Relieving companies of EU bureaucracy and strengthen European competitiveness

DIHK solutions

DIHK Deutsche Industrie- und Handelskammer

#GemeinsamBürokratieAbbauen

Our basic demands in a nutshell

The German economy continues to find itself in a very challenging environment. In addition to economic concerns and restrained demand on the consumer side, structural obstacles continue to dampen the competitiveness of companies. Key factors here are, in particular, the persistently high energy costs, the shortage of skilled workers, but also increasingly the economic policy framework, where companies have seen the excessive burden of bureaucracy as the biggest factor for years. Bureaucracy is also slowing down innovation and political priorities such as digital and sustainable transformation. Lengthy approval procedures hinder the modernization of infrastructure and buildings. In addition, every euro spent on fulfilling reporting obligations is no longer available for investment. With the European elections in 2024, the issue of competitiveness has rightly come to the fore at European level, because companies need more room for maneuver again. For the German economy, a stringent reduction in bureaucracy is a key measure to make Europe more competitive again at a global level. According to the website of the Federal Ministry of Justice, "More than half of the bureaucratic burden [...] comes from the EU". The European Commission has taken a first step in the right direction with the initiative launched at the beginning of 2023 to reduce 25 percent of existing reporting obligations. While the business community has welcomed these initial proposals for solutions (see DIHK consultation article), it remains clear that this can only be the beginning and is far from sufficient. On the one hand, these initial measures should be implemented as quickly as possible to ensure that the initiative is not just an election promise. Secondly, further proposals are needed to achieve a tangible reduction in bureaucracy.

In order to provide politicians with concrete impetus for reducing bureaucracy, the IHK organization is once again presenting over 50 proposals for simplifying EU laws in this paper. These include current proposals for reducing the burden of legislation that is particularly onerous for companies, such as the Corporate Sustainability Reporting Directive (CSRD), the Corporate Sustainability Due Diligence Directive (CSDD), the Green Claims Regulation and the EU Deforestation Regulation(EUDR). From a business perspective, these regulations should be urgently simplified or revised. This is also necessary because many of these measures cause so-called indirect "trickle-down effects", whereby the regulations and their reporting obligations - contrary to what the legislator intended - affect the breadth of the economy and therefore also small and medium-sized enterprises.

In addition to reducing bureaucracy, Better Regulation also makes a valuable contribution to maintaining a competitive economy. This is particularly true with regard to the quality of the laws passed. The simpler and more comprehensible the laws are, the more practicable they are for companies. The principles of Better Regulation appear to have been applied only to a limited extent, particularly in the context of the Green Deal. This is reflected in laws that can hardly or not at all be implemented, which on the one hand miss their fundamental objective in practice and on the other hand paralyze the European economy, as companies are only occupied with monitoring and implementing laws and writing reports instead of devoting themselves to their actual task - innovative business (see Innovation Report 2023; IHK Company Barometer 2024, AHK Survey on Germany as a Business Location 2024). In the worst case scenario, companies decide to relocate their investments and value creation to other EU countries because the economic conditions there are more favorable. With this in mind, the principles of Better Regulation must be applied in a concrete and consistent manner. This starts with an impact assessment for all economically relevant laws, so that SME tests and competitiveness checks are also carried out. Time pressure should not be a reason to omit an appropriate impact assessment. The non-binding assessments of the Regulatory Scrutiny Board (RSB) also play a role in this topic. The quality of a law suffers if the (negative) opinions of the RSB are ignored because the legislative process is driven forward for political reasons. The task of such an internal control body must remain to assess whether laws are practical and impact assessments have been carried out properly, regardless of political pressure. Otherwise, there is a risk of disproportionality and a lack of realism, which will burden the economy, administration and society. In particular, as the European Parliament and the Council have no

significant instruments for better regulation, impact assessments must be applied conscientiously and their review taken seriously.

In future, there should no longer be any exceptions to the "one in, one out" principle, which was designed as a brake on bureaucracy. Otherwise, as has already happened with the European Supply Chain Directive (see Annual Burden Survey 2022, p. 29), laws will be arbitrarily omitted from the calculation of the burden. Furthermore, a so-called "Dynamic Impact Assessment (DIA)" should be introduced, which would ensure that the initial impact assessments are updated with the amendments in the further legislative process. If these identify excessively high bureaucratic requirements that would be added with the amendments, these could be amended again in a practical manner. It would also be desirable for companies to anchor more sunset clauses in legislation and to make transition periods more practicable.

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Part I: Bureaucracy reduction proposals at EU level				
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General Data Protection Regulation (GDPR)	(EU) 2016/679	Art. 15 The scope of the right to information is not clearly regulated. It is therefore not clear to many companies which documents must be handed over in the event of a "right to a copy of data". For example, the question arises as to whether data that the person requesting information already has must also be handed over. The person already has knowledge of this and it is contrary to the purpose of the right to information to have to provide a copy of this data again.	Clearer requirements for the right to information in the GDPR are necessary.	Implementing the proposals offers more legal certainty and thus facilitates practical implementation.
		Recital 13 takes into account the special needs of SMEs when applying the GDPR. However, this has not been realized in practice. The exception provided for in Art. 30 para. 5 GDPR, according to which companies with fewer than 250 employees do not have to keep a record of their processing activities if the processing	This could be remedied by clarifying the terminology so that this legal exemption actually applies to micro and small enterprises. Real simplifications would also have to take the form of exemptions, e.g. with regard to information, documentation or verification obligations.	Implementing the proposals offers more legal certainty and thus facilitates the practical implementation of the directive. Exemptions for SMEs make things easier for those companies that have the biggest

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		does not pose a risk to the rights and freedoms of data subjects and the processing is not only occasional, has no effect in practice. The term "only occasionally" is broadly defined in this respect and includes, among other things, the writing of emails or pay slips. As a result, the exemption does not apply in most cases of business practice. Documentation obligations also arise in the case of consent, the conclusion of data processing agreements (DPAs) with service providers, the creation of a list of processing activities and information obligations through the privacy policy and the provision of information. Example: As soon as a company has only one employee who calls in sick, health-related data is processed, making the processing directory mandatory, which is disproportionate to the risk of data processing.	Binding checklists for SMEs that companies could use as a guide would also be helpful. The obligations arising from an order processing relationship should be standardized by law and should not trigger the conclusion of an order processing contract every time.	implementation hurdles in relative terms. In addition, the legal standardization of GCUs reduces bureaucratic efforts.
		Art. 33	Easements could be achieved by reducing the reporting obligation	Relief from documentation and reporting obligations in

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		Very extensive reporting and documentation obligations under the GDPR to report data incidents to the data protection supervisory authority within 72 hours place a heavy burden on companies.	to data incidents with a high risk to the rights and freedoms of data subjects; no 72-hour reporting period over weekends/on public holidays.	non-critical cases; the reporting deadlines under the GDPR also run over the weekend and on public holidays (jour service required!), even when the authorities are closed. This reduces liability risks - fines for failure to report on time.
		Art. 44 ff The vast majority of companies (88%, DIHK survey 2023) are unable to independently assess the level of data protection in third countries and therefore cannot master these data protection challenges when transferring data internationally. As there are often no adequacy decisions by the EU or these have not been permanent in the past, as was the case with the USA, there are high liability risks to the detriment of companies.	International standards for data transfers are needed. More and stable adequacy decisions; guidance on the level of data protection in third countries from the EU Commission.	
		Art. 82 There are also major uncertainties regarding the right to compensation under the GDPR. Even though the ECJ has now clarified individual questions, it is still unclear in practice under what conditions and to what extent compensation	Introduction of a materiality threshold in relation to damage under GDPR is necessary. The requirements are too narrow.	

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		can be claimed for breaches of the GDPR. This leads to incalculable risks that burden and inhibit the economy (barrier to investment). There is a risk of future collective actions after the Consumer Rights Enforcement Act comes into force. The liability risks under the GDPR are increased by the liability risks (generally even higher fines) in the event of breaches of EU data economy acts.		
A1 certificate	§ Section 106 SGB IV, Article 12 of Regulation (EC) No. 883/2004, EU Posting of Workers Directive, AentG (EC) 987/2009	For each A1 certificate ("certificate of applicable law") to be issued, companies usually spend an average of more than 20 minutes per employee. This processing time is even longer for business trips by HR managers. In addition, the certificate must be issued for each business trip and for all traveling employees. Specifically, a separate A1 certificate stating the full address of all customers or suppliers must be provided for each posted employee or employee on a business trip. This must be sent to the health insurance companies, retrieved by the health insurance companies, printed out in most countries and given to the employee in paper form.	Business trips should be excluded from the scope of the regulation. The A1 certificate should be waived for short business trips by employees to other EU countries. There was already an agreement on this in the past as part of a planned reform of the EU Regulation to abolish the "A1 certificate" for business trips. This was rejected by the Committee of Permanent Representatives of the Council at the time, but should be discussed again. Checks on the existence of an A1 certificate should be carried out with the same requirements in all	Implementing the facilitations would make a significant contribution to the realization of the EU internal market. In addition, companies could now also carry out cross-border business trips at short notice. The volume of notifications would be significantly reduced and a large number of paper certificates could be saved.

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		Although there is no longer an obligation to print out the certificate in Germany since January 1, 2021 (Section 106 SGB IV), many companies recommend that their employees carry a printed copy of the A1 certificate with them due to the different controls in the EU member states. In addition, there are different requirements for submitting the certificate, which also have an impact on the inspection by the local authorities. Particularly in the case of business trips at very short notice, it is often not possible to apply for the necessary form in time.	member states in accordance with the interpretations of the ECJ. In view of the fact that much of the data required to apply for an A1 certificate is already known to the competent social insurance institution, this data should not have to be entered again in line with the "once-only" principle. In order to use the "once-only" principle, appropriate digital prerequisites (registration portals at the social insurance institutions) must be created to automate the entire application process. In the automated process, only the period and the destination country of the business trip or posting should have to be specified. By using the "once-only" principle, the A1 certificate could then be issued by software or AI within seconds and made available to companies for download.	
Posting of workers	(EC) 96/71 (EC) 2014/17	For longer business trips to other European countries, so-called postings, companies must submit additional country-specific notifications to the respective	Standardized, self-explanatory and barrier-free reporting portals should be available for the posting of workers, which can also be	The proposals will reduce the administrative burden of posting employees; the simplifications will have a positive

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		authorities of the countries. These data requirements can sometimes be fulfilled via a portal, sometimes by e-mail - sometimes they even have to be completed by post. The information required for correct reporting varies. In addition, very different data must be provided in the reports, which creates "unnecessary" bureaucracy. Examples: *In France, companies must submit documentation on the qualifications of posted workers in French. In the Netherlands, the posting must generally be reported online, unless it concerns special activities and these do not last longer than 8 days. Italy, on the other hand, requires a contact point in the country for the duration of the posting of employees. The data to be provided also differs.*	completed in English and guide you through the process step by step. Harmonization in the EU of reporting obligations and the data points to be provided would also be desirable. This desired harmonization via a digital tool, for example, should then be binding for all member states.	impact on the functioning of the internal market.
Packaging directive	(EU) 2018/852/ amending Directive (EC) 94/62 on packaging and packaging waste (to be replaced by the Packaging Regulation, see below)	The complex Packaging Directive, which has been implemented differently by the EU member states, causes high bureaucratic burdens and is a barrier to trade in the EU internal market (now also due to individual labeling requirements for packaging in the EU countries). The	The requirements of the Packaging Directive should be harmonized within the EU. In addition, interactions with the packaging requirements for certain sectors such as medical devices, which have	A simplified EU legal act relieves companies active in the EU internal market of "unnecessary" bureaucracy.

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		Packaging Directive is also characterized by many detailed regulations that run counter to the goal of minimizing packaging waste. For example, the directive's regulations make it more difficult to simply reuse used packaging.	specific hygiene and sterility requirements, should be reviewed.	
		In recent months, the IHKs and AHKs have frequently received complaints from companies that the appointment of authorized representatives leads to disproportionately high costs and that companies have therefore had to withdraw from individual markets. This also affected SMEs in particular as distributors of small and very small quantities in Austria, Spain and now also Denmark with regard to authorization and notarization in addition to the participation fees (4-digit amounts). Companies from the manufacturing industry also report that they often do not know which country the products will be shipped to at the start of production. Country-specific labeling with instructions in the national language is	The appointment of authorized representatives should be optional. Companies should be able to choose whether they want to assume producer responsibility themselves or delegate it. It should also be possible to appoint authorized representatives once, simply and digitally throughout Europe. The legal act should also be fundamentally reviewed. Many companies are calling for the standardization of labelling. Labelling should also be simple and standardized and also include the option of affixing it using resource-saving punching (needle printing, no printing ink) and applying a reference to digital channels, e.g. QR code.	

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		therefore not possible during the production process. Example: *The prescribed notification is difficult to implement and involves considerable additional costs and time. In Austria, for example, there is a blanket solution, but here too a document certified by a notary is required. If such an obligation were to be introduced for every EU country, the compliance costs would increase further - even if only one package is sent.*	Simple registration that is valid throughout Europe should be made possible. Producers in Germany or from other EU countries should only have to prove their participation in a disposal system (e.g. Green Dot) once. A solution via central system participation or a central QR code would therefore be desirable.	
Regulation on Packaging and Packaging Waste	Proposal for a regulation COM (2022) 677 Text of the law not yet published in the Official Journal	The EU Packaging Regulation obliges companies to keep and report detailed reports on the quantity and type of packaging. This increases the administrative burden, especially for small and medium-sized enterprises (SMEs). Companies must also ensure that their packaging is taken back and recycled, which entails additional costs and logistical challenges. The different national implementations of the EU requirements can also lead to complexity.	The regulation is intended to meet the objective of harmonization (uniform labelling, uniform packaging licence) in order to reduce intra-European trade barriers in this respect. It should create simple, clear, uniform and, above all, implementable regulations. It should assume a bundling function for packaging regulations and take into account product-related packaging regulations. In addition, interactions with the packaging specifications for certain sectors such as medical	

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			devices, which have specific hygiene and sterility requirements, should be reviewed.	
REACH Regulation	(EC) 1907/2006	The continuously updated, adapted and expanded chemicals regulations must be monitored and implemented on an ongoing basis, which requires a lot of resources. This has a significant impact on supplier selection, product development and sales. For some substances, the authorization procedure is carried out in a level of detail that is difficult for users to understand. The long duration of the procedure also has a negative impact on planning reliability and is also labor and cost intensive.	The approval procedure should be simplified and the information requirements adapted to a more acceptable level. Furthermore, more use should be made of the restriction procedure with general and broadly applicable exemptions instead of working with individual authorizations per application. In the upcoming revision of the REACH Regulation, further additional burdens should be avoided so that processing is possible without the assistance of third parties.	Simplification and acceleration of the approval process, saving resources in the companies.
EU Chemicals Regulation CLP (Classification, Labeling and Packaging)	(EC) 1272/2008	The import of hazardous substances into the EU must be continuously monitored in a resource-intensive manner due to regularly amended regulations. This has a considerable influence on the selection of suppliers, product development and sales.	We propose setting a de minimis limit. Below this limit, a substance/mixture should not have to be notified.	This relieves companies below the de minimis threshold from the reporting obligation.
Single-Use Plastics Directive	(EU) 2019/904 on the reduction of the impact of certain plastic	The directive on single-use plastic products is implemented differently at national level. For some products, attention	The Single-Use Plastics Directive should therefore be fundamentally reviewed for interactions with	Promotion of legal certainty for companies. Easier compliance with requirements

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	products on the environment	must also be paid to the simultaneous fulfillment of different regulations, e.g. disposable plastic beverage cups are regulated in Germany in the Packaging Act, in the Disposable Plastics Labeling Regulation and in the Disposable Plastics Fund Act or the Disposable Plastics Fund Regulation.	similar EU legislation and then coordinated.	through coordinated legal acts.
Obligation to register under the Waste Directive	(EC) 2008/98 Waste Directive §16f Chemicals Act (§9 (2) Waste Framework Directive: SCIP database)	In accordance with Article 9 (2), the European Chemicals Agency set up a database on January 5, 2020 for the data to be transmitted to it (paragraph 1 letter i) - the so-called "SCIP database for information on substances of concern in articles as such or complex objects". In the context of waste management, this register should make it possible to identify which substances are contained where. Along the supply chain, all manufacturers must register their products in the SCIP database if the articles contain a so-called "SVHC substance" in a quantity of more than 0.1 percent. Manufacturers of a product whose component is an "SVHC substance" are therefore affected. This is relevant, for example, for every preliminary	Registration obligations should be made easier for companies, especially for companies that manufacture customized products. The provision of information obligations within the supply chain, which are already covered by Art 33 REACH, should be waived in accordance with the "once-only" principle.	The suggestions lead to a reduction in costs and time. At the same time, this avoids multiple deliveries of the same data.

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		product of a car - right down to the seal - that contains such a "substance of very high concern". As lead is also used as an alloying element in the entire machining industry and lead is also considered an SVHC substance, these companies must also register the manufactured products in the SCIP database. The substances to be registered are defined in the "REACH Regulation", to which further substance types are regularly added. Many companies also manufacture on a customer-specific basis, i.e. they may not be able to "refer" to existing registrations. This means that the often complex registrations have to be made for each individual product. Moreover, not only consumers but also waste treatment facilities have access to the database. However, the database offers relatively little added value for the waste management industry.		

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Labeling and registration of waste electrical and electronic equipment (WEEE)	(EU) 2012/19	In addition to the CE marking, electrical and electronic equipment is required to carry an additional indication of the disposal requirements for appliances. However, the EU directive is implemented differently in each EU or sales country, which means that the bureaucratic burden of the labeling requirement in the internal market is much higher in practice. The smaller the number of electrical appliances produced, the higher the compliance costs for labeling. For some appliances, the additional costs can be so high that the production no longer pays off for small quantities. Due to the different implementation of national disposal regulations for old appliances, manufacturers of electrical appliances must also register in each European country.	Harmonization of the various European systems or mutual recognition of disposal instructions would be a good approach. In addition, manufacturers should only have to register once in Europe.	There will be a reduction in labeling requirements.
European Product Register for Energy Labeling (EPREL)	(EU) 2017/1369 establishing a framework for energy labeling and repealing the Energy Labelling Directive	All energy-related products that carry an energy label must be registered in the database before they can be placed on the European market. Registration in the	An exemption from the obligation to register in the EPREL database should be created for companies and especially SMEs that only produce small quantities. In addition,	Relieving the burden on small and medium-sized companies and companies with low production figures allows them to focus on their operational

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	Directive (EU) 2010/30	EPREL database is very complicated and therefore involves a great deal of effort.	it should be possible to edit the database without the assistance of third parties.	business and thus promotes the growth of the company.
EU Medical Device Regulation (EU MDR)	Regulation (EU) 2017/745	The extension of the transitional periods gives everyone involved more time. Overall, however, companies are still confronted with a high level of bureaucracy as well as planning and legal uncertainties. Examples: *A manufacturer has been selling millions of sterile pipettes for single use on the market for 20 years. Until now, one file folder was sufficient for the technical documentation of this simple product. The new requirements do not change the product, but ten binders are now required for the documentation.* *Reusable products must be provided with complex labeling (including a machine-readable code). As a result, compression stockings - which are typically not passed on to other patients - have to be elaborately embroidered with the marking. Stockings can then only be industrially prefabricated to a limited extent. Mass-*	Overall, legally secure simplifications are necessary - not only for products of all risk classes, but also for niche products in particular. This also includes making the equivalence comparison practicable again - without contractual regulations between competitors. Overall, requirements for companies must be legally compliant and formulated in a clear and comprehensible manner. For example, the large number of complex guidelines issued by the Medical Device Coordination Group often do not provide any practical assistance, but rather further legal uncertainties in implementation. In addition, further solutions are needed, especially for SMEs that, despite great efforts, are unable to find a certification body that	These include faster, less cost-intensive certification procedures and more operational resources for innovation. This benefits not only the business location, but also the security of supply for EU citizens in the healthcare sector.

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		produced goods have to be handled in order to apply a label. *Custom-made wheelchairs, for example for people with severely curved spines, are now associated with a significantly greater documentation effort for the medical supply stores that manufacture them.*	would be required for the approval of their innovations.	
Taxonomy	Delegated Regulations of June 27, 2023 supplementing Regulation 2020/852 on the EU taxonomy	The Delegated Regulations on the EU taxonomy significantly expand the existing sustainable finance regulation and will greatly increase the bureaucratic costs for companies. The benefits of facilitating the financing of sustainable investments for many companies, especially small and medium-sized enterprises, are questionable. The submitted regulations on reporting at the level of economic activities (EU taxonomy) are significantly expanded with four additional environmental targets. Reporting at company level (European Sustainability Reporting Standards - ESRS) is not sufficiently consistent with the taxonomy. There are similar consistency problems with other financial	Even the requirements for the first two environmental objectives of the EU taxonomy, which are already applicable, are not feasible, especially for medium-sized companies. The complex requirements for the Do-No-Significant-Harm criteria in particular present major hurdles in terms of financing. These hurdles are made even higher by the additional Delegated Regulations on the EU taxonomy. The design of the taxonomy is based on the requirements and opportunities on the capital markets, which generally do not play a major role for these companies. Many companies, especially those that are not capital market-oriented,	Consider the impact on the requirements of reporting entities and non-reporting SMEs. Reduce the data collection and reporting burden for companies subject to direct and indirect reporting requirements.

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		market regulations (e.g. Sustainable Finance Disclosure Regulation - SFDR, Capital Requirements Regulation - CRR). The regulation includes or extends the scope of application to medium-sized companies (including those with more than 250 employees), which are already considered "large" companies in the EU system. Medium-sized companies that meet the criteria as large companies within the meaning of the Accounting Directive are predominantly not large international companies with experience in sustainability reporting. However, in future they will have to prepare very comprehensive reports in accordance with extensive sustainability reporting standards. This planned reporting will not only overburden medium-sized companies that have to prepare a sustainability report for the first time, but also larger companies that are already subject to reporting requirements. Due to the reporting obligations across the value chains of the "large" companies, many even smaller companies will also be confronted with indirect	have so far lacked the structures and expertise to ensure compliance with the requirements. Many companies will therefore be overwhelmed by the new regulations. The discussion on the climate targets shows that the transformation can only succeed if it is not determined from the outset which technologies should drive the change. Many technologies are not yet fully developed, especially in the area of sustainability. No one can predict which technologies will play a decisive role, which is why prescriptive definitions such as those made in the taxonomy are inappropriate.	

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		reporting obligations (trickle-down effect). Unfortunately, the repeatedly demanded proportionality of reporting obligations has not yet been achieved.		
Sustainability reporting (CSRD)	Delegated Regulation of July 31, 2023 supplementing Directive 2013/34/EU with sustainability reporting standards (ESRS) and Directive (EU) 2022/2464	The Delegated Regulations on the EU taxonomy and on sustainability reporting significantly expand the existing sustainable finance regulation and will greatly increase the bureaucratic costs for companies. The benefits of facilitating the financing of sustainable investments for many companies, especially small and medium-sized enterprises, are questionable. The regulation includes or extends the scope of application to medium-sized companies (including those with more than 250 employees), which are already considered "large" companies in the EU system. Medium-sized companies that meet the criteria as large companies within the meaning of the Accounting Directive are predominantly not large international companies with experience in sustainability reporting. However, in future they will have to prepare very comprehensive reports in accordance with	From the 2024 financial year, companies that are already obliged to provide non-financial reporting will be required to provide sustainability reporting in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the ESRS, as will many medium-sized companies from the 2025 financial year. For the vast majority of these companies, the scope and granularity of reporting required by the CSRD and ESRS is still not proportionate. The overwhelming view is that readjustments are needed here with the aim of creating proportionate and practicable sustainability reporting standards. Coordination with other European regulations from the Green Deal and the Sustainable Finance Regulation is also required. The impact on non-reporting companies in the value	Consider the impact on the requirements of reporting entities and non-reporting SMEs. Reduce the data collection and reporting burden for companies subject to direct and indirect reporting requirements.

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		extensive sustainability reporting standards. This reporting will not only overburden medium-sized companies that have to prepare a sustainability report for the first time, but also larger companies that are already required to report today. Due to the reporting obligations across the value chains of the "large" companies, many even smaller companies will also be confronted with indirect reporting obligations (trickle-down effect). Unfortunately, the repeatedly demanded proportionality of reporting obligations has not yet been achieved.	chain must also be taken into account and the CSRD must stipulate that only information in accordance with a practicable voluntary standard (see draft for a VSME basic module, as of January 2024) must be requested from reporting companies for the value chain. The information provided by the non-reporting companies to the reporting companies must not be indirectly subject to audit. The transitional provisions only help in the first few years, but do not reduce the basic scope and level of detail of reporting. However, the fundamental materiality test to be carried out for the many topics covered by the ESRS is demanding - and the effort and practicability for companies cannot be foreseen at the moment. Supplier companies have to cope with the various extensive information and reporting requirements of their business partners - here too, the simplifications of the ESRS	

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			for reporting in the value chain would only be able to help somewhat in the first few years. The scope of reporting - also in comparison with other reporting standards - continues to call into question the competitiveness of companies subject to CSRD and ESRS reporting requirements. Companies that are active in the areas of consulting, auditing and sustainability and companies that have already reported voluntarily see the extended reporting obligation from a different, more positive perspective. The former because they have already collected some of the data and uniform standards can simplify reporting, the latter because the scope and depth of detail of the standards as well as the audit obligation will open up new areas of business. However, there is a clear majority of criticism from the business community. Another approach is to fundamentally raise the threshold values in	

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			the Accounting Directive for defining company sizes - beyond the inflation-related adjustment.	
EU supply chain law (CSDDD)	EU 2024/1760	In a phased application, the law will oblige companies with more than 1,000 employees and a turnover of at least 450 million euros to identify human rights and certain environmental risks in their value chains, take preventive and remedial measures and report on them. The directive even goes beyond the German Supply Chain Act (LkSG), which has been in force since January 2023; in particular, the due diligence obligations relate to the value chain and indirect business partners must also be taken into account. This results in a high level of bureaucracy for the companies concerned as well as legal uncertainty and liability risks.	The majority of companies believe that a suspension of the LkSG should be considered until the implementation of the EU Directive in order to avoid German companies continuing to be exposed to competitive disadvantages compared to other EU companies as a result of the existing national regulations. At the very least, however, the reporting obligations under the LkSG should be completely suspended until the CSDDD is implemented. However, some companies do not consider a temporary suspension of the requirements to be sensible, as corresponding due diligence processes are established within the company and will be continued in general as well as with regard to future legal regulations. The directive should be implemented 1:1 and with as little bureaucracy and practicality as possible. It	The requirements of the EU directive make due diligence obligations even more complex. A lean, 1:1 implementation of the directive and a focus on the risk-based approach are the basic prerequisites for avoiding further, excessive bureaucracy. The trickle-down effect on suppliers must be limited. By suspending the LkSG until the CSDDD implementation regulations are applied, companies can be relieved. This would also not put German companies in a worse position in EU competition than companies in EU countries that have not yet had to implement due diligence obligations.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
			is also important to maintain the staggered scope of application to companies in order to allow sufficient preparation time. In addition, the focus should be placed on the risk-based approach and the bureaucratic burden and trickle-down effect should be reduced compared to the LkSG. The government should not create any additional requirements and should introduce a positive list for countries with a high level of protection.	
Disclosure of income tax information	Directive (EU) 2021/2101	Directive (EU) 2021/2101 amending Directive 2013/34/EU (Accounting Directive) with regard to the disclosure of income tax information by certain companies and branches had to be transposed into national law by June 22, 2023 (public country-by-country reporting). The amending directive is intended to ensure that the income tax information reports that multinational groups are required to submit to the tax authorities in accordance with the requirements of Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC, OJ L 64,	The obligation to disclose relevant income tax information to the general public should be fundamentally reconsidered as part of the EU Commission's review of double reporting obligations (25 percent target). In addition, the "tax" and "public" CbCR should be aligned as far as possible - including the reporting item "taxes payable" in order to reduce the reporting obligations and the resulting burdens.	Reducing the bureaucratic burden as part of the review of the EU Commission's 25 percent target.

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		11.3.2011, p. 1, are also submitted to the respective commercial registers at the same time so that they are publicly accessible via these registers. Although the information to be disclosed in the so-called "Income Tax Information Report" (EIB) largely corresponds to the information already known from the tax CbCR, it differs in detail - e.g. in the income tax payable for the reporting period (excluding deferred tax expenses and provisions for uncertain tax liabilities). Due to the complexity of the obligation, many companies also need to obtain extensive expertise. Ultimately, companies can easily suffer a considerable loss of reputation and thus also economic damage as a result of unthinking misjudgements.		
Exchange of information in the area of taxation for reportable cross-border agreements (DAC6)	Directive (EU) 2018/882	DAC6 requires the notification of cross-border tax arrangements that meet at least one or more specific characteristics (flags) and that involve either more than one EU country or an EU country and a non-EU country. The notification is due	In order to reduce the burden on companies, clearer definitions and terms are at least required. Legislators and the tax administration should be aware that deliberately unclear formulations greatly	The reduction of legal uncertainties simplifies the practical implementation of the DAC6 requirements. The figures determined (24 out of 27,000) show a clear

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		regardless of whether the agreement is justified under national law. However, the DAC6 Directive contains several undefined and vague terms (e.g. indicators "A1", "A3", "E2", "E3"), which in turn leads to great uncertainty in the application of the Directive: In particular, the broad wording of the DAC6 Directive may mean that reporting obligations also apply to regular business transactions. The burden of DAC6 can be seen in the following figures: Reporting under DAC6 has been mandatory since July 1, 2020. Since then, the Federal Central Tax Office has received around 27,000 reports (as at March 31, 2023). A need for legal policy action was only identified for a total of 24 cross-border tax structuring models.	increase the number of (potentially) reportable matters.	disproportion between cost and benefit. The EU legislator has overshot the mark here. On the one hand, it should limit its ambitions and, on the other, it should not introduce any new tax reporting obligations in this area for the time being.
Strengthening the application of the principle of equal pay for men and women for equal work or work of equal value and enforcement measures (pay transparency)	Directive (EU) 2023/970	Art. 9 obliges companies with more than 100 employees to report intensively on wage structures, even if they apply collective agreements.	Art. 9 should exclude companies with fewer than 500 employees.	Adaptation of the exemption for use in SMEs.

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European business statistics	Regulation (EU) 2019/2152 Regulation (EC) No. 2150/2002 (waste statistics)	For many entrepreneurs, especially from small and medium-sized companies, the reporting obligations of official statistics are one of the biggest bureaucratic burdens in everyday life. The national increase in the reporting thresholds in the intra-trade statistics, which is currently being implemented, relieves many companies subject to reporting requirements, but not yet completely. In addition, many other statistics are not fully digitized and therefore cannot be fulfilled automatically. Example of waste statistics: Full collection of packaging quantities not subject to system participation and thus of data that is not actually subject to any reporting or collection obligation and must now be collected by companies solely for the purpose of fulfilling statistical obligations. The cost-benefit ratio is very skewed.	The focus in the design of official statistics should be on digitization and automation. Mainly data that is available digitally from the companies should be used. This promotes fast and efficient reporting and reduces the number of queries. Reporting thresholds should be raised regularly, taking inflation into account. In order to identify obstacles to digitalization and automation, the European Commission should review the statistics, for example by means of a practical check. In particular, the definitions of the characteristics to be depicted by the statistics should be reviewed (for example, the EU's waste statistics). In order to further reduce the burden on intra-trade statistics, which are considered a statistic with a high bureaucratic burden, the data quality of the microdata exchange must be further improved. If this is achieved, the Federal Statistical Office can further raise the	Digitization and automation will effectively reduce the compliance burden in official statistics while maintaining high data quality. Significant work savings thanks to standardized requirements and interfaces for national statistical systems.

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			reporting thresholds, which means that fewer companies will be required to report. Companies should always provide data to the authorities according to the "once-only" principle and not have to report data multiple times.	
Online trading -information obligations, including from the Omnibus Directive in the New Deal for Consumers	Information obligations from § 5b UWG, Art. 244 ff EGBGB, §§ Sections 312d-l BGB Note: based on EU Directive New Deal for Consumers	Large expenditure of time and money for various information obligations whose added value for the buyer is questionable. This does not include the additional information and labeling obligations arising from special legislation (electronic devices, clothing, cosmetics, ...)	Reduction of mandatory information to the minimum required for purchase processing. Introduction of a digital product passport.	Time and cost savings, also for consumers.
Consumer Rights Directive	(EU) 2011/83	The information requirements in Art. 5 and 6 and the distinction between distance contracts, i.e. consumer contracts concluded away from business premises, and "general" consumer contracts cause high compliance costs for businesses. The information obligations also extend to information that is not relevant in practice: e.g. in the case of exceptions to the right of withdrawal, information that there is no right of withdrawal. In addition, different formal requirements apply	Further measures are needed to make consumer law more practicable without lowering the level of consumer protection, e.g. to avoid disproportionate consequences of only formally incorrect information on the right of withdrawal by giving companies more flexibility and leeway in the design of the information. In addition, the information requirements and formal requirements for distance and off-	Scope and harmonization of information obligations in distance selling and off-premises facilitate the practical handling of the directive.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		to distance and off-premises consumer contracts.	premises contracts should be the same.	
Food information on allergens	Regulation (EU) 1169/2011 Information and documentation obligations in Art. 9 and Art. 44 on allergen labeling also for loose goods	In the hospitality industry, written information must also be provided even in the case of verbal information about allergens. Electronic aids, such as cash registers, in which the required information is stored, do not meet the legal requirements. Although Article 4 of Regulation (EU) No 1169/2011 (2017/C 428/01) allows oral information on allergens, paragraph 30 of the Commission Communication of July 13, 2017 sets the following condition: "*30. Member States may continue to regulate by national rules the way in which the information on allergens in such foods is to be provided. In principle, information on allergens may be provided in any form that enables consumers to make an informed choice, for example on a label, on other accompanying material or in any other form, including by modern technological means or orally (i.e. verifiable oral information).*"	Electronic information should be treated in the same way as written information. Frequently changing dishes (e.g. daily menu) should be exempt from written documentation (verbal information on allergens should be sufficient). In order to reduce the bureaucratic burden, the part of paragraph 30 of the Commission Communication of July 13, 2017 "(i.e. verifiable oral information)" should be deleted. Alternatively, a clarifying exception for frequently changing dishes (e.g. daily menu) should be added.	The opportunity to provide information verbally promotes contact between the guest and the restaurant. The measure also provides incentives to offer creative additional dishes on the menu.

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Regulation on the authorization as a known consignor for air freight or authorized economic operator for customs clearance (AEO)	(EU) 952/2013	Aircraft may only be loaded with air freight that has been classified as secure. If a company is approved as a known consignor, it is possible to ship air freight without the need for a security check, such as x-raying the freight. The status of Authorized Economic Operator in turn entitles the company to concessions for security-related customs checks and simplifications in accordance with customs regulations. However, the bureaucratic effort required to obtain this status from customs and the Federal Aviation Office (LBA) is relatively high. Security programs and questionnaires have to be filled out again and again, even though the situation does not change (at least once a year). In addition, new or increasingly stringent requirements are set for obtaining the status. In addition, many security-related tasks are shifted to companies.	Merging of security programs and questionnaires from customs and LBA.	Reduction of multiple declarations and simplifications as part of the customs declaration, in accordance with the "once-only" principle.
Carbon Border Adjustment Mechanism (CBAM)	Regulation (EU) 2023/956	CBAM reporting obligations include highly complex calculation and verification methods. They also apply to low shipment values and low annual import	Simplification of procedures, adjustment of monetary de minimis limits or introduction of a weight-related de minimis limit both with	The current draft of the CBAM Implementing Regulation does not take into account the fact that information is not

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		volumes. Similar goods that are imported in many variants but in small quantities (e.g. screws) cannot be grouped together. The use of default values is limited, although the necessary data on emissions is not available to suppliers either. Furthermore, previous experience with CBAM has shown that 90% of importers only import 10% of CBAM goods. Numerous importers of small quantities are disproportionately burdened by the complex CBAM regulations. As expected, collecting emissions data from manufacturers is impossible in many cases (complex calculation models, small quantities, unknown manufacturers in long supply chains). Impossible requirements must not be written into legislation (ultra posse nemo obligatur). For the registration of importers as authorized CBAM declarants, which will begin in 2025, there must be a simple procedure that is also easy to implement for importers of small quantities. Data from existing customs registrations (EORI) and authorizations must be taken into account. There is a great risk that	regard to the annual/quarterly import volume and the grouping of similar items in the case of small quantities. It is unnecessarily time-consuming to enter all data individually for an import shipment with 50 goods items if the quantities involved are only a few kilograms. In addition, the data is often not available because the goods are sourced via dealers or the supplier does not have this information. In these cases, default values must be able to be used permanently or the reporting of these items can be dispensed with altogether.	available, nor that the reporting of small quantities (e.g. different types of screws) is disproportionately time-consuming or unaffordable. There is an urgent need to improve this and reduce the level of detail. Relief for SMEs in particular.

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		importers will leave the market due to the complex regulations.		
EU Deforestation Regulation (EUDR)	(EU) 2023/1115	The EU "Deforestation Regulation" on deforestation-free supply chains stipulates that certain raw materials such as soy, cattle, palm oil, wood, cocoa, coffee, rubber and their products may only be imported, exported or made available on the EU market if they are not associated with deforestation and forest degradation. The EUDR imposes additional due diligence obligations, information requirements and risk assessments on companies in the supply chain. The information requirements for affected companies are extremely high. The fact that downstream market participants and traders along the supply chain must also submit due diligence declarations after importing into the EU is an enormous burden for companies. The extraterritorial dimension of the EUDR is far-reaching, with the result that third countries are also increasingly expressing concerns that economic operators there are unable to implement the requirements.	Extensive support measures are required to implement the complex requirements of the regulation. These were not provided by the European Commission and the responsible implementing authorities in good time. A postponement, as proposed by the European Commission at the beginning of October 2024, is therefore urgently needed to avoid an unsuccessful start of application. The European Commission and the competent implementing authorities should make effective use of the time gained by the postponement to make the implementation measures as practical as possible. The risk assessment by country must be published promptly so that companies can use it as a guide. In addition, an easily accessible helpdesk would be helpful to clarify open questions and thus	Another regulation that is difficult to implement can thus be thought of in a more practical way and adapted accordingly.

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			enable companies to interpret the regulations with legal certainty.	
EU Trader Portal	Regulation (EU) 2015/2447 Annex A	Companies are obliged to submit applications for certain customs authorizations via the EU Trader Portal. However, navigating the portal and entering data is not self-explanatory. Furthermore, no assistance is provided.	User-friendliness should be improved. For example, the acceptance of amendment requests by the authorities should be shown with an acceptance date. In particular, it should be made possible to submit multiple amendment requests, as currently the decision on the current request must be awaited before another amendment request can be submitted.	The time required to submit applications and the error rate are significantly reduced. In addition, delays of several months in the application process are reduced.
EU Customs Code/EU Customs Law	Art. 15 UCC Regulation (EU) 952/2013 (correction of customs declarations and returns eCommerce)	Art. 15 UCC provides for an obligation to make a complete and correct customs declaration. In many cases, especially for small consignments, sample consignments, returned goods and repair consignments that are cleared at the border when the goods are received, the data situation is difficult and this requirement can only be met with considerable effort. In eCommerce, all shipment data is available at the time the parcel crosses the border, but it is only possible to decide what is actually inside and what	Corrections to customs declarations should not be necessary if there is no impact on the customs duty or the customs amount and no prohibitions and restrictions are affected. This option should at least be available to AEO authorization holders. If necessary, this procedure can be regulated with an EU guidance document. Trusted companies (AEO) should be able to process returns themselves as far as possible on the basis of their shipment data.	The bureaucratic effort involved in correcting customs declarations in the aforementioned special cases with a weak data situation is considerable. The correction itself would not be necessary if customs duties, prohibitions and restrictions are not affected. Trusted companies (AEOs) should be given this option in any case. Bureaucratic relief from non-critical shipments: As these

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		condition the goods are in once the parcel has been opened. The processing of returns should be a field of application of the self-assessment provided for in the UCC. This would quickly reduce the huge amount of work required by business and customs in this area.		are returns, there is neither a risk of duty nor a risk of violating bans and restrictions.
	Art. 22-27 UCC	Binding tariff information (BTI) is an important instrument for uniform customs clearance within the EU. However, the customs administrations' approach is inconsistent and BTIs from other member states are often not recognized. They apply to the applicant, but not to affiliated companies within a group of companies or different national companies. This results in inconsistent handling within the EU and practical hurdles for operational practice.	BTIs issued within a group of companies should be binding for all group companies, not just for the individual group company. BTIs issued in another member state should therefore be recognized by all EU customs administrations. If this does not happen, the company should be able to appeal to a clarifying body (possibly DG TAXUD). If national customs administrations do not agree with the BTI of other member states, they should also be able to appeal to the clarifying body. However, the BTI itself must remain in force until clarification. Along the supply chain, retailers should also be able to	Clarification of differently interpreted tariff information increases legal certainty and the implementation of the UCC. It also makes a contribution to international trade.

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			refer to existing BTIs of the manufacturer.	
	Art. 88 UCC-DA (customs debt de minimis limits)	Art. 88 UCC-DA provides that the customs administration may waive notification of the customs debt incurred if the import or export duty amount is less than 10 euros. This amount has remained unchanged for many years and is only an optional provision for customs. There is therefore no relief for companies.	This amount, which has remained unchanged for years, should be increased to EUR 20. In addition, this regulation should be modified to the effect that companies can waive notification of the necessary change to customs if the duty amount (after verification by the company) is below the specified limit. This can be linked to the status of "trustworthy companies" (AEO status).	Raising the de minimis limit relieves the burden on companies and the administration. In addition, this can be an introduction to the self-assessment provided for in the UCC and an advantage for companies with AEO authorization.
	Article 136(1)(j) UCC-DA (Enclosures, implied customs declaration)	The recently introduced provision that enclosures can be registered by implication is positive in principle. However, the applicability of the measure is significantly restricted by the requirement of "indelible, non-removable marks for identification". The requirement creates legal uncertainty for business practice, as it is unclear what is meant by this and what is required.	The requirement should therefore be deleted, as there is no discernible risk of abuse. Alternatively, it should be urgently clarified that logos, serial numbers or any other characteristics by which the parties involved identify their packaging are sufficient to meet this requirement.	A regulation that can be applied in practice relieves the burden on customs authorities and companies.
	Data fields Annex B UCC-DA (data requirements for customs declarations)	New mandatory data fields are constantly being generated when releases are changed. These regularly result in	In principle, only necessary data should be requested in a customs declaration. As it is often not clear to customs administrations how	One solution in this specific case is to change the data fields from mandatory fields to optional fields.

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		considerable additional work for businesses. Example: *Export procedure AES 3.0, mandatory indication of the registration number of the outgoing and cross-border means of transport and the carrier.* As a rule, the registration number of the outgoing means of transport is not known at the time the customs declaration is submitted in Germany. Furthermore, it does not appear to be a legally mandatory field, but technically the field must be filled in. The registration number of the cross-border means of transport is unknown anyway. There is no recognizable added value to this information, but it does lead to considerable technical changes in the companies. The carrier is also often unknown (EXW/FCA).	much effort they will incur with additional data requirements, new requirements should be discussed with companies or trade associations. It should be borne in mind that the effects may vary from one Member State to another. Example: *License plates seem to be a problem in Germany because the customs declaration is created by the exporter. In France, the problem should be less, as the customs declaration is created by the carrier, who knows his license plates.*	
	Draft Annex 22-15 UZK-IA (new version of supplier declarations)	Supplier declarations are among the most frequently used customs documents within the EU. Without them, trade agreements cannot be used. Supplier declarations must be designed in such a way that they can be easily issued	Many of the data provided for in Annex 22-15 should only be optional (EORI, customs office, cumulation, accounting segregation). It should be possible to provide similar data at the level of the	The possibility of exchanging information digitally is overdue and important. It will considerably reduce the work involved to date. It must be carried out very carefully and

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		by companies of different sizes along the supply chain. The aim of the new version of Annex 22-15 UCC-IA is to define a data set so that supplier declarations can be exchanged electronically. This is absolutely correct. However, at the same time, numerous additional details are required and the existing difficulties for goods without preferential origin are not eliminated. In its current version, Annex 22-15 UCC-IA leads to greater problems than before and will restrict the usability of trade agreements.	declaration and not have to be repeated at the level of the individual articles. For goods without preferential origin, statements on trade documents should be sufficient as an alternative to supplier declarations. The revision should take place with the involvement of the industry concerned.	with the involvement of the business community.
Proof of Union Status (PoUS)	Art. 124a UCC DA (Regulation (EU) 2015/2446 (UCC DA))	As a result of the regulation, the previous T2L/T2LF paper document will be gradually converted to an electronic system (Proof of Union Status/PoUS) from March 1, 2024. PoUS is not practical and causes more work for companies and customs than the paper document before. There is not even an interface built into PoUS.	In many cases, the data required for the PoUS is already available. Declarations with the procedure code CO contain all the relevant data. It would only be necessary to link the EU export module AES 3.0 with PoUS in order to transfer this data there.	The separate PoUS notification could be omitted completely.
Trade agreement, value threshold declaration of origin	EU trade agreement, standard rules in UCC-IA	For consignments containing goods entitled to preferential treatment up to a value of EUR 6,000, the declaration of origin can be submitted without special authorization (REX/authorized exporter). This regulation is a prerequisite for all	The value threshold should be raised to at least EUR 10,000 or more. There should be a corresponding catch-all provision in the UCC-IA for agreements that do not yet contain a value threshold. In future	Companies with few exports often do not have REX or approved exporter authorizations. These companies can only use trade agreements up to the value threshold.

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		companies to be able to use trade agreements, even without authorization, at least for shipments with a lower value. However, the value threshold is several decades old and is therefore now too low.	agreements, these value thresholds could therefore be waived and the UCC-IA value thresholds could be used in a regularly adjusted form.	However, the use of trade agreements should not depend solely on this restriction.
EU customs tariff	Implementing Regulation (EU) 2022/1998 amending amending Annex I to Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff	The Common Customs Tariff contains a large number of differentiated commodity codes (Combined Nomenclature) and very heterogeneous customs rates, even for technically related goods within a chapter. The more commodity codes and the more customs records there are, the higher the maintenance effort for the master data in companies, the higher the probability of working errors and the greater the monitoring effort for companies and customs. Also because there is a risk of fraud in individual cases. In addition, the need for security in the form of binding tariff information increases. This, in turn, varies with more classification options. Example: *Chapter 85: 25 different duty rates between zero and 14 percent, some in*	The number of commodity codes (Combined Nomenclature) should be reduced, at least from Chapter 25 of the customs tariff. Duty rates should be clustered, decimal places should be removed and de minimis duty rates below 2 percent should be abolished. The adjustment of the Common Customs Tariff in the UK after Brexit or the bucket proposal in the EU customs reform can serve as a blueprint for this.	The adjustment of the tariff with regard to the number of commodity codes and customs rates leads to a significant reduction in consequential problems.

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		very small increments (e.g. 2.0%; 2.1%; 2.2%; 2.6%; 2.7%).		
Trade facilitation agreement/EU customs tariff and codes	TFA / EU Customs Tariff Art. 2	Changes to commodity codes or codes for customs declarations can come into force in the EU on a daily basis. Normally, there is no need for immediate action, i.e. the changes could just as well come into force in a bundle on the first of the month, for example - with a lead time so that companies can prepare for changes.	The EU should announce changes in accordance with the Trade Facilitation Agreement with sufficient advance notice and only introduce them on fixed dates, such as the first of the month. This is also standard practice in many countries. Major plannable adjustments, such as changes based on the Harmonized System, must be published in machine-readable form at least one month before they come into force and not, as with the last HS changeover in 2022, in some cases only after the fact in January. In addition to the direct customs regulations, regulations affecting customs clearance (CBAM, deforestation, ...) should only come into force on these fixed dates.	The daily changes, which are often not communicated directly to the users, regularly lead to delays and disruptions in customs clearance as well as unnecessarily high information costs.
Repair shipments duty free	Trade and Cooperation Agreement EU-GB, Art. 24 (Repaired goods)	Article 24 TCA prohibits the levying of customs duties in repair trade, regardless of the origin of the goods to be repaired/repaired. In principle, this is a	Repair consignments should generally be facilitated and duty-free. Repair consignments should be declared for free circulation. Duty	The processing of repair shipments has so far been very time-consuming, partly because the value of the

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		good idea that should be introduced across the board, regardless of trade agreements. However, the practical application of the regulation is hampered by the requirement that inward or outward processing must be declared in the EU. This would also be possible without this provision in the agreement; the advantage is reduced to the elimination of differential duties in the case of outward processing.	exemption should be granted by declaring a preference code (analogous to origin or free circulation preferences) in the customs declaration. Alternatively, Regulation (EC) 1189/2009 could be supplemented.	goods to be repaired can hardly be determined. Facilitated clearance simplifies customer service and the competitiveness of EU companies.
Replace A.TR with self-declaration	EU-Turkey customs union	The A.TR proof of release for free circulation in the EU-Turkey customs union is one of the last mandatory paper documents. The actual informative value is low, the effort for companies and customs is relatively high, especially as there is no de minimis limit for the value of the shipment.	As soon as the further development of the EU-Turkey customs union can be tackled, the A.TR should generally be replaced by a self-declaration of the exporting company (free trade declaration) on a trade document - in line with the procedure in EU trade agreements. In any case, this declaration should be possible for shipments up to EUR 10,000. For shipments above this value threshold, trustworthy companies (AEO) and authorization holders in the area of preferential origin (REX/authorized exporter) should be able to submit this declaration without a value	Obtaining the form, filling it out and clearing it at the customs office is time-consuming. By handling a declaration of free movement in the same way, companies and customs are relieved of routine activities. Even companies without a corresponding permit will be relieved to a certain extent. An interim solution is the electronic creation of A.TR - provided that the effort is actually reduced and technical conditions such as storage are clarified.

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			threshold. For companies without such authorizations, shipments above the value threshold can be confirmed by a customs office.	
NIS-II Directive	(EU) 2022/2555	The NIS 2 Directive forms the basis for measures to manage cyber security risks. The Directive sets out a multi-level approach for reporting significant incidents. It requires entities within the scope of the Directive to submit at least three and up to five reports per major incident: - Early warning: Within 24 hours of becoming aware of a serious incident, the essential and important institutions notify the Computer Security Incident Response Team (CSIRT) of the serious incident. - Incident notification: The significant or material entity concerned must submit an incident report without undue delay and in any event within 72 hours of becoming aware of the significant incident, in particular to update the information provided in the early warning and to provide an initial assessment of the significant incident, including its severity and	In Germany alone, there is currently a shortage of 104,000 cybersecurity experts. Given this massive skills shortage, it is crucial that the available IT security experts can focus on prevention and mitigation rather than reporting. For this purpose, two reports per cybersecurity incident would be sufficient. It is also surprising that companies are obliged to report cyber security incidents to local and regional authorities, which also work with sensitive company and personal data, but do not have to comply with the same reporting obligations. In addition, a fully digital reporting mechanism should be introduced. Such a mechanism should follow the "once-only" principle, which means that a cybersecurity	Relieving companies of multiple fault reports and standardizing the reporting process in line with the "once-only" principle.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		impact and, where appropriate, indicators of compromise. - Interim report: At the request of the CSIRT, the essential or significant facility must submit an interim report containing relevant status updates. - Progress report: If a significant entity is dealing with the report one month after a reported incident, it must submit a progress report to the CSIRT. - Final report: Should be submitted no later than one month after the incident has been processed.	incident only needs to be reported once centrally and all authorities concerned can access the reported information.	
Measuring Instruments Directive (MID) - Low-emission mobility	(EU) 2014/32	The MID creates barriers to the faster development of charging options for battery electric vehicles on the German market. The reason for this is the minimal harmonization in calibration law and the application of the MID. In detail, the regulations for implementing the measurement and calibration law in technical specifications are still unclear for charging station operators, as the requirements are constantly	Identify best practice in the EU and then apply it uniformly (expert group/study etc.). Consideration should also be given to the option of grandfathering provisions in the event of changes to legislation.	Uniform, reliable requirements for the calibration of charging stations for all EU countries facilitate the development of charging station networks.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		changing. In addition, users are turning away from e-mobility due to the slow development of infrastructure.		
Renewable Energy Directive (RED III)	(EU) 2023/2413 Delegated act on electricity purchase criteria for the production of renewable hydrogen Art. 8 and Art. 27 (3) and state aid approvals of IPCEI projects	The ramp-up of a broad-based hydrogen economy is made considerably more difficult and large-scale pilot projects cannot be realized because the verification and reporting obligations are too extensive and complex or weaken economic efficiency.	Making the criteria more flexible, particularly in the areas of "additionality" and "geographical" and "temporal correlation". A further tightening of the criteria should be avoided.	Less administrative effort for companies operating electrolysers to prove that they produce green hydrogen.
	Requirements for hydrogen	The requirements for green hydrogen within the meaning of RED III are too complex. They are to be implemented at national level this year. It is questionable how the auditing of green hydrogen and the practical implementation will take place. In any case, implementation will represent an additional bureaucratic burden for economic operators and authorities. In addition, the ramp-up of hydrogen and its use in companies will be limited if there is no pipeline infrastructure (yet) (this is particularly crucial in rural areas). However, delivering hydrogen via tanker trucks and storing it on site becomes	It is recommended that implementation and auditing - particularly with regard to a rapid hydrogen ramp-up - should be as simple as possible. A link to an existing system (register platforms, emissions reports, etc.) would be recommended. In the hydrogen sector, innovations also play an important role, e.g. in production and storage, and should be taken into account. In the interests of a rapid ramp-up of the hydrogen economy, blue hydrogen (using CCS/CCU) should	This will simplify auditing and facilitate the expansion of hydrogen production, thereby promoting climate neutrality.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		extremely difficult above certain quantities.	also be treated as green hydrogen for a transitional period.	
Evaluation of the economic efficiency of "E2 measures" in accordance with DIN 17463 (scope of state aid in the energy sector)	CEEAG (C)/2022/481 and ETS Directive (EC) 2003/87	The legal act defines additional requirements that go beyond the actual specifications of ISO 50001 (energy management) and disregard the materiality threshold. The implementation of a standardized evaluation of "E2 measures" in accordance with DIN 17463 results in a noticeable amount of additional bureaucratic work. This additional work is in addition to the company's internal business case analysis. The high legal requirements for verification obligations lead to further audit burdens. In addition, there are inconsistent requirements for the definition of economic efficiency (there are currently more than five different thresholds and definitions in various regulations on state aid such as SPK, BECV, EnFG BesAR, peak equalization).	When transposing EU requirements into national legislation, no additional burdens should be created over and above EU law ("gold-plating"). Instead of relying on additional regulatory provisions, higher funding quotas for E2 measures or incentives for emission reductions should be provided. Corporate goals such as climate neutrality targets as part of the transformation should be creditable as "environmental performance".	The measure results in less bureaucracy, which ties up resources that can be used for transformation or other operational tasks. It also improves profitability and competitiveness. Promoting E2 measures or GHG emission reduction measures makes projects more attractive and thus leads to a higher use of renewable energies.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
ETS Directive	(EC) 2003/87	There are numerous reporting, documentation and approval obligations in emissions trading, such as the monitoring concept, methodology, annual activity report, 4-year improvement report, certification of sustainable biomass, which means a lot of bureaucracy and in some cases brings little or no benefit from an operational perspective.	Simplification of procedures, at least account confirmations and improvement reports should be abolished.	The result is that companies are freed from unnecessary bureaucracy.
Net Zero Industry Act (NZIA)	Regulation (EU) 2024/1735	The NZIA provides for sustainability criteria for public procurement, which leads to more bureaucracy for companies.	The complexity of procurement procedures should be reduced rather than increased. This would also make it easier for SMEs to participate in corresponding contracts. Requirements should therefore be both achievable for SMEs and controllable by the client.	This simplifies public procurement law and makes it more practicable.
Circular economy - definition end of waste	Several guidelines	Individual CCIs report on hurdles faced by their companies with regard to the compatibility of the circular economy with the implementation of EU law. When recycling scrap metal, some authorities classify these materials as "waste". Under licensing law, companies may store a maximum of 100 tons of	According to these companies, the loss of waste status should therefore be easier to achieve, for example by notifying the licensing authority of the use of scrap metal as an input material in the production of new products. It should be examined whether clarifications to the	More uniform implementation of the EU legal act through a pure notification obligation with simultaneous support for the circular economy.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		such "waste", but any amount of primary and secondary metals. There is no difference in terms of environmental hazard potential between raw materials and scrap/cathodes. Applying for extended storage quantities would be time-consuming and would require, among other things, the preparation of an environmental status report. The same applies to the definition of the end of waste for construction and plastic waste. <u>Example of a company:</u> *In order to achieve climate neutrality in "Scope 3" with regard to the raw metals copper, nickel, zinc and aluminum used, companies use copper scrap that is considered climate neutral instead of copper cathodes (primary and secondary materials have a significant carbon footprint). This scrap is purchased by metal traders as non-hazardous waste (with the corresponding waste code number). A management system is to be set up for this in accordance with the regulation on the*	relevant EU legislation are necessary.	

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		"end of waste" of copper scrap (Regulation EC 715-2013-Copper Scrap). *Customers can also be offered the opportunity to take back all products ever supplied and reintroduce them into the material cycle. New pipes are produced from old pipes without any loss of quality. In some cases, this provision of the Waste Management Act is not taken note of and the returned pipes are still classified as waste.* *If customers make their production scrap (copper alloys) available again as raw material for the production of new semi-finished products, in individual cases an existing recognition as recycled material is "withdrawn" in the foundry's approval notice (BImschG plant). This leads to classification as waste.*		
Ecodesign Regulation	(EU) 2023/826	Very detailed specifications on product features and work with delegated acts on individual product categories. In addition, anchoring of the digital product passport.	The early involvement of companies in the development of delegated acts is crucial. The successful introduction of the DPP in particular requires a comprehensive digital infrastructure, uniform	Ensure that consultations reach companies, sufficient transition periods for adaptation, concrete support for SMEs when introducing the DPP.

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			European rules and standards and special support for SMEs.	
Directive on common rules for the promotion of the repair of goods (Right to repair)	(EU) 2024/1799	Introduction of a new European form for repair information with information already required under the Consumer Rights Directive (including the identity and contact details of the trader, binding information on the repair service, information on the price).	The introduction of additional forms and information obligations should be avoided and instead European consumer law should be made more practicable and more flexibility should be created with regard to information obligations.	Relieving the burden on companies by using existing information channels.
Regulation on the obligation to provide evidence of de minimis aid	(EU) 1407/2013	The obligation to provide evidence of de minimis aid is organized in a non-transparent manner: When de minimis aid is granted, the granting body is obliged to certify to the company that it has received de minimis aid. The de minimis certificate serves as proof of the de minimis aid granted and as a basis for applying for further de minimis aid. Certificates must be kept for 10 years. When applying for further de minimis aid, the applicant company is obliged to submit a complete overview of the de minimis aid received in the current and the two previous calendar years (so-called de minimis declaration). There is no central office where you can view the subsidies currently being used.	Enable data exchange between offices. A standardized de minimis declaration (form) from the EU would also be helpful. The establishment of the transparency register can lead to relief. The transition phase must be designed to be as practicable, transparent and low-cost as possible for companies.	Relief in the sense of the "once-only" principle can thus be realized.

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		This is set to change from 01.01.2026: Member states will then be obliged to record all de minimis aid granted in a central register at national or Union level. This should enable the EU Commission to exercise more control and reduce the workload for companies. However, de minimis declarations must continue to be requested and de minimis certificates issued until January 1, 2029, as only then will the required three years of evidence have been recorded in the register.		
Ban on products from forced labor	COM (2022) 453 Not yet published in the Official Journal; pro forma vote expected in the new Parliament	Although the Regulation primarily addresses Member State authorities, companies are indirectly affected by information obligations and possibly by the threat of penalties and economic losses (import and export ban (Art. 3)), market withdrawal from the entire internal market and its potential distribution range, utilization/destruction of the affected products. The regulation must be assessed against the backdrop of the numerous due diligence and documentation obligations that have been imposed on companies at national and EU level in recent years and will continue to be imposed in the	Compatibility with other sustainability regulations required: Companies must comply with a large number of due diligence and documentation obligations. These obligations must be harmonized in order to avoid unnecessary additional work and to make it easier for companies to implement compliance measures. In particular, technical solutions should cover uniform and interoperable systems for all relevant reporting obligations. The member states must implement the regulation in a harmonized manner. Both preliminary	Implementation of the proposals will improve the practical feasibility of the directive.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		future.	investigations, investigations with the application of the risk-based approach and sanctions to be imposed must be implemented uniformly across the EU. This is the only way to achieve a level playing field that offers legal certainty for companies.	
Renaturation Act	COM (2022) 304 Text of the law not yet published in the Official Journal	The law could further slow down planning procedures. It is also possible that the ban on deterioration could block land and thus economic development. It is already foreseeable that the authorities will be overburdened by increased administrative work.	Longer transition periods and exemptions are urgently needed. Germany should make use of its possible scope for action when transposing the standard into national law so that no additional bureaucratic burdens are created by the standard. For example, infrastructure projects that may be affected by the planned areas and measures should remain feasible under economically viable and predictable premises.	This prevents the creation of unnecessary bureaucracy.
Projects of common European Interest (IPCEI)	Communication 2014/C 188/02	The application is very time-consuming and takes a long time to process. The same information was requested on different forms as part of various applications for an IPCEI. New legal regulations for IPCEIs should not change the selection procedures already in place, as they	To make it easier for SMEs to participate, the requirements should be clear from the start of the application. The same forms should be used for different IPCEIs in order to keep the	The speed at which IPCEIs can be implemented is increasing and moving the EU forward.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		increase the effort required to deal with new requirements.	effort to a minimum. Companies should be able to rely on the requirements or alternatively be allowed to participate under the requirements that applied at the start of their IPCEI process.	
SME definition from 2003	Recommendation of the European Commission (EC) 2003/361	Companies that have outgrown the SME definition of 2003 are often de facto excluded from funding, as these are generally based on the established SME definition. The EU Commission should further develop its programs to promote research, development and innovation in a SME-friendly manner. In order to get more innovations "on the road", the innovation funding system should allow more players, including mid-caps.	It is necessary to extend the definition of SMEs by raising the thresholds dating back to 2003. In particular, the majority of companies believe that the number of employees should be raised to at least 500. At the very least, a mid-cap category should be created for companies with more than 250 employees. Against this backdrop, the introduction of a small-mid caps category, which was announced by the EU Commission in 2023 but has not yet been implemented, could be beneficial. The thresholds for company sizes within the Accounting Directive	SMEs with 250 employees or more in particular have a good chance of realizing further growth potential. Raising the thresholds or introducing a "mid-cap" category for companies with more than 250 employees could facilitate this simplified access to EU innovation programs. More companies will be able to receive state subsidies for their innovations and thus reach market maturity more quickly and accelerate the overall transformation.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
			have already been raised nationally due to inflation by resolution of the Bundestag on February 22, 2024. It would therefore only be logical to also raise the number of employees, as the EU Accounting Directive should classify companies previously defined as "large" as medium-sized companies from a German perspective.	
Open SME definition also for administrative simplifications for municipal utilities	Art. 3 (4) and Art. 2 of the Annex to Commission Recommendation (EC) 2003/361 of May 6, 2003	A large number of legislative EU regulations provide for simplifications, relief or subsidies for SMEs for reasons of proportionality. Municipal utilities in which a municipality holds a stake of more than 25 percent are excluded from the EU definition of SMEs (Article 3 (4)). This exclusion from administrative relief ties up financial and human resources at some municipal utilities that are urgently needed elsewhere to manage the ecological transformation. At the same time, the regulation affects the supplier landscape of the energy and water industry in Germany, which is characterized by a large number of local and regional - in some cases municipal -	Some chambers of commerce and industry have put forward a proposal from various municipal utilities to open up the simplification of administrative obligations to a larger group of SMEs. Specifically, this would be possible by deleting Art. 3 Para. 4 of the Annex to Commission Recommendation 2003/361/EC of May 6, 2003 concerning the definition of micro, small and medium-sized enterprises: "Except in the cases referred to in the second subparagraph of paragraph 2, an undertaking shall not be regarded as an SME if 25 % or	The municipal utilities are relieved of administrative tasks in line with the Small Business Act, which means that the financial and human resources freed up can be used to manage the ecological transformation.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		providers. According to some CCIs, the resulting impact on the competitive environment contradicts the principle of the EU's "Small Business Act", which aims to improve the approach to entrepreneurship in Europe.	more of its capital or voting rights are directly or indirectly controlled individually or jointly by one or more public authorities or bodies governed by public law." As an alternative to the proposed deletion, this paragraph would have to be deleted individually in each relevant piece of legislation, as was recently the case with the NIS II Directive, for example.	
EU General Product Safety Regulation (GPSR)	(EU) 2023/988	With the new Product Safety Regulation, a new compliance process must be initiated for each individual product. This entails considerable additional obligations (risk analysis, technical documentation, retention periods) instead of allowing entrepreneurs to concentrate on their actual business activities. In addition, information and deadlines cannot be viewed centrally. In the GPSR, Articles 9,10,11,12 (Obligations of economic operators), an e-mail address must be provided in accordance with the German translation, instead of a digital address (e.g. website) as specified	The GPSR, Articles 9, 10, 11, 12 (Obligations of economic operators) should simply state Electronic address instead of the mandatory e-mail address, as is the case in English, so that the website is also sufficient. It would be important to have a passage in the law that allows the labeling to be affixed in the store (e.g. on the box of screws or a sign next to it) and not DIRECTLY on the product, the packaging or enclosed with the product.	The proposed measures will reduce costs and allow small retailers to continue to operate in the market without getting bogged down in bureaucracy.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		in the English text. This leads to high administrative costs (new labeling). There is also talk of EVERY product having to be labeled. This means that retailers who sell small quantities must issue a label with a serial number, manufacturer's name, address and email address for each screw. In addition, it is not clearly regulated what should happen to used products. Used items are explicitly covered by the GPSR. However, many used goods manufacturers have a problem when it comes to implementation. Often the manufacturers of used products no longer exist. This would mean that they would have to draw up the technical documentation themselves for every used product they sell. If this is the case, it would be the end of many used goods dealers because it is simply not feasible.	All products manufactured before 13.12.2024 should be excluded from the regulation. It is not possible to create these documents subsequently.	
EU Battery Regulation	(EU) 2023/1542	The Battery Regulation is a highly complicated, convoluted, unfinished set of regulations that is fraught with uncertainty.	The European regulations must be simple and comprehensible and must also be regularly evaluated and improved in terms of their practicability.	This ensures that the regulation can be implemented and planning security is guaranteed.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		The adoption of delegated acts or other implementing acts announced in countless places and the lack of harmonized standards to implement the individual aspects make the regulation a black box with unclear deadlines and content. New terms are being introduced that lead to uncertainties, such as producer and manufacturer. Various cross-references and references to regulations that have not yet been adopted prevent readability and cause a high level of uncertainty during implementation. On 18.8.24, for example, the obligation for conformity assessment and CE marking came into force, with different content and deadlines depending on the type of battery, depending on the missing regulations to be issued in the future. It is an imposition to understand this and also to comply with it. The BattV poses considerable legal, economic and organizational challenges, and its design and implementation is unclear in many areas. The regulations are largely based on detailed regulations that have yet to be issued and are	Duplicate regulations must be avoided or corresponding regulations harmonized (e.g. product passport, supply chain due diligence obligations, requirements for CE marking, digital product passport / QR code...). New or differently used terms must be avoided in the interests of comprehensibility and harmonization. Against this background, the regulation must be adapted again and clearly structured. Help for practical implementation in a comprehensible form, especially along supply chains, must be made available in a timely manner.	

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		therefore unfinished. The extensive detailed regulations and due diligence obligations in the supply chain, including third-party inspections, increase the bureaucratic burden enormously.		

Part II: Bureaucracy reduction proposals on legislative proposals at EU level				
Bureaucratic standard	**Concrete EU regulation**	**What bureaucratic burdens does the above-mentioned standard entail?**	**How can the goal of legal regulation be achieved more simply or less bureaucratically?**	**Reliefs**
Substantiation and regulatory pre-approval of environmental claims in advertising (Green Claims)	Proposal for a Directive (COM) 2023/166	Companies will be obliged to substantiate environmental advertising claims with scientific evidence and then have these advertising claims approved in advance by an authority. Such a reservation of permission for environment-related corporate communications is an instrument that is currently alien to German and European competition law and would constitute a disproportionate encroachment on the protected legal positions of the companies concerned. In addition, these regulations would lead to high costs and considerable financial, bureaucratic and time expenditure. This inhibits companies' marketing activities in particular. The additional costs will affect companies of all sizes, but especially small and medium-sized enterprises. The exemption for micro-enterprises is not sufficient, especially as even this class of company is to be included in the scope of the Directive according to the Council's general approach.	Small and medium-sized enterprises (SMEs) in particular will no longer be able to advertise with green claims in the future because they cannot afford the scientific proof of the life cycle duration and certification of each individual environmental advertising claim. The many unclear formulations in the Directive also lead to legal uncertainty. Furthermore, despite compliance with all the requirements of the Green Claims Directive, national courts can still rule that an environmental claim is misleading because there is no binding effect. Misleading advertising and advertising with self-evident claims are already prohibited by the Unfair Commercial Practices Directive and the Empowering Consumers Directive, which has only just been adopted and has not yet been transposed into national law, which is why the Green Claims Directive appears superfluous and incoherent. There was no impact assessment for the Green Claims Directive. Overall, the provisions of the new Directive are in any case too far-reaching.	Dispensing with a pre-approval procedure would prevent the creation of considerable additional financial, bureaucratic and time-related burdens for companies.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
			The mandatory prior check should be dispensed with altogether, but at least designed in such a way that the bureaucratic burden and costs for companies and SMEs in particular are kept to a minimum. In addition, appropriate and sufficient transitional regulations for environmental claims on product packaging that are already on the market when the new requirements come into force are urgently needed. Finally, the establishment of a maximum duration of review procedures and regulations for dispute resolution between the advertising company and the reviewing institution would be necessary. Repeat verifications and certifications appear superfluous and only generate high costs without any additional benefit.	
Basel III	Capital Requirements Regulation (CRR)/Capital Requirements Directive (CRD)	The COM draft provides for various regulations that are disadvantageous for SMEs. In addition to the issue of external ratings, these include, for example, the transitional reduction in risk weights for institutions with internal models (IRBA), provided that the calculated probability of default (PD) for loans to companies is not higher than 0.5 percent. For competitive reasons, the reduction must also be applied to institutions that use the Credit Risk Standardized Approach (CRSA);	The insertion of Art. 495e should reduce the already existing differences between the capital requirements of IRBA and CRSA institutions in the transition phase in order to create similar starting conditions for both institutions. In addition, transitional regulations on risk weighting for corporate loans are to be introduced for IRBA and CRSA institutions.	Proportional burden on smaller credit institutions with a regional, low-risk business model.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		valid probabilities of default are also available here from internal risk management.		
EU Package Travel Directive	Proposal for a Directive of the European Parliament and of the Council amending Directive (EU) 2015/2302 (EU Package Travel Directive)	The extension of the right of withdrawal and more complex verification procedures in order to claim higher advance payments (>25%), including the 3-hour rule, result in bureaucratic expenses that are associated with high costs. **Right of withdrawal:** Customers may withdraw from the trip in the event of unforeseen, unavoidable events, which in practice could go too far and thus disproportionately pass on the risk to the companies. **3-hour rule:** If two components are booked within 3 hours, the trip is considered a package tour. Difficult for small companies to clearly determine what was booked when (digital solutions are missing), e.g. if one was booked by phone and one online. If customers book twice with the same provider without a travel agency, the latter can become responsible for the entire package, even if it has little to do with the booking, e.g. if the customer has booked "badly". **Deposits:** Tour operators of package tours are generally allowed to demand a maximum 25% deposit from customers. Exceptions exist,	There should be no cap on advance payments and no further extension of the right of withdrawal. At best, the current legal provisions should not be tightened any further.	Relieving companies of unnecessary bureaucracy.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		for example, to ensure that tour operators can pay their subcontractors. However, invoices must be elaborately structured and a calculation must be made as to which part of the invoice exceeds the 25%, which is difficult in practice and makes business practices such as flexible payment plans more difficult.		
Internship guideline	(COM) 2024/132	The protection of interns is important, but the legislative proposals at EU level will massively increase the effort involved. Too many bureaucratic hurdles, financial burdens and legal uncertainty lead to fewer internships being offered.	The legislative initiatives should be amended to the effect that the level of remuneration for very short student internships or mandatory internships remains at the discretion of the companies and is generally voluntary. It is also important to draw a clear distinction from vocational training, which must not fall within the scope of the internship directive. It is problematic for companies to forego the opportunity to recruit suitable young professionals for internships. Mandatory information in job advertisements for internships may not go beyond the national rules for job advertisements for regular employment relationships.	Fewer disproportionate requirements would lead to better career guidance, as a large number of internships would continue to be available.
Retail Investment Strategy	(COM) 2023/279	The planned standard provides for a considerable expansion of bureaucratic reporting obligations (including on purely national matters) without any tangible added value for the players and retail investors. Examples:	Effective regulations already exist for the effective supervision of traders and cooperation between the competent authorities in the case of cross-border activities. The planned additional reporting obligations are therefore unnecessary and disproportionate.	No creation of excessive new obligations.

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		Extension of the reporting obligations of national supervisory authorities to EIOPA in the event of refusal or revocation of authorization with notification of the reasons for drawing up a list of rejected intermediaries and intermediaries deleted from the registers (as Article 3 (5) of Directive (EU) 2016/97; IDD-E). The resulting effort is disproportionate and unnecessary, as national registers of licensees already exist and are publicly accessible. In addition, foreign references are already taken into account comprehensively when checking the requirements for authorization (see Article 10 of the IDD). Relevant cases, such as license revocations, are already mapped in national registers such as the Central Trade Register. The same applies to the planned obligations vis-à-vis ESMA pursuant to Article 1(5) and (6) of the proposed Directive 2014/65/EU. Introduction of an unnecessary annual comprehensive reporting obligation under Article 2(4) of the proposed directive as Article 9a of the IDD for insurance distributors with cross-border activities of 50 or more customer contacts abroad, firstly by the traders to the competent domestic authorities, then by these administrative authorities to EIOPA. According to Article 9a (5) IDD-E, the purpose is to compile data for statistics and trend analyses.	Data collection by the competent European authorities, for example for statistical purposes, must not be an end in itself.	

Bureaucratic standard	Concrete EU regulation	What bureaucratic burdens does the above-mentioned standard entail?	How can the goal of legal regulation be achieved more simply or less bureaucratically?	Reliefs
		Introduction of a general clause on data collection by the EIOPA, according to which it must be provided without delay with all information necessary for the performance of its duties under the Directive, as a new Article 12a(2) of the IDD. This contradicts the principles of data minimization and proportionality and leads to an unnecessary increase in bureaucracy and growing legal uncertainty.		

Imprint

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German Chamber of Commerce and Industry
Postal address: 11052 Berlin | House address: Breite Straße 29 | Berlin-Mitte
Phone 030 20308-0 | Fax 030 20308-1000

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Unit for Economic and financial policy, SMEs (WFM)
Unit Europe (EUR)

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Stand
November 2024