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Reducing administrative burdens in the European Union
2007 progress report and 2008 outlook

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1. INTRODUCTION

Unnecessary administrative burdens hamper growth and inhibit innovation. Removing them will allow companies to spend more time on core business activities, thereby increase labour efficiency, which will benefit productivity and reduce production costs. It is therefore an important objective of the Growth and Jobs Strategy.

In January 2007, the Commission presented an ambitious Action Programme aimed at reducing administrative burdens on businesses in the EU by 25% in 2012\(^1\). The Action Programme was endorsed by the Spring European Council in March 2007\(^2\). The Council specifically agreed to the joint reduction target and invited Member States to “set national targets of comparable ambition”\(^3\).


2. MAPPING, MEASURING AND REDUCING ADMINISTRATIVE BURDENS SET BY EUROPEAN LEGISLATION

The Action Programme demonstrates in concrete terms the way in which the Commission intends to work with Member States and stakeholders towards the 2012 milestone. Its aim is to measure costs imposed by information obligations put on business and suppress unnecessary requirements. This will improve the efficiency of legislation without jeopardizing the purpose of the legislation in case.

A key part of the Action Programme consists of a large-scale measurement of administrative costs incurred by businesses in meeting legal obligations to provide information. This baseline measurement covers obligations stemming from Community legislation and from national measures transposing that legislation. The methodology used is based on the so-called ‘EU Standard Cost Model’, inspired by different variants of the Standard Cost Model (SCM) currently used in 15 Member States\(^5\).

The EU measurement focuses on the most burdensome information obligations in thirteen selected priority areas:

- (a) Agriculture and agricultural subsidies
- (b) Annual Accounts/Company law
- (c) Cohesion policy

\(^1\) COM(2007) 23.
\(^3\) For details on See Annex 1.
\(^5\) The Commission participated to the work organised by the Standard Cost Model Network (http://www.administrative-burdens.com/).
(d) Environment
(e) Financial services
(f) Fisheries
(g) Food safety
(h) Pharmaceutical legislation
(i) Public procurement
(j) Statistics
(k) Tax law (VAT)
(l) Transport
(m) Working environment/employment relations

These priority areas were selected on the basis of a 2006 pilot study, comparing measurements done in CZ, DK, NL and UK, as well as information provided by Member States and stakeholders\(^6\).

The Commission – like most of the national Member States embarking on such exercise – hired in July 2007 a large consortium of consultants to help mapping and measuring information obligations.

The scope and depth of the programme is unprecedented at EU level. More than 40 pieces of legislation in the 13 priority areas – believed to account for over 80% of administrative burdens of EU origin\(^7\) – are under review\(^8\). Identifying several hundreds of information obligations, determining the types of activities required, groups concerned and the time they need for each action is a tremendous work. Conducting such an assessment simultaneously in all 27 Member States is even more demanding. This explains why substantial resources have been allocated to this exercise (approx. € 20 million).

Work is progressing in line with the initial schedule. All EU information obligations concerned have been identified and described ("mapped") in 2007. The review of their transposition in all Member States followed suit, in cooperation with the so-called "Single Points of Contact" appointed by the members of the High Level of National Regulatory Experts\(^9\). The main task of the “Single Points of Contact” is to ensure that the cooperation between the Commission and its consultants on the one hand and Member States administrations on the other is facilitated. This is an important responsibility since it significantly contributes to methodological consistency and better comparability of results across all countries\(^10\). National contact points receive regular updates about the progress of the

\(^{6}\) “Pilot project on administrative burdens”, WIFO-CEPS, October 2006.
\(^{8}\) As announced in the Action Programme (p. 19), the administrative burden related to Council Regulation (EC) No 1782/2003 (single payment scheme for farmers, part of the Common Agriculture Policy) has been measured in a separate study. That study has been completed in October 2007 and presents ideas for simplification in this area (“Study to assess the administrative burden on farms arising from the CAP” http://ec.europa.eu/agriculture/analysis/external/burden/exec_sum_en.pdf).
\(^{9}\) Set up in February 2006 to advise the Commission on better regulation issues, this Group consists of high level governmental experts from all Member States (Commission Decision 2006/210/EC of 28 February 2006).
\(^{10}\) A first meeting convening all contact points was organised on 23 November 2007, and two further meetings are planned for the first part of 2008.
programme and are in particular invited to provide feedback on national data collected at each stage of the operations. The Commission is grateful for the efforts already undertaken but underlines that an even bigger contribution will be required in 2008 to ensure that the demanding timetable of the Action Programme can be met.

Figure 1: Project overview – Modules and calendar

In 2008, businesses will be interviewed throughout the EU to assess the amount of time and money they spend as a result of these requirements. This should be completed in the summer of 2008.

The Action Programme will show in particular which Member States have decided to go beyond what is strictly required by Community law and at what cost. Comparison on such a scale is unprecedented and will help identify best practices in terms of transposition. Specific recommendations for large scale reduction measures will follow.

For the 42 pieces of legislation examined, 344 EU Information Obligations have been mapped and the largest number has been found in the priority areas Annual Accounts / Company law (75 IOs) and Food Safety (64 IOs)\(^{11}\).

Suggestions for suppressing unnecessary administrative burdens are collected throughout the Programme and processed by the Commission on a continuous basis, together with those sent by the Member States\(^{12}\) and by respondents to the online consultation (see below). This will lead to proposals being tabled throughout the year. Wherever possible, and in line with its

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\(^{11}\) For a detailed account of the number of EU IOs identified in each priority area, see Annex 1.

\(^{12}\) The Commission received in 2007 a number of specific suggestions from the Danish, Slovene and British governments as well as from other public authorities including the Bavarian executive. It also benefited from advice given by the High Level Group of National Regulatory Experts.
2006-2010 e-Commission strategy\textsuperscript{13} as well as with its i-2010 strategy\textsuperscript{14} for e-Governments in Europe, the Commission will pursue the reduction of administrative burdens by promoting the resort to information and communication technologies.

\textbf{2.1. First results for the pilot Priority Area: Company Law}

The mapping and measurement of one of the most wide-ranging priority areas – company law / annual accounts – is carried out ahead of the other priority areas\textsuperscript{15}. Evidence from Member State measurement exercises indicates that this is an important area with significant burdens: early action, therefore, holds out the potential for significant benefits to be obtained at an early stage. The Commission will be in a position to table proposals in this field before the summer of 2008. Certain reporting requirements concerning divisions and mergers could be considered as not necessary any more.

Mapping of EU information obligations (IOs) for company law started in early August 2007 and was finalized in October, followed by the mapping of national IOs finalized in November. Single Points of Contacts gave feedback on the results of the national mapping\textsuperscript{16} and measurement started in December 2007. Measurement will be finalized in early 2008, so that preliminary results will be available by February 2008. A final evaluation of the measurement results and a list of recommendations for reduction measures will be available by the end of March 2008.

The two first phases (mapping at EU and national levels) painted the picture of a highly complex area and the total burdens in this priority area are expected to be significant. Eight directives were identified as particularly burdensome and as dating back to the early years of the European Communities so that they are likely to contain a number of IOs which, from today’s point of view, seem outdated, excessive or duplicative. Overall, the eight directives contain 75 information obligations, such as the requirement for companies to establish and publish their annual accounts or the obligation for merging companies to draw up a detailed written report explaining the draft terms of merger and setting out the legal and economic grounds for them.

The 75 EU information obligations can be linked to more than 2 000 transposition provisions in the 27 Member States. There seem to be considerable differences between Member States concerning the extent to which additional requirements concerning content, target group or frequency of the IO have been added to the requirements contained in the EU IOs.

Although currently only very preliminary results of the measurement are available, it seems likely that the highest costs (not necessarily the highest burden) will be found in the information obligations concerning the drawing up and the auditing of annual accounts and consolidated accounts as foreseen in the Fourth and Seventh company law Directives\textsuperscript{17}.

Early mapping and measurement of company law provided furthermore an opportunity to test the latest methodological and IT developments before embarking on the fully-fledged measurement exercise in the other priority areas. Methodological issues raised by the work on the pilot priority area concerned for example EU provisions explicitly giving Member States

\textsuperscript{13} See http://ec.europa.eu/dgs/informatics/ecomm/index_en.htm.
\textsuperscript{15} An earlier measurement exercise was also performed in a specific field of the financial services priority area (the so-called large exposure regime), enabling the Commission to table proposals in late 2008.
\textsuperscript{16} See previous section.
the possibility to create/or not create national IOs and EU provisions that do not contain an IO but which may lead to the creation of national IOs.

3. **Fast Track Actions to Reduce Administrative Burdens**

A key part of the Action Programme consists of a large-scale measurement of administrative burdens in 2007-8, to be followed by major simplification proposals. However, in order to produce concrete results in the short term, the Action Programme also includes immediate measures that are likely to generate significant benefits through technical changes in existing rules. Because of the nature of the changes required, these measures can be adopted fairly quickly. They are therefore called ‘Fast Track Actions’ (FTA).

Ten FTA were tabled in 2007 with estimated savings of €1,3 billion for EU businesses. The Commission intends to present in 2008 a similar number of FTA.

It is the Commission’s intention to continue presenting reduction proposals along two pathways: technical changes should follow fast track procedures where the legislators are asked to agree to assign priority to a swift adoption. At the same time, more substantial changes will be included in the Simplification Rolling Programme.

3.1. **The First 10 ‘Fast Track Actions’**

In January 2007, the Commission announced its intention to present 10 ‘Fast Track Actions’. The European Council of March 2007 specifically called on the Council and the EP to “give special priority to the measures for immediate action set out in the action programme (…), with a view to their adoption as soon as possible in 2007”.

These Fast Track Actions came under three categories:

- 4 executive measures to be adopted by the Commission (comitology procedure)
- 1 omnibus package made of 2 legislative proposals covering 3 actions
- 3 stand-alone legislative proposals

As an example, the proposal dealing with Directives under the omnibus package aimed at removing unnecessary burdens for public limited liability companies involved in mergers or divisions. It basically stated that companies should not be forced to order costly expert reports unless there is a demand for such reports among shareholders.

All in all, as of 31 December 2007, 5 of the 10 actions have been formally adopted. These represent total savings of approximately €500 million in administrative burdens. The 4 executive measures were adopted by the Commission in a time frame of approximately six months. The legislative proposal described in the previous paragraph has been agreed under

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20 An omnibus package combines a number of revisions that concern different acts and possibly different sectors, but that share the same (technical) nature and purpose (i.e. suppressing unnecessary administrative burdens). Insofar as a Regulation can only be revised by a Regulation and a Directive by a Directive, the Commission presented one omnibus package made of two proposals (one per type of act).
21 For detailed description of the state of play as of 31 December 2007, see Annex 3.
co-decision in record time. The European Parliament and Council are likely to adopt the remaining proposals during the first months of 2008.

Generally speaking, the 'omnibus' approach has the great advantage of making clear that the objective of a proposal is not to modify the substance of the legislation concerned, but to cut unnecessary administrative burdens quickly. Even if the relative novelty of this approach must be taken into account, it should be supported in the future.

In order to better process technical administrative burdens reduction measures, Parliament and Council should put in place a specific - fast track – adoption procedure. This will be necessary to ensure that a significant number of reduction proposals can be taken forward in 2009. Avoiding delays in the adoption of these proposals is crucial if the EU is to succeed in reaching its 25% reduction objective by 2012.

3.2. Possible new Fast Track Actions

Upon completion of its internal evaluation and consultation procedures the Commission intends to present new fast track actions in 2008. Problems at the origin of unnecessary administrative burdens were identified on the basis of internal review and suggestions received from stakeholders and Member States’ experts. Problems that could be quickly solved through technical measures include:

- Operators who reprocess some agricultural products are eligible for production refunds under certain conditions; when refunds go beyond a set threshold these operators have to meet additional administrative requirements aimed at preventing speculative reprocessing; in a number of cases, these requirements seem to apply even when there is no speculative risk.

- Some notification requirements for non-road mobile machinery such as locomotives seem to impose many duties on manufacturers while their added value has not been proved after years of implementation.

- Manufacturers of certain radio equipments are exposed to significant costs linked to the obligation to notify their intention to place their product on the market to the national authorities of each Member State concerned; this and the fact that the information to be provided varies from one Member state to another appear to cause unnecessary burdens.

- Information provided by a large number of small enterprises on goods they import from other Member States (Intrastat) seem to bring little added-value in terms of statistical accuracy, while imposing significant burden on these enterprises.

- Changes subsequent to the placing of medicines on the EU market have to follow complex rules and mobilise substantial resources from companies; this is in particular true for changes in their packaging or in the address of the manufacturer; while regulating variations is essential to ensure that patients are properly informed, some modalities could be unduly burdensome.

- Difference in definitions for “volatile organic compounds” creates some confusion and complicates reporting for no obvious reason.

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22 Parliament and the Council reached a political agreement only four months later. Formal adoption by the Council took place on 22 October 2007.

23 With new European elections scheduled for June 2009, the European Parliament announced that it would not consider new legislative initiatives after March/April 2009. In view of previous changes of legislature, normal legislative work might not be back to full speed before November 2009.
• Fishing vessels of 24 meters in length and more are subjected to surveys every four years according to some obligations and every five years according to others; these differences in inspection frequency may put excessive burdens on owners.
Particular attention has been paid to Company Law, one of the most important area in terms of administrative burdens. The following difficulties were identified:

- Certain publication requirements concerning company particulars appear to be outdated considering the development of electronic communication.
- Specific translation and documentation modalities when registering a branch seem to be too burdensome.
- Having to explain the formation of expenses and the breakdown of net turnover in the notes to the accounts (disclosure requirements) seems excessive for SMEs.

The Commission will also seek the opinion of the newly established High Level Group of Independent Stakeholders on Administrative Burdens before finalising the list of 2008 Fast Track Actions.

4. CONSULTATION WITH STAKEHOLDERS

Reducing burdens is not something the Union can or should do on its own. Community legislation indeed is mostly implemented at Member State level and affects businesses and citizens. The Action Programme therefore needs outside expertise, so that the concrete experience of stakeholders is fully taken into account.

Stakeholder involvement is structured around three pillars:

- An online consultation in 22 EU official languages
- Local workshops with businesses in Member States.
- The High Level Group of Independent Stakeholders on Administrative Burdens

These pillars ensure continuous input from stakeholders all over Europe and transparency in the implementation of the Action Programme as announced in January 2007\(^{24}\). Moreover, in a number of areas (e.g. agriculture), consultation with Member States' experts and stakeholders is facilitated via sectoral expert or advisory groups.

4.1. Online stakeholder consultation

On 21 September 2007, the Commission launched a website, building on best practice from similar web sites in some Member States, intended at collecting suggestions from businesses and citizens to reduce administrative burdens in EC legislation throughout the Action Programme. The website is available in 22 official EU languages at http://ec.europa.eu/enterprise/admin-burdens-reduction/index_en.htm

Building on best practices at Member State level, the Online Consultation was created for the purpose of giving EU businesses the possibility to voice their concerns directly to the European Commission. The website is designed to collect specific information on problems and concrete suggestions related to administrative burdens.

An outline of the submissions received so far is presented in Annex 5. The first quarterly report presenting them will be released in January 2008 on http://ec.europa.eu/enterprise/admin-burdens-reduction/reports_en.htm and, given that they often cover also national measures, will also be discussed intensively with Member States.

4.2. Workshops in the Member States

During the first half of 2008, workshops and conferences will be held with businesses from all Member States in order to raise awareness about the Programme and obtain comments or suggestions. Another round of events will be organised at the end of 2008 and beyond to disseminate results. More information on those initiatives will be available on the Commission website dedicated to administrative burdens 25.

4.3. The High Level Group of Independent Stakeholders on Administrative Burdens

The Commission decided on 31 August 2007 the creation of the High Level Group of Independent Stakeholders on Administrative Burdens (HLG) 26. This Group has a three year mandate 27 and will be funded as part of a pilot project funded thanks to an amendment to the EU budget voted by the European Parliament.

On 13 September 2007, the Commission appointed Dr Stoiber, the former Minister President of Bavaria, to chair the High Level Group because of his long-standing efforts to improve legislation in Bavaria, Germany and Europe. The Commission invited EU representative organisations to nominate candidates. After careful consideration and in depth consultation with Dr Stoiber, the Commission appointed the remaining 14 members of the Group on 23 November. They include the leaders of several bodies responsible for fighting red tape at member state level, representatives from the worlds of industry, small and medium sized enterprises (SMEs) and environmental and consumer organisations, all having first hand experience in Better Regulation 28.

The HLG will advise the Commission on the implementation of the Action Programme and make recommendations on administrative burdens measures. Its constitutive meeting took place on 17 January 2008. The Commission will fully take these recommendations into account before presenting its proposals aimed at reducing administrative burdens.

5. National Programmes for Reducing Administrative Burdens

The European Council of March 2007 agreed with the proposed target for administrative burdens of EU origin and invited Member States to set “national targets of comparable ambition within their spheres of competence by 2008” 29. If the European institutions took steps to deliver on EU reduction (-25% of administrative burdens resulting from Community legislation and its national transposition by 2012), more has to be done at Member State level.

As of December 2007, 6 Member States completed a baseline measurement of information obligations in their country (AU, CZ, DK, DE, NL and UK). A number of other Member States have conducted partial measurements and/or are planning to embark on a full-scale measurement.

Twelve Member States have set a reduction target, most having opted for 25% i.e. a comparably ambitious target to that set at the EU level 30.

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27 The mandate and rules of procedure are available on: http://ec.europa.eu/enterprise/regulation/better_regulation/high_level_group_p_is_en_version.htm
28 See Annex 6.
30 For details, see Annex 3: National targets for the reduction of administrative burdens as of end 2007.
6. **Next Steps**

The European Parliament and the Council are invited to:

- complete decision making on the outstanding fast track proposals of the European Commission to reduce administrative burdens before the European Council in March 2008;
- give priority to the fast track proposals which the European Commission will make in 2008 to reduce administrative burdens as well as to related simplification proposals which will significantly contribute to the reduction of administrative burdens in areas such as agriculture, company law and financial services;
- put in place appropriate working methods to speed up the process of adoption of simplification measures as foreseen in the 2003 Inter-Institutional Agreement on Better Lawmaking.

Member States are invited to:

- submit their national targets ahead of the 2008 Spring European Council;
- take into account the findings of the Action Programme when reducing burdens flowing from the transposition and implementation of EU legislation.

The Commission will present the results of the measurement exercise of administrative burdens by the end of 2008 followed by a number of further proposals to meet the 25% reduction target. In addition, as announced in the Action Programme in January 2007, the Commission will set specific targets per sector in 2008

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7. **Conclusions**

The Action Programme is on track. Its implementation in 2007 highlighted a number of key issues. The active involvement of all stakeholders is a necessity. If businesses are to harvest the full benefits of a large scale reduction of administrative burdens, it is essential that Member States continue their efforts at national level. In particular, it is imperative that Member States adopt national reduction targets of comparable ambition to the EU target by 2008, as stated by the 2007 Spring European Council. Along the same line, the EU legislators should bear in mind the European Council’s request to assign priority to adopting the fast track actions presented by the European Commission.

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## Annex 1: Mapping of EU information Obligations – Preliminary results

<table>
<thead>
<tr>
<th>Priority Area and pieces of EU legislation</th>
<th>Number of EU IOs</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Agriculture and agricultural subsidies</strong></td>
<td></td>
</tr>
<tr>
<td>- Council Regulation (EC) 1782/2003 of 29 September 2003 establishing common rules for direct support schemes under the common agricultural policy and establishing certain support schemes for farmers</td>
<td>9 (separate study completed)</td>
</tr>
<tr>
<td><strong>Annual Accounts/Company law</strong></td>
<td>75</td>
</tr>
<tr>
<td>- First Council Directive of 9 March 1968 on co-ordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies, with a view to making such safeguards equivalent throughout the Community (68/151/EEC)</td>
<td>1</td>
</tr>
<tr>
<td>- Second Council Directive of 13 December 1976 on coordination of safeguards which, for the protection of the interests of members and others, are required by Member States of companies (77/91/EEC)</td>
<td>32</td>
</tr>
<tr>
<td>- Sixth Council Directive of 17 December 1982 concerning the division of public limited liability companies (82/891/EEC)</td>
<td>16</td>
</tr>
<tr>
<td><strong>Cohesion policy</strong></td>
<td>6</td>
</tr>
<tr>
<td><strong>Environment</strong></td>
<td>43</td>
</tr>
<tr>
<td>Topic</td>
<td>Number</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>Waste Electrical and Electronic Equipment (WEEE) directive 2002/96/EC</td>
<td>9</td>
</tr>
<tr>
<td><strong>Financial services</strong></td>
<td>44</td>
</tr>
<tr>
<td><strong>Fisheries</strong></td>
<td>12</td>
</tr>
<tr>
<td>Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy</td>
<td>12</td>
</tr>
<tr>
<td><strong>Food safety</strong></td>
<td>64</td>
</tr>
<tr>
<td>Council Regulation (EC) 1/2005 Protection of animals during transport and related operations</td>
<td>16</td>
</tr>
<tr>
<td>Regulation 1830/2003 GMOs - traceability rules require that operators have in place system to hold information for 5 years</td>
<td>3</td>
</tr>
<tr>
<td>Council Directive 2000_29 of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community</td>
<td>31</td>
</tr>
<tr>
<td><strong>Pharmaceutical legislation</strong></td>
<td>35</td>
</tr>
<tr>
<td>Directive 2001/20/EC on the approximation of laws, regulations and administrative provisions of the Member States relating to the implementation of good clinical practice in the conduct of clinical trials on medicinal products for human use</td>
<td>13</td>
</tr>
<tr>
<td><strong>Public procurement</strong></td>
<td>8</td>
</tr>
</tbody>
</table>

**Statistics**

- Council Directive 93/24/EEC of 1 June 1993 on the statistical surveys to be carried out on bovine animals 2
- Council Regulation (EEC N) 3924/91 of 19 December 1991 on the establishment of a Community survey of industrial production 1

**Tax law (VAT)**


**Transport**


**Working environment/employment relations**

- Directive 92/57/EEC of 24 June 1992 on the implementation of minimum safety and health requirements at temporary or mobile construction sites 3

**TOTAL** 344
Annex 2: State of play – Administrative Burdens measurement at Member State level

| Priority areas/Countries | Austria | Belgium | Bulgaria | Cyprus | Czech Rep. | Denmark | Estonia | Finland | France | Germany | Greece | Hungary | Ireland | Italy | Latvia | Lithuania | Luxembourg | Malta | Netherlands | Poland | Portugal | Romania | Slovakia | Slovenia | Spain | Sweden | UK |
|--------------------------|---------|----------|----------|--------|------------|---------|---------|---------|--------|---------|--------|---------|---------|-------|-------|-----------|-----------|-------|------------|--------|----------|--------|---------|---------|--------|------|-------|-----|
| Company Law              |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Statistics               |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Cohesion Policy          |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Financial services       |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Public Procurement       |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Food safety              |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Transport                |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Fisheries                |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Pharmaceuticals          |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Environment              |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Employment               |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| Agriculture              |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |
| VAT                      |         |          |          |        |            |         |         |         |        |         |        |         |         |       |       |           |           |       |            |        |          |         |         |         |       |      |   |  |

Legend
- Full Baseline Measurement
- Partial Measurement
- No Measurement
- Planned Measurement
- No detailed information available

Belgium has done partial measurement in a number of unspecified areas. Cyprus, Greece, Luxembourg and Malta announced their intention to conduct partial measurements (to be determined). France announced that the mapping of all Information Obligations should be completed in March 2008.

Full baseline measurement means that all information obligations in the sector have been identified and quantified. Partial measurement means that some legal texts in the sector have been identified and quantified.
Annex 3: National targets for the reduction of administrative burdens as of end 2007

<table>
<thead>
<tr>
<th>Nationality</th>
<th>Austria</th>
<th>Belgium</th>
<th>Bulgaria</th>
<th>Cyprus</th>
<th>Czech Rep.</th>
<th>Denmark</th>
<th>Estonia</th>
<th>Finland</th>
<th>France</th>
<th>Germany</th>
<th>Greece</th>
<th>Hungary</th>
<th>Ireland</th>
<th>Italy</th>
<th>Latvia</th>
<th>Lithuania</th>
<th>Luxembourg</th>
<th>Malta</th>
<th>Netherlands</th>
<th>Poland</th>
<th>Portugal</th>
<th>Romania</th>
<th>Slovakia</th>
<th>Slovenia</th>
<th>Spain</th>
<th>Sweden</th>
<th>UK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Target (%)</td>
<td>-25%</td>
<td>-20%</td>
<td>-25%</td>
<td>-25%</td>
<td>-25%</td>
<td>-25%</td>
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<td>-25%</td>
<td>-25%</td>
</tr>
</tbody>
</table>

**Legend**

For the Netherlands, this is the second reduction of 25% in a row.
For Slovenia, the target applies to selected priority areas.

<table>
<thead>
<tr>
<th>Areas</th>
<th>Change pursued</th>
<th>Proposal</th>
<th>Status</th>
<th>Estimated benefit (€)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Executive measures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Executive measures</td>
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<tr>
<td>Energy crops</td>
<td>Reduce reporting obligation for farmers</td>
<td>Adopted. Regulation 270/2007 of 13/03/2007</td>
<td>38,680,000</td>
<td></td>
</tr>
<tr>
<td>Export Refunds for agricultural products</td>
<td>Ease the requirements concerning the documentary proof to be delivered by operators in order to receive export refunds for exporting certain agricultural products.</td>
<td>Adopted. Regulation 1001/2007 of 29/08/2007</td>
<td>210,830,000</td>
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<td>Commission regulation 800/1999.</td>
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<tr>
<td>Statistics on the information society</td>
<td>Simplify ordinary and sector questionnaire in annual Commission Regulation, thus easing the administrative burdens for respondents.</td>
<td>Adopted. Regulation 1243/2007 of 18/07/2007</td>
<td>45,960,000</td>
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<tr>
<td>Hygiene on fishing vessels</td>
<td>Remove unnecessary requirements for small fishing vessels.</td>
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<td><strong>“Omnibus” package</strong></td>
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<td>Company law</td>
<td>Remove the requirement of drawing up an independent expert report in the case of a merger or a division if all shareholders renounce to it.</td>
<td>Adopted. Directive 2007/63/EC of 13/11/2007</td>
<td>194,910,000</td>
<td></td>
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<tr>
<td>Directives 78/855 and 82/891.</td>
<td>Remove outdated requirements (from 1960) to provide a series of information on tariffs, agreements, price deals and transport when transporting goods across national borders within the EU.</td>
<td>Proposal adopted on 7/03. COM (2007) 91.</td>
<td>432,900,000</td>
<td></td>
</tr>
<tr>
<td>Transport documents</td>
<td>Remove outdated requirements (from 1960) to provide a series of information on tariffs, agreements, price deals and transport when transporting goods across national borders within the EU.</td>
<td>Proposal adopted on 7/03. COM (2007) 90.</td>
<td>European Parliament: 1st reading adoption on 15/01/2008. Council: ready for adoption.</td>
<td>100,000,000 to 140,000,000</td>
</tr>
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<td><strong>Stand-alone proposals</strong></td>
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<td>Statistics on farmers</td>
<td>Simplify and reduce the frequency of agricultural statistics to once a year for surveys in member states with pig populations smaller than 3 million heads and cattle population smaller than 1.5 million heads.</td>
<td>Proposal adopted on 22/03. COM (2007) 129</td>
<td>European Parliament: principle approval. Council working party agreement expected early 2008</td>
<td>66,640,000</td>
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<td>Directives 93/23, 93/24 and 93/25.</td>
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<td>Dangerous goods</td>
<td>Simplify the administrative procedures both for public authorities (EU or national) and for private bodies.</td>
<td>Proposal adopted. COM (2006) 852</td>
<td>European Parliament: principle approval in October 2007, formal agreement expected early 2008.</td>
<td>101,750,000</td>
</tr>
</tbody>
</table>
Annex 5: Administrative Burdens Reduction - Online consultation as of 15 January 2008

Sector of activity

Geographical origin of complaints and suggestions

Organisational size

Type of respondents

- self-employed
- 1..9
- 10..49
- 50..249
- 250..499
- 500+

- a citizen
- a company
- a national business association
- a European business association
- a non profit organisation
- other
Annex 6: Members of the High Level Group of Independent Stakeholders on Administrative Burdens

Dr Edmund Stoiber
Chair of the High Level Group of Independent Stakeholders on Administrative Burdens. Former Minister-President of Bavaria.

Mr Roland Berger
CEO of Roland Berger Strategy Consultants GmbH.

Mr Gabriel Côrte-Real Goucha
General Counsel of the Mirpuri Investments Group (a group of companies in Portugal and abroad which includes airlines, airport management, handling, real estates, a bank, etc.). Vice President for Institutional and International Relations of PME Portugal (an Association of SMEs). Representative of PME Portugal in the Commission for “Desformalização” of the Ministry of Justice. Nominated by European Small Business Alliance (ESBA).

Ms Annika Fritsch

Mr Rick Haythornthwaite
Chairman of the “Better Regulation Commission” providing independent advice to the UK government, from business and other external stakeholders, about new regulatory proposals and about the Government's overall regulatory performance.

Mr John Hontelez
Secretary General of European Environmental Bureau (EEB), the largest european federation of environmental citizens organisations aiming for effective european environmental and sustainable development policies and with an active role in Better Regulation, Impact Assessment, better enforcement and Lisbon Process. Nominated by European Environmental Bureau (EEB).

Mr Riccardo Illy
President of the Region Friuli-Venezia-Giulia and President of the Assembly of European Regions.

Mr Robin Lindschoten
Chairman of the Dutch Advisory Board on Administrative Burdens (Actal) since May 2000.

Dr Johannes Ludewig
Executive Director of the Community of European Railway and Infrastructure Companies (CER); Chairman of the German “Nationaler Normenkontrollrat” (National Regulatory Control Council). Nominated by BusinessEurope.

Mr Candido Mendez
Secretary General of the UGT-E (Unión General de Trabajadores- Espana) and former President of ETUC. Nominated by European Trade Union Confederation (ETUC)

Mr Jim Murray
Director of BEUC, the European Consumers Organisation (Brussels). Previously Director of the Office of Consumer Affairs and Fair Trade in Ireland. Nominated by Bureau Européen des Unions de Consommateurs (BEUC).

Mr Pierre Pere Padrosa
Vice President of IRU (International Road Transports Union). President and Vice President of various Transports Federations. Nominated by International Road Transport Union (IRU).

Mr Pekka Pesonen

Mr Jacques Potdevin

Mr Pavel Telicka
Director of “BXL consulting”. Senior Advisor at European Policy Centre (EPC). Former Commissioner nominated by the Czech Republic and co-responsible for the portfolio of Health and consumer protection with Commissioner David Byrne (in 2004). Nominated by European Policy Centre (EPC).