable goods must be available at a reasonable price. Manufacturers are prohibited from using contractual, hardware, or software-related barriers to repair, such as impeding the use of second-hand, compatible, and 3D-printed spare parts by independent repairers, in line with applicable laws.	• The Directive should remain aligned with other EU legislation (Empowering Consumers Directive, Eco-design Regulation, and Green Claims Directive). • When providing a report under the Directive, prevent the extension in the categories of products where the producer needs to provide repair beyond the legal guarantee (the current scope is linked to the Eco-design Regulation categories of products). • Safeguards should be duly applied to ensure that trade secrets are adequately protected against unjustified requests for repairability information. • The right to repair should not be considered as an absolute right. Certain products are dangerous and can only be repaired by trained professionals. Also, the freedom of companies to reject cases where repair is non-feasible anymore should be respected. • Finally, this Directive should remain limited to B2C products because, at B2C level, maintenance of products is specifically defined at "contract level", taking into account the peculiarity of the given device/machinery, its operative context, safety issues, and other specialistic aspects related to the "business interaction" among users and producers.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
38	**Empowering Consumers for the Green Transition Directive** Directive (EU) 2024/825	Administrative burdens Cross-border regulatory barriers	• Companies are obliged to provide information on the repairability score of a product they sell; when the repairability score is not established at the EU level, the obligation remains to provide other information on spare parts and repairability details to accommodate information related to the right to repair. • A commercial guarantee of durability (when it is available) must be provided to the consumer, including a reminder of the already existing legal guarantee of conformity. • Information must be provided on environmentally friendly delivery options, where available. The new information requirement on "environmentally friendly delivery options" in the Consumer Rights Directive is potentially a catch-22 for companies. There is no clarification on what an "environmentally friendly delivery option" means in this context. If it is supposed to be interpreted the same as an "environmental claim" in the UCP and Green Claims Directives, then there will probably not ever be an "environmentally friendly delivery option" and the new information requirement is therefore probably redundant, only adding legal uncertainty. If, on the other hand, "environmentally friendly delivery options" are supposed to be interpreted more broadly in the Consumer Rights Directive than in the UCPD/Green Claims, then companies risk violating either the CRD or the UCPD/Green Claims no matter what they do (Catch 22).	• Transposition of information requirements, including the design of the harmonised label and notice, should reduce to a minimum discrepancies and administrative burdens for companies. • In a delegated act, the design of the harmonised label and notice should include only the essential information requirements and follow an approach that takes into account the costs borne by producers, manufacturers, and traders. The label should be in black and white, avoid having too much text, and in general, have features that do not make it too difficult or costly for the trader to place it in areas of their packaging or shop for the consumers to see. • It shall be ensured that guidance and secondary legislation by the Commission under this Directive are delivered in a timely manner and do not overlap with obligations under separate instruments (Right to Repair and Green Claims Directive).
39	**Empowering Consumers for the Green Transition Directive**	Excessive compliance costs	• 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	• To avoid unnecessary waste, disruption, and high costs - while still supporting the Directive's goals - we urge the EU institutions to: ○ Introduce a "grandfathering" clause allowing products lawfully placed on the market before the Directive's application date to continue being marketed.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	Directive (EU) 2024/825	Cross-border regulatory barriers	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: o Millions of products with outdated claims may remain in stock by the deadline. o 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. o 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. o 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 sustainability innovation, depriving consumers of valuable information.	o Develop a coordinated action plan, in collaboration with businesses, consumer groups, and other stakeholders, to manage legacy stock effectively and sustainably.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
40	**Directive on Alternative Dispute Resolution (ADR)** Directive (EU) 2025/2647	Cross-border regulatory barriers	• Broadening the material scope of the ADR Directive to cover all kinds of EU consumer law disputes (i.e. not limited to those relating to a contract). • Duty for traders to reply to an ADR entity inquiry, whether they intend to participate in the proposed ADR process or not.	• Exclude from the scope of the Directive disputes related to pre-contractual stages or statutory rights such as switching of service providers or to be protected against geo-blocking. These practices are matters for national supervisory authorities and not for the ADR body (e.g. mediator, arbitrator, ombudsman). The ongoing adjustment to the ADR Directive should preserve the nature of the ADR entities. ADR entities are focal points and should remain able to resolve disputes, amicably and swiftly, rather than becoming "delegated authorities". Performing tasks usually attributed to authorities would not encourage more efficiency within the ADR community. • Preserve the voluntary nature of ADR: it is not appropriate to introduce an obligation for the professional to notify whether or not he participates in the ADR, in any case when an automatic sanction is associated.
41	**Digital labelling**	Cross-border regulatory burdens Excessive adjustment burdens	• Current and future regulation requires more information to be provided to consumers on technical or safety issues, as well as in multiple languages (Empowering Consumers Directive, Green Claims, Digital Product Passport), however, the space on products for such information tends to be small.	• Introduce digital labels adjusted to the market, thus reducing operational and transaction costs and ensuring a coordinated overall approach to digital labelling to avoid market fragmentation resulting from sectoral and national legislation. Digital labelling will improve consumer information, facilitate consumer accessibility, especially for the most vulnerable, and is more sustainable.
42	**General Product Safety Regulation (GPSR)** Regulation (EU) 2023/988	Administrative burdens Excessive adjustment burdens	• Each economic operator has the responsibility to conduct a detailed risk assessment of the products they market. This process introduces an additional requirement for producers and may involve hiring specialised professionals or implementing quality systems and internal controls to verify compliance with the Regulation. Furthermore, it could result in higher costs and administrative complexity for businesses,	• Simplification of procedures and documentation: create standardised and simplified forms that facilitate risk assessment, tailored to the needs of SMEs. These should be available on accessible electronic platforms, which would reduce the time and costs associated with gathering and submitting documentation. • Exemption or reduction of requirements for low-risk products: establish clear thresholds for low-risk products and reduce the requirements for risk assessment and

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			especially for SMEs, which may lack the necessary resources to meet these requirements. • Overall, the GPSR introduces an additional burden for producers, who must not only ensure the safety of their products through a risk assessment but also ensure that the packaging contains the relevant information for consumers.	labelling for certain products that do not pose significant risks. • Recognition of international certifications: allow companies that hold certifications for compliance with international standards (such as ISO) to use them as evidence of compliance with local regulations. • Reduce information obligations and limit the amount of information included on labels and in risk assessment to an amount feasible also for small product volumes or market scopes.
43*	**Toy Safety Regulation** Regulation (EU) 2025/2509	Excessive adjustment burdens	• Keeping the CE mark together with the DPP, which has the same function. • Including in the DPP a list of substances of concern present in toys, when toys cannot contain substances of concern except those expressly allowed because they are safe in such an amount and for such use. That means that displaying the list is not justified by safety and therefore undermines the provision of adequate information to consumers. Reputable companies will try to meet this requirement, and consumers might think safe products are not safe if they include a 'substance of concern' and will be nudged to toys from rogue traders who do not disclose this information. This is not in line with the ESPR which empowers the Commission to clarify which substances are covered per product group (toys may fall under several product groups under the ESPR). • Excluding toys from the CLP limits will increase the request of third-party test reports from toy retailers and many authorities. Considering that the restrictions of the TSR apply to more than 4.000 substances, for most of which there are not harmonised tests available, this will mean that manufacturers will have to pay for unreliable tests or develop a huge amount of	• Deleting the substances of concern list from the content of the DPP. • Maintain CLP limits for toys or set specific limits for substances no lower than 1.000 mg/Kg to make them realistic.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			literature to prove the non-existence below the CLP limits of 4.000 substances in their toys. While this will not improve safety, it will make compliance difficult. Moreover, it is unlikely that market surveillance authorities will be able to enforce these.	
44*	**European Accessibility Act** Directive 2019/882	Administrative burdens Excessive compliance costs	• 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'.	• 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).
45*	**Price Indication Directive** Directive 98/6/EC (amended by Directive 2019/2161)	Cross-border regulatory barriers	• 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.	• 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• 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 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.	
46	**Digital Fairness Act (DFA)** *(Upcoming initiative in Q4 2026)*	n/a	• 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.	• 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

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
				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.
47	**Directive 2007/36/EC on Shareholders' Rights** *(Upcoming revision in 2026)*	n/a	• 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.	• 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.
48	**Consumer Rights Directive** Directive 2011/83/EU, as amended by Directive (EU) 2023/2673	Administrative burdens Excessive compliance costs	• 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	• 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			evidentiary burdens. Moreover, some Member States have extended this period beyond one year, further exacerbating regulatory fragmentation.	
IV.	**Sustainable Finance and Company law**			
49	**Taxonomy** Regulation (EU) 2020/852 ; Delegated Acts on climate change mitigation and adaption; Environmental Delegated Act	Excessive adjustment burdens	• Companies must identify relevant activities and assess them based on technical screening criteria (high administrative burden) while: – KPIs are not comparable across industries – the current Taxonomy legislation does not meet the target of supporting the financing of transformation. • The reporting template and associated footnotes indicate that an economic activity must be assessed multiple times to determine all applicable EU Taxonomy activities (eligibility). Furthermore, an alignment assessment is necessary for all eligible EU Taxonomy activities. This approach leads to redundancy and ineffective efforts to separate reported KPI values without enhancing the sustainability performance of business operations. Additionally, the administrative burden is increased, as this new framework compels companies to repeat their internal calculations and evaluations of technical screening criteria, resulting in further complications. • In addition to the assessment by companies, lengthy discussions with auditors as well as third party	• Significant improvements must be made to solve the many problems in application and interpretation of the Taxonomy.[1] These include the improvement of the readability and the reduction of complexity of the reporting templates, establishing a principle of proportionality, as well as reconsidering the DNSH requirements which are often highly complex. • The scope of the Regulation should be reviewed to deal with the specific needs of the smaller categories of large companies (as it is already the case for SMEs). Companies with up to 1,000 employees and 450 M€ turnover – in line with CS3D - should not be subject to reporting obligations but supported with simpler guidance. Specific examples of improvements include: • Technical screening criteria and criteria for substantial contribution need to be fulfillable and verifiable. E.g.: - if referenced legislation for technical screening criteria (e.g. ETS) has a different product scope, the methodology should also be applied to activities/products laid out in EU Taxonomy

[1] Comment by Bundesverband der Deutschen Industrie (Federation of German Industries, BDI) and Industriellenvereinigung (Federation of Austrian Industries, IV): The central purpose of the taxonomy has not been fulfilled, and is very unlikely to be ever achieved, due to irreparable design flaws. The practical relevance of the taxonomy for financial markets is close to zero, yet the burden for companies in almost all fields is clearly huge and out of proportion. Although some companies use the EU Taxonomy to support the development, presentation and implementation of their sustainability efforts, the large majority does not. Therefore, the application of the taxonomy should be shifted from an obligation to a voluntary basis.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			certifications are required (the scope and level of detail often being defined by auditors). • Without background knowledge in the financial sector about the various industries and the specific application of the EU Taxonomy, taxonomy KPIs can be misinterpreted (especially while comparing different industries or companies with different product portfolios within an industry). A possible consequence might be lower access to financing instruments for specific companies or industries which need funding for their transformation. Other examples of regulatory burdens: • Generic compliance criteria for minimum social safeguards. The report of the Platform for Sustainable Finance (PNF) from February 2022 refers to the initial drafts presented by EFRAG regarding the social policy standards that were subject to public consultation until August 2022, some of which deviate from the ESRS ultimately adopted by means of a delegated regulation. The report recommends these drafts as suitable guidelines for assessing the effectiveness of existing due diligence systems; while the Commission's FAQs from June 2023 too refers to the non-binding PNF-report and reiterates its cross-references with no clear guidance for companies. • Duplicate, complex and unclear social sustainability requirements in the Taxonomy Regulation in relation to CSRD/ESRS S. • Inadequate handling of installations and business units outside the EU and methodological weaknesses, such as the linking of calculation methods with the national energy mix.	- certificates from non-European countries for non-European activities/production assets should also fulfil the technical screening criteria/criteria for substantial contribution as long as they are comparable to the European standard • Considering the overlap in social topics identified by the Taxonomy Regulation, CSRD, CS3D and the pay transparency directive, clarify the interaction of these requirements and prevent overlaps. Clear and timely guidance and support will be needed for companies to avoid overlap/inconsistencies with similar obligations in other pieces of EU legislation.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
50	**Taxonomy** Disclosure Delegated Act ; Regulation (EU) 2021/2178	Administrative burden	• Opex KPI disclosures: The Opex KPI is not a leading indicator for the transition towards sustainable activities. The backward-looking sustainability performance of a company is already covered by the Turnover KPI, while the Capex KPI covers the forward-looking performance. • Capex and Turnover KPI disclosures: The Taxonomy Disclosures Delegated Act (Article 8) under the Taxonomy Regulation does not include a minimum threshold for activity-level reporting. This results in an activity from which for instance only 1% of a company's turnover derive from, currently having to be reported on its own. This results in very granular and detailed, and hence costly, reporting for companies. InFinterna financial reporting, a 10%-threshoFld in terms of granularity of reporting levels is typically applied. Since Taxonomy does not include that threshold, companies must break down their financial and non-financial reporting in different ways, including setting up different internal data structures to facilitate the reporting. Further, the high level of granularity in the taxonomy report may in some cases require companies to disclose sensitivity information, such as capital expenditure that give the market insight into competitively sensitive investments.	• More proportionality must be introduced in the disclosure of KPIs: - Disclosure of Opex should be voluntary and disclosed only if deemed necessary by the company. - Mandatory disclosures should thus be limited to Turnover and Capex only, which are clear indicators to assess whether an undertaking is transitioning towards sustainable economic activities, and which constitute by far the largest monetary values. Furthermore, a minimum threshold of 10%should be introduced to point 2(a) in Annex 1 of the DA, allowing for aggregation of activities that sit under a 10% Turnover/Capex/Opex (KPI) minimum threshold. A company may choose to report below this threshold, but that would be on a voluntary basis. Enabling and Transitional activities are needed at objective level to support financial reporting but not at activity level. • Remove the obligation to link CAPEX and revenues to the green bond issued by the company. It is difficult to link the disclosure as the allocation of the green bond is made after the CAPEX has been financed (and revenues generated).
51	**Taxonomy** Climate and Environmental Delegated Acts Regulation (EU) 2023/2486 ;	Excessive adjustment burdens	• The EU Taxonomy Appendix C ("*Generic Criteria for DNSH to pollution prevention and control regarding the use and presence of chemicals*") not only sets the ambition level higher than the requirements of EU chemical legislations and creates usability challenges, but also leads to burdensome assessments on the availability of suitable alternative substances or technologies through value chains. In addition, it might trigger lengthy discussions with auditors as well as third party certifications.	• DNSH criteria for chemicals should refer to existing chemicals legislation which would also define thresholds of concentration. Without those thresholds, the definition is up to individual companies and auditors creating legal uncertainty. • Requirements of the current Appendix C text are disproportionate and open the door to different assessment of whether a substance meets the criteria of Article 57 of REACH, which will be unmanageable for enforcement authorities. A clearly defined list of

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	Regulation (EU) 2023/2485			substances in scope and removal of paragraph f) and f) bis is needed. • Clarify that valid RoHS exemptions (Article 4(6) and Annexes III and IV) are accepted to prove alignment with paragraph d).
52	**Corporate Sustainability Reporting Directive (CSRD)** / European Sustainability Reporting Standards (ESRS) based on EFRAG advice Directive (EU) 2022/2464	Administrative burden	• ESRS sector agnostic in their current shape represent a gigantic sum (~ 1,200 data points to be disclosed) of extremely granular reporting obligations in the environmental, social and governance fields that European companies need to report on. As a result of the CSRD, a large industrial company's budget for 2024 foresees a 40% increase in overall reporting costs compared to reporting costs in 2023. Costs linked to hiring employees to work on reporting have also increased by 134%. German government's conservative estimates with regard to the annual implementation costs for the sector-agnostic ESRS is set at 1.6 billion EUR. The costs are created by the need to collect and process the data, hiring and training employees to conduct the reporting, as well as developing the required IT systems. The company also had to hire an external consultant to guide through the process and make sure the company is compliant, due to the complexity of the reporting requirements. An external auditor is also required to verify the accuracy of the company's statements. • Sector-specific standards: Additionally, once sector specific ESRS are adopted, there might be overlaps in the disclosures required by them and the sector-agnostic ESRS as well as additional disclosure requirements. In addition, the current version of the draft sector OG, MCQ standards require companies to	• With a view to delete or amend unclear, superfluous or impractical disclosure or application requirements, an in-depth review and simplification of the sector-agnostic ("set 1") standards must start in 2025, learning from the first publication by large listed-companies. • Extend the implementation date for companies whose reporting is required in 2026 and 2027 for at least two years so that there is sufficient time to conduct the simplification exercise. This will ensure that these companies will not spend resources and efforts on issues that will be deleted and amended. • The scope of the Directive should be reviewed to deal with the specific needs of the smaller categories of large companies (as it is already the case for SMEs). Companies with up to 1,000 employees and 450 M€ turnover – in line with CS3D - should not be subject to reporting obligations but supported with simpler guidance. • Ensure full interoperability of European mandatory reporting requirements with existing and upcoming global reporting requirements to promote global comparability. Interoperability should be integrated into the standard-setting process from the beginning ('interoperability by design') rather than approached as a retrofitting effort. • Freeze the sector-specific standards approach. Priority should be given to having a workable and usable Set 1 of disclosures that delivers for both preparers and users. Additional obligations and data points that increase the burden for companies should be avoided.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			disclose vey granular data and, in some cases, sensitive information. • SMEs sustainability reporting standards: Risk of overburdening SMEs and microenterprises with ESG disclosure requirements that are "out of their reach" in terms of capabilities and internal resources. • Other burdens: CSRD requires a "quality" standard based on the idea of "reasonable assurance," which requires guaranteeing the traceability of information at source. In addition, guidance on the "Value Chain", "operational control" seems to be misaligned with IRFS 11 and may force companies to report information on assets over which they have no operational control and for whose fulfilment they depend on third parties who, in many cases, will not be legally or contractually obliged to provide that data.	• Keep the SMEs standards as simple and workable for SMEs and microenterprises as possible. ESG disclosures required by these standards should be easy to understand and collect by SMEs without the need to resort to external professional services. They must not exceed the disclosure requirements and granularity foreseen for larger companies. The adoption of the voluntary standard must represent a valid element for the entire supply chain in order to avoid having to respond to further requests on the topic (e.g. questionnaires, ratings) and limiting the "trickle-down" effect. • Enquiries in the value chain should not be necessary until 2027 at the earliest and not before the final VSME standard is available. As non-listed SMEs generally do not have comparable capacities to listed SMEs, the so-called 'value chain cap' should be lowered from the current LSME-standard to the VSME-standard.
53	**Directive on Corporate Sustainability Due Diligence (CS3D)** Directive (EU) 2024/1760	Administrative burden Cross-border regulatory barriers Excessive adjustment burdens	The CS3D introduces for the first time an EU horizontal framework on due diligence. It is the most advanced and ambitious legislation of its kind worldwide and it also includes extraterritoriality provisions both on the companies covered (some third-country companies are included in the scope) and on the jurisdiction of EU courts. It is potentially the costliest piece of legislation from the previous legislature with a wide impact on companies, both inside and outside of its scope. • Companies are obliged to map environmental and human rights risks in their value chains (as defined, including parts of the downstream value chains) and those of their suppliers. This mapping involves huge resources around information gathering through independent reports, notification mechanisms, and the complaints procedure. Certain European companies	**1. As the Omnibus proposal will cover CS3D, any changes introduced to the Directive must be meaningful:** a. Ensuring workability, legal certainty and real harmonisation giving little room for fragmentation/gold-plating. To achieve a level playing field and avoid further internal market fragmentation in the European Union, it must be ensured, as much as possible, that Member States cannot go beyond the European requirements in the key areas of regulation when transposing the directive at national level. Otherwise, European companies will be confronted with 27 different individual transpositions. Divergent national legal regimes on due diligence would not only be costly and burdensome for companies of all sizes but, more importantly,

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			have 100,000 suppliers just in the first tier which makes this exercise very burdensome. • SMEs that are contractual partners of companies under CS3D are expected to provide contractual assurances relating to environmental and human rights due diligence, adopt or sign codes of conduct, and subsequently ensure compliance via measures such as independent third-party verification or through industry or multi-stakeholder initiatives. • Potential differences in national laws will multiply the already heavy compliance and administrative burdens imposed on companies. • Companies must adopt a climate change transition plan (not only to report on one like in the CSRD) with some considerable granularity on how to implement it. • Far-reaching requirements on mandatory stakeholder involvement in company decisions around due diligence which may have a disruptive/delaying effect on decision-making in companies. • Far-reaching and disproportionate powers of authorities, for example in Article 25(5)(a)(i), that seem to allow (when read together with the definition of appropriate measures) for authorities to order companies to make changes to strategies, business plans, design of products, facilities and other operational processes and infrastructures, that is intrinsic to running a company (internal management). Unlike in Article 25(5)(c), no requirements (e.g. in the event of imminent risk or severe irreparable harm) for the exercise of those powers are foreseen. This can amount to a disproportionate interference in the autonomy of private companies and consequently their competitiveness. • The obligation to terminate contracts/business relationships, even as a last resort measure, could lead	risk undermining the achievement of the goals of the legislation in an efficient and effective manner. The single market clause in Article 4 should therefore be expanded. b. More balanced enforcement (e.g. too much discretion in the power of authorities, disproportionate sanctions) and liability provisions (e.g. caution when it comes to granting far-reaching litigation powers that can lead to frivolous litigation). c. Proceed to a better alignment with other legislations including the Sustainability Reporting Directive (e.g. on climate transition plans) for coherence and to ensure CS3D remains a best-efforts legal framework (obligation of means). Prevent overlap/inconsistencies in the obligation to adopt a transition plan with similar obligations in other pieces of EU legislation (e.g. Industrial Emissions Directive, CSRD) via the omnibus if necessary and appropriate. See comment above in the section regarding transition plans. **2. Regarding implementation/transposition** A comprehensive competitiveness assessment of CS3D should be immediately launched in consultation with businesses and their business associations, to identify and address priority areas where simplification and clarification should be achieved within upcoming implementing legislation and guidance. The competitiveness assessment should ensure that upcoming implementing legislation and guidance are designed to help companies effectively comply with the new rules and that practical solutions are co-developed to address gaps or excessively burdensome provisions, rather than introduce additional layers of complexity or de facto extend the scope of the CS3D.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			to over-compliance and challenges for companies. Termination of (risky) contracts may be required even if there are no alternative suppliers. This could, for example, jeopardise Europe's ability to access materials like tungsten, lithium, uranium, cobalt, and other raw materials (some of these are subject to country monopolies) essential to the twin transition, strategic autonomy, and our European security. • The cost and exposure to potential litigation risk to increase substantially as the CS3D openly awards litigation powers to mandated NGOs and trade unions which are associated with a broad scope relating to the value chains of the company and their suppliers. There are references to many conventions on the protection of human rights and the environment that help define the notion of impacts that can lead to lawsuits. Complex obligations and wide (extraterritorial) EU court competencies can potentially lead to extensive frivolous claims or lawsuits. Additionally, no mechanism is foreseen to coordinate lawsuits when there are parallel litigation cases in the EU and third countries covering the same facts/victims. • CS3D, as a Directive, largely implies minimum harmonisation, meaning that Member States retain some freedom to impose more stringent national rules, except on the provisions covered by the internal market clause.	• Urgent and quick issuing of the official guidelines by the Commission (Article 19) to secure (timely) availability and a clear understanding well before companies have to start applying and complying with the rules (in 2027, as foreseen in the legal text). These guidelines should not in any case complicate or expand the legal requirements and the scope of the Directive but should focus on simplifying the application of the CS3D. • Urgent and quick establishment of the "Single Helpdesk" for companies by the Commission (Article 21). • The Commission should not expand the list of conventions/treaties in the Annex, which is already quite extensive and includes many vague concepts, most of which are more suitable to be addressed by states than by companies. • Compatibility of CS3D with other EU sectoral and thematic due diligence legislation should be secured (Deforestation, Minerals, Forced Labour, and Batteries Regulations) • Prevent double reporting, especially with reference to the CSRD and the information on human rights & environment. In addition, there should be an assessment of the way in which the requirements in CSRD, CS3D, Industrial Emissions, and EU ETS regarding transition plans contain overlaps or inconsistent language. If that is the case, this should then be appropriately addressed. • Existing, proven sector initiatives should be considered as sector-specific solutions, as defined in Article 3(1)(g). While these initiatives are referenced throughout the directive, there is no procedure for the "Recognition of supply chain due diligence schemes," similar to Article 8 of the Conflict Minerals Regulation. Article 8 of the Conflict Minerals Regulation could serve as a model to devise solutions regarding further recognition of these schemes.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
				• Devise safeguards against frivolous litigation, which should include transparency of and requirements for claiming entities (e.g., NGOs) and regulation of third-party litigation funding. • Powers of authorities should remain balanced as they seem to be too unrestrained (e.g. there are no requirements and no sufficient due process) when it comes to ordering companies to take specific behaviours/appropriate measures. • A high level of harmonisation of the exercise of powers by national authorities is essential, by enhancing cooperation for example. The European Network of Supervisory Authorities should operate in a way that prevents fragmented approaches from arising in the internal market, focusing on how to best support and guide companies in the application of this complex and heavy piece of legislation. • Both national authorities and the Commission should avoid taking predominantly punitive approaches and instead support and guide companies in the application of CS3D This will be key to ensuring that the CS3D has sought positive effects on human rights and the environment and avoids meaningless and burdensome check-box exercises. • Finally, in case the above right conditions are not met, and the necessary guidelines and supporting measures are not delivered on time and at least two years before legal obligations kick in for companies, the Commission should extend the transition period for companies. Also, during an omnibus exercise (as mentioned above) application and transposition periods should be suspended for a limited period of time (e.g. 1-2 years) to allow for a timely inclusion of changes likely to occur in the law as a result of this exercise (avoiding transposing two times). • During transposition, it is crucial to strictly adhere to the Directive's scope, ensuring the downstream definition is

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
				not expanded to include sales and that exceptions for downstream activities are respected. • The complaints mechanism under Article 14 must remain limited to human rights and environmental impacts as defined in the Directive, with clear obligations for subsidiaries and a legitimate interest requirement for claims.
54	**Digital Company Law Directive**	Cross-border regulatory barriers	• The Directive should eliminate the need for an apostille for business register-related information, which is an important measure of burden reduction. • Readily available information about subsidiaries and ultimate parent companies in a group can be useful information also for our member companies (e.g. to avoid dealing with bogus - or otherwise risky - customers, suppliers, commercial partners, etc). Therefore, making this information more readily available without causing any new administrative burden for companies is a good idea. However, we are not sure whether the Member State-option in Article 19(b)(2) (on the proportion of capital held between the ultimate parent and each of the subsidiaries) is a piece of information that can be automatically extracted from the consolidated accounts.	• It should be ensured in the transposition of the Directive that the Member States do not over-implement or introduce new or extended reporting requirements (e.g. information about group structure (Article 19b)). • Monitoring whether Member States - contrary to the spirit of the Directive - will still demand translation of copies or extracts of documents (because the Directive ended up only requiring Member States to "endeavour" not to require translations (see Article 16(g)). • Monitoring to what extent Member States makes use of the right to" "exceptionally" and on a case-by-case basis" refuse to accept information and documents about a company from a register in another Member States as evidence (Article 16(f)).
55	**Proposal for a Late Payment Regulation** COM(2023) 533 final	Excessive adjustment burdens	• The Commission proposal limits all payment terms in the European Union to 30 days for all commercial transactions. This approach, which does not consider freedom of contract as a key element of the business environment and its multi-faceted ecosystems, will make it impossible for businesses to negotiate payment terms. The proposal risks creating a dramatic financing gap affecting mostly SMEs, which, for instance, will have to go through loan applications and procedures.	• Withdraw the proposal, i.e. maintain the current legislative framework of the Late Payment Directive. The aim of the proposal for a regulation (i.e. tackle the problem of breach of contract) can be achieved with flanking measures such as the European Observatory on Late Payment, CSRD, enforcement, mediation or factoring.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			Financing the gap would cost 2 trillion EUR for the EU economy (Allianz Research, April 2024). • Besides, the proposal not only renders valueless the increased transparency on payment practices in force pursuant to CSRD (see Disclosure Requirement G1-6), but risks putting a double burden on businesses which will also have to comply also with obligations imposed by the Late Payment proposal (e.g. v.a.v. the enforcement authorities).	
V. Taxation				
56	**Administrative Cooperation (DAC)** Directive 2011/16/EU	Administrative burdens	• 2014/107/EU on automatic exchange of financial account information ("DAC2"): requires financial institutions to report information of financial accounts of non-residents to their tax authorities (including interest, dividends and similar type of income, gross proceeds from the sale of financial assets and other income, and account balances) that would then be exchanged automatically with other interested tax authorities of other Member States. • 2016/881/EU on automatic exchange of information of Country-by-Country reports ("DAC4"): requires large companies to report certain financial and tax data to their tax authorities who will then exchange this information with other interested tax authorities of other Member States. • 2018/822/EU on the mandatory disclosure and automatic exchange of information in the field of taxation in relation to potentially aggressive cross-border tax planning arrangements ("DAC6"): o Mandatory reporting of cross-border reportable arrangements began on 1 July 2020 with retroactive reporting of historical arrangements that took place from 25 June 2018 to 30 June 2020.	

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			○ Requires EU-based intermediaries or taxpayers to report certain cross-border arrangements that meet the hallmarks in the Directive and that present certain features of a cross-border arrangement that suggest a potential risk of tax avoidance to their tax authorities who will then exchange this information with other interested tax authorities of other Member States. ○ Hallmarks have been drafted so broadly that a large amount of data is required to be analysed, assessed against the hallmark tests and provided to tax authorities. This presented difficulties for businesses given the complexity of certain transactions and the short amount of time within which a transaction needs to be reported. ○ There are scenarios where different parties to one transaction end up reporting the same transaction. ○ In addition, certain non-tax transactions and/or transactions in line with applicable tax rules/market practices need to be reported given the breadth of the hallmarks (for example, debt/equity swaps, commercial acquisition financing transactions carried out for non-tax benefits). ○ Under hallmark C1(b)(ii), it is not clear which countries are considered as being "non-cooperative" within the framework of the OECD, as the OECD does not publish a list of non-cooperative jurisdictions. • 2021/514/EU ("DAC 7"): requires platform operators subject to reporting to collect data about sellers who use the Platforms and the compensation they earn on the Platforms. This information must be reported to	

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			the tax authority. The control task must contain information about the compensation that the seller has received for the rental of real estate, personal services, the sale of goods and the rental of means of transport. It thus concerns such incomes that have arisen within the so-called platform economy. • DAC6 was extremely burdensome and expensive for businesses to implement. Increased compliance costs were incurred by businesses to be compliant with DAC6 and in order to train non-tax employees. • Absence of harmonised guidance and inconsistent interpretation of the DAC6 directive amongst Member States is giving rise to legal uncertainty for taxpayers and increased tax disputes. • Penalties are not uniform across Member States, and some have stipulated significant fines for late or non-reporting. This is seen as disproportionate considering the large amount of normal business transactions that may be in scope of reporting. • It is not clear or transparent for taxpayers what tax authorities are doing with the data, if anything, and the sentiment across the business community is that DAC 6 has created a huge administrative burden for taxpayers with very little effectiveness of the rules. • The Directive mandates a reporting obligation for cross-border tax arrangements if in scope, no matter whether the arrangement is justified according to national law.	
57	**Administrative Cooperation (DAC)**	Administrative burdens	• 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	• 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

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	Council Directive (EU) 2018/822 ('DAC6')		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. • 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.	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. • 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

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
58	**Intrastat/VAT** Regulation 2019/2152	Administrative burden	• Sales and movements of goods between Member States must be reported on company level for each Member State of goods departure and each Member State of goods arrival. This can result in 54 declarations (27 Member States, outbound- and inbound declaration for each Member State). • The reconciliation of these declarations with VAT declarations (particularly from comparing the VAT return with Intrastat and analysing and explaining differences) represents the undue and inefficient burden. • For a large European company, creating Intrastat declarations and reconciling them with VAT declarations (EC-sales listings and local VAT returns) takes 250 minutes per month per legal entity for all goods departure and goods arrival Member States relevant for this legal entity – on average. Based on figures, this means 0.03 FTEs are needed for each company and each Member State affected. On average, a large European company issues 427 declarations per month meaning 12.8 FTEs are needed to deal with the Intrastat declaration and its reconciliation with the VAT returns. This represents a cost of 1.28 million EUR per year (assuming 100.000 EUR full cost per FTE p.a.). • This is one of the most cumbersome bureaucratic burdens for businesses active in EU cross-border trade. As the thresholds for reporting exemptions are rather low (ranging from 700 EUR for Malta up to 1.5 million EUR for Belgium), SMEs are heavily affected as well. • Intrastat does not need to be reported for sales of goods on domestic markets. Thus, businesses might refrain from selling or purchasing goods in other Member States which is a single market barrier.	• Intrastat should be abolished. • Figures from the VAT reporting obligations should be sufficient. This is currently the monthly EC sales listings ("Recapitulative Statements"). In the future, the transaction based Digital Reporting Requirements (Articles 262 et. seq. of Draft Directive 2006/112/EC as proposed by the Commission on December 8, 2022, Document COM(2022) 701 final) should be used.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
59	**VAT:** VAT in the Digital Age (ViDA) Directive (EU) 2025/516 ; Regulation (EU) 2025/517 ; Implemeting Regulation (EU) 2025/518	Administrative burden	• Future requirement for reporting all sales to EU businesses and customer confirmation within a few days, posing a significant burden that may not justify the desired combat against VAT fraud. This would lead to extensive daily reporting and practical challenges, especially when buyers confirm a purchase without a proper basis, such as goods invoiced but not yet delivered. • The ViDA proposal, especially the proposed introduction of common standardised Digital Reporting Requirements and mandatory e-invoicing for intra-community transactions, ensures that costs are kept low especially for SMEs, and that it does not compromise the competitiveness for European businesses. These aspects have not been sufficiently prioritised during the ViDA negotiations.	• Practical guidelines are needed for when a supply needs to be invoiced and for reporting timeframes for businesses of all sizes. Ensure that the implementation of ViDA does not result in high investment costs that could negatively impact the sustainable growth and competitiveness of EU companies.
60	**VAT**: VAT in the Digital Age (ViDA) Directive (EU) 2025/516 ; Regulation (EU) 2025/517 ; Implemeting Regulation (EU) 2025/518	Cross-border regulatory barriers	• 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.	• EU-wide harmonization 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

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
				fixed set of syntaxes will hamper innovation and development of both simpler solutions and more sophisticated digital architectures.
61	**Minimum taxation** Directive (EU) 2022/2523	Administrative burden	• The rules apply to all large groups (whether they operate on a purely domestic or international basis) whose annual turnover exceeds 750 million EUR, and which have either a parent company or a subsidiary in an EU Member State. • The EU committed to rely on the implementation framework currently developed by the OECD. This framework is still not fully developed despite the fact that rules take effect in six months' time and is worrying considering the disproportionately large amount of data required to calculate the effective tax rate of a group of companies. The granularity of the data being requested requires significant investment for businesses to adjust their existing processes to new capability requirements in a short time. • In addition, EU companies are not comfortable with the fact that commercially sensitive economic data needs to be disclosed as this could lead to unjustified tax audits and economic competition amongst others. • No incentive to optimise the tax systems in the Single Market- with the implementation of the Minimum Tax Directive, a number of existing requirements that stem from the EU anti-avoidance legislation will become redundant or will no longer have any purpose. An evaluation of the efficiency and proportionality of these directives is needed to remove any overlapping obligations and reduce complexities. • The rules apply to groups with over 750 million EUR in turnover. Very few companies will end up in the so-called tax position – but all must report.	• A permanent country-by-country reporting safe harbour would help to reduce corporate reporting burdens and potentially compliance costs. • A revision of the rules in the Directive on Administrative Co-Operation and the Anti-Tax Avoidance Directive to eliminate overlapping rules with the introduction of the Minimum Tax Directive would help streamline the EU's tax framework.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
62	**Business in Europe: Framework for Income Taxation** BEFIT COM (2023) 532 final	Administrative burdens	• 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.	• 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.

63	**Anti-tax Avoidance Directive (ATAD)**
	
	Directive (EU) 2016/1164
		Administrative burdens
		
		Cross-border regulatory barriers
			• The measures increased the administrative burden for tax administrations and compliance costs for businesses.
			• Moreover, measures are outdated considering economic developments.
			• Controlled Foreign Company (CFC):
			  ○ Different interpretations by Member States leads to inconsistent treatments (Article 7 sections 2.a) in fine, 3 and 4), with risk of double taxation.
			  ○ Interaction with Pillar Two: Pillar Two functions as an overarching CFC rule, capturing any Group income not subject to a minimum ETR of 15%. This creates overlap with existing CFC rules, resulting in potential double taxation and interpretative conflicts.
			• Interest Deduction limitation rules:
			  ○ The tax rule limiting the deductibility of financial charges has become an obstacle to business investment and recovery, in a slow-moving economic context.
			• Exit taxation:
			  ○ Exit taxes provides a disadvantageous treatment for the cross-border situations with respect to a domestic situation (taxpayer moving within a country).
				• Harmonising application of ATAD rules among Member States (e.g., Article 4 sections 4, 6 and 7), addressing new legislative and economic developments, and enhancing the coherence of measures.
				• Assessing the extent to which ATAD has achieved its objectives in addressing aggressive tax planning and tax avoidance so far and evaluating if the original ATAD's goals remain relevant considering other EU legal instruments now in force and economic developments.
				• Removal of CFC rules considering the new Pillar Two rules: in cases where an MNE is subject to Pillar 2 rules (Article 2 of P2 Directive), CFC rules should not apply.
				• Review whether the implementation of ATAD in some Member States exceeds EU measures to prevent abuse or contradicts the substantive economic activity carve-out in Article 7.2(a) of ATAD.
				• Withdraw and cancellation of the Debt-Equity Bias Reduction Allowance "DEBRA" Directive (Proposal COM (2022) 216) as appears overlapping and redundant given that the same topic is already regulated by the ATAD measures in place.
				• To simplify administration, it is recommended to increase the ceiling for the deductibility of expenses. The current ceiling could be raised from 3 million EUR (Article 4.3.a) to 5 million EUR, to account for inflation, at a minimum.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			○ Possible infringement of the freedom of establishment within the EU (Article 49 of TFEU).	The ceiling of 3 million EUR was established in 2015 within the OECD and is now due for revision. • Exempt Exit Taxation for movements within EU countries, to uphold the fundamental freedoms for companies relocating within the EU (Title IV of TFEU). Given the current exchange of information framework, Member States should already be capable of tracking companies moving within the EU/EEA. Tax should only be imposed upon actual realisation (e.g. transfer to a third party) or when assets are transferred outside the EU/EEA.
64	**Anti-Tax Avoidance Directive (ATAD)** Council Directive (EU) 2016/1164	Administrative burdens	• 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 countries into the EU, require businesses to trace	• 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			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. • 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.	
65	**Pending proposals in taxation matters** Unshell COM (2021) 565 final ("ATAD 3") ; DEBRA COM (2022) 216 final ; BEFIT COM (2023) 532 final	Excessive adjustment burdens	• Possible conflicts and overlapping between EU pending proposals (in particularly Unshell, DEBRA and BEFIT) and the already existing EU measures (for instance: ATAD, CFC rules, Pillar Two). o Unshell: ATAD (Articles 6-8) and Pillar Two o DEBRA: conflict and overlapping with Article 4 of ATAD. o BEFIT: possible conflict with Article 4 of ATAD and Article 13 BEFIT Proposal; redounding elements with Pillar Two.	• Withdraw and cancellation of the Debt-Equity Bias Reduction Allowance "DEBRA". • Reevaluate the "Unshell" Directive to ensure alignment with ATAD and Pillar Two. Do not introduce anything until Pillar Two is effectively implemented and evaluation of ATAD is complete. • Wait until Pillar Two is effectively implemented to evaluate a BEFIT proposal that aligns with it in determining the Taxable Base.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
VI. Financial services and reporting				

66	**EU Public Country-by-Country Reporting**
	
	Directive 2021/2101/EU amending the Accounting Directive (Directive 2013/34/EU)
		Administrative burdens
		
		Cross-border regulatory barriers
			• Information needs to be disclosed per EU country and for all jurisdictions included in the EU list of non-cooperative jurisdictions for tax purposes and on an aggregate basis for all other tax jurisdictions.
			• Companies/groups with over 750 million EUR in turnover fall within the scope of the Directive.
			• The information to be disclosed consists of:
			  ○ Name of the ultimate parent company/unaffiliated enterprise, the financial year concerned and the currency used
			  ○ The nature of business activities
			  ○ Number of employees
			  ○ Total net turnover made
			  ○ Profit made before tax
			  ○ Amount of income tax due in the country by reason of the profits made in the current year in that country
			  ○ Amount of tax actually paid during that year
			  ○ Accumulated earnings
			• The report should be made accessible on the public registry of the relevant Member State and on the company website free of charge for a minimum of five consecutive years.
			• Chapter 10: Requires large EU companies operating in the extractive or logging sectors to report annually on payments to governments.
			• Will come in addition to the DAC4 requirements mentioned above. As such, tax authorities already have access to CbCR data and can evaluate this data to determine companies' behaviour. As a consequence, pCbCR only introduces an additional reporting obligation to the public.
				• Until the Commission issues a harmonised template for the publication of pCbCR data in all Member States, companies should be allowed to provide only information that is readily available without any additional administrative burdens and without any associated penalties for non-compliance.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• In force as of 21 December 2021 with rules to take effect by 22 June 2023 at the latest. This will require large companies to publish certain financial and tax data within 12 months from the date of the balance sheet of the financial year in question. • Member States are only given minimum requirements, i.e. transposition into national law is not harmonised and is placing increased pressure and scrutiny on businesses' obligations in those Member States that have opted to adopt public CbCR with more stringent rules than the maximum allowed under the Directive. The Commission is expected to issue a harmonised template for the publication of pCbCR data in all Member States, but this is not expected to be available before mid-2024 despite the fact that some Member States would already have transposed the directive. • Non-compliance with any of the obligations may give rise to a penalty, the type and amount of which is to be decided by Member States, i.e. no uniform penalties among the Member States.	
67	**Anti money laundering** Directive (EU) 2015/849	Administrative burden Excessive adjustment burdens	• Wider regulatory scope: 4AMLD expands the regulatory scope of AML/CFT legislation, imposing customer due diligence obligations (CDD) on many previously unregulated firms, all credit and financial institutions and many designated non-financial businesses and professions (DNFBP). • Similarly, 4AMLD expanded CDD obligations to certain types of transactions and financial products, including transactions outside of business relationships and, for the first time, some e-money products. • Requirements for EU countries to record ultimate beneficial ownership (UBO) information in centralised registers and adjusted the definition of ultimate	• Simplification and centralisation of legal requirements: • Registrations/identifications: Minimum validity periods for which certain registrations/ identifications are valid (do not need to be repeated). • Beneficial ownership: Reduce the scope by exempting very small companies that are not active in a sector that is sensitive to money laundering or terrorist financing.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			beneficial ownership to include senior management officials. Record-keeping requirements were also introduced for trustees of express trusts.	
68	**Anti money laundering** Directive (EU) 2015/849, Directive (EU) 2018/843	Administrative burdens	• 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 businesses to comply with and/or contradicting rules at EU level.	• Develop an API or standardized 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.
69	**Anti money laundering** Regulation (EU) 2024/1624	Administrative burdens	• 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.	• 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.
70	**Annual financial reports**	Administrative burdens	• According to Regulation 2019/815/EU in connection with Directive 2013/50/EU, issuers shall prepare their entire annual financial reports in XHTML format and	• The requirements to prepare reports in XHTML and mark-up reports in XBRL (ESEF) should be removed completely.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	Directive 2013/50/EU, (Art. 4) ; Commission Delegated Regulation 2019/815/EU ; Directive 2022/2462/EU (Art. 29d)		where annual financial reports include IFRS consolidated financial statements, issuers shall mark up those consolidated financial statements in XBRL. • According to Directive 2022/2464/EU, undertakings shall prepare their management report in XHTML format and shall mark up their sustainability reporting. • Issuers must prepare their entire annual financial and management reports in ESEF (XHTML/XBRL) annually. • Preparing the reports in XHTML and particularly marking-up consolidated financial statement or sustainability reporting in XBRL is highly technical and very complex; it increases compliance risks and costs disproportionately without a real benefit.	• Publishing financial and sustainability reports in PDF-format is widely accepted by private and institutional users and which is easy to use since decades. In addition, financial and non-financial information is easily accessible on companies' websites for the purpose of investor information and user's analysis. Therefore, European regulators and OAM should accept PDF reports as standard digital electronic reports as the user unfriendly and highly complicated XBRL format is clearly lacking market demand.
71	**ESEF Tagging of sustainability data**	Administrative burdens	• ESEF tagging (digital reporting in XBRL) of financial data in the annual reports of listed companies, which analysts do not effectively use. • Future requirements for ESEF tagging of all data points and all texts, including detailed expressions, in the entire sustainability report.	• Given the limited use of digital ESEF data in the financial information sector, further extending the ESEF tagging to all data points and texts in the entire sustainability report should be restricted to fewer data points (for example only quantitative data points) and delayed by a few years relative to the implementation and simplification of CSRD.
72	**IFRS 19** Subsidiaries without Public Accountability: Disclosures	Administrative burdens	• In May 2024, the International Accounting Standards Board issued IFRS 19 Subsidiaries without Public Accountability: Disclosures. IFRS 19 has an effective date of 1 January 2027. • IFRS 19 specifies reduced disclosure requirements that an eligible entity is permitted to apply instead of the disclosure requirements in other IFRS Accounting Standards.	• IFRS 19 should be endorsed by the EU as soon as possible. IFRS 19 specifies reduced disclosure requirements that an eligible entity is permitted to apply instead of the disclosure requirements in other IFRS Accounting Standards. This contributes to reducing the administrative burden for companies that may apply IFRS in the EU.
73	**Markets in financial**	Administrative burdens	• Obligation to provide details of own positions to investment firms and segregate risk reducing	• Improving and further converging EU legal frameworks, such as insolvency, and supervisory practices.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	instruments (MiFID, MiFIR) Directive 2014/65/EU ; Regulation (EU) 600/2014	Cross-border regulatory barriers	positions from non-risk reducing positions adds an additional layer of reporting. • In order to be able to serve clients seamlessly across the EU, companies need further harmonisation on both the regulation (MiFID/R) and the supervision (ESMA), to avoid national discretions and gold plating. On MiFID/R best execution (level II), ESMA's proposal goes in the opposite direction, as it forces entities to develop very costly processes to offer execution or reception and transmission of orders services, without significantly improving quality for clients. • Additionally, due to the fragmentation of the European market, where entities do not benefit from the economies of scale seen in other regions, companies observed in recent years that some European entities, unable to bear the costs associated with connecting to multiple execution venues and monitoring orders, have been pushed out of the market and replaced by entities from outside the EU. • ESMA's proposal will require entities to develop new information-gathering capabilities and implement more exhaustive continuous evaluation processes, leading to notable expenses and increased fixed costs, exacerbating the previously mentioned negative effects. It is also worth noting that the proposal itself acknowledges that no impact analysis has been conducted, which is essential given the significance of the proposed measures. • Incorporating sustainability preferences into portfolio advisory/discretionary management requires initiating a dialogue with clients about their sustainability concerns. However, the lack of a standardised "entity-investor-product" language creates a barrier between supply and demand for such products.	• Undertake a recalibration of MiFID 2/R, including as best execution policy in level II. • It is essential that ESMA provides greater clarity and flexibility in order to mitigate the economic impact on entities. Furthermore, entities should have greater freedom to define the selection and evaluation criteria for execution venues and order routing that best suit their business realities, which would be more appropriately regulated through Guidelines or Q&A. • These requirements should come into effect before the launch of the "Consolidated Tape," as much of the necessary information will be obtainable from that source. For this, it is essential to have a greater level of detail regarding the format, content, and granularity of the information provided by the tape. • It is necessary to align MiFID sustainability preferences regime and language with simple labels, in turn, aligned with SFDR. • Additionally, it is necessary to foster access to ESG data, among others, regulating ESG data providers.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• Additionally, the way sustainability preferences are currently framed under MiFID (% of environmentally sustainable investments under Taxonomy/SFDR Article 2.17 or consideration of sustainability factor PIAs) starkly contrasts with market realities. Despite ESG-focused product design, data gaps and an incomplete regulatory framework have resulted in a limited sustainable asset market. This leads to lower alignment percentages than investors expect when asked about their sustainability preferences under the current rules.	
74	**European Market Infrastructure Regulation (EMIR)** Regulation (EU) No 648/2012	Administrative burdens	• Reporting obligations generate costs and working hours on a daily basis. In the case of EMIR REFIT, it forced companies to interact with counterparties to request new information. The new reporting format required developments with software consultants that took months. In addition, the obligation to report retroactively after 6 months meant that many of these had to be reported manually.	• For the sake of simplicity, it should not be compulsory reporting of NFC- with NFC-, since as stated by EMIR, non-financial counterparties activity poses less of a systemic risk to the financial system than the activity of financial counterparties.
75	**Sustainable Finance Disclosure Regulation (SFDR)** Regulation (EU) 2019/2088	Excessive adjustment burdens	• The SFDR framework has significantly improved transparency regarding the sustainability of financial products, but it still faces major issues with clarity, complexity, and alignment with the broader Sustainable Finance framework. The successive reforms and lack of clarity in this regulatory framework have posed and continue to pose a significant risk to legal certainty and the development of the sustainability market. This has also significantly increased the costs of launching ESG products compared to mainstream ones and has resulted in information difficult to understand for retail clients.	• To effectively redirect capital towards sustainable activities and enhance investor protection, particularly for retail investors, reforms are needed to provide: (i) greater legal certainty; (ii) an adequate system for ESG-focused product categorisation and labelling; (iii) consistency with other regulations (including PRIIPS, MiFID, BMR and CSRD and Fund naming guidelines among others); (iv) fair treatment of financial products across the EU; (v) simplification of pre-contractual and periodic information to client to improve legibility. • The materiality principle should be introduced for all Principle Adverse Impacts (PAI) indicators to ensure that these disclosure requirements are fit for purpose and consistent with the CSRD. The PAI indicators should moreover be based on the disclosures required by the ESRS.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
76*	**Packaged retail and insurance-based investment products (PRIIPS)** Regulation (EU) 1286/2014	Administrative burdens	• Existing SFDR information requirements risk incoherence with PRIIPS and overlaps in relation to information that is already available. • Regulation (EU) No 1286/2014 provides that the Commission shall be empowered to adopt delegated acts in accordance with Article 30 specifying the details of the procedures used to establish whether a PRIIP targets specific environmental or social objectives.	• PRIIPS sustainability information requirements should simply refer to the corresponding SFDR information.
77*	**Quantitative reporting templates for insurers** Implementing Regulation (EU) 2023/894	Administrative burdens	• The templates for the submission by insurance and reinsurance undertakings of information necessary for their supervision, may be simplified prioritising objectives, avoiding duplication (once-only principle), and focusing on materiality.	• The revision of the ITS on supervisory reporting in the current review of Solvency II, specifically taxonomy 2.10.0, should prioritise reducing the reporting burden rather than introducing new templates. Changes to existing templates should be minimised unless they significantly reduce the reporting burden. Adding new templates or data points increases the administrative burden and raises costs associated with data production, quality checks, and reporting. • Documentation on the usefulness of every template, including an explanation on why it is necessary, would enhance transparency and prioritisation. • QRTs should be reviewed to reduce their number, focusing on those most relevant to insurers' core operations. EIOPA is well-positioned to identify less critical templates. • Reporting should emphasise key areas: technical provisions, own funds, assets, SCR/MCR calculations. • Monthly reporting, as is potentially envisaged for ECB Securities Holdings Statistics reporting should be avoided. This does not align with the objective to reduce reporting. Instead, the required request from ECB should be limited to already available information and the reporting frequency should be maintained.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
78	**Capital Requirements (CRD, CRR)** Directive 2013/36/EU ; Regulation (EU) No 575/2013	Excessive adjustment burdens	• Although the implementation of the Basel 3 framework in the EU has been completed, more than 140 regulatory technical standards (RTS) are still pending to finalise the framework, for which the EBA is in charge. There are many RTS where companies have already identified the risk of potential additional capital requirements. These RTS are published without any impact assessment. While supervisors / regulators such as the EBA are granted with huge discretion, in some cases companies see some kind of gold plating that runs counter to the competitiveness of financial companies operating in the EU. • In the EU, the legislation of policy cycle 2019-2024 has produced 440 mandates for the ESAs. On some occasions, these mandates act as an opportunity to increase conservatism versus the level 1 text. This is done by either choosing the most constraining approach possible, or even gold plating the mandate of legislators.	• The ESAs should ensure that the options they pursue do not contradict the spirit of the level 1 in terms of conservatism. • Level 2 proposals should include an impact analysis. • There should be political scrutiny on both regulatory and supervisory activities (i.e. holding supervisory authorities accountable.
79	**Prospectus Regulation** Regulation (EU) 2017/1129	Administrative burdens	• 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).	• 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.
80	**Sustainability risk plans in Solvency II Directive** Directive 2009/138/EC	Administrative burdens	• 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.	• 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
81*	**Precontractual information in insurance** Directive (EU) 2016/97 ; Regulation No 1286/2014 ; Directive 2009/138/EC	Administrative burdens	• Consumers looking for an insurance product face an overwhelming amount of pre-contractual information, due to extensive and overlapping requirements from multiple EU laws on insurance, including the Insurance Distribution Directive (IDD), Solvency II Directive and Packaged retail and insurance-based investment products (PRIIPs). On top of that, additional information stems from other EU Laws such as the SFDR, e-Commerce Directive, General Data Protection Regulation (GDPR) etc. This overwhelming number of disclosures, instead of supporting consumers in taking an informed decision, create confusion and discourage citizens to pay attention to the pre-contractual information. • For example, consumers looking for a sustainable IBIP (insurance-based investment product) receive 339 pieces of precontractual information.	• Precontractual information requirements should be simplified, avoiding overlapping elements, and focusing on the key aspects to allow consumers an informed decision taking when purchasing an insurance policy. • The number of pieces of information should be reduced significantly. Certain pieces of information that are not relevant for the majority of customers should be removed from the general information requirements and could be provided only on demand. Other pieces of information might be provided to the supervisory authority, without need to include them in the precontractual information documents for potential customers. • The design of simplified and clear info requirements should be based on extensive consumer testing and behavioural analysis.
82*	**Precontractual information in insurance** Directive (EU) 2016/97; Regulation No 1286/2014; Directive 2009/138/EC	Administrative burdens	• 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).	• 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.
83*	**Insurance Recovery and Resolution**	Administrative burdens	• The Insurance Recovery and Resolution Directive (IRRD) provides an extensive recovery and resolution framework for insurers, resulting into a greater and	• Pause IRRD implementation to reassess proportionality and necessity, through a "Stop-the-Clock"

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	Directive 2025/1		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.	• 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.
VII. Digital Transition				
84	**Cybersecurity (NIS2, CER Directive, CRA, GDPR)** (Directive (EU) 2022/2555 ; Directive (EU) 2022/2557 ; Regulation (EU) 2024/2847 ; Regulation (EU) 2016/679	Administrative burdens	• These pieces of legislation inconsistently require entities to report incidents which have or can cause a disruption of the provision of the essential or important service. In a hypothetic situation where a physical intrusion/accident (CER-scope) in an energy sector entity, leads to compromise of data, integrity and authenticity of the service (NIS2-scope), the incident is reportable under those two laws, and if the compromise was a function of a publicly known exploited vulnerability of a product integrated in the system, a report of that is also due under CRA-scope (the entity notifies the manufacturer, which still requires a process and human resources allocation); and if personal data was breached the entity must report under the GDPR. ○ NIS2 Directive requires Cybersecurity incidents to be notified within 24h and reported with more details 48h later (72) to the CSIRT, and vulnerabilities to be reported voluntarily. ○ Overlap with GDPR (EU) 2016/679: requires data breaches (which can be a result of cybersecurity incident subject to the reporting in NIS2 or in CRA) to be reported in 72h to the data protection authority. ○ Newly adopted Cyber Resilience Act, introduces reporting obligations of 24h to the competent	• Implementation of the "once-only" principle. • A clear instruction that a report of a significant incident to one of the competent authorities (whenever they do not overlap) is deemed sufficient and compliant with all those rules should be introduced. • In addition, the interim reports "upon request" by the competent authorities under incidents in the scope of CRA and NIS2 Directive should have the option to be refused by the entity, if there is no capability for an action to be taken by the competent authority to directly help the mitigation of the incident (only want interim report if you know you can act upon the information as a competent authority). • The first step is to conduct a thorough mapping of these requirements and administrative setup with respective competences of the authorities in charge to understand the linkages between them as well as potential risks for inconsistencies, fragmentation and negative effects on dedicated resources. Streamlining and simplifying the requirements of the various regulations should be the next step. Compliance authorities are encouraged to make provision for synergies in the event of overlapping reporting obligations in order to avoid unnecessary financial and administrative burdens and to ensure that the notification process runs smoothly and on time. Notification requirements should therefore be harmonised with regulatory frameworks, and a realistic notification

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			authorities for an incident and/or vulnerability in a product (again potentially overlapping with a cybersecurity incident NIS2, that can also entail data protection breach, GDPR). • Businesses of all sizes are confused with all the reporting requirements and their potential overlaps or reporting similar information several times to different bodies. Even if one legislation is addressed to entities (NIS2) and the other to processors and controllers (GDPR), or product manufacturers, some service providers (CRA), these roles may overlap in certain cases: an entity can be a controller/processor; a manufacturer could also be a processor/controller; service provider being entity. All this will cost not only legal fees to understand the obligations, but also man hours to execute the different processes and respond to also ad-hoc requests (as NIS2 and CRA allow for authorities to ask companies to give updated information "upon request"). Businesses are afraid that resources inevitably will be diverted from the core mission of the cyber-team, i.e. fixing incident or vulnerability.	timeframe should be defined, taking into account the operational realities of the entities involved. Perfect synergies between the competent authorities will ensure that exchanges of confidential information between authorities are limited to those cases strictly necessary to protect the commercial interests of companies. • Clear instructions of what a critical product is must be analysed, taking into account the specifics of various industrial sectors/applications.
85	**Market Surveillance** Market Surveillance Regulation, GPSR, DSA Regulation (EU) 2019/1020 ; Regulation (EU)	Administrative burdens	• Under DSA, users, and trusted flaggers can report illegal product or services (where "illegal" means non-compliant with Union or Member State law). Since "unsafe" products (GPSR et al.) would essentially be always "illegal" to be sold at the EU marketplaces (as it is not compliant with safety requirements.), technically there is a big overlap of scope. Hence, if a safety issue with a product is reported by the trusted flagger entity as illegal content, the marketplace must act under the DSA to disable access, but also must notify the trader, and most likely the market surveillance authority (Though we could not really find	• Clearly defining the scope and leaving no margin for diverse interpretations, i.e., "Unsafe products" will be the products that do not comply with safety requirements under EU or national law, which makes them fall under the definition of "illegal content" in DSA. • Trusted flaggers should also report to the Market Surveillance Authority the relevant unsafe product, in order to enable: a) MSAs to take action, and b) MSAs to instruct the marketplace, whether the product must be removed/disabled access to.

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	2023/988 ; Regulation (EU) 2022/2065		direct texts pointing at this obligation – does it go without saying if you have actual knowledge, given MSR recital 19 mention that – "hosting service providers should not be held liable as long as they do not have actual knowledge of illegal activity or information and are not aware of the facts or circumstances from which the illegal activity or information is apparent.").	
86	**AI Act & Radio Equipment Directive** Regulation (EU) 2024/1689 ; Directive 2014/53/EU	Administrative burdens Cross-border regulatory barriers	• Under the AI Act, Article 6.1 states that an AI system can become high-risk if it is used as a safety component or is a product itself under sectoral EU legislation and is required to undergo a third-party conformity assessment. This implies that an AI product that benefits from the presumption of conformity granted to it by Harmonised European Standards under respective EU sectoral legislation would allow the product to avoid being classified as high-risk and the costs related to this classification. • However, the Commission under the Radio Equipment Directive believes that the AI system would be high-risk under the AI Act irrespective of the existence or application of harmonised standards. • In the case of the energy sector, AI systems intended to be used as safety components in the management and operation of critical infrastructures are considered "high-risk" per the AI Act's Annex III. 2. Yet due to the lack of specificity under Annex III.2 there is no EU common list of infrastructures considered critical. This leaves their identification at Member State level, which risks a fragmented interpretation of 'critical infrastructure' under the AI Act. • Moreover, EU countries must identify critical entities by July 2026 (according to the Resilience of critical infrastructures Directive) while the deadline to comply with high-risk AI systems is August 2026. Therefore,	• The interpretation of the Commission under the Radio Equipment Directive should be changed not to create a precedent of expanding the scope of the high-risk classification into products that may not warrant additional measures. • A common list of infrastructure considered critical should be identified at EU level and enough time should be given to identified AI systems to be certified.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			energy companies would only have one month to identify which AI systems will need to be certified as high-risk and apply the extensive AI Act requirements.	

87*	**Radio Equipment Directive**
	
	Commission Delegated Regulation (EU) 2022/30
		Excessive adjustment burdens	• The lack of published harmonised European standards under the radio equipment directive. Specifically, the EN 18031 series under the delegated Regulation 2022/30 (RED DA). The Regulation comes into application 1 August 2025, and the standards are still not published. Consequently, companies producing products that are directly or indirectly connected to the internet need to plan for two scenarios.
			  ○ Relying on the standards now published as European standards - in the hope the Commission will publish them as harmonised in time;
			  ○ Plan for the involvement of notified bodies – not knowing if their involvement will be needed on 1 August 2025.
			• If the standards are not published before the application date, companies will have to stop placing products on the market if they have not been prone to assessment by a notified body.
			• If the standards are published before the application date, the companies that have gone through notified bodies will have taken on unnecessary costs and administrative burden related to the buying of the service.
			• Furthermore, companies who are buying assistance from notified bodies today risk having their certificates withdrawn, if the notified bodies are in doubt they have certified on a non-legal basis.
			• Furthermore, access to notified bodies is limited within the EU. That means companies are not certain of having access to sufficient capacity to have their products assessed.
				• Take into consideration the time needed for standards development when determining application date for new legislation. In this specific instance, it means postponing the application so that harmonised European standards are made available well in advance and legal certainty ensured.
				• The European Commission took a more proportionate approach to approving standards for publication, better balancing their own need for legal certainty and the need for a well-functioning internal market (for more, see point 3 below), including publishing the EN 18031-series in the OJEU.
				• If the European Commission does not accept harmonised European standards for publication within 6 months, the European standards should get a similar status as harmonised ones granting presumption of conformity. For Member States to object to such standards granting presumption of conformity, they should be obliged to document why the standards do not comply with the essential health and safety requirements of the regulation they serve (as is the case for formal objections today).

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
88	**General Data Protection Regulation (GDPR)** Regulation (EU) 2016/679	Cross-border regulatory barriers Administrative burdens	• 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. • 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 modernization 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	To balance the broad definition of personal data and ensure ability to use data for technology and AI development: • Clarify the use of pseudonymized / anonymized 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 9 on balanced processing of special categories of data in line with technological developments, such as AI, would be necessary. • 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).

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			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 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 organizations, 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.	*"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."* • 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• 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. • 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	• 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. • 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).

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			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.	
89	**Declaration of Conformity and other Documentation** Cyber Resilience Act, AI Act, Radio Equipment Directive Eco-design for Sustainable Products Regulation (EU) 2024/2847 ; Regulation (EU) 2024/1689 ; Directive 2014/53/EU Regulation (EU) 2024/1781	Administrative burdens	• The Eco-Design for Sustainable Products Regulation (ESPR) introduces Digital Product Passport (DPP) service providers, what will be a new economic operator in the EU market; companies can use these services to draw up DPP for their products. At the same time, the forthcoming Toy Safety Regulation is discussing a DPP for toys that includes the Declaration of Conformity (DoC), allowing manufacturers to use the toy's DPP to cover any DoC documentation required under other related, applicable rules, such as the RED for radio-connected toys, for example. In similar vein, the Cyber Resilience Act introduced a simplified Declaration of Conformity, which should include a URL where the comprehensive DoC can be found. • The obligation to maintain backup copies of Digital Product Passports (DPPs) via a DPP service provider—especially to ensure availability in cases such as insolvency—lacks clear economic justification in scenarios involving high-volume, seasonal, or short-lifecycle products (e.g. clothing or consumer goods). In such cases, the sheer number of DPPs and the limited long-term value of individual product records would result in disproportionate storage and energy costs, both for economic operators and for DPP service providers, raising concerns about cost-efficiency and	• Amend (if necessary for the lack of another measure) the Cyber Resilience Act (CRA), the AI Act, and the Radio Equipment Directive (RED) to allow for the use of the Digital Product Passport (DPP) as a substitute for the paper-based Declaration of Conformity (DoC). • Delete the obligation under Article 10 (4) to provide a back-up copy of the DPP service provider.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			environmental sustainability. Additionally, the DPP service provider would be required to retain all back-up DPPs for insolvent or inactive economic operators without the possibility of compensation, effectively transforming part of its activity into a non-commercial service, which raises concerns given that for-profit DPP SP models are not precluded under the ESPR.	
90	**Definitions** CSA, GPSR, PLD, Data Act, CRA, Machinery Regulation; Free Flow of non-personal data; Open Data Directive (non-exhaustive list) Regulation (EU) 2019/881; (Regulation (EU) 2023/988; (Directive (EU) 2024/2853; (Regulation (EU) 2023/2854; Regulation (EU) 2024/2847 ; Regulation (EU) 2023/1230 ;	Administrative burdens	• Definitions: Inconsistent terminology complicates enforcement, market surveillance, and judicial decision-making. Also, diverging definitions create barriers to innovation and trade, discourage cross-border business operations. ○ For example, General Product Safety Regulation, and the Product Liability Directive have definitions of "product", the Data Act provides a definition of a "connected product"; the Cybersecurity Act has an "ICT product" definition, and the Cyber Resilience Act defines "product with digital elements", etc. and this is only horizontal legislation; the definitions of products in sectoral rules should not be neglected. All these laws are essentially setting requirements for products to be placed on the EU market and apply concurrently. ○ Another example is the inconsistent definitions of "substantial modification" in the AI Act, CRA and Machinery Regulation. ○ In NIS2 the definition of "Risk" is correlated to cybersecurity risk, or security risk (unlike the significant cyber risk in CRA), unlike the risk definitions in AIAct, GPSR; Market Surveillance Regulation. ○ The AI Act, the GDPR and the Platform Work Directive have definitions respectively of "AI system"; "automated individual decision-making"; "automated monitoring and decision-making	• The EU Blue guide is a helpful tool to interpret EU product legislation, but it often transpires that even penholders do not necessarily know about the NLF principles, and the Blue Guide's explanations. More streamlining and clarity could be achieved through: ○ A centralized / domain glossary of standardized terms within the EU legal frameworks. ○ Mandatory cross-referencing of definitions when drafting new legislation. ○ A dedicated task force to review and align existing legislation.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	Directive (EU) 2019/1024		systems"; whereas the latter (the PWD definition) is redundant as it intersects the GDPR and AI Act provisions. ○ Article 14(7) of the Cyber Resilience Act (CRA) provides a different definition of "main establishment" than Article 26(2) of the NIS2 Directive which does not allow companies to fully benefit from the one-stop-shop principle. ○ In the Free Flow of non-personal data the definition "data" is used for non-personal data; in the Data Governance Act, and Data Act the definition of "data" means all digital representations of acts, facts or information and any compilation of such acts, facts or information, including in the form of sound, visual or audiovisual recording. In the Open data and Re-use of public sector Data the definition of "document" is used for any content whatever the medium (paper of electronic form as a sound, visual or audiovisual recording); or any part of such content; "dynamic data" means documents in a digital form, subject to frequent or real-time updates etc; "research data" means documents in digital form, other than scientific publications, etc.; "high-value datasets" means documents the re-use of which is associated with important benefits for society, etc.	
91	**Cyber security conformity assessment** CSA, NIS2, CRA	Administrative burdens	• The Cybersecurity Act (CSA) currently operates in isolation from newly adopted EU cyber legislation, including the NIS2 Directive and the Cyber Resilience Act (CRA). Businesses, particularly SMEs, face uncertainty about how voluntary CSA certification schemes interact with emerging cybersecurity and risk management requirements under CRA and NIS2.	• Acknowledge CSA certification - when voluntarily obtained and where it demonstrably meets relevant legal obligations - as valid evidence of compliance with overlapping requirements under CRA and NIS2, avoiding unnecessary repetition of assessments or audits. • Retain and reinforce the principle of proportionality in CRA implementation by upholding the NLF approach, ensuring that low-risk products continue to be covered by self-

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	Regulation (EU) 2019/881; Directive (EU) 2022/2555; Regulation (EU) 2024/2847		• The parallel existence of voluntary certification (CSA), third-party conformity assessments, and self-assessment creates confusion and raises the risk of redundant or misaligned compliance efforts. Although CRA does not currently require mandatory certification for any product category, concerns remain that future delegated acts might introduce such obligations. At present, CRA follows the New Legislative Framework (NLF), which enables the use of proportional conformity assessment modules, including self-assessment for low-risk products.	assessment modules, without expanding certification requirements beyond what is strictly necessary. • Allow automatic compliance to RED Delegated Act requirements when complying with CRA. (keep the commitment and withdraw RED Delegated Act once CRA shall apply.)
92	**Transparency and reporting requirements for platforms** Digital Services Act, AI Act, GDPR Regulation (EU) 2022/2065; Regulation (EU) 2024/1689) Regulation (EU) 2016/679	Administrative burdens	• Parts of the DSA's requirements for transparency, risk management, and oversight of algorithmic systems for digital platforms overlap with the AI Act's rules for high-risk and generative AI systems, as well as with the GDPR, where the latter is already established in terms of format and delivery of information to users.	• Remove the redundant requirements and align the risk-based approaches of DSA and AI Act (e.g. Article 14 DSA; Article 50 AIA). • Amend the scope from algorithmic system in DSA to AI-system to align definitions with the AI Act and the requirements for transparency, risk management and oversight.
93	**Data protection and financial crime compliance**	Administrative burdens	• Varying interpretations of data protection laws stand in the way of implementing financial crime compliance and fraud prevention measures in an effective and efficient manner. • There are different types of data with different rules applying to data sharing for financial crime compliance and fraud prevention purposes. For instance, while it is	• Align fraud prevention and AML/CFT compliance measures in GDPR guidance or in separate laws that foresee an explicit deviation from the GDPR to improve clarity and ensure financial institutions can respond swiftly and effectively to emerging threats, i.e. not only limited to money laundering offences, but also sanctions avoidance, monetary fraud.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	GDPR, Anti Money Laundering /CFT Regulation (EU) 2016/679; Regulation (EU) 2024/1620		desirable to share as much information on fraud events as possible (e.g., fraudulent IBANs, location data, behavioural data), some EU and national rules restrict access to and sharing of sensitive data beyond Payment Service Providers (PSPs), notably to protect personal data (GDPR). Some fraud prevention measures may be limited to AML/CFT preventing pro-active sharing of fraud suspicion or fraud events. Yet other actors than Payment Service Providers could also play a key role in preventing fraud from spreading to other stakeholders and countries.	• Clarify that as a default option, fraud events data could be shared beyond the Payment Service Providers.
94	**Dark Patterns** GDPR, DSA, DMA, AI Act, Unfair Commercial Practices Directive (UCPD) Regulation (EU) 2016/679; Regulation (EU)2022/2065; Regulation (EU) 2022/1925; Regulation (EU) 2024/1689; Directive (EU) 2019/2161	Administrative burdens	• "Dark patterns" duplications and overlaps across various regulations and national transpositions of in particular the UCPD lead to a plethora of inconsistent terminology and requirements on how to deal with one and the same issue essentially. For example: • Recital 32 of the GDPR, clearly describing that consent is an affirmative action, freely given and pre-ticked choices do not constitute freely given consent. • Digital Services Act (DSA) – Article 25 addresses the use of dark patterns on online platforms. • Digital Markets Act (DMA) - Recital 37 prohibits gatekeepers to design, organise or operate their online interfaces in a way that deceives, manipulates or otherwise materially distorts or impairs the ability of end users to freely give consent, which is in conjunction with obligations in Article 25 on data protection by design. • Unfair Commercial Practices Directive – Particularly Articles 6 prohibits misleading and unfair commercial behavior that causes or is likely to cause consumer(s) to take a transactional decision that would not have been taken otherwise.	• Do not propose new rules on dark patterns, as the current framework has a broad coverage. • Create a cross-DG taskforce between the Units in DG JUST and DG CNECT responsible for monitoring the implementation of the relevant laws, and include relevant stakeholders.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• AI Act - Article 5 restricts certain manipulative uses of AI systems.	

95	**Use of algorithms in the workplace**
	
	GDPR, AI Act, Platform Work Directive (PWD)
	
	Regulation (EU) 2016/679; Regulation (EU) 2024/1689 ; Directive (EU) 2024/2831
		Administrative Burdens
		
		Cross-border regulatory barriers
			• Three different regulations—AI Act, PWD, and GDPR—govern the same task allocation systems with differing logics: safety, fairness, and data privacy.
			• Platforms face overlapping obligations (e.g., multiple impact assessments, transparency reporting to both workers and regulators, documentation under different regimes). This causes legal uncertainty, operational complexity, and innovation disincentives.
			• GDPR already regulates much of what the PWD and AI Act seek to impose (e.g. right to explanation, data minimization, human oversight). However, the PWD introduces parallel rights that duplicate these GDPR obligations and could create interpretive conflict (e.g., stricter bans on biometric checks or data categories already addressed by GDPR).
			• Furthermore, as the PWD will be transposed in 27 different ways, very different obligations on the use of algorithms may arise between the EU member states.
				• Introduce cross-references between AI Act, GDPR, and PWD based on the once-only principle.
				• Align AI Act requirements with existing GDPR principles and recognize sector-specific regulatory frameworks (like the PWD) to avoid double compliance for similar risk scenarios.
				• The PWD should reference GDPR more explicitly, align terminology, and avoid regulating areas already addressed by GDPR unless a compelling reason exists.
				  ○ Limit prohibitions under Article 7
				  ○ Align consultation requirements with the GDPR under Article 8
				  ○ Align the right to data portability (Article 9 with Article 20 of the GDPR)
				  ○ Align transparency requirements in Article 9 with Article 22 of the GDPR)
				  ○ Limit the scope of Article 10 of PWD to the issue as dealt with Article 22(3) of the GDPR
				  ○ Align the timescales under Article 11 with the GDPR
				• Establish a unified risk assessment framework acceptable under all three.
				• Encourage joint guidance from supervisory authorities (EDPB, AI Office, Labour Inspectorates).

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
96	**Spillover effect after cyber-security vulnerability or incident notification** NIS2 Directive, CRA Directive (EU) 2022/2555 Regulation (EU) 2024/2847	Administrative burdens	• Art 23(1) of NIS2 and Art 17(4) of CRA points that notification shall not subject the reporting entity to increased liability, the law should also clarify that they should not be liable for potential spill-over effects caused by the act of notification.	• Both NIS2 and CRA must include a clarification in the form of targeted amendment that the reporting entity is not liable for damages and spill-over effect that have occurred after the notification to authorities had taken place as the information on (unmitigated) vulnerability or (ongoing) incident is no longer only in the control of the reporting entity.
97	**Delays in transposition– grace period** NIS 2 Directive (EU) 2022/2555	Administrative burdens Cross-border regulatory barriers	• The transposition of NIS2 is currently not proceeding according to the intended timetable. Some countries are implementing the legislation much earlier than others, which creates an uneven playing field for companies (and affects competitiveness), but most importantly causes fragmentation and lack of legal cross-border clarity for companies in Europe.	• Agree on a common minimum grace period, as most EU Member States have still not implemented the NIS2 framework.
98	**Realistic implementation deadlines Stop-the-clock** AI Act, GDPR, Cybersecurity (CSA, NIS2, CRA) Regulation (EU) 2019/881;	Administrative burdens	• Products under the scope of Data Act are going to be part of business and consumer-facing products with digital elements under the Cyber Resilience Act. Manufacturers who now are supposed to be compliant with the Data Act (September 2025) will need to reassess or even potentially redesign their products according to the CRA requirements applicable as of December 2027. Additional uncertainty for the manufacturers' risk assessment of a product under CRA comes from the fact that the Data Act's right to data access and users' authorizations for data access to third party(-ies) is	• At first stage, provide a "grace period" for compliance for products overlapping under the Data Act and the Cyber Resilience Act, as the product risk assessment of the latter and the subsequent choice of security requirements for the product to be placed on the market may require product design choices that would impact the compliance with the Data Act requirements for data sharing. • Provide manufacturers with reasonable transition allowing for derogations and extended timeframes based on cost benefit assessments. For inspiration see The Energy Performance of Building Directive (EU) 1257/2022 Article 5

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	Directive (EU) 2022/2555 ; Regulation (EU) 2024/2847 ; Regulation (EU) 2016/679 Regulation (EU) 2024/1689		impossible to be known in advance by whom and in what circumstances the product and its data will be used. • Cyber Resilience Act standardisation request accepted by European Standardisation Organisations ESOs have a deadline for adoption which is far too close to the applicability date of the CRA: adopting relevant standards (e.g. how to design, develop and produce a product to ensure a proper level of cybersecurity) in October 2027, when the requirements shall apply from December 2027, leaves no time to manufacturers to properly act and comply. • At the same time, the CRA introduces mandatory conformity assessments for "important products" to be placed on the market according to these standards after December,11 2027 • AI Act, the guidelines for High-Risk AI systems are scheduled for February 2026, and the obligations related to this type of systems will apply in August 2026, making it necessary to allow sufficient time for the adaptation of the systems in accordance with the guidelines.	and the Directive on Accessibility (EU) 2019/882 Article 14 on disproportionate burden. • In CRA an extended transition period of 36 months is necessary only for product categories whose vertical standards are not ready and harmonised in time (i.e., until December 11, 2027). This would benefit the entire ecosystem by providing companies and national authorities with the necessary time to prepare and adapt to the new regulations. "Stop the clock" mechanism until the relevant standards are being adopted. • Assess other potential grace periods as products under Data Act will make part of the products and services used on site for NIS2 entities, which will also have to comply with CRA obligations for minimisation of vulnerability surface, among others. • Provide a "grace period" for implementing the General Purpose AI (GPAI) Code of Practice • Extend the Implementation Deadlines for AI Act Annex I and Annex III by at least 24 months.
99	**NIS2 – supply chain** Directive (EU) 2022/2555	Excessive compliance cost	• With the entry into force of DORA since January 2025, as well as with the ongoing national implementation of NIS2, it can be expected that regulated entities will launch detailed verification processes. • Currently, each entity performs this activity using its own templates and interpretations. In practice, this is done in a questionnaire-based format, where different forms with different content are exchanged between entities, requiring a case-by-case approach. This is extremely labor-intensive and at the same time not very productive in terms of ICT asset protection. • Additionally, the recipients of those questionnaires may be an SME, eventually being faced with multiple versions of questionnaires by multiple partners with whom they have contractual relations.	• Develop voluntary harmonised templates for supply chain examination under the various cyber security regulations.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
100	**Trade secrets handbrake** Data Act, Trade Secrets Directive Regulation (EU) 2023/2854; Directive (EU) 2016/943	Administrative burdens	• Manufacturers can be forced to share sensitive data, trade secrets and intellectual property with competitors (and this is not sufficiently balanced even in upcoming model contractual terms from the EU Commission) • Data sharing could raise cybersecurity issues as some data reflect vulnerabilities, and this data must be shared with third parties that may not present sufficient guarantees in terms of security.	• Reinforce the security and trade secrets handbrakes by ○ (i) not limiting the trade secrets handbrake to a governance process but to a genuine protection; and ○ (ii) expanding the security hand brake to include cybersecurity issues.
101	**Shop online like a local** Geoblocking Regulation (EU) 2018/302	Administrative burdens Cross-border regulatory barriers	• Under Geoblocking Regulation, operators should provide consumers the experience to "shop online like a local", i.e. and asks platforms to maintain the different online interfaces of the website or app accessible from anywhere anytime.	• Launch a cost/benefit analysis considering the current number of customers buying cross-border vs the cost to maintain this number of adjustments.
102	**Reporting requirements** Gigabit Infrastructure Act (Art. 7) (GIA) Regulation (EU) 2024/1309	Administrative burdens	• Reporting requirements in excess, with risk of duplication of work by sending the same information to different areas of the same body, potential errors in data interpretation, and subsequent requests for clarifications and explanations on the information already sent.	• Reduce the statistical information requirements formulated by the different public administrations. • Higher level of coordination/ cooperation between the different Public Administrations or between chambers/ departments of the same administration (e.g. between statistics and competition chamber etc.), and greater sharing of data collected from the different agents, in order to verify (before issuing an information injunction, whether any of their chambers/ departments/ units already have the necessary information for their analysis and objectives. • Consider the feasibility of the Once Only Technical System of the EU for data exchanges between authorities. • Reduce the frequency of remission of information.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
103	**Specialised Services** Open internet access Regulation (EU) 2015/ 2120	Administrative burdens	• Current definition of specialized services: Article 3(5) leave a lot of room for regulatory interpretation, creating considerable uncertainty as to what the regulator will consider as such.	• Provide a non-exhaustive whitelist of services to be considered as specialised services.
104	**Electronic communication networks and Taxonomy** Commission Delegated Regulation 2022/1214	Administrative burdens	• Taxonomy-eligible economic activity should include as eligible activity the Provision of electronic communication networks and services.	• Inclusion of electronic communication networks (ECNs) as a new Taxonomy-eligible economic activity in the next review of the Climate Delegated Act.
105	**Data Sharing** FIDA, Data Act Regulation (EU) 2023/2854	Administrative burdens	• The new FIDA regulation, currently under negotiation, would impose a significant burden on financial institutions by requiring them to develop data-sharing mechanisms for a very wide range of data, despite a lack of clear use cases and market demand, making cost-benefit justification difficult • Additionally, the interplay and overlap between data user under FIDA and third party/data recipient under Data Act is unclear, as well as other data sharing modalities such as legal restrictions under FIDA for the latter and restrictions under Data Act.	• The impact of the FIDA regulation should be reassessed through the lens of simplification, and it should be significantly adjusted by narrowing its scope and making data sharing conditional on sufficient market demand, • Or withdraw the FIDA Proposal and await Data Act's impact on the sector.
106	**Horizontal vs Vertical Cyber Requirements**	Administrative burdens	• Aerospace companies must comply with two sets of cybersecurity requirements: the Directive on measures for a high common level of cybersecurity (NIS 2 –	• NIS 2 requirements should be limited to the applicable functions in an organization (e.g., manufacturing related

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	NIS2 Directive, Part-IS Directive (EU) 2022/2555 ; Implementing Regulation (EU) 2023/203		horizontal) and EASA's Information Security Regulation (Part-IS – vertical). The application of NIS 2 to regulated industries such as aerospace adds further complexity in the regulatory oversight. Aerospace companies are already subject to specific and much more detailed and comprehensive rules, including on cybersecurity, overseen by EASA, due to the implications on aviation safety.	systems) for critical and essential entities. This would reduce potential burden and conflict with other regulations. • Since the adoption of Part-IS as lex specialis is allowable under Article 4 and recognition of aviation-specific cybersecurity risk management is recommended under Recital (29) of NIS 2, we encourage Member State authorities to recognize Part-IS as lex specialis to NIS 2 and the European Commission and the European Parliament to support this action.
107	**International (non-personal) data access and transfers** Data Act, Data Governance Act GDPR Regulation (EU) 2016/679 Regulation (EU) 2023/2854 Regulation (EU) 2022/868	Administrative burdens	• The General Data Protection Regulation Regime for personal data transfers provides for the identification of jurisdictions with which there is an equivalent protection of the fundamental right of data protection, and therefore personal data transfers could take place. The protection of fundamental rights should ensure that safeguards for both personal and non-personal data are in place, as it would be paradoxical for a jurisdiction to offer strong protection for non-personal data while neglecting the rights and privacy of individuals. Therefore, the provisions in Data Governance Act and in Data Act would be costly for all sizes of companies (data holders, data processing services) to abide by the two parallel regimes (one for personal and mixed data sets, and one for all other data); and additionally, requiring businesses to assess the compatibility of third-country government data access requests with Union or national law imposes a complex and costly legal burden that could de facto lead to data localization and disproportionately affect smaller economic actors, raising concerns of unequal treatment.	• Delete the corresponding articles i.e. Articles 31 from DGA and 32 from Data Act. • Introduce in the Data Act a clarification that countries considered having equivalent protection under the GDPR would be considered to have an adequate legal framework also for non-personal data transfers.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
108	**Product life-time, product support periods** CRA, Ecodesign for Sustainable Products Regulation, Machinery Regulation Regulation (EU) 2024/2847 Regulation (EU) 2024/1781 Regulation (EU) 2023/1230	Administrative burdens	• During the support period of their products with digital elements, manufacturers are obliged to ensure that, where security updates are available, they are disseminated free of charge. Article 13 (8) CRA prescribes to include other relevant Union law when determining the support period of products with digital elements. This can pose significant challenges to manufacturers. Regulations like the Machinery Regulation or the Ecodesign for Sustainable Products Regulation require manufacturers to define the lifetime of products. Many industrial products have physical lifetimes exceeding ten years, while their digital components follow much shorter innovation and support cycles. Requiring cybersecurity support for the entire physical lifetime imposes disproportionate burdens on manufacturers.	• Distinguish between the physical and digital lifetimes of products with digital elements under the Cyber Resilience Act (CRA). ○ introduce a "digital lifetime" concept, defined and transparently declared by the manufacturer, to allow for risk-based and economically viable support obligations. This would enhance legal certainty, promote sustainable product use, and maintain the competitiveness of Europe's high-tech industry – without compromising the CRA's cybersecurity objectives.
109	**Data Processing Impact Assessments** Platform Work Directive, GDPR Directive (EU) 2024/2831 ; Regulation (EU) 2016/679	Administrative burdens	• Article 8 of the Platform Work Directive requires a Data Processing Impact Assessment DPIA under Article 35 of the GDPR where algorithmic management tools are used. While the GDPR doesn't require DPIA to be shared publicly, the Platform Work Directive obliges digital labor platforms to proactively disclose DPIAs (which are very technical and complex documents) to platform workers and their representatives, which is de-fact two regimes for the same entity – one DPIA under GDPR and one for PWD's specific instance. The DPIAs will also be looked at by different authorities.	• Remove the obligation to provide the DPIA to workers and their representatives; thus, keeping only the obligation under Article 12 of GDPR for transparent information to data subjects.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• Under GDPR (recital 63) data subjects' rights to access information must be balanced with other rights, e.g. intellectual property protection etc. and such balance should not result in refusal to provide information.	
110	**Annual reports** The P2B Regulation Regulation (EU) 2019/1150	Administrative burdens	• Under Article 11(3) of the Platform-to-Business (P2B) Regulation, platforms are required to establish an internal complaint-handling system and to publicly report annually on its "functioning and effectiveness." (information to be reported among others is total number of complaints received; average time for resolution; main types of complaints; aggregated outcomes). Users not always go via the complaint handling system, rather than other support channels – whether something is complaint under P2B or request for support still requires manual verification in order to be included in the P2B report, thus increasing the man-hours into this compliance practice; Without questioning the legitimate goal of transparency, there is no evidence that the data reported under P2B is used.	• Delete the obligation of annual report of complaint-handling data; provide for on-demand report when the competent authority requests.
111	**Everlasting Monitoring and Reporting obligations** CRA Regulation (EU) 2024/2847	Administrative burdens	• Everlasting Monitoring and Reporting obligations (Article 14, Article 69.3) • Unlike the vulnerability management obligations, which expire at the end of the last support period at the latest, the obligations to monitor products and report actively exploited vulnerabilities and severe incidents will be mandatory forever. Furthermore, these monitoring and reporting obligations also apply to existing products launched before the CRA became applicable (cf. Article 69.3). This represents a disproportionate burden, especially for long-standing market participants with many new and especially many legacy products.	• Monitoring and reporting period should be finite and end, for example, five or ten years after the end of the support period.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
112	**Critical components identification** CRA, NIS2 Directive (EU) 2022/2555 ; Regulation (EU) 2024/2847	Administrative burdens	• In case of insufficient levels of cybersecurity, under NIS 2 Article 24 paragraph 2 the European Commission is empowered to adopt delegated acts, in accordance with Article 38, to supplement the NIS 2 Directive by specifying which categories of essential and important entities are to be required to use certain certified ICT products, ICT services and ICT processes or obtain a certificate under a European cybersecurity certification scheme adopted pursuant to Article 49 of Regulation (EU) 2019/881. This could lead to overlaps with the horizontal requirements under the CRA.	• The CE marking according to CRA should be recognised as a sufficient requirement for ICT products under NIS-2. • Delete the delegation of power Article 24 as it is redundant after CRA application date.
113	**Requirements for affiliated companies, or for business groups** NIS2 Directive; DORA Directive (EU) 2022/2555 ; Regulation (EU) 2022/2554	Administrative burdens	• Currently, affiliated companies within a corporate group are treated like independent companies in the open market under NIS2.(Article 22 (5)) - • The management of third parties, subcontractors, and ICT suppliers' provisions across regulations can result burdensome when the IT and cybersecurity function is centralized in a single entity within a corporate group (DORA art 28, 29 y 30; NIS2 23).	• If a company offers services that are regulated under NIS2 Article 22 (5) in conjunction with Implementing Directive 2024/2690 exclusively to affiliated companies within the corporate group, then the company and its services should be exempt from the requirements of NIS2 Article 22 (5) and Implementing Directive 2024/2690. • Provide the possibility of centralized or group management for business groups, and the use of harmonized processes and documentation at a corporate group level.
114	**Post-market monitoring** AI Act Regulation (EU) 2024/1689	Administrative burdens	• Article 72(3) requires providers of high-risk AI systems to follow a specific post-market monitoring plan, the template for which will be issued by the Commission through an implementing act. This approach limits providers' flexibility in developing monitoring plans tailored to their specific AI systems and risk contexts.	• Revise Article 72(3) to provide flexibility in post-market monitoring.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• Companies should be allowed to develop plans that fit their organizational structure and technologies rather than requiring them to follow a monitoring template.	
VIII. International value chains and trade				
115	**Foreign Subsidies Regulation (FSR)** Regulation (EU) 2022/2560	Administrative burdens	• 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.	• 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
				• 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 exemptions would ensure that the limited resources are focused where they matter most. • 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
116	**Customs control** Regulation (EU) No 952/2013 (among others)	Administrative burdens Cross-border regulatory barriers	• 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.	• 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.
117	**Forced labour** Regulation (EU) 2024/3015	Administrative burdens Excessive adjustment burdens	• Companies must provide very detailed information if there is an investigation from the authorities due to concerns of a possible violation of the obligation of not putting products made with forced labour in the EU market. • Important elements of the proposal are overlapping with the CS3D and it is not very clear at this stage how the two will interact and this has also an impact on reporting obligations for companies. • In some jurisdictions it is becoming increasingly difficult, if not illegal, to request and obtain detailed information needed to prove that a product is not manufactured or provided with forced labour. Even if the Regulation does not introduce a reversal of the burden of proof, the reporting requirement is a strict one.	• We need to make sure that all the tools that are necessary for the smooth and effective implementation of the Regulation, including the Commission's database with information on forced labour risk, the Forced Labour Single Portal and the Union Network Against Forced Labour Products, are available well before the end of the transition period of three years before the Regulation enters into application. The timely publication of guidelines for economic operators that will also include support measures for micro and small and medium-sized enterprises (MSMEs) is also crucial.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• Another important point is the following: when it comes to the withdrawal of products, an exception is indeed included to prevent disruptions of supply chains that are strategic or of critical importance for the EU. In this case, the lead competent authorities may decide against the disposal of the product concerned. Instead, they could order that the product is withheld for a period of time, at the cost of the economic operator. Economic operators should then demonstrate that they have eliminated forced labour from the supply chain of the product concerned, then the lead competent authority shall review its decision with a view to releasing the product. If economic operators are not able to demonstrate that forced labour has been eliminated from the supply chain of the product concerned, then the lead authorities will move with the disposal of the product.	
118	**Deforestation** Regulation (EU) 2023/1115	Administrative burdens Cross-border regulatory barriers Excessive adjustment burdens	• 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 how this will be implemented in practice. • It is crucial to ensure that the Regulation does not overlap with the EU Timber Regulation and Forest Law Enforcement, Governance and Trade (FLEGT). • Increased administrative burden, slowing down trade and potentially disrupting supply chains. • The implementation of geolocation remains a challenge, especially for smaller firms in the EU and in developing countries.	• Approve the extension of the entry into implementation of the EUDR by 12 months, from 30 December 2024 to 30 December 2025, in order to ensure that all entities involved in the implementation of the Regulation – Member States' competent authorities and the private sector – are ready. • Ensure that the benchmarking system for the classification of third countries (low, standard or high risk) is in place as soon as possible. Provide more guidance and clarifications on the obligations of economic operators, related to due diligence and the implementation of geolocation. Look into simplifying and streamlining declarations by importers. Enhance the IT system and provide data protection guarantees.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• Without the benchmarking system in place companies will not be able to adapt their due diligence activities and decisions. • Lack of harmonisation across Member States, for instance on controls and penalties, will lead to discrepancies.	
119	**Deforestation** Regulation (EU) 2023/1115	Administrative burdens Cross-border regulatory barriers Excessive compliance costs	• 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 for the purposes of implementing the EUDR is fit for purpose, despite recently approved changes for the benefit of micro primary producers. • 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.	• 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, ensuring an enforceable and proportionate penalties framework). • Recognise international standards and certification systems as mechanisms to demonstrate compliance. *[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.]*
120	**Mergers and concentrations** Regulation (EC) No 139/2004 (including the package published on 20 April 2023 aimed	Administrative burden	• As a third party: The process of information gathering from the market by the European Commission is extremely burdensome and highly inefficient. The practice of sending out lengthy and detailed questionnaires to customers, suppliers and competitors of the notifying parties with responses required within very short timeframes (typically, around five business days) leads to pseudo-robust results. Response rates are typically low and the questions are often leading. The third parties receive	• Reduce scope and streamline merger control procedures: o Introduce time limits for pre-notification procedures and provide transparency about the average duration; o Avoid excessive data requests, ensuring that requests are unambiguous, specific, and limited to the information required for the analysis; o Grant notifying parties and third parties more flexibility when responding to information requests. o Third party reporting: Other authorities engage with third parties orally or with targeted and sensible

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	at simplifying merger control procedures under the EUMR)		these requests without prior notice and the short time frames for the response require immediate attention of a large number of employees in order to provide a consolidated view of various stakeholders within the responding undertaking. Also, rather than allowing undertakings to provide the responses in a format which would make it easy for undertakings to discuss and align internally, the Commission requires the use of a non-user-friendly online mask. • As a notifying party: Even after the most recent round of simplifications, concentrations without any local nexus to the EU need to be notified. Even in straightforward cases, the Commission requires information on "all plausible market definitions" from the notifying parties. The policy regarding referrals under Article 22 EUMR has not only created a high level of legal uncertainty but also requires undertakings to engage with potentially all national merger control authorities in the EU to bring the case to their attention.	questions. The European Commission should take a similar approach. ○ Notifying parties: A local nexus should be required to trigger an EUMR notification, in line with ICN best practices. The requirement to provide detailed information on all plausible market definitions in Form CO should be deleted. If the Commission wants to continue with this policy regarding referrals under Article 22 EUMR, the process should be defined and streamlined.
121	**Critical raw materials** Regulation (EU) 2024/1252	Administrative burdens Excessive adjustment burdens	• The proposal sets a framework for systematically monitoring critical raw material supply risks at different stages of the value chains, including reporting obligations on Member States and companies. ○ Article 19 and 20 - monitoring and information obligations: Member States shall identify key market operators in the critical raw materials value chain, whose activities shall be monitored (e.g., by regular surveys to economic operators). ○ Article 21 and 22 - reporting on strategic stocks and coordination: Member States shall submit information to the Commission on strategic stocks of strategic raw materials. The information shall also cover level of stocks held by economic	• Article 19-20: Adopt risk-based monitoring: Consider a targeted monitoring system to replace general periodic surveys and minimise unnecessary data collection. For instance, it could be more effective to create communication channels so that companies can identify (imminent) disruptions in supply chains at an early stage, allowing for targeted and risk-based action. Such an 'early warning' system would be better than a general periodic survey that is not risk-based nor targeted. • Article 26-30: Align reporting obligations: Integrate CRMA reporting with existing frameworks like ESPR and the Digital Product Passport to prevent duplication. The CRMA should not create a parallel system but build on provisions already applicable in sectoral product legislation.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			operators charged by a Member State to build up a stock on its behalf. Therefore, this reporting obligation applies indirectly to business. ○ Article 23 - company risk preparedness: large companies that manufacture strategic technologies using strategic raw materials shall subsequently perform an internal audit of supply risks in their supply chains every two years (Article 23(2)). ○ Article 26 – recovery of critical raw materials from extractive waste: operators obliged to submit waste management plans in accordance with Article 5 of Directive 2006/21/EC shall provide to the competent authority as defined in Article 3 of the same Directive a preliminary economic assessment study regarding the potential recovery of critical raw materials from, amongst other, the extractive waste stored in the facility. ○ Article 27-30 - declarations regarding permanent magnets and environmental footprint: obligations for economic operators (amongst others) to possibly make product declarations for products with critical raw materials, including permanent magnets. • Article 26-30 - the waste management plan and environmental footprint product declarations must be fully consistent with other sectoral legislation, such as the (proposed) Eco-design for Sustainable Products Regulation (ESPR). The CRMA should not create a parallel system but build on provisions already applicable in sectoral/environmental product legislation (e.g., incorporation in the Digital Product Passport).	• Simplify stock and waste recovery obligations: Streamline processes and ensure economic feasibility of compliance requirements. • Support SMEs: Consider exemptions or simplified requirements for small and medium-sized enterprises.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• Article 19-20: Monitoring is an important pillar of the CRMA, but it risks turning into a paper tiger. Systematically collecting a wide range of data points from economic operators on the basis of Articles 19 and 20 will lead to disproportionate administrative burdens. • Article 23: The obligation for certain large companies in the chain to conduct periodic internal audits should be proportionate and consistent with the monitoring provision for sharing information with the competent authorities in Article 19/20 (consistency articles 19/20 and 23). The added value of Article 23 is unclear because: (a) targeting companies that produce certain technologies rather than companies using certain materials (so provision is burdensome, no added value for CRMA's scope and not incentivising substitution) and (b) Member States are already required to identify key market operators along the CRM value chain and monitor their activities through regular surveys.	

122 *	**Traceability of products**
	
	Directive 2014/40/EU (Art 15) ; subsequent secondary legislation
		Administrative burdens
		
		Cross-border regulatory barriers
			• The EU Track and Trace system, as regulated under TPD2, has been designed as one of the tools to help fight against illicit trade. It requires all packaging levels (down to unit pack) of tobacco products to be marked with a digital UI code (unique identifier code). This system requires tobacco manufacturers to cover the total cost of the T&T system. The focus here is on the cost of the UI codes.While every UI code is scanned and reported, cost of the UI codes varies significantly across Member States. While the Commission Impact Assessment mentions that the total cost for ID issuers will be 14 MM EUR, based on the assessment of a rough unit price per UI code of 0.000429 EUR (i.e., 0.43 EUR per 1,000 UI codes), the actual cost varies between 0.30 and 3.4 EUR per 1,000 UI codes (with an	• Commission should challenge these costs and request for a justification of the costs which are unreasonably higher than the average given the significant discrepancies in fees charged for largely identical services (as service requirements are set out in the legislation).
				• Article 5 of Commission Implementing Regulation (EU) 2018/574:
				  ○ Proposal 1: Instead of payment based on the number of ordered codes, setting up a system where manufacturers pay for the codes that were actually consumed/used.
				  ○ Proposal 2: Extension of UI codes lifetime due to frequent changes in the production plan (e.g. late delivery of the non-tobacco products components). Additionally, the expiration date of codes is not aligned

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			extreme case of one Member State where the cost is 9.4 EUR per 1,000 UI codes). • As per Article 5 of Commission Implementing Regulation (EU) 2018/574, Unique identifiers generated by ID issuers may be used to mark unit packets or aggregated packaging, as provided for by Articles 6 and 10, within a maximum period of six months from the date of receipt of the unique identifiers by the economic operator. After this time period unique identifiers shall become invalid and economic operators shall ensure that they are not used to mark unit packets or aggregated packaging. Manufacturers are required to pay for the UI codes based on the number of codes ordered, rather than the codes actually used which very often leads to a lot of wasted codes, due to expiration date. • According to the legislation, ID issuers must "electronically transmit" the UI codes following a request from a manufacturer. UI codes are received by the manufacturer within maximum 24h after request. Manufacturers can also request "fast delivery" of codes, in which case codes are delivered within maximum 2h. Ordering UI codes in faster procedure than a regular one is significantly more expensive.	with the logistic processes at manufacturing level, which often last longer than the prescribed 6 months. This is especially going to be a troubleshot with OTPs (Other Tobacco Products). • Electronical transmission of UI codes: Fast electronic UI codes ordering feature should be at the same cost and enabled by default for all ID issuers. (the same as what exists in Romania currently and does not result in any burden for the code issuer or the Member State as the technical process remains the same)
123	**Internal Market Emergency and Resilience Act (IMERA)** Regulation (EU) 2024/2747	Administrative burdens	• To monitor strategic supply chains, Member States shall identify the 'most relevant economic operators' within the relevant strategic supply chains and request information from companies on a voluntary basis. However, ultimately it is up to Member States how to collect information which may become a mandatory obligation on companies.	• Article 24-27: Delete from Regulation the possibility of an implementing act for information collection, in order to make the information requests genuinely voluntary to avoid burdening companies during a crisis.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• In addition, on the basis of Article 24(2-5), the mandatory information requests may ultimately end up being mandatory for companies through an implementing act.	
124 *	**International passenger transport** Regulation (EU) 361/2014 ; Regulation (EU) 1073/2009	Administrative burdens Cross-border regulatory barriers	• Journey form for the international carriage of passengers by coach and bus, which is a paper document containing information about a journey (such as the route, number of passengers, type of transport, etc.). • The compliance costs mainly concern man-hours and fines to be paid for forms which are incorrectly filled in. The sector's estimation is that compliance costs will exceed 23,5 million EUR per year, in a sector with margins between 3-5%, so it represents a large burden on the sector for a form that is (almost) obsolete. • Moreover, the document is error-prone and Member States use different enforcement rules. As a result, entrepreneurs run into fines that are impossible to avoid. • The form serves as a source of information for the Commission to understand and quantify the different types of international bus transport. The filled in journey form must be collected by the Member State and submitted to the European Commission by the Member State. This is for instance not done by the Netherlands. It is likely that other countries do not send the travel sheets either. • In addition, the document contains information that companies also have available digitally (and therefore more manageable for both company and driver). • Conclusion: the journey form is an old-fashioned, unworkable document that misses its target.	• A better, more efficient and workable option is a system like the IMI portal for minimum wages. When needed, roadside inspectors can demand the drivers or companies to upload the relevant documents/evidence.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
IX. Employment and social policy				

125	**Working Time Directive**
	
	Directive 2003/88/EC
		Administrative burdens	• 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):
			  ○ Requirements to implement systems of registration that do not fit workflows in the production
			  ○ Risk of incorrect time registration
			  ○ Time- and skill-intensive administration
			• 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.
				• 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 rending 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
126	**Posting of workers/A1 forms** Regulation (EC) No 883/2004 ; Directive 2014/67/EU ; Directive 2005/36/EC	Administrative burdens Cross-border regulatory barriers	• Various procedures and different information requirements related to (prior) notification following the requirements of EC/883/2004 and 2014/67/EU often create unnecessary red tape with regards to labour mobility within the single market. • Posting notification (2014/67/EU) via national notification system of the receiving Member State requires many detailed information, i.e. on the service provider, the contact person in the receiving Member State, the posted employee as well as the place, start and duration of the posting – in most cases to be notified individually for each posted employee and/or each posting of the same worker. Multiple notifications, i.e. in case of posting a group of workers to the same company, is not possible. • Submitting various documents, often including the employment contract, pay slips and timesheets. In most cases, these must be translated into the official language of the receiving Member State. • Many Member States have also introduced additional information requirements at national level: VAT identification number (FR, AT), social security number (AT), professional qualification (FR), fiscal code in destination state (IT, LUX), A1 certificate (FR, LUX), beginning of the employment contract (AT). • In some Member States, additional documents must also be submitted: health certificate (FR, LUX), copy of A1 certificate (FR, AT, IT, LUX). • Reporting and notification obligations under Enforcement Directive and Regulation (EU) No 883/2004 overlap. • A German study on quantifiable regulatory burden from posted workers directive in combination with A1 portable documents calculated the costs for applying	• The ongoing revision of Regulation 883/2004 on coordination of social security systems should provide that all business trips together with brief and short-term employment postings are completely exempted from the need to apply for an A1 certificate. To prevent abuse, sectoral derogations should be allowed, for example in the construction industry. • In parallel, the further development of the European Social Security Pass (ESSPASS) would help to reduce the administrative burden faced by employers. • Regarding (2014/67/EU): Effective implementation of an EU-wide digital tool (the so-called eDeclaration") that is to be used by all Member States on the voluntary basis and enables to have an EU-wide system for notifications for the posting of workers and a harmonised list of information requirements. • Abolish legislative separation: The notification obligations under labour law and the application for an A1 certificate under social security law should be merged into one procedure. • Creating "Help Desk" for companies at the European Labour Authority (ELA) where clear and updated information on posting as well as national social security rules would be easily available. • Further work on improving Single National Websites on posting of workers to increase its user-friendliness and coherence of available information. • Ensuring that the current systems for mutual recognition of professional qualifications when posting workers are simplified and the applications for mutual recognition are digitalised. Such an approach of digitalising applications should also be more broadly applied in order to reduce administrative burdens, thereby contributing to the free movement of people and services and make the area more

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			an A1 Certificate at company level in four Member States (France, Austria, Italy and Germany) (total economic costs in the examined countries in EUR (2019)): • Austria: 660.000,- • France: 830.000,- • Italy: 1.660.000,- • Germany: 16.720.000,- • A study conducted by the German Foundation for Family Businesses shows that the average processing time for the posting notification per posted worker takes 66 minutes in Austria, 80 minutes in France, 66 minutes in Germany and 71 minutes in Italy. These estimates do not include the time required for legal research on the process and working conditions to be respected, which is estimated to be at least 360 minutes for France in case of reoccurring posting (and up to 1,200 minutes for the first posting to France). Additional costs arise, among other things, from translation obligations.	dynamic and reduce waiting times for employers in relation to ensuring mutual recognition of qualifications.
127	**Proposal for a Traineeship Directive** COM(2024 132 final	Administrative burdens Excessive adjustment burdens	• The provision of traineeships that focus on learning outcomes towards improving the employability and employment prospects of trainees across the EU. There needs to be a practical, realistic and understandable framework at the national level that does not put excessive and unnecessary administrative burden onto employers. The Commission's proposed Directive would put considerable reporting obligations and burden of proof onto employers, which run the risk of discouraging employers, especially SMEs, from providing traineeship opportunities.	• BusinessEurope is calling on the Commission to withdraw the proposed Directive. • If a complete withdrawal is not achieved then significant improvements are needed to the text in order to ensure an appropriate regulatory context, where schemes already regulated through third parties, such as collective agreements or national law are unbound by new regulatory demands and burdens. Thereby respecting national competences and taking into account the role of social partners within the context of diverse industrial relations systems and education and training practices across the EU.
128 *	**Certificate of Professional**	Excessive adjustment burdens	• To obtain a Certificate of Professional Competence (CPC), which is a 140 or 280 training course, it is mandatory to work as a driver for buses, coaches and	• Facilitating the employment of non-EU professional drivers through an adequate EU legal framework

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
	Competence (CPC) Directive (EU) 2022/2561		trucks. CPC only exists in the EU and can only be obtained in EU Member States. While CPC is important, it acts as a barrier when looking for drivers from third countries for the road transport industry. • Both the requirement of this mandatory certificate to carry out the activity and its lack of recognition by third countries, as well as the fact that the course and exam cannot be taken outside the EU, hinder the admission of drivers from third countries, further exacerbating the shortage of skilled labour and aggravating the problem compared to other sectors that also suffer from a lack of skilled workers but whose requirements of access to the profession are not limited by European regulation.	recognising third-country professional driving licences and competence certificates. • Increase the flexibility of the requirements to allow the training and exam to take place outside the EU (for instance, at embassies).
129	**Pay Transparency Directive** Directive (EU) 2023/970	Administrative burdens Cross-border regulatory barriers Excessive adjustment burdens	• 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. • Due to the overly prescriptive and highly detailed nature of the reporting obligations as set out in Article 9, companies with fewer than 250 workers should not fall under the scope of this article in order to avoid substantial administrative and financial burden. • 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 the 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,	• 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: o The scope of this article needs to be changed to exclude all SMEs with less than 250 workers from the reporting obligations. o A presumption of appropriateness should be included according to which a reference to the relevant collective agreement is sufficient in case of undertakings adhering to collective agreements. This presumption of appropriateness should not only cover reporting on pay gap in Article 9 but also employee right to information as set out in Article 7. o The reporting requirements under this article should be fully aligned with the reporting obligations stemming from the CSRD (e.g. disclosure requirement ESRS S1-16) 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			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 to more rigid and centrally set wage systems, which will have substantial effects on the competitiveness and attractiveness of a company.	○ The reporting on the pay gap between female and male workers (Article 9) should be limited to the gender pay gap only (Article 9.1.(a)) which is the most relevant information with regards to the "principle of equal pay", while significantly reducing the extremely detailed reporting and assessment obligations required. • 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 working for the same company/organisation.
130	**Pay Transparency Directive** Directive (EU) 2023/970	Administrative burdens Cross-border regulatory barriers Excessive adjustment burdens	• 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: ○ 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.	• 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

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• 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. • 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	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 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
			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 more rigid and centrally set wage systems, which will have substantial effects on the competitiveness and attractiveness of a company.	
131	**European Works Council Directive** Directive (EU) 2025/2450	Excessive adjustment burdens	• About 1.000 EWCs exist in the EU, based on individual agreements and practices. • The new definition of "transnational" and extension of competences leads to legal and practical complications (Article 1(1) and (4)): the proposed changes extend the scope of the Directive and risk that matters that in practice are national have to be taken to EWC. This will overburden the companies' structures and make it difficult to differentiate with the competences of national employee representation bodies. There would be a risk of conflicting opinions between the EWC and national employee representation bodies, which will harm the social dialogue. • The changes in Article 8 and in particular the new Article 8a seriously limit the companies' ability to protect confidential information, for instance market sensitive information. The increased risk of leakage of market sensitive information will increase the administrative burden of the companies to ensure compliance with market abuse regulations. The detailed requirements of the information and consultation procedure (new Article 9) will complicate and even impede rapid decision-making in companies.	• Keep the previous definition of "transnational" (Article 1(1)): No extension of competences of the EWC. • Delete several requirements for the information and consultation procedure (new Article 9) that hinder necessary and unavoidable company decisions, such as mandatory prior procedure and obligatory written reaction for the company management. • Keep the "grandfathering clause" for existing agreements as in the previous revision of 2009. • Safeguard existing agreements: Amendments to existing agreements may only be made by mutual agreement. • Delete changes in Article 8 and the new Article 8a.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• Existing agreements not protected: The weak grandfathering of Article 14a does not sufficiently respect existing EWC agreements and forces them to change nearly every existing agreement.	
132 *	**Transparent and predictable working conditions** Directive (EU) 2019/1152	Administrative burdens	• In the reformation of the written statement directive, the content of the information to be provided to an employee at the beginning of the employment relationship was extended and the time limit for providing information was shortened compared to the previous regulation, creating an additional administrative burden for employers. • Also, the information obligations related to minimum predictability of work (Article 10) and obligation to give reasoned written response related to transition to another form of employment (Article 12) imposes an additional administrative burden for employers.	• Simplify Article 10 related to minimum predictability of work. • Remove the obligation to give reasoned written response related to transition to another form of employment in Article 12. • Simplify Articles 4 and 5 related to the obligation and the timeline to provide information with a view to define one common period of one month of the first working day for providing all information.
133	**Platform Work Directive** Directive (EU) 2024/2831	Administrative burdens	• In particular, transparency obligations in chapter 3 and 4 towards employees and competent authorities risk evaluation obligation and information and consultation obligations create significant additional administrative burden and costs for companies.	• Simplify Articles 10 on human oversight and 11 on human review with a view to reducing the related administrative burdens for digital platforms.
X.	**Other**			
134	**Public Procurement** Directive 2014/24/EU ; Directive 2014/25/EU ; Directive 2014/23/EU	Administrative burdens Cross-border regulatory barriers	• 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.	• 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 digitalization and automation, including the use of AI. Existing rules should be adapted to truly facilitate digital tools.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			• 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. • 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.	*[BusinessEurope will develop more concrete recommendations on public procurement at a later stage].*
135	**Whistleblower Directive** Directive EU 2019/1937	Administrative burdens	• 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 organizations 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.	• 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

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
				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: • 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.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
				• 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.
136 *	**Short-term accommodation rental services** Regulation (EU) 2024/1028	Cross-border regulatory barriers	• 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. o Some Member States (e.g. Italy, France and Spain) go beyond the requirements of the EU STR Regulation by: ▪ 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).	• Ensure alignment between the EU STR Regulation and relevant provisions under the DSA by using the same: o definitions of 'online platform' and 'illegal content' o notice-and-action framework for illegal content (Article 16 DSA); • Simplify the information and take-down requests and designate the EU STR Regulation as *lex specialis*, 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
			○ 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. ○ 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.	

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
137 *	**Transparency and sustainability of the EU risk assessment in the food chain:** Use of IUCLID as standard data format Regulation 2019/1381	Administrative burdens	• Requires the implementation of standard data formats for regulatory processes in scope of the Regulation. For processes regulated under Articles 7 and 14 of Regulation 1107/2009 and Regulation EC 396/2005 this Standard Data Format was defined as being the software IUCLID. • All dossiers for the approval and renewal of plant protection active substances and setting or changing existing EU Maximum Residue Levels (MRLs) must be submitted using the IUCLID software and associated technology. • IUCLID does not fully meet the legal requirements to support the dossier generation, submission, and especially evaluation end-to-end. This misaligned digitalisation leads to a situation where the respective dossiers are being duplicated in the previous document-centric format to ensure completeness and facilitate evaluation within Member State administrations. Currently IUCLID Dossiers are submitted as a pure compliance exercise to meet the requirement, but the evaluation of data is still based on the dossier format used before and which is submitted separately. • The additional resource needs for industry to prepare an IUCLID dossier in addition to the format required before (and still needed) average 2000 hours per submission. Based on associated costs this would be roughly 200.000 EUR extra per submission (so 2.4 million EUR on average per year for a large European company). • The additional costs for EFSA and Member State administrations are difficult to estimate for business, but as there are additional delays of several years(!) in most of the regulated processes since the	Completion of the digitalisation process. Improvements should consist of two elements: • Make the IUCLID software fully compliant to meet all legislative requirements regarding dossier submission. • Make IUCLID fit-for-purpose to support the evaluation process and in parallel ensure IUCLID is used for evaluation preventing Member States to ask any side submissions from applicants.

No	EU Legislation	Regulatory burden	Burden description	Suggested improvement
			implementation of IUCLID, they can be considered significant. • The severity of the current delays against the applicable deadlines is highly alarming, also in terms of the public perception of the regulatory system overall which appears to contradict the entire objective of having Regulation 2019/1381 in the first place.	
138 *	**Transparency and sustainability of the EU risk assessment in the food chain:** Confidentiality Claims Regulation (EU) 2019/1381 (in conjunction with EFSA Practical arrangements on Confidentiality (Art. 6 and 10))	Administrative burdens Excessive adjustment burdens	• All information claimed confidential either by falling under GDPR or by being Confidential Business Information (CBI) as defined by Article 63 of Regulation (EC) 1107/2009, requires individual justification on the precise piece of information. • In addition, the Practical Arrangements referred to have introduced another set of substantial requirements which lack any legislative foundation. • The current resource needs to individually justify each confidentiality claim is roughly 500 hours per submission for business. This would average 50.000 EUR a month, so 600.000 EUR a year, but there are large variations across years. • A similar resource need is estimated for evaluating those claims.	• It should not be necessary to provide any justification for items which are obviously falling under GDPR by their very nature (e.g., names). • In addition, it should not be necessary to meet the cumulative requirements on CBI where Article 63 of Regulation (EC) 1107/2009 already provides a straightforward closed list of items treated confidential. • Article 6 of Practical arrangements concerning confidentiality in accordance with Articles 7(3) and 16 of Regulation (EC) No 1107/2009 and Article 10 of Practical arrangements concerning transparency and confidentiality should be removed in their entirety. They are superfluous as EU law already provides a clear definition of items deemed confidential in a Dossier under Regulation (EC) 1107/2009 Article 63 (and in addition, the GDPR).

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