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ABRplus study

Final Report
18 March 2015

Prepared by



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ABRplus study

Final Report

A report submitted by [ICF Consulting Services Limited](#)

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Headline summary

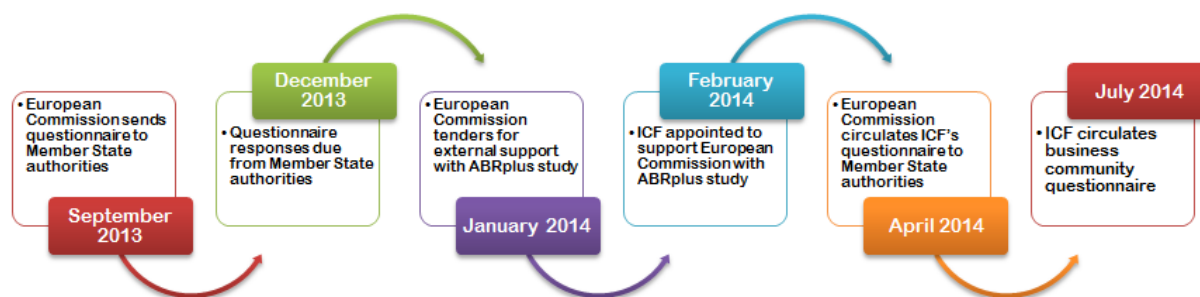
Introduction and background

This is the Final Report for a study which examines how 12 measures from the Administrative Burden Reduction (ABR) Action Programme 2007-2012 have been implemented/applied at a national level and to what extent the promised reductions in administrative burdens have materialised. Insofar as the data permits, the study includes a quantitative and qualitative assessment of the results.

Overview of the ABRplus exercise

This 'ABRplus' exercise was initiated by the European Commission in the form of a questionnaire sent to Member State authorities in September 2013 seeking information and data on the implementation and impacts of the 12 ABRplus measures. Responses were due in December 2013 and, following the receipt of Member State information and evidence, the European Commission appointed ICF in February 2014 to support it with this ABRplus study. These and other key steps in the process are summarised in the below figure.

Summary of key stages / milestones in the ABRplus exercise



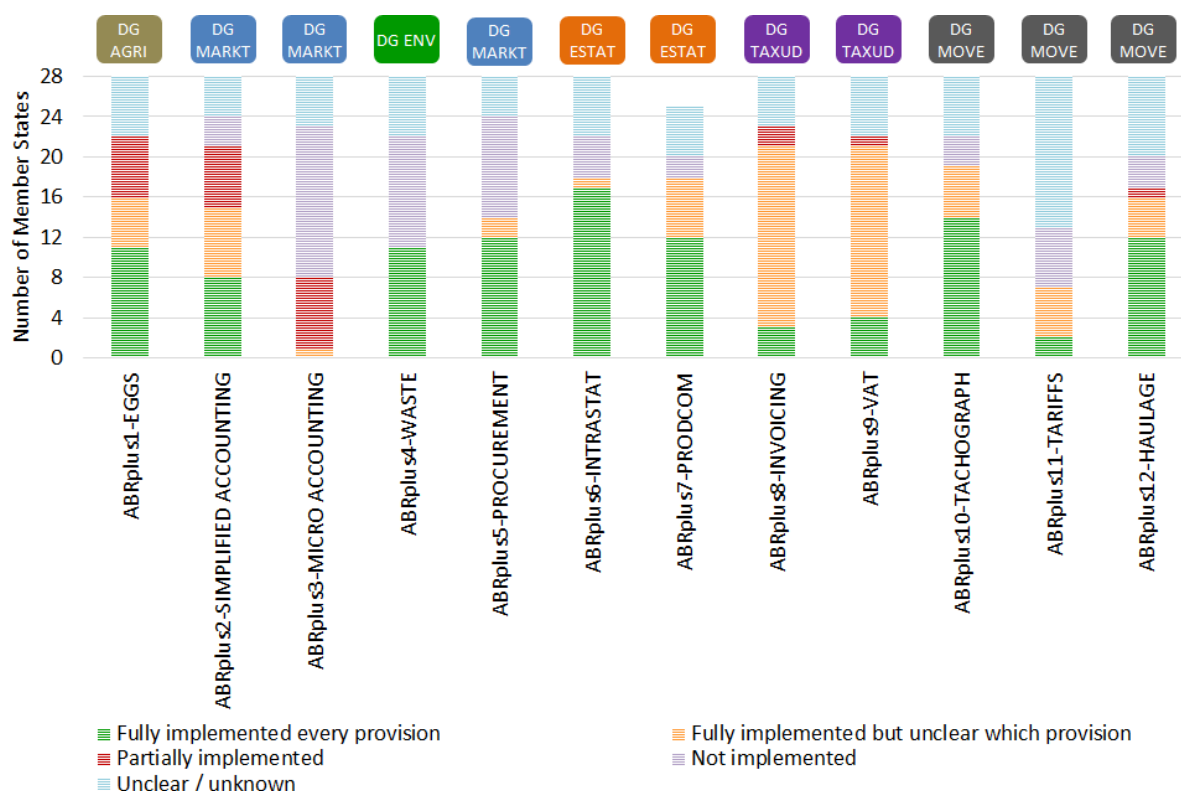
Initially, it was envisaged that ICF's role would focus on collating the information from Member States and mapping it against the study questions and objectives, seeking to identify whether and how data and information gaps might be filled. However, when it became apparent that the information and evidence from Member State authorities was incomplete and insufficient for the purposes of making a full assessment regarding the impacts of the ABRplus measures on the ground, ICF developed a working methodology to provide a set of estimates of the savings in administrative burdens associated with the 12 ABRplus measures. This methodology adhered closely to the approach suggested in the original Tender Specifications and included desk research and primary research through two tailored surveys of Member State authorities responsible for each ABRplus measure and the wider business community. Detailed analysis and synthesis of data received was then conducted, identifying any relevant best practices and opportunities to further reduce administrative burdens. The findings from this research and analysis are summarised below.

Findings from the ABRplus exercise

Implementation status of ABRplus measures

The **implementation status** of the 12 ABRplus measures varies considerably. Member States are categorised as either having fully implemented a measure (with or without confirmation that this includes all provisions/exemptions of relevance to an individual ABRplus measure), partially implemented a measure (where it is confirmed that they have not implemented all provisions/exemptions of relevance to an individual ABRplus measure) or not implemented the measure (see figure below).

Implementation status of ABRplus measures



Source: Member State responses to questionnaires from the European Commission and ICF.

The variation in the implementation status of the ABRplus measures reflects a number of factors, including:

- whether the measure involves multiple provisions, only some of which are mandatory, such that Member States may or may not adopt and implement the optional provisions even if they fully implement the mandatory provisions;
- whether the measure is to be superseded by a new simplification measure in the very near future and/or the measure is still in the process of being introduced at an EU level (in which case some Member States have indicated they intend to implement the measure but are waiting); and
- whether the Member State decides to implement the measure for reasons unrelated to the above factors (this is particularly the case for Directives where it involves transposition via national law and the practices of individual Member States may vary for different reasons).

Even where an ABRplus measure is introduced via an EU regulation, which is directly applicable, a Member State may need to take some action to implement the measure if the provision is optional rather than mandatory.

Among the Member States that transposed/implemented the measures, implementation occurred in most cases shortly after the legislation came into force via amendments to national legislation (or through direct transposition in the case of EU regulations).

The extent to which Member State authorities involved **stakeholders** in the process of implementation also varied widely. While some Member States, in their response to questionnaires sent by the European Commission and ICF, regarded ‘stakeholder involvement’ as informing stakeholders of the introduction of the measure *ex post*, others provided clear examples of stakeholder engagement and consultation *ex ante* which informed the process of implementation. These examples included consulting on legislative proposals, engaging via industry representative forums, presenting information on websites, inviting comments and setting up working groups. Reflecting these different Member State interpretations of stakeholder involvement, this report seeks to make a distinction

throughout between those Member States that sought active engagement and consultation with stakeholders and those Member States that informed stakeholders of a measure's implementation.

This study found very little evidence of **obstacles** to – or problems with – the implementation of the ABRplus measures. However, a small number of Member States did identify difficulties. For example, for ABRplus2-SIMPLIFIED ACCOUNTING, difficulties cited by Member States included a lack of consensus amongst stakeholders regarding the measure, which created challenges when implementing the measure, and the challenge of achieving a balance between the needs of stakeholders who use the accounting information and the needs of SMEs that report the information and for whom there is a need to reduce administrative burdens. For ABRplus5-PROCUREMENT, some Member States reported challenges associated with what they perceived to be ambiguous wording in the Directive, technical difficulties and difficulties in implementing the documentation system. For ABRplus9-VAT, there was a concern expressed by some Member States that the timescales for implementation were too short resulting in incomplete implementation and technical difficulties.

In some cases, Member States introduced **additional requirements** over and above those agreed at an EU level which, to some extent, will have reduced the impact of the ABR Action Programme in reducing administrative burdens for businesses. Specifically, for ABRplus1-EGGS, ABRplus2-SIMPLIFIED ACCOUNTING, ABRplus4-WASTE and ABRplus5-PROCUREMENT, some Member States reported going beyond the requirements of the original legislation although this was generally the case for one or two Member States only. Additional reporting obligations in relation to ABRplus6-INTRASTAT include the provision of additional data for non-mandatory indicators or data variables usually required for national purposes which could potentially diminish the administrative burden savings of the measure. Regarding ABRplus7-PRODCOM, four Member States stated that they introduced additional reporting requirements, typically by implementing more detailed PRODCOM lists. For ABRplus12-HAULAGE, two Member States imposed additional measures by extending the requirements to obtain authorisation to engage in road transport to undertakings below 3.5 tonnes.

Impacts of the ABRplus measures

Results based on inputs from Member State authorities

A core component of the study was to assess the impacts of the 12 ABRplus measures and, specifically, to determine the extent to which the potential savings in administrative burdens have been realised on the ground in Member States. The study also sought to identify examples of best practice in implementation and opportunities for further simplification.

In relation to the impact of the ABRplus measures on **administrative burdens**, very few Member States provided data on current administrative burdens and/or savings as a result of the ABRplus measures. As a result, it was not possible to produce any fairly general or consistent data results based solely on the input from Member States.

Despite the absence of data from Member States on current administrative burdens and realised savings, there is some qualitative evidence on impacts from Member States and secondary sources. Much of this evidence relates to the perceived benefits to businesses of reduced reporting requirements (despite the lack of quantifiable and monetised reductions in administrative burdens), include time savings. In some cases, Member States described what they perceived to be negative impacts associated with a specific ABRplus measure although, as with the evidence on the benefits of the ABRplus measures, there was little specific evidence provided by Member States on realised costs and/or other negative effects experienced by businesses and other stakeholders.

Results based on further analysis by ICF

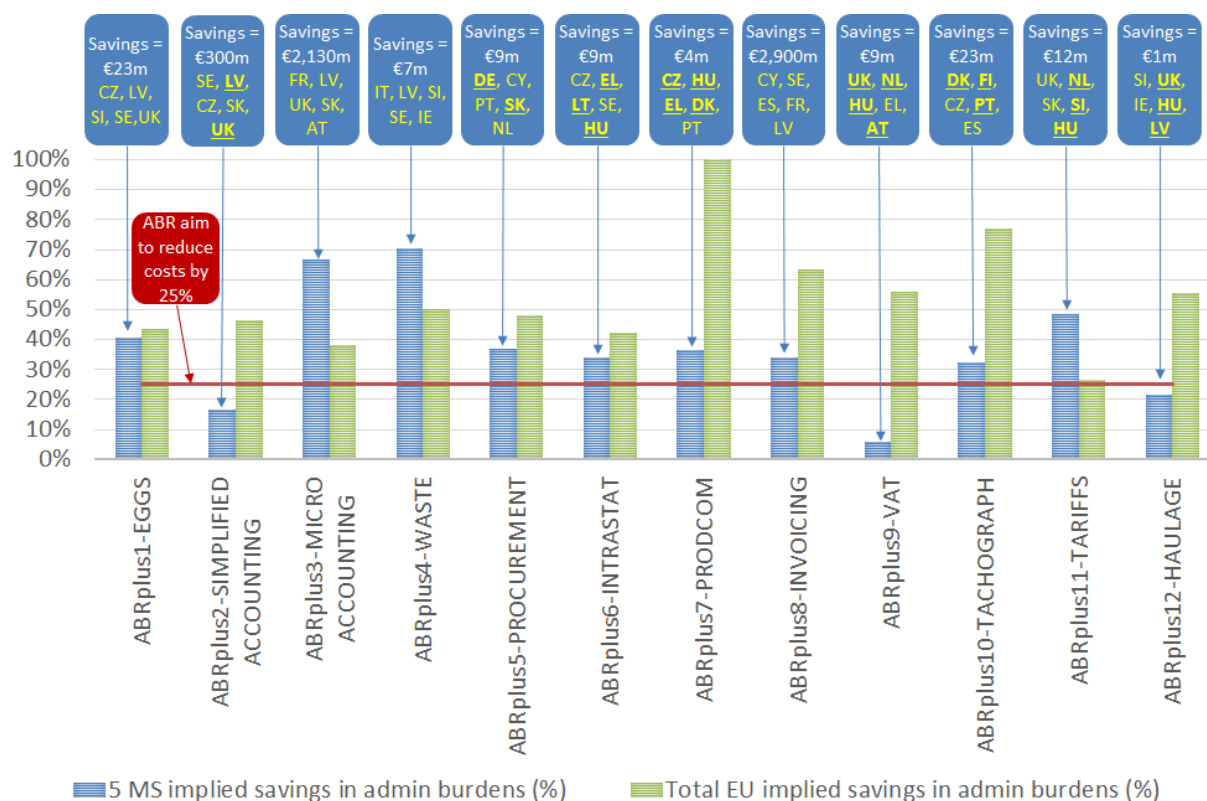
Where evidence was provided, ICF sought to use this. However, for most ABRplus measures, the assessment of current administrative burdens and associated savings was based on ICF estimates using available data and assumptions. The table below specifies the Member States that provided data on current administrative burdens (which was used by ICF) and the nature of the data provided.

Member States that provided data on current administrative burdens

ABRplus measure	Member States and whether data was described as ‘actual administrative burdens’ or ‘estimated administrative burdens’
ABRplus1-EGGS	-
ABRplus2-SIMPLIFIED ACCOUNTING	LV (estimated), UK (estimated)
ABRplus3-MICRO ACCOUNTING	-
ABRplus4-WASTE	-
ABRplus5-PROCUREMENT	DE (not specified), SK (actual)
ABRplus6-INTRASTAT	EL (actual), LV (actual), HU (not specified)
ABRplus7-PRODCOM	CZ (actual), DK (estimated), EL (actual), HU (actual)
ABRplus8-INVOICING	-
ABRplus9-VAT	AT (estimated), HU (estimated), UK (estimated), NL (estimated)
ABRplus10-TACHOGRAPH	DK (estimated), FI (estimated), PT (estimated)
ABRplus11-TARIFFS	SI (not specified), NL (estimated), HU (estimated)
ABRplus12-HAULAGE	LV (estimated), HU (not specified), UK (not specified)

ICF’s estimation approach involved using the EU Standard Cost Model (SCM) methodology to produce estimates of current administrative burdens for a selection of five sample Member States for each measure. The resulting savings associated with the estimated current administrative burdens, and the sample of Member States used, are shown in the below figure.

Implied savings in administrative burdens: estimated savings as a % of baseline administrative burdens for sample of five Member States and potential savings as a % of baseline administrative burdens for the EU



Sources: Member State responses to questionnaires from the European Commission and ICF; ICF estimates based on secondary sources and assumptions. Note: potential savings at an EU level for ABRplus10-TACHOGRAPH exclude AT, NL and the UK due to a lack of baseline data for these Member States. Further, the EU total potential administrative savings for ABRplus7-PRODCOM is broadly equal to the total EU baseline

administrative burdens figure sourced from the European Commission (hence, when expressed as a percentage of baseline administrative burdens, the total potential administrative savings are around 100%). Note: the Member States shown in bolded underlined font at the top of the chart are those that provided data on current administrative burdens via their response to the questionnaires from the European Commission and ICF.

Using this approach, ICF concludes that the total estimated savings that may have been realised across the sample of Member States is €5.4 billion, representing the difference between the baseline administrative burdens (€13.9 billion) and estimated current administrative burdens (€8.5 billion) for the five Member States sampled for each ABRplus measure. This saving represents a 39 per cent reduction in the administrative burdens faced by EU businesses as a result of these information obligations. This estimate is lower than would have been the case had Member States in ICF's sample indicated that they had fully implemented all provisions of relevance to the ABRplus measure (i.e. for some Member States and some ABRplus measures, only the mandatory exemptions/derogations were implemented, and not the optional exemptions/derogations, meaning that the original savings potential could not be fully met).

Although the overarching target of the ABR Action Programme was to reduce administrative burdens by 25 per cent, it is not possible to compare the estimated savings from this study for the sample of five Member States per ABRplus measure (39 per cent) against this overarching target. This is because the 25 per cent overall reduction target was not based on the assumption that every individual measure in the ABR Action Programme and every Member State would deliver the same level of savings (25 per cent). Rather, it was based on an estimate of what the ABR Action Programme in its entirety would deliver.

Lessons associated with the ABRplus measures

The study found some evidence of **best practice** approaches to implementation which not only suggested that Member States had gone further in reducing administrative burdens, but could also provide useful suggestions for further simplification. Such examples generally involved the use of online/electronic tools for fulfilling the relevant information obligation, rather than a paper-based approach.

Similarly, the study found some examples of suggestions for **further simplification** of the information obligations associated with the ABRplus measures. Some of these suggestions reflected the best practice examples provided by Member States insofar as they highlighted the use of electronic and online tools for further reducing the administrative burdens faced by businesses in fulfilling the relevant information obligations.

The table below summarises the evidence and findings associated with the impacts of, and lessons associated with, the implementation of the 12 ABRplus measures.



Summary of impacts and lessons associated with the 12 ABRplus measures

Measure	Data for samples of 5 Member States				Data for EU28				Qualitative evidence on impacts	Examples of best practice
	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)		
ABRplus1-EGGS	55	33	23	41	1,391	N/A	607	44	Several Member States noted that the measure had led to positive impacts for businesses in terms of reduction of administrative burden and costs, although other Member States suggested that the impact had been minimal.	Whilst some Member States suggested the measure itself was best practice, no Member States had specific examples of best practice in relation to implementation specifically.
ABRplus2-SIMPLIFIED ACCOUNTING	1,800	1,500	300	17	1,850	N/A	863	47	Benefits reported by Member States include an increase in the share of SMEs exempted from certain reporting obligations and a reduction in administrative burden and compliance costs. However, some Member States were critical of the loss of information from the implementation of higher exemption thresholds, although they did not elaborate on whether and how the information is actively being used to deliver benefits and/or whether the information can be sourced elsewhere.	Five Member States shared best practice relating to the implementation of ABRplus2. The introduction and promotion of online tools for the submission of financial statements was commonly cited as an example of best practice in implementation.
ABRplus3-MICRO ACCOUNTING	3,200	1,070	2,130	67	9,178	N/A	3,499	38	Cost savings to qualifying EU companies have been reported in the literature. Further, an increase in coverage has been noted and Slovakia reported that	Germany and Malta cited best practice examples. Incorporation of an “economic development” component in the revision of



Measure	<u>Data for samples of 5 Member States</u>				<u>Data for EU28</u>				Qualitative evidence on impacts	Examples of best practice
	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)		
									60% of all trade companies are now subject to simplified accounting rules and have benefited from a reduction in administrative costs. However, some Member States were critical of the loss of information from the implementation of higher exemption thresholds, although they did not elaborate on whether and how the information is actively being used to deliver benefits and/or whether the information can be sourced elsewhere.	exemption thresholds was cited as a best practice example in Germany, whilst in Malta, the promotion of online tools for the submission of financial statements was regarded as best practice.
ABRplus4-WASTE	10	3	7	70	88	N/A	44	50	The measure has had a positive impact on businesses in terms of a reduction in administrative burdens. Specifically, time savings were realised via electronic storage of data and electronic exchange of information, the development of electronic signature and the reduction of the number of local authorities involved in the process.	Ireland has established a single point of contact; in Italy the cross-border waste transport information system ('Sistema Informativo Trasporti Transfrontalieri' (SITT)), developed and implemented by the Region of Lombardy, is cited as best practice; and the Netherlands developed its own application Digital Notification Advisor (DNA) so that companies can fill in the notification forms digitally.
ABRplus5-	26	16	9	37	176	N/A	85	48	Several Member States	Of the Member States that



Measure	<u>Data for samples of 5 Member States</u>				<u>Data for EU28</u>				Qualitative evidence on impacts	Examples of best practice
	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)		
PROCUREMENT									emphasised the substantial simplification of procedures resulting from ABRplus5 considering that only the successful tenderer must present the qualification documents after the award of the contract. It was suggested that this will also make it easier for SMEs to engage in the public procurement process.	provided best practice examples, these included production of guidance documents and a move to e-procurement systems.
ABRplus6-INTRASTAT	26	17	9	34	317	N/A	134	42	Benefits from implementation include: (1) an increase in the share of traders who are exempted from the obligation to declare arrivals; and (2) a reduction in the amount of time spent in filling and submitting Intrastat declarations. However, some Member States highlighted unintended consequences of the measure and were critical of the loss of statistical information that could potentially result from the imposition of higher national reporting thresholds. However, these Member States did not elaborate on whether and how the information is actively being used to deliver benefits and/or whether the information can be sourced elsewhere.	For twelve Member States, the introduction and promotion of online tools have helped in reducing administrative burdens associated with Intrastat reporting.
ABRplus7-	10	6	4	36	101	N/A	102	101	The main impacts of the	Best-practice examples



Measure	<u>Data for samples of 5 Member States</u>				<u>Data for EU28</u>				Qualitative evidence on impacts	Examples of best practice
	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)		
PRODCOM									measure as observed by Member States include: (1) smaller sample frames used for the purpose of the PRODCOM survey; (2) a lower number of PRODCOM headings or codes used for reporting purposes; and (3) reduced time spent on reporting.	relating to the implementation of ABRplus7 have been provided by Bulgaria, Italy, Hungary, Lithuania, Spain and Sweden. In general, these MS held positive views about the rollout of online data reporting tools for the collection of PRODCOM data and would advise others to follow suit.
ABRplus8- INVOICING	8,500	5,600	2,900	34	29,643	N/A	18,804	63	Member States were able to provide qualitative information that indicated a reduction in administrative burden and costs for firms particularly in relation to the process of issuing invoices, the sending of invoices and the storage of invoices.	A number of Member States indicated examples of best practice which included early and open communication with businesses on the requirements amongst other examples.
ABRplus9-VAT	154	145	9	6	800	N/A	447	56	Around half of the Member States were able to provide some qualitative information or evidence on the impact of the measure, generally around the time and cost savings due to electronic communication.	Several Member States stated that there had not been any best practice identified, four Member States stated that they believed the measure itself to be best practice and one Member State stated that the measure couldn't be defined as best practice due to initial start-up problems in 2010.



Measure	Data for samples of 5 Member States				Data for EU28				Qualitative evidence on impacts	Examples of best practice
	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)	Baseline (€m)	Estimated current (€m)	ABRplus saving (€m)	ABRplus saving (%)		
ABRplus10-TACHOGRAPH	73	49	23	32	539	N/A	415	77	Qualitative descriptions of impacts include the cost of equipment; the time savings via electronic storage of data and electronic analysis; and a better management of the fleets due to the Intelligent Transport System.	Portugal described that small enterprises had begun to share amongst themselves the service of independent providers specialised in analysing and storing digital.
ABRplus11-TARIFFS	24	12	12	48	433	N/A	115	27	In most Member States, the practice of electronic controls, rather than paper documents, was already implemented; hence the impact of this measure was generally viewed as lower than it would otherwise have been had the practice of electronic controls been less common.	The Netherlands, Hungary and the UK provided some examples of best practice. Hungary cited that the introduction of the opportunity of competition of the waybill electronically means that the drivers are not obliged to keep the paper-based waybill on board.
ABRplus12-HAULAGE	5	4	1	21	63	N/A	35	56	Five Member States stated that no savings were possible and highlighted the cost of equipment for the ERRU and that the measure makes it more difficult for SMEs to have a transport manager in charge of haulage operations as restrictions on the numbers of enterprises and vehicles were imposed; however the extension of the validity of the Community licence from five to 10 years is a savings in admin burdens.	Both Ireland and the Netherlands carry out company inspections on the basis of risk factors. The UK also indicated the benefit of using independent regulators working with industry to find solutions to implementation difficulties and to find ways to minimise burdens where possible.

Sources: Baseline data from ICF analysis of EC data. Estimated current burdens predominantly based on ICF estimates. Savings data based on ICF estimates (for sample of Member States) and published EC data (for EU28). EU28 savings figure for ABRplus10-TACHOGRAPH excludes AT, NL and the UK due to a lack of baseline data.

Conclusions

Overall, the evidence gathered and analysed throughout the course of this study suggests that the outcome of the ABR Action Programme in relation to the 12 specific ABRplus measures has generally been positive, although the robustness of the conclusions is compromised by the lack of available evidence and data on the impacts of these measures on the ground.

On the sole basis of the information provided by Member States, ICF was able to make a relatively full assessment of the implementation status of each ABRplus measure, although it was not possible to assess the actual savings in administrative burdens experienced on the ground. This is because very few Member States provided data on current administrative burdens and/or savings as a result of the ABRplus measures. As a result, it was not possible to produce any fairly general or consistent data results based solely on the input from Member States and, instead, the assessment of current administrative burdens and associated savings was based on ICF estimates using available data and assumptions.

ICF's estimates of current administrative burdens and implied potential savings as part of this study suggests that the total estimated savings that may have been realised across the sample of five Member States is €5.4 billion, representing the difference between the baseline administrative burdens (€13.9 billion) and estimated current administrative burdens (€8.5 billion) for the Member States sampled for each ABRplus measure. This saving represents a 39 per cent reduction in the administrative burdens faced by EU businesses as a result of these information obligations.

This estimate is lower than would have been the case had Member States in ICF's sample indicated that they had fully implemented all provisions of relevance to the ABRplus measure (i.e. for some Member States and some ABRplus measures, only the mandatory exemptions/derogations were implemented, and not the optional exemptions/derogations, meaning that the original savings potential could not be fully met).

Although the overarching target of the ABR Action Programme was to reduce administrative burdens by 25 per cent, it is not possible to compare the estimated savings for the sample of the five Member States (39 per cent) against this overarching target given that the distribution of potential savings across individual measures and Member States is not known.

It is, however, not possible to draw any firm conclusions about the savings for any Member State that was not part of the sample of five Member States. The reason for this lies in the fact that the five sampled Member States will not necessarily have experienced the same level of savings in administrative burdens as the average of the total of the 28 Member States from the ABR Action Programme. The five sampled Member States may have adopted – on average – more or fewer provisions suggested by the European Commission than those Member States that were not sampled, or may have had different 'starting points'. Therefore, the percentages mentioned in this report only reflect the performance of these five Member States per ABRplus measure.

Based on available information and data, ICF estimates that these 12 ABRplus measures may have been expected to deliver savings equivalent to approximately 56 per cent of baseline administrative burdens although, again, caution should be used when comparing figures. Further hard evidence from Member State authorities and the business community would help to underpin these estimates and conclusions on savings.

Again, this figure does not enable us to draw any conclusions regarding the savings delivered by the entire ABR Action Programme. The 56 per cent savings figure was established by comparing the EU28 baseline data of the 12 ABRplus measures with the envisaged savings (as published by the European Commission). Data on the baseline administrative burdens and anticipated/achieved savings for the remaining 60 ABR Action Programme measures are not available, although it can be inferred that some of these measures will have delivered a smaller percentage reduction in administrative burdens than the 56 per cent that may have been delivered by the 12 ABRplus measures to arrive at an overall savings reduction figure of 25 per cent.

Further possibilities for simplification/reduction of administrative burdens may be best focused on the types of simplification described above (a greater role for and use of online tools/systems for meeting the requirements associated with information obligations; a review and revision of eligibility



criteria/thresholds to reduce requirements and administrative burdens for a greater number of businesses, especially the very smallest businesses; the standardisation of information obligations to ensure a degree of consistency for businesses that operate across borders; and the increased use of existing information/data to promote the reduction/abolitions of information obligations that duplicate other reporting requirements).

Executive summary

Introduction and background

This document constitutes the Final Report for a study which examines how 12 measures from the Administrative Burden Reduction (ABR) Action Programme 2007-2012 have been implemented/applied at a national level and to what extent the promised reductions in administrative burdens have materialised.

Objective of this study

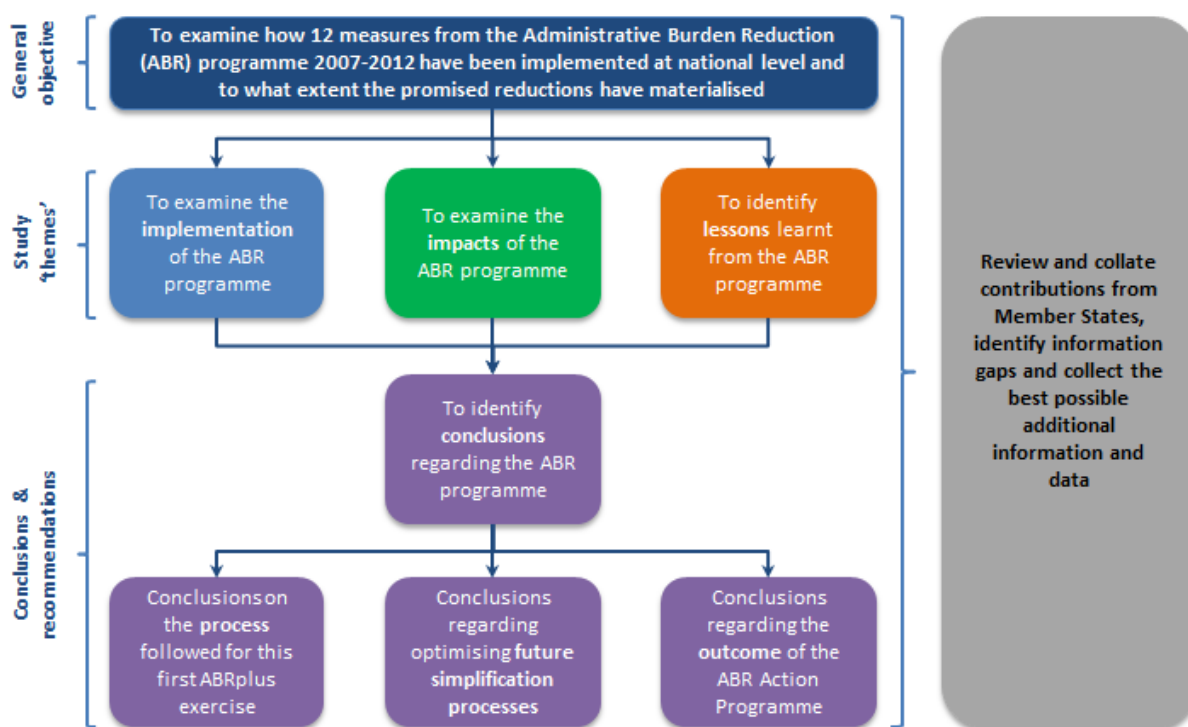
The objective of this study is to examine how 12 measures from the ABR Action Programme have been implemented/applied at a national level and to examine the extent to which the promised reductions in administrative burdens have been realised. Specifically, this study is intended to present the results achieved on the ground in Member States in relation to the 12 chosen measures (see figure below) and, insofar as the data permits, to conduct a quantitative and qualitative assessment of the results.

Overview of the 12 ABRplus measures that form the focus of this study



There are a number of specific questions, as set out in the original Tender Specifications, which this study seeks to answer. ICF has grouped these questions under four key 'themes' which form the focus of this study (see figure below).

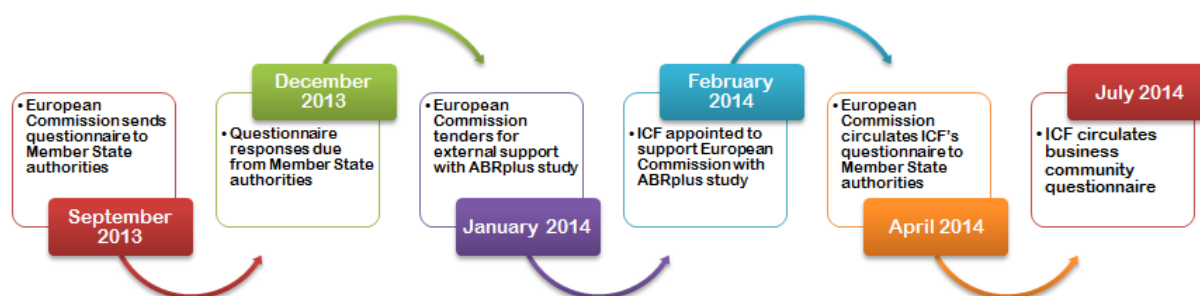
Overview of the study objective and ‘themes’



Method of approach

The first step involved with this ABRplus exercise was initiated by the European Commission in the form of a questionnaire sent to Member State authorities in September 2013 seeking information and data on the implementation and impacts of the 12 ABRplus measures. Responses were due in December 2013 and, following the receipt of Member State information and evidence, the European Commission appointed ICF in February 2014 to support it with this ABRplus study. These and other key steps in the process are summarised in the below figure.

Summary of key stages / milestones in the ABRplus exercise



Initially, it was envisaged that ICF’s role would focus on collating the information from Member States and mapping it against the study questions and objectives, seeking to identify whether and how data and information gaps might be filled. However, when it became apparent that the information and evidence from Member State authorities was incomplete and insufficient for the purposes of making a full assessment regarding the impacts of the ABRplus measures on the ground, ICF developed a working methodology to provide a set of estimates of the savings in administrative burdens associated with the 12 ABRplus measures.

To collect the evidence and data necessary to meet the study objectives and, in particular, to estimate the savings in administrative burdens, ICF designed a structured, step-by-step study methodology which drew on quantitative and qualitative research, adhering closely to the method suggested in the

original Tender Specifications and including desk research, primary research and analysis and synthesis of evidence.

Desk research focused on accessing and reviewing EU-level and national documentation, data and publications regarding the 12 ABRplus measures. This also included extensive desk research to gather quantitative data which was used to document baseline administrative burdens and estimate current administrative burdens in the absence of data from Member States.

Primary research focused on two main activities:

- **A questionnaire for Member State authorities.** A questionnaire was developed using tables for each ABRplus measure with the research questions listed in columns and a response row for each Member State. Member State responses to the European Commission's original consultation were mapped into the tables and gaps were highlighted via a colour classification scheme. The questionnaire for each ABRplus measure consisted of four tables covering:
 - the implementation of the ABRplus measure;
 - the impacts of the ABRplus measure;
 - cost data (for a sample of Member States agreed with the European Commission); and
 - the lessons learned and best practice.
- **A questionnaire for the business community.** A questionnaire was also developed and distributed to organisations within the European business community across Member States. These organisations included trade associations (i.e. associations that represent specific industries/sectors), business associations (i.e. associations that represent specific businesses, such as small businesses, across a range of industries/sectors), professional bodies (i.e. accreditation bodies and other advisory organisations, like accountancy firms) and individual businesses. The questionnaire was designed to collect further information in relation to the savings to businesses resulting from the ABR measures and any examples of best practice in implementation from which other Member States might learn.

In addition, evidence, data and intelligence was accessed directly from the European Commission, including the relevant directorates general which formed the Steering Group for this study – DG AGRI, DG MARKT, DG ENV, DG ESTAT, DG TAXUD and DG MOVE. This evidence included disaggregated data on baseline administrative burdens, information on the transposition status of relevant regulations and other information on the operation of the specific ABRplus measures.

ICF analysed and synthesised the evidence and data from the desk research and primary research to draw conclusions against the study questions and objectives. Further details of the study methodology can be found in Section 2 of this report.

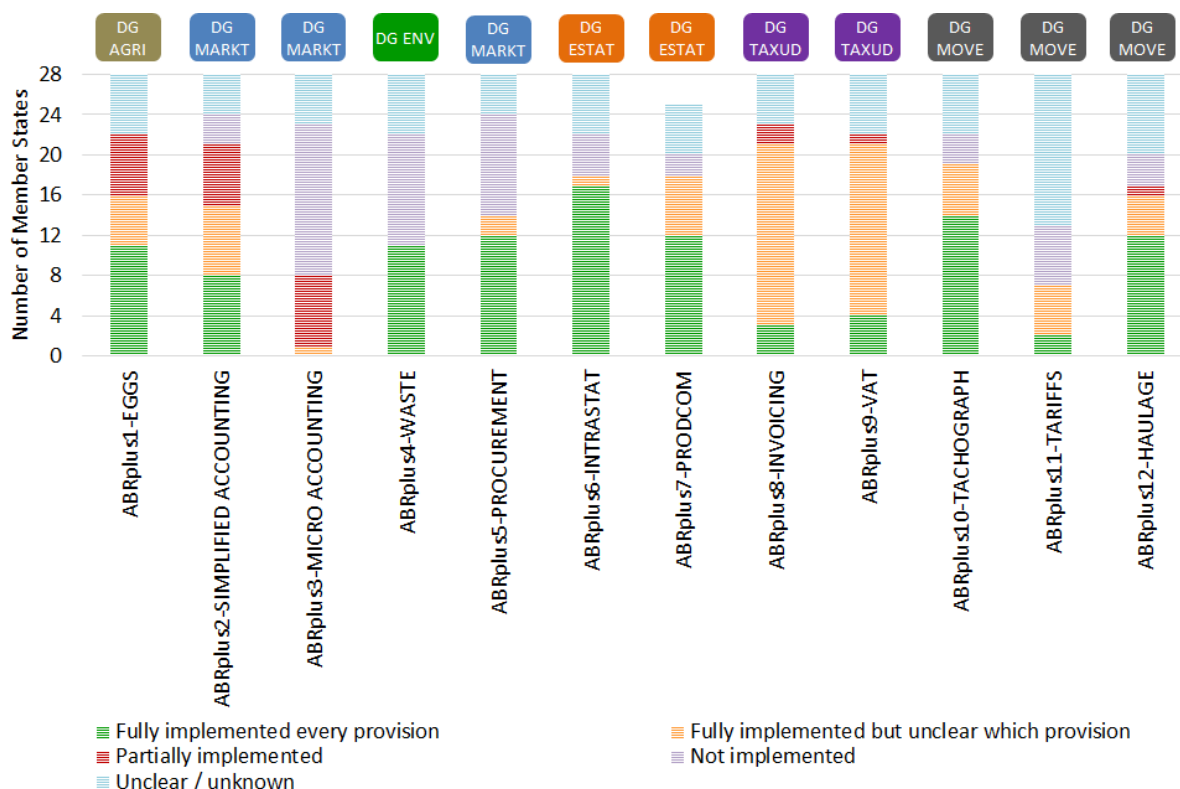
Summary of key findings

Implementation of the ABRplus measures

Whether, when and how the measure was implemented

The implementation status of the 12 ABRplus measures varies considerably. Member States are categorised as either having fully implemented a measure (with or without confirmation that this includes all provisions/exemptions of relevance to an individual ABRplus measure), partially implemented a measure (where it is confirmed that they have not implemented all provisions/exemptions of relevance to an individual ABRplus measure) or not implemented the measure (see figure below).

Implementation status of ABRplus measures



Source: Member State responses to questionnaires from the European Commission and ICF.

The extent of implementation varies across Member States and measures. This variation reflects a number of factors, including:

- whether the measure involves multiple provisions, only some of which are mandatory, such that Member States may or may not adopt and implement the optional provisions even if they fully implement the mandatory provisions;
- whether the measure is to be superseded by a new simplification measure in the very near future and/or the measure is still in the process of being introduced at an EU level (in which case some Member States have indicated they intend to implement the measure but are waiting); and
- whether the Member State decides to implement the measure for reasons unrelated to the above factors (this is particularly the case for Directives where it involves transposition via national law and the practices of individual Member States may vary for different reasons).

Even where an ABRplus measure is introduced via an EU regulation, which is directly applicable, a Member State may need to take some action to implement the measure if the provision is optional rather than mandatory.

In terms of the implementation status of individual measures, more than half of the Member States that provided information on the implementation of ABRplus3-MICRO ACCOUNTING indicated that they have not implemented the measure. The imminent adoption of Directive 2013/34/EU at EU and Member State levels largely explains the low uptake. Regarding ABRplus4-WASTE, 13 Member States expect to or have fully implemented the measure although, not unlike ABRplus3-MICRO ACCOUNTING, the low uptake may be explained by the fact that Member States are waiting for the European Commission study on a possible EU-wide electronic data exchange system before going further in the use of electronic systems for the exchange of waste shipment data.

Among the Member States that transposed/implemented the measures, implementation occurred in most cases shortly after the legislation came into force via amendments to national legislation (or through direct transposition in the case of EU regulations). For instance, for ABRplus2-SIMPLIFIED

ACCOUNTING, the majority of Member States that have implemented the measure have increased balance sheet and net turnover thresholds to levels prescribed by the European Commission. For ABRplus3-MICRO ACCOUNTING, the majority of Member States that have implemented the measure have transposed most of the options laid out in Directive 2012/6/EU. Regarding ABRplus4-WASTE, the majority that have implemented the measure have done so via amendments and introductions to national legislation. For ABRplus5-PROCUREMENT, the relevant updated public procurement directives have only recently come into effect, therefore many Member States expect implementation to occur between 2014 and 2016. Amongst Member States that have implemented ABRplus6-INTRASTAT, the majority have adjusted the minimum coverage requirement for intra-EU imports (arrivals) to the level of 95 per cent as prescribed by the European Parliament and the Council Regulation.

Stakeholder involvement in the implementation of the measure

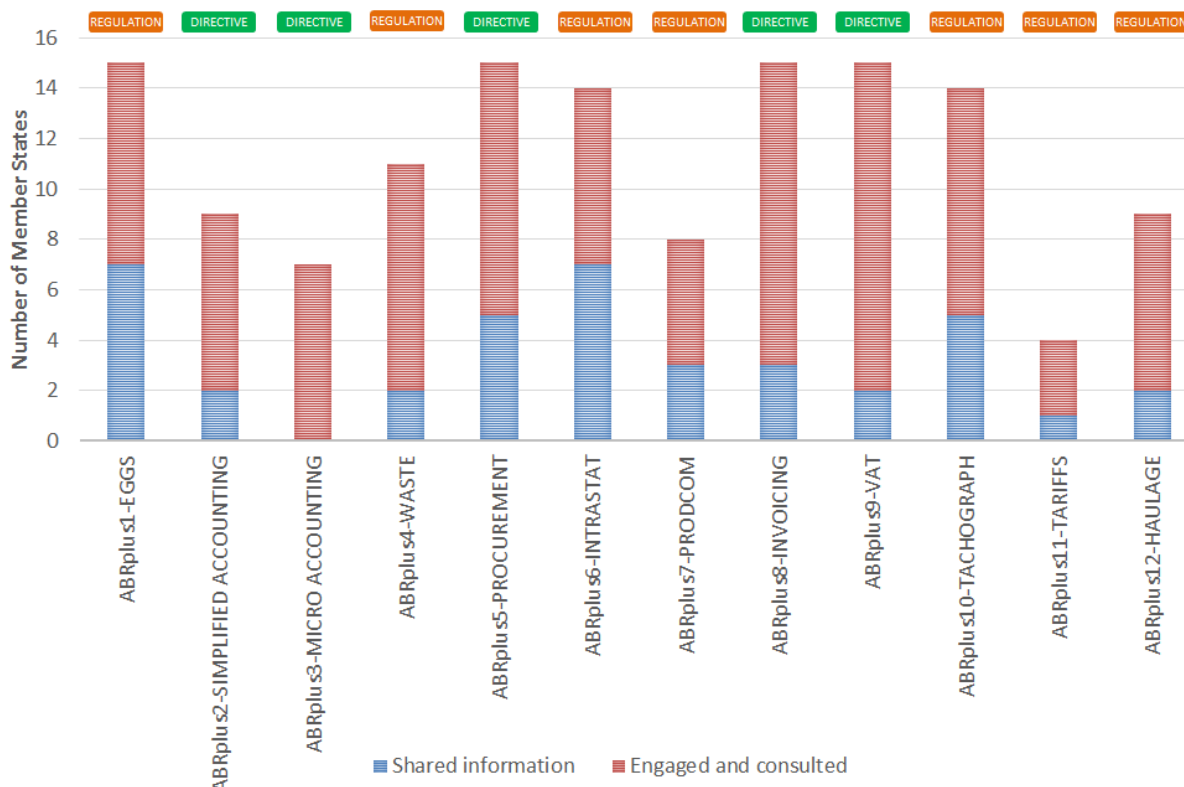
The extent to which Member State authorities involved stakeholders in the process of implementation also varied widely. While some Member States, in their response to questionnaires sent by the European Commission and ICF, regarded 'stakeholder involvement' as informing stakeholders of the introduction of the measure *ex post*, others provided clear examples of stakeholder engagement and consultation *ex ante* which informed the process of implementation. These examples included consulting on legislative proposals, engaging via industry representative forums, presenting information on websites, inviting comments and setting up working groups. Reflecting these different Member State interpretations of stakeholder involvement, this report seeks to make a distinction throughout between those Member States that sought active engagement and consultation with stakeholders and those Member States that informed stakeholders of a measure's implementation.

The extent of stakeholder involvement may also reflect, in part, whether an ABRplus measure is introduced via an EU Directive or Regulation. Specifically:

- where an ABRplus measure was introduced via a Regulation, the adoption of national law is often not necessary and, therefore, there is no obligation on Member State authorities to consult stakeholders on its implementation, although it may still be considered good practice to do so; and
- where an ABRplus measure was introduced via a Directive, implementation requires the transposition into national law and, therefore, depending on national practice, there may be an obligation to consult stakeholders.

However, based on the responses from Member States to the questionnaires sent by the European Commission and ICF, there appears to be no direct correlation between the level (how many stakeholders) and nature (whether informed or actively consulted) of stakeholder involvement in the implementation of an ABRplus measure and whether that ABRplus measure has been introduced via a Regulation or a Directive (see figure below).

Level and nature of stakeholder involvement in the implementation of the ABRplus measures



Source: Member State responses to questionnaires from the European Commission and ICF; ICF classification of Member State response.

A range of Member States sought to involve stakeholders to some extent in the implementation of the measures. For example, for ABRplus1-EGGS, stakeholders were involved in the implementation in 15 Member States. For ABRplus2-SIMPLIFIED ACCOUNTING, nine Member States indicated involving relevant stakeholders in the implementation process, most of which did so via consultation and engagement with: 1) SMEs; (2) business representatives/associations, professional bodies and membership groups; and (3) local and public authorities. For ABRplus5-PROCUREMENT, the majority of Member States who have implemented or plan to implement the measure have consulted with stakeholders, for example, via inviting comments and setting up working groups. For ABRplus6-INTRASTAT twelve Member States indicated that they involved relevant stakeholders in the implementation process, typically via consultation and engagement with providers of statistical information (PSIs). Business/trade organisations were also prominent in supporting implementation in many Member States, including Bulgaria, Cyprus, Denmark, Estonia, Ireland and Latvia. For ABRplus9-VAT, 15 Member States specifically sought stakeholder involvement via a range of channels including commenting on draft legislation and amendments, via workshops, targeted consultation, provision of information on their websites and media communication.

Obstacles or difficulties experienced in the implementation of the measure

This study found very little evidence of obstacles to – or problems with – the implementation of the ABRplus measures. However, a small number of Member States did identify difficulties. For example, for ABRplus2-SIMPLIFIED ACCOUNTING, difficulties cited by Member States included a lack of consensus amongst stakeholders regarding the measure, which created challenges when implementing the measure, and the challenge of achieving a balance between the needs of stakeholders who use the accounting information and the needs of SMEs that report the information and for whom there is a need to reduce administrative burdens. For ABRplus5-PROCUREMENT, some Member States reported challenges associated with what they perceived to be ambiguous wording in the Directive, technical difficulties and difficulties in implementing the documentation system. For ABRplus9-VAT, there was a concern expressed by some Member States that the

timescales for implementation were too short resulting in incomplete implementation and technical difficulties.

Examples of national measures that impose additional requirements

In some cases, Member States introduced additional requirements over and above those agreed at an EU level which, to some extent, will have reduced the impact of the ABR Action Programme in reducing administrative burdens for businesses. Specifically, for ABRplus1-EGGS, ABRplus2-SIMPLIFIED ACCOUNTING, ABRplus4-WASTE and ABRplus5-PROCUREMENT, some Member States reported going beyond the requirements of the original legislation although this was generally the case for one or two Member States only. Additional reporting obligations in relation to ABRplus6-INTRASTAT include the provision of additional data for non-mandatory indicators or data variables usually required for national purposes which could potentially diminish the administrative burden savings of the measure. Regarding ABRplus7-PRODCOM, four Member States stated that they introduced additional reporting requirements, typically by implementing more detailed PRODCOM lists. For ABRplus12-HAULAGE, two Member States imposed additional measures by extending the requirements to obtain authorisation to engage in road transport to undertakings below 3.5 tonnes.

Impacts of the ABRplus measures

Results based on inputs from Member State authorities

A core component of the study was to collate the input from Member States and business organisations and to draw conclusions.

In relation to the impact of the ABRplus measures on administrative burdens, very few Member States provided data on current administrative burdens and/or savings as a result of the ABRplus measures (see below table)

Member States that provided data on current administrative burdens

ABRplus measure	Member States and whether data was described as 'actual administrative burdens' or 'estimated administrative burdens'
ABRplus1-EGGS	-
ABRplus2-SIMPLIFIED ACCOUNTING	LV (estimated), UK (estimated)
ABRplus3-MICRO ACCOUNTING	-
ABRplus4-WASTE	-
ABRplus5-PROCUREMENT	DE (not specified), SK (actual)
ABRplus6-INTRASTAT	EL (actual), LV (actual), HU (not specified)
ABRplus7-PRODCOM	CZ (actual), DK (estimated), EL (actual), HU (actual)
ABRplus8-INVOICING	-
ABRplus9-VAT	AT (estimated), HU (estimated), UK (estimated), NL (estimated)
ABRplus10-TACHOGRAPH	DK (estimated), FI (estimated), PT (estimated)
ABRplus11-TARIFFS	SI (not specified), NL (estimated), HU (estimated)
ABRplus12-HAULAGE	LV (estimated), HU (not specified), UK (not specified)

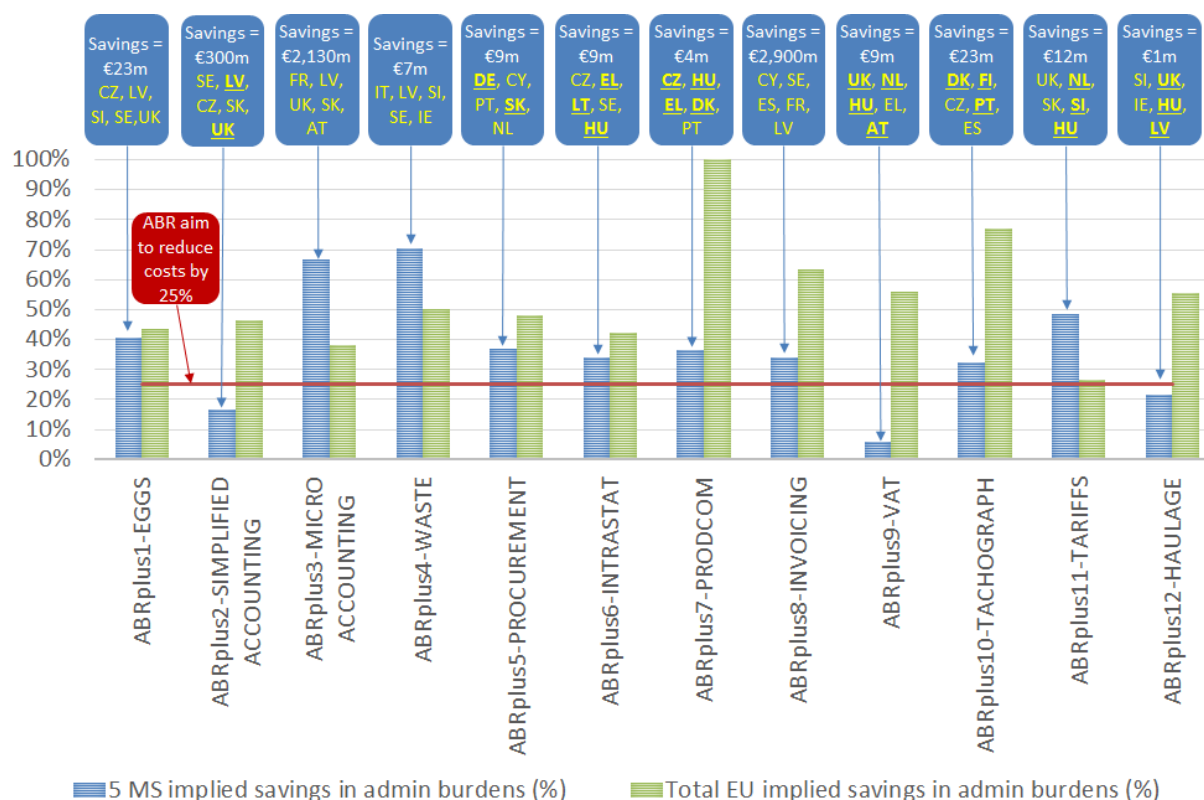
Results based on further analysis by ICF

Where evidence was provided, ICF sought to use this to assess the impacts of the 12 ABRplus measures and, specifically, to determine the extent to which the potential savings in administrative burdens have been realised on the ground in Member States. However, for most ABRplus measures, the assessment of current administrative burdens and associated savings was based on ICF estimates using available data and assumptions. This involved using the EU Standard Cost Model (SCM) methodology to produce estimates of current administrative burdens for a selection of five

sample Member States for each measure. The resulting savings associated with the estimated current administrative burdens, and the sample of Member States used, are shown in the below figure.

Using this approach, ICF concludes that the total *estimated* savings that may have been realised across the sample of Member States is €5.4 billion, representing the difference between the baseline administrative burdens (€13.9 billion) and estimated current administrative burdens (€8.5 billion) for the Member States sampled for each ABRplus measure. This saving represents a 39 per cent reduction in the administrative burdens faced by EU businesses as a result of these information obligations. This estimate is lower than would have been the case had Member States in ICF’s sample indicated that they had fully implemented all provisions of relevance to the ABRplus measure (i.e. for some Member States and some ABRplus measures, only the mandatory exemptions/derogations were implemented, and not the optional exemptions/derogations, meaning that the original savings potential could not be fully met).

Implied savings in administrative burdens: estimated savings as a % of baseline administrative burdens for sample of five Member States and potential savings as a % of baseline administrative burdens for the EU



Sources: Member State responses to questionnaires from the European Commission and ICF; ICF estimates based on secondary sources and assumptions. Note: potential savings at an EU level for ABRplus10-TACHOGRAPH exclude AT, NL and the UK due to a lack of baseline data for these Member States. Further, the EU total potential administrative savings for ABRplus7-PRODCOM is broadly equal to the total EU baseline administrative burdens. Note: the Member States shown in bolded underlined font at the top of the chart are those that provided data on current administrative burdens via their response to the questionnaires from the European Commission and ICF.

These implied savings for the sample of five Member States under each ABRplus measure result from the difference between the baseline administrative burdens and current administrative burdens, which are summarised below:

- ABRplus1-EGGS – baseline administrative burdens for the Member State sample was equal to €55 million and current administrative burdens for the Member State sample was estimated by ICF to be €33 million. This implies a saving of €23 million for this sample of five Member States. ICF’s estimate of savings for the five Member States in the sample can be viewed within the context of

the estimate of potential savings for the EU28 for ABRplus1-EGGS (as reported by the European Commission) of €607 million.

- **ABRplus2-SIMPLIFIED ACCOUNTING** – baseline administrative burdens for the Member State sample was equal to €1.8 billion and current administrative burdens for the Member State sample was estimated by ICF to be €1.5 billion. This implies a saving of €300 million for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus2-SIMPLIFIED ACCOUNTING (as reported by the European Commission) of €863 million.
- **ABRplus3-MICRO ACCOUNTING** – baseline administrative burdens for the Member State sample was equal to €3.2 billion and current administrative burdens for the Member State sample was estimated by ICF to be €1.1 billion. This implies a saving of €2.1 billion for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus3-MICRO ACCOUNTING (as reported by the European Commission) of €3.5 billion.
- **ABRplus4-WASTE** – baseline administrative burdens for the Member State sample was equal to €10 million and current administrative burdens for the Member State sample was estimated by ICF to be €3 million. This implies a saving of €7 million for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus4-WASTE (as reported by the European Commission) of €44 million.
- **ABRplus5-PROCUREMENT** – baseline administrative burdens for the Member State sample was equal to €26 million and current administrative burdens for the Member State sample was estimated by ICF to be €16 million. This implies a saving of €9 million for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus5-PROCUREMENT (as reported by the European Commission) of between €13 million and €157 million.
- **ABRplus6-INTRASTAT** – baseline administrative burdens for the Member State sample was equal to €26 million and current administrative burdens for the Member State sample was estimated by ICF to be €17 million. This implies a saving of €9 million for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus6-INTRASTAT (as reported by the European Commission) of €134 million.
- **ABRplus7-PRODCOM** – baseline administrative burdens for the Member State sample was equal to €10 million and current administrative burdens for the Member State sample was estimated by ICF to be €6 million. This implies a saving of €4 million for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus7-PRODCOM (as reported by the European Commission) of €102 million.
- **ABRplus8-INVOICING** – baseline administrative burdens for the Member State sample was equal to €8.5 billion and current administrative burdens for the Member State sample was estimated by ICF to be €5.6 billion. This implies a saving of €2.9 billion for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus8-INVOICING (as reported by the European Commission) of €18.8 billion.
- **ABRplus9-VAT** – baseline administrative burdens for the Member State sample was equal to €154 million and current administrative burdens for the Member State sample was estimated by ICF to be €145 million. This implies a saving of €9 million for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus9-VAT (as reported by the European Commission) of €447 million.
- **ABRplus10-TACHOGRAPH** – baseline administrative burdens for the Member State sample was equal to €73 million and current administrative burdens for the Member State sample was estimated by ICF to be €49 million. This implies a saving of €23 million for this sample of five

Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus10-TACHOGRAPH (as reported by the European Commission) of €415 million.

- ABRplus11-TARIFFS – baseline administrative burdens for the Member State sample was equal to €24 million and current administrative burdens for the Member State sample was estimated by ICF to be €12 million. This implies a saving of €12 million for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus11-TARIFFS (as reported by the European Commission) of €115 million.
- ABRplus12-HAULAGE – baseline administrative burdens for the Member State sample was equal to €5 million and current administrative burdens for the Member State sample was estimated by ICF to be €4 million. This implies a saving of €1 million for this sample of five Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus12-HAULAGE (as reported by the European Commission) of €35 million.

Despite the absence of data from Member States on current administrative burdens and realised savings, there is some qualitative evidence on impacts from Member States and secondary sources. Much of this evidence relates to the perceived benefits to businesses of reduced reporting requirements (despite the lack of quantifiable and monetised reductions in administrative burdens), include time savings. In some cases, Member States described what they perceived to be negative impacts associated with a specific ABRplus measure although, as with the evidence on the benefits of the ABRplus measures, there was little specific evidence provided by Member States on realised costs and/or other negative effects experienced by businesses and other stakeholders. The qualitative evidence gathered is summarised below:

- For ABRplus1-EGGS, around half of the Member States were able to report some qualitative impacts. Several Member States noted that the measure had led to positive impacts for businesses in terms of reductions in administrative burdens and costs, although other Member States suggested that the impact had been minimal.
- For ABRplus2-SIMPLIFIED ACCOUNTING, the main benefits from the implementation of the measure as reported by Member States include: (1) an increase in the share of SMEs exempted from certain reporting obligations; and (2) a reduction in administrative burden and/or compliance costs. Some Member States and other stakeholders (business representatives) also highlighted unintended consequences of the measure. These included the loss of information stemming from the implementation of higher exemption thresholds, although they did not elaborate on whether and how the information is actively being used to deliver benefits and/or whether the information can be sourced elsewhere.
- For ABRplus3-MICRO ACCOUNTING, ICF's desk research identified information on cost savings accruing to qualifying EU companies. It is estimated that €6 billion worth of savings, along with the exemption of at least 5.3 million enterprises, can be expected if turnover and employment thresholds are set at less than or equal to €1 million and 10 employees respectively. Further, an increase in coverage has been noted in practice. Slovakia, for instance, has reported that 60 per cent of all trade companies are now subject to simplified accounting rules and have therefore benefited from a reduction in administrative costs. Some Member States highlighted unintended consequences of the measure. In the UK, stakeholders were particularly critical of the loss of information stemming from the implementation of higher exemption thresholds which could adversely impact on companies' ability to access finance/obtain credit, although they did not elaborate on whether and to what extent this had been realised in practice and/or whether it could be overcome by using information sourced elsewhere.
- For ABRplus4-WASTE, some Member States noted that the measure had had a positive impact on businesses in terms of a reduction in administrative burdens. Specifically, time savings were realised via the electronic storage and exchange of data and information, the development of electronic signature and the reduction of the number of local authorities involved in the process.

- For ABRplus5-PROCUREMENT, several Member States emphasised the substantial simplification of procedures resulting from the measure considering that only the successful tenderer must present the qualification documents after the award of the contract. It was suggested that this will also make it easier for SMEs to engage in the public procurement process.
- For ABRplus6-INTRASTAT, Member States cited the main benefits from the implementation of the measure as: (1) an increase in the share of traders who are exempted from the obligation to declare arrivals; and (2) a reduction in the amount of time spent in filling and submitting Intrastat declarations. On the other hand, some Member States also highlighted unintended consequences of the measure. They were particularly critical of the loss of statistical information stemming from higher national reporting thresholds, although they did not elaborate on whether and how the information is actively being used to deliver benefits and/or whether the information can be sourced elsewhere.
- For ABRplus7-PRODCOM, Member States described the main impacts of the measure as: (1) smaller sample frames used for the purpose of the PRODCOM survey; (2) a lower number of PRODCOM headings or codes used for reporting purposes; and (3) reduced time spent on reporting.
- For ABRplus8-INVOICING, many Member States were able to provide some qualitative information that indicated a reduction in administrative burden and costs for firms particularly in relation to the process of issuing invoices, the sending of invoices and the storage of invoices.
- For ABRplus9-VAT, around half of the Member States were able to provide some qualitative information or evidence on the impact of the measure, generally around the time and cost savings due to electronic communication.
- For ABRplus10-TACHOGRAPH, qualitative descriptions of impacts include: reductions in the cost of equipment; the time savings via electronic storage of data and electronic analysis; and a better management of vehicle fleets due to the Intelligent Transport Systems.
- For ABRplus11-TARIFFS, Member States did not provide any additional qualitative information on the impact of this measure.
- For ABRplus12-HAULAGE, five Member States declared that no savings were possible and complained about the cost of equipment for the ERRU. In addition, the measure makes it more difficult for SMEs to have a transport manager in charge of haulage operations as restrictions on the numbers of enterprises and vehicles are imposed. The extension of the period of validity of the Community licence from 5 to 10 years was also identified as a source of savings in administrative burdens.

Examples of best practice

The study found some evidence of best practice approaches to implementation which suggested that Member States had gone further in reducing administrative burdens. Such examples generally involved the use of online/electronic tools for fulfilling the relevant information obligation, rather than a paper-based approach.

Relevant examples of best practice can be summarised as follows:

- For ABRplus1-EGGS, no Member States were able to cite clear examples of best practice in implementation of the measure.
- For ABRplus2-SIMPLIFIED ACCOUNTING, five Member States shared best practice examples. The introduction and promotion of online tools for the submission of financial statements were commonly cited.
- For ABRplus3-MICRO ACCOUNTING, information relating to best practice examples adopted during implementation was only available for Germany. The incorporation of an “economic development” component in the revision of exemption thresholds was cited as a best practice example in Germany.
- For ABRplus4-WASTE, a number of Member States provided examples of best practice. In particular, Ireland established a single point of contact which has the ability to represent the

country at IMPEL-TFS cluster (informal network to harmonise the enforcement of European regulations on transfrontier shipments of waste); in Italy, the cross-border waste transport information system ('Sistema Informativo Trasporti Transfrontalieri' (SITT), developed and implemented by the Region of Lombardy, is considered best practice; and the Netherlands developed its own application Digital Notification Advisor (DNA) so that companies can fill in the notification forms digitally.

- For ABRplus5-PROCUREMENT, best practice examples included the production of guidance documents and a move to e-procurement systems.
- For ABRplus6-INTRASTAT, twelve Member States shared best practice examples relating to the implementation of the measure. The majority cited the introduction and promotion of online tools as having helped in reducing administrative burdens associated with Intrastat reporting.
- For ABRplus7-PRODCOM, best practice examples were provided by Bulgaria, Italy, Hungary, Lithuania, Spain and Sweden. In general, these Member States held positive views about the rollout of online data reporting tools for the collection of PRODCOM data and would advise others to follow suit.
- For ABRplus8-INVOICING, a number of Member States indicated examples of best practice which included early and open communication with businesses on the requirements.
- For ABRplus9-VAT, eight Member States stated that there had not been any best practice identified, four Member States stated that they believed the measure itself to be best practice and one Member State stated that the measure could not be defined as best practice due to initial start-up problems in 2010.
- For ABRplus10-TACHOGRAPH, Portugal suggested that small enterprises (particularly those where owners were also the driver) began to share among themselves the service of independent providers specialised in analysing and storing digital. Other examples included Member State stakeholder consultations leading to the production of a guidance document on tachographs (in Denmark) and the development of training sessions (in Cyprus).
- For ABRplus11-TARIFFS, the Netherlands, Hungary and the UK provided examples of best practice. For example, Hungary noted that the introduction of the possibility to complete electronically the waybill, meaning that drivers are not obliged to keep the paper-based waybill on board, is an example of best practice, although it is unclear to what extent this approach goes beyond the standard approach set out within the Regulation.
- For ABRplus12-HAULAGE, an example of best practice involved the facility to check infringements easily by monitoring and sharing tachograph data.

Opportunities for further simplification

The study also identified suggestions for further simplification of the information obligations associated with the ABRplus measures. Some of these suggestions reflected the best practice examples provided by Member States insofar as they highlighted the use of electronic and online tools for further reducing the administrative burdens faced by businesses in fulfilling the relevant information obligations.

Relevant suggestions for further simplification can be summarised as follows:

- For ABRplus1-EGGS, Denmark and Sweden suggested a need for simplification concerning the issue of best before dates. However, as pointed out by EFSA (2014), it may be argued that this is more of a food safety issue than a simplification issue.¹ As Denmark and Sweden have got a Salmonella-free territory, which is not the case for other Member States, their suggestion cannot be simply applied by using the eggs' standards and the simplification as an explanation.
- For ABRplus2-SIMPLIFIED ACCOUNTING, some Member States suggested that there would be potential benefits from the introduction of online systems to facilitate data entry and submission. In

¹ EFSA (2014) Scientific Opinion on the public health risks of table eggs due to deterioration and development of pathogens¹
<http://www.efsa.europa.eu/en/efsajournal/doc/3782.pdf>

addition, some Member States (e.g. the UK) have also relaxed the eligibility requirements to allow more SMEs to benefit from simpler accounting obligations.

- For ABRplus3-MICRO ACCOUNTING, opportunities for further simplification were identified in Hungary and the UK. The Hungarian government has further relaxed the rules around: (1) the cost of assets; and (2) the creation of provisions and value-adjustments. In the UK, the possibility for extending exemption thresholds for partnerships and limited liability partnerships is being considered. Additionally, although implementation did not go ahead in Malta, there was general support for the wider roll-out of online tools for the submission of financial statements across Member States.
- For ABRplus4-WASTE, Ireland suggested that the development and use of an e-business system for transfrontier shipments (TFS) notifications to facilitate and expedite formal consents to shipments using electronic signatures would further streamline and simplify the administrative system for business users.
- For ABRplus5-PROCUREMENT, some Member States had suggestions for further improvements including the provision of more public registers containing information about the eligibility of candidates and tenderers, increased use of pre-qualifications, set-up of technical committees for the examination and resolution of emerging issues and asking standard suitability check questions at the procurement stage.
- For ABRplus6-INTRASTAT, six Member States (Austria, Estonia, Cyprus, Denmark, Greece and the Czech Republic) were supportive of the SIMSTAT initiative as an opportunity for further reduction in administrative burdens in the area of business statistics, particularly in intra-EU trade in goods statistics.
- For ABRplus7-PRODCOM, thirteen Member States identified opportunities for the further simplification of PRODCOM reporting. Member States suggested that the quality of the sample could be improved and that the PRODCOM list should be kept “stable” over the longer term to reduce future burdens.
- For ABRplus8-INVOICING, Italy, Greece and the Netherlands provided examples of possibilities to further simplify administrative burdens, most of which were focussed on how to increase uptake of the measure.
- For ABRplus9-VAT, a number of Member States suggested that the greater harmonisation of legislative provisions and the more consistent interpretation would create opportunities to reduce administrative burdens further.
- For ABRplus10-TACHOGRAPH, Member States indicated that simplifying digital tachographs and software analysis, in addition to introducing secure driver cards, could generate additional savings. Member States also recommended that the exemption of more small craft businesses from the obligation to use a tachograph would be beneficial.
- For ABRplus11-TARIFFS, the Netherlands suggested that extending an electronic waybill for international transport to all Member States could yield substantial savings in administrative costs.
- For ABRplus12-HAULAGE, Member States suggest increasing cooperation in electronic data sharing could reduce costs. This would avoid applicants duplicating submissions of information for different Government bodies. Sweden also suggested that when one applies for a licence to conduct road transport operation nationally, applicants should be granted the Community licence.

Concluding remarks and recommendations

The ABRplus exercise

This ABRplus exercise was heavily reliant upon evidence and data from Member States as to the experience on the ground with respect to the 12 ABRplus measures. There was an expectation that these Member States would be able to evidence the approach they had taken to implementing these measures and the impacts they were having on the businesses to which they apply.

In reality, the completeness and robustness of the evidence provided by individual Member States varied significantly across the ABRplus measures and the Member States themselves. Member States did not always provide a full response to the questionnaires sent by the European Commission and ICF, with a number of gaps and, for each ABRplus measure, there were several Member States that did not provide any response at all. Limited or no information was provided on whether the savings potential had been achieved, with very few Member States providing this information for each measure.

To some extent, the lack of evidence and data on the impacts of the ABRplus measures could reflect one or both of the following factors:

- there was no system/process/approach established and agreed at a European level for individual Member States to monitor and measure the impacts of the ABR measures on an on-going basis; and
- in the absence of an agreed approach at a European level for monitoring the impacts of the ABR measures on an on-going basis, it does not appear that individual Member States introduced their own processes and systems for measuring and monitoring the impacts of the measures on the ground.

Overall, this suggests, prima facie, that the focus and emphasis of the ABR Action Programme was on implementation, with less consideration given to establishing an agreed approach for the on-going monitoring and evaluation of the impacts of the ABR measures once in place.

Recommendations for future follow-up

- **The selection of measures to evaluate.** Any future follow-up should ideally focus on a subset of measures from the ABR Action Programme for which a sufficient period of time has elapsed since their implementation/ transposition. This will help to maximise the chances of data and information being available on their implementation and impacts. This will also help to maximise the time period over which the effects of the measures can be experienced and observed
- **The monitoring/measuring of outcomes.** Systems and processes should be established and agreed at a European level for individual Member States to monitor and measure the impacts of future simplification processes on an on-going basis. The first ABRplus exercise demonstrates that, in the absence of such systems and processes at an EU level, individual Member States are unlikely to develop their own. Consequently, there is a role here for the European Commission to broker an agreement among all EU Member States as to how the impacts of future administrative burden reduction measures should be measured and monitored in a consistent and comparable manner. The European Commission's 'annual scoreboard' should help in this respect, although the success of this process in monitoring the impacts on the ground is dependent upon the establishment of clear and agreed responsibilities (including among individual Member State authorities) for the collection and reporting of data on impacts.
- **The development of specific evaluation indicators / key performance indicators (KPIs).** These should be considered as part of any future monitoring systems to ensure a consistent and comparable approach to measuring simplification outcomes. These indicators and metrics should be developed with regard to the underlying logic as to the anticipated impacts of future administrative burden reduction. That is, the development of logic models, which articulate the specific impacts that are expected to result from specific administrative burden reduction measures, would help to identify the specific outcomes and impacts that should then be measured as part of any ex post evaluation of these measures.
- **Development of a baseline.** Finally, future follow-up should ideally be preceded by an exercise (within the European Commission) to establish a dataset of baseline administrative burdens. This would help to save time and resources during any follow-up study, and would also help to focus the subsequent evidence gathering activities on the specific data required to facilitate comparisons with these baseline administrative burdens.

The ABR Action Programme

Overall, the evidence gathered and analysed throughout the course of this study suggests that the outcome of the ABR Action Programme in relation to the 12 specific ABRplus measures has generally been positive, although the robustness of the conclusions is compromised by the lack of available evidence and data on the impacts of these measures on the ground.

On the sole basis of the information provided by Member States, ICF was able to make a relatively full assessment of the implementation status of each ABRplus measure, although it was not possible to assess the actual savings in administrative burdens experienced on the ground. This is because very few Member States provided data on current administrative burdens and/or savings as a result of the ABRplus measures. As a result, it was not possible to produce any fairly general or consistent data results based solely on the input from Member States and, instead, the assessment of current administrative burdens and associated savings was based on ICF estimates using available data and assumptions.

ICF's estimates of current administrative burdens and implied potential savings as part of this study suggests that the total estimated savings that may have been realised across the sample of Member States is €5.4 billion, representing the difference between the baseline administrative burdens (€13.9 billion) and estimated current administrative burdens (€8.5 billion) for the Member States sampled for each ABRplus measure. This saving represents a 39 per cent reduction in the administrative burdens faced by EU businesses as a result of these information obligations. This estimate is lower than would have been the case had Member States in ICF's sample indicated that they had fully implemented all provisions of relevance to the ABRplus measure (i.e. for some Member States and some ABRplus measures, only the mandatory exemptions/derogations were implemented, and not the optional exemptions/derogations, meaning that the original savings potential could not be fully met). Although the overarching target of the ABR Action Programme was to reduce administrative burdens by 25 per cent, it is not possible to compare the estimated savings for the sample of the five Member States (39 per cent) against this overarching target given that the distribution of potential savings across individual measures and Member States is not known. Based on available information and data, ICF estimates that these 12 ABRplus measures may have been expected to deliver savings equivalent to approximately 56 per cent of baseline administrative burdens although, again, caution should be used when comparing figures. Further hard evidence from Member State authorities and the business community would help to underpin these estimates and conclusions on savings.

Further possibilities for simplification/reduction of administrative burdens may be best focused on the types of simplification described above (a greater role for and use of online tools/systems for meeting the requirements associated with information obligations; a review and revision of eligibility criteria/thresholds to reduce requirements and administrative burdens for a greater number of businesses, especially the very smallest businesses; the standardisation of information obligations to ensure a degree of consistency for businesses that operate across borders; and the increased use of existing information/data to promote the reduction/abolitions of information obligations that duplicate other reporting requirements).

Recommendations for optimising future simplification processes

- **The European Commission should agree with Member States an approach to evaluating/monitoring the impacts of any future simplification in advance of the simplification.** As noted above, there should be an agreed approach to monitoring and measuring the impacts of future simplification measures on the ground both to evaluate the impacts of these measures, and to draw lessons for additional simplification over time.
- **The European Commission should encourage Member States to involve stakeholders to a greater degree in the identification and implementation of future simplification measures.** Such engagement has also occurred in specific instances within specific Member States, as noted within this report. However, there appears to be little consistency in relation to the systematic and proactive engagement of the stakeholders most affected by implementation of simplification measures. As such, there is scope to involve stakeholders to a greater degree at a national level in shaping both the implementation of individual measures and the systems/processes for monitoring their impacts on the ground in terms of administrative

reduction for businesses. As much as the focus of future simplification processes should be on implementing individual measures, this should be accompanied by clear and comprehensive plans for communicating and promoting the measures to individual businesses to ensure that the maximum potential of these measures in generating savings is realised. There may be a role for the European Commission in this regard, in encouraging Member States to actively engage with stakeholders, and by sharing examples and case studies of good practice when it comes to stakeholder engagement.

- **The identification of future simplification measures should be informed by a set of common sense principles.** The feedback from Member States suggest a number of cross-cutting principles/approaches which should be considered in the context of future simplification measures, including:
 - Could the information obligation be fulfilled electronically/online? A number of Member States cited examples of using e-solutions and online tools to facilitate data entry and submission, thus reducing even further the administrative burden on businesses. These should be considered in parallel with other simplification approaches.
 - Could eligibility requirements and/or thresholds be relaxed/extended further? Some Member States cited an opportunity to reduce further the administrative burdens on businesses by extending derogations/exemptions to a greater number of firms through the relaxation of the eligibility requirements and/or thresholds which apply to the information obligations.
 - Could the information obligations be standardised/harmonised across Member States? Again, some Member States suggested that further consideration could be given to standardising / harmonising cross-border requirements (where relevant) in addition to reducing / abolishing requirements (e.g. asking tenderers in public procurement exercises standard questions to assess suitability).
 - Could the information produced by the relevant obligation be accessed elsewhere? Finally, Member State authorities suggested that greater use could be made of existing information/ databases to avoid duplication in information collection (for example, the provision and use of more public registers containing information about the eligibility of tenderers in public procurement exercises). Consequently, the 'need' for information obligations should be questioned in the context of whether the same information can be sourced elsewhere.

PART I: OVERVIEW OF STUDY APPROACH, ANALYSIS AND CONCLUSIONS

This is the introduction which contains the overview of study approach, analysis and conclusions and is based on ICF's description and analysis of all evidence, data and information

1 Introduction and background

This is the Final Report for a study which examines how 12 measures from the Administrative Burden Reduction (ABR) Action Programme 2007-2012 have been implemented/applied at a national level and to what extent the promised reductions in administrative burdens have materialised. Insofar as the data permits, the study includes a quantitative and qualitative assessment of the results.

This section of the report describes the background to and context for the study, including the study objectives, before describing the remaining structure of this report.

1.1 Overview

1.1.1 The ABR Action Programme

Reducing administrative burdens in order to improve the business environment in the EU has been a high priority for the European Commission in recent years. Between one-third and one-half of total administrative burdens on businesses in the EU is said to derive from EU regulation.²

In order to reduce these burdens, the European Commission launched the Action Programme for Reducing Administrative Burdens (ABR Action Programme) in early 2007 which ran until 2012. The goal of the programme was to reduce administrative burdens by 25 per cent by 2012, covering around 80 per cent of the main sources of administrative burden. This target was also a key component of the Commission's commitment to better regulation as part of the 'Partnership for Growth and Jobs - the renewed Lisbon Strategy' launched in spring 2005.³ By reducing unnecessary administrative burden, companies could spend more time on core business activities, thereby improving productivity and overall competitiveness in line with Europe 2020, the EU's strategy for smart, sustainable and inclusive growth.

The focus of the ABR Action Programme was to measure costs imposed by information obligations on businesses and to eliminate any unnecessary administrative burdens in thirteen selected priority areas. Under this programme, measures estimated to be worth €30.8 billion in annual savings for businesses were adopted at an EU level, representing a 25 per cent reduction in existing administrative burdens stemming from EU legislation, estimated at €123.8 billion. It has been estimated that, in the medium term, the programme could lead to an increase of 1.4 per cent in EU GDP, equivalent to €150 billion⁴.

The programme covered both EU and national legislation implementing EU law. The scope of the programme initially included 42 legislative acts which were later extended by a further 30 acts in the thirteen priority areas, identified as the most burdensome for businesses. The selected priority areas covered the legislative requirements that account for the vast majority of the administrative costs on business, and thus the ABR Action Programmes placed emphasis on areas where the most significant impact on improving the regulatory environment for business can be made. Alongside the priority areas, the ABR Action Programme also included a list of ten fast track actions which could make a first contribution to reaching the reduction target, by producing quick short-term results.

1.1.2 The 'ABRplus' exercise

The so-called 'ABRplus' exercise is a follow-on initiative of the ABR Action Programme. Its aim is to assess the actual results and impact of the measures adopted under the ABR Action Programme in the Member States. The ABRplus exercise was launched by the

² http://ec.europa.eu/smart-regulation/refit/admin_burden/best_practice_report/docs/bestpractice_broch_en.pdf

³ See below for more details http://europa.eu/legislation_summaries/employment_and_social_policy/eu2020/growth_and_jobs/index_en.htm

⁴ EC (2012), Action Programme for Reducing Administrative Burdens in the EU

Communication of the Commission on 'EU Regulatory Fitness' (REFIT)⁵ of December 2012. The focus of the ABRplus exercise is also to identify and share best practice in the implementation of the measures.

As part of the ABRplus exercise, Member States were asked to report by 31 December 2013 on how they implemented 12 out of the initial 72 the ABR measures. The High Level Group on Administrative Burden (HLG) tracked this work also requesting that three more recently adopted measures be covered.

Results of the measurement exercise in the context of the ABR Action Programme showed significant differences in the transposition and implementation of EU legislation between the Member States which in turn imposed different levels of administrative burden on businesses. An exchange of good practice in the implementation of EU legislation is therefore expected to help boost the reduction of administrative burdens for businesses in some Member States as well as in the EU as a whole. In this context, ICF was consulted to conduct this study to help inform the work of the HLG and to contribute to assessing the outcome of the ABR Action Programme and identifying best practice.

Figure 1.1 below provides a simplified summary of the 12 ABRplus measures that form the basis of this study.

Figure 1.1 Overview of the 12 ABRplus measures that form the focus of this study



Table 1.1 below provides a more detailed overview of the 12 ABRplus measures, including a description of individual provisions that seek to reduce the burdens associated with the information obligations.

⁵ COM(2012)746.

Table 1.1 Overview of the 12 ABRplus measures

Measure	Policy area	Title	Identifier	Description
ABRplus1-EGGS	Agriculture (DG AGRI)	Simplifying egg labelling	Regulation (EC) No 1028/2006 on marketing standards for eggs repealing and replacing Council regulation (EEC) No 1907/1990	<p>The exemption for class B eggs from the marketing requirement where eggs are marketed on their territory</p> <p>The exemption of producers with less than 50 laying hens provided that name and address is written on point of sale</p>
ABRplus2-SIMPLIFIED ACCOUNTING	Annual Accounts / Company Law (DG MARKT)	Allowing more SMEs to benefit from simplified accounting/ auditing regimes	Directive 2006/46/EC on allowing SMEs to benefit from simplified accounting/auditing	<p>To allow more SMEs to benefit from simplified accounting/auditing regimes:</p> <ul style="list-style-type: none"> • Increase exemption thresholds for SMEs and parent undertakings to the highest possible figures in order to dispense a larger number of SMEs of their financial reporting obligations (especially regarding off-balance sheet arrangements) • Setting the new thresholds but where possible, to be in line with criteria set by EC in relation to net turnover; number of employees, and balance sheet total • Reducing reporting obligations for SMEs
ABRplus3-MICRO ACCOUNTING	Annual Accounts / Company Law (DG MARKT)	Allowing Member States to exempt micro enterprises from certain provisions of the accounting directives	Directive 2012/6/EU on allowing Members States to exempt micro enterprises from certain provisions of the accounting directives	<p>Allowing micro businesses that meet two of the following criteria: (1) a balance sheet total of €350,000; (2) a net turnover of €700,000; and/or (3) an average of 10 employees in a given financial year to benefit from simplified accounting/auditing regimes</p> <p>Member States can exempt micro entities from one or more of the following obligations:</p> <ul style="list-style-type: none"> • the obligation to present “prepayments and accrued income” and “accruals and deferred income”; • the obligation to draw up notes on the accounts; • the obligation to prepare an annual report; and • the obligation to publish annual accounts. <p>Additionally, Member States may also allow micro entities to draw up an abridged profit and loss account and balance sheet.</p>
ABRplus4-WASTE	Environment (DG ENV)	Simplifying and streamlining the notification system for shipments of waste	The EC recommended that MS introduce a system to simplify and streamline the notification system for shipments of waste.	The simplification of the waste shipment notification system by putting in place an electronic system and streamlining the approval process in Member States that do not have such a system

Measure	Policy area	Title	Identifier	Description
			The guidelines are set out in Regulation (EC) 1013/2006	
ABRplus5-PROCUREMENT	Public Procurement (DG MARKT)	Only the winning enterprise needs to submit the documents demonstrating suitability as a tenderer in a procurement procedure	COM (2011) 896 which became Directive 2014/24/EU in February 2014 meaning only winning enterprises need submit demonstrating suitability as a tenderer in a procurement procedure.	The mandatory acceptance of self-declaration as prima facie evidence for selection purposes instead of certificates issued by competent authorities since the submission of original documents is now required from the winning tenderer only
ABRplus6-INTRASTAT	Statistics (ESTAT)	Reducing the number of respondents when compiling statistics on intra-EU trade	Regulation (EC) 638/2004 on Community statistics relating to trading of goods between Member States.	Reduce the minimum coverage rate of intra-EU imports? (Thresholds are to be set in such a way that data relating to at least 95 per cent of all the arrivals (intra-EU imports) of national intra-Community operators are collected in each Member State)
ABRplus7-PRODCOM	Statistics (ESTAT)	Reducing reporting requirements on Industrial production in the EU	Council Regulation 3924/91 and Commission Regulation (EC) No 36/2009 establishing a community survey on industrial production establishing the Prodcum list of industrial products	Update national PRODCOM list in line with changes brought to the Commission's annual revised PRODCOM list Further reduce the number of product codes but ensure representativeness of industrial operators and quality of data are preserved
ABRplus8-INVOICING	Taxation / Customs (DG TAXUD)	Suppressing additional requirements on Invoices and enabling wider use of electronic invoicing	Council Directive 2010/45/EU on the common system of VAT as regards the rules on invoicing	The establishment of equal treatment between paper invoices and electronic invoices where electronic invoices should be subject to the same procedures as paper invoices? In particular as regards: issue of the invoice; storage of invoices; applicability of the tax to cross-border transactions; and harmonisation of national invoicing rules among Member States. The simplification of the invoice where the amount of the invoice is not higher than EUR 100 and certain essential requirements are met
ABRplus9-VAT	Taxation / Customs (DG TAXUD)	Suppressing in the VAT refund procedure the obligation to fill out paper forms in the language of the Member State of refund	Council Directive 2008/9/EC laying down the detailed rules for the refund of VAT to taxable persons not established in the MS of refund but established in another MS.	The taxable person not established in the Member State of refund shall address an electronic refund application to that Member State and submit it via the electronic portal set up by the Member State in which he is established The refund application might not be submitted in the language of the

Measure	Policy area	Title	Identifier	Description
				Member State of refund (depends on what the Member State of refund may specify)
ABRplus10-TACHOGRAPH	Transport (DG MOVE)	Digital tachograph (in particular, introduction of digital tachographs and simplifying the use of digital tachographs, keeping in mind the future widening of the exemption of small craft business from tachograph requirements and further simplifications)	Regulation 3821/85 on recording equipment in transport	The exemption from tachograph requirements applicable to carriage of less than 7.5T and that are within a radius of up to 100 km from the base of the undertaking
ABRplus11-TARIFFS	Transport (DG MOVE)	Abolishing the notification of transport tariffs/alleviating the obligation to keep documentary evidence on board	Council Regulation (EC) 569/2008 concerning the abolition of discrimination in transport rates and conditions.	<p>The prohibition of the obligation to provide information to the public authorities on transport rates and conditions</p> <p>Transport documents shall not be retained by the carrier</p>
ABRplus12-HAULAGE	Transport (DG MOVE)	Simplifying obligations for road haulage and road passenger transport	Regulation 1071/2009 establishing common rules concerning conditions to be complied with to pursue the occupation of road transport operator and Regulation 1072/2009 on common rules for access to the international road haulage market	<p>The simplification of the obligation to pursue the occupation of road haulage and road passenger transport (strengthen the common mandatory rules governing access to the occupation of road transport operator (good repute criterion, financial standing) and to improve the level of qualification of their personnel (practical knowledge and aptitude))</p> <p>The establishment of common mandatory rules for access to the international road haulage market (where Regulation (EC) 1072/2009 lays down common rules for access to the international road haulage market, especially that Community licence is renewable periods of up to 10 years and not five years anymore)</p>

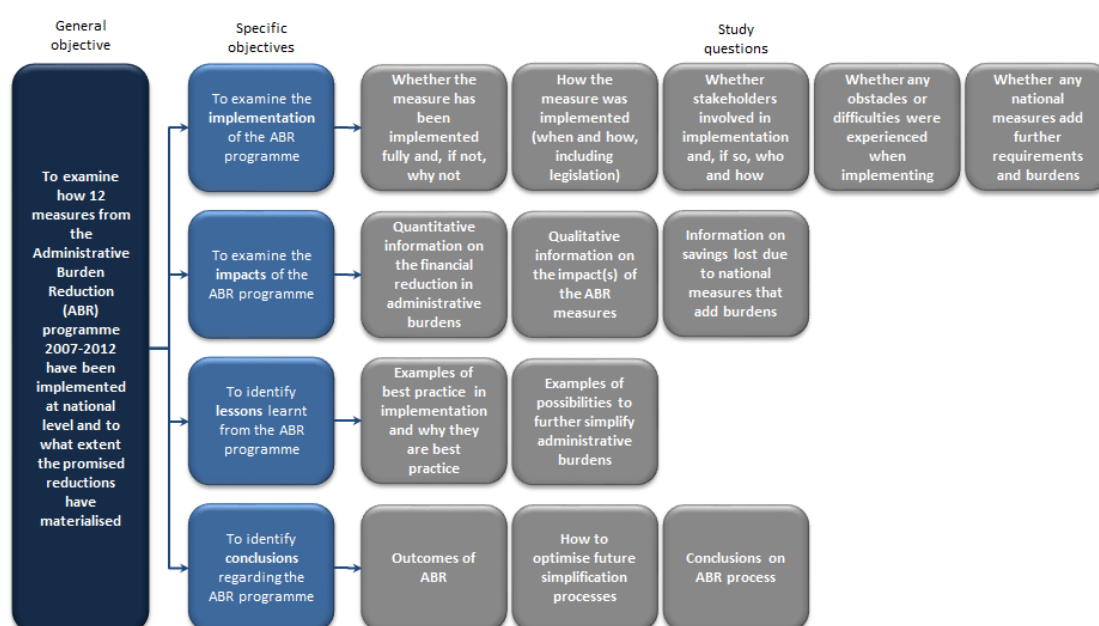
1.2 Objectives of this study

The objective of this study is to examine how 12 measures from the ABR Action Programme have been implemented/applied at a national level and to examine the extent to which the promised reductions in administrative burdens have materialised.

Specifically, this study is intended to present the results achieved on the ground in Member States in relation to the 12 chosen measures and, insofar as the data permits, conduct a quantitative and qualitative assessment of the results.

There are a number of specific questions, as set out in the original Tender Specifications, which this study needs to answer. These questions, and the overarching study objectives to which they relate, are presented below in Figure 1.2.

Figure 1.2 Overview of the study objectives and questions



1.3 Content of this report

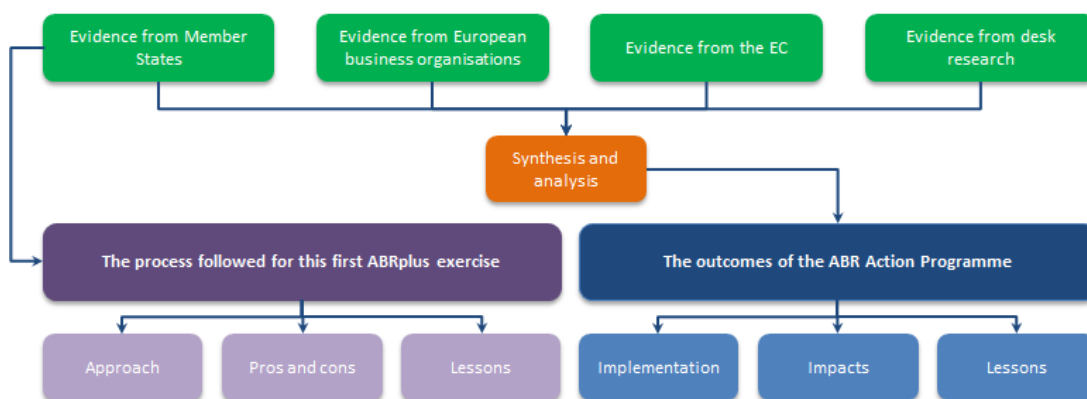
This Final Report presents the findings of the study in relation to the above objectives and questions. It reaches conclusions in two main areas:

- the **process followed for this first ABRplus exercise**, covering the steps taken, the strengths and weaknesses of the exercise and recommendations to improve any future follow-up on the impact of ABR Action Programme initiatives; and
- the **outcomes of the ABR Action Programme** in terms of achieved simplifications and administrative burden reductions, in terms of achieved results in Member States and recommendations, based on the information obtained, for further possibilities for simplification/reduction of administrative burdens (including recommendations for optimising future simplification processes).

The conclusions reached – and the content of this report more generally – are based on evidence and data from a range of sources. The conclusions on the process followed for this first ABRplus exercise are largely based on the information and evidence from Member State authorities, including the approach used to obtain this information and evidence, and the completeness and sufficiency of the information and evidence received to facilitate a full assessment of the impacts of the ABRplus measures on the ground. The conclusions on the outcomes of the ABR Action Programme in relation to the implementation and lessons learnt

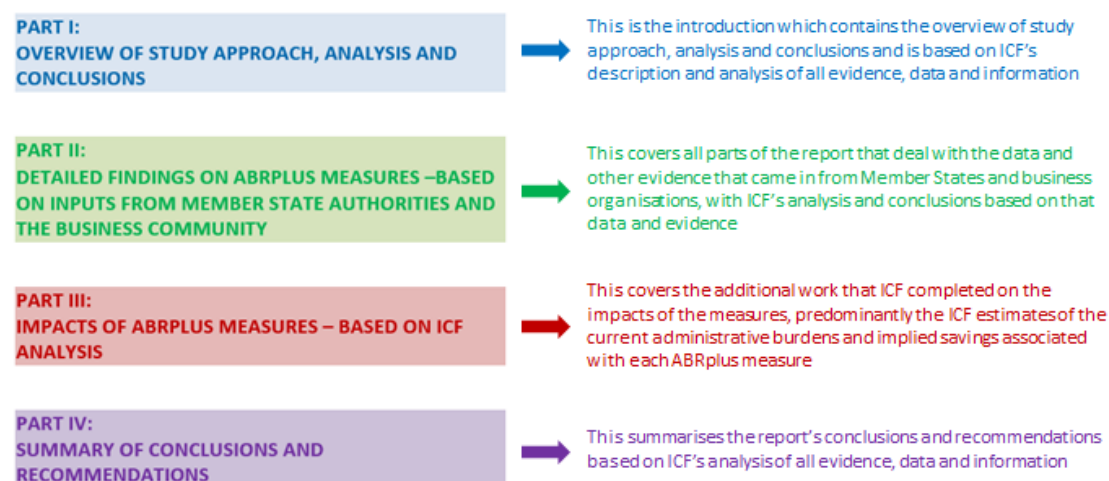
from the 12 ABRplus measures are based primarily on information and evidence from Member State authorities with some inputs from a wider range of data sources, including European business organisations, the European Commission (Secretariat-General and the Directorates General that formed the Steering Group for this study) and ICF’s own desk research. The conclusions on the impacts of the ABR Action Programme (especially in relation to savings in administrative burdens) are based primarily on analysis and assumptions from ICF. Figure 1.3 below summarises the sources of data and evidence used to reach conclusions in this report.

Figure 1.3 Sources of data and evidence used to reach conclusions in this report



This report synthesises and analyses these different sources of data and other evidence to draw conclusions, rather than presenting the data and evidence separately by source. However, the report is divided into four distinct ‘parts’, with parts II and III in particular seeking to distinguish findings and conclusions based predominantly on Member State inputs (implementation of and lessons learnt from the ABRplus measures) from the findings and conclusions based predominantly on ICF analysis (impacts of the ABRplus measures). This is summarised in the figure below.

Figure 1.4 Guide to the four parts of this report



Further detailed information on the content of each of these parts is set out in the subsection below.

1.4 Structure of this report

This Final Report is structured as follows:

- **PART I: OVERVIEW OF STUDY APPROACH, ANALYSIS AND CONCLUSIONS:**
 - Section 2 describes ICF’s method of approach to the study;

- Section 3 summarises the completeness and sufficiency of the evidence and information received from Member State authorities and the European business community;
- Section 4 summarises the analysis and conclusions on this ABRplus exercise; and
- Section 5 summarises the analysis and conclusions on the ABRplus findings.
- **PART II: DETAILED FINDINGS ON ABRPLUS MEASURES – BASED ON INPUTS FROM MEMBER STATE AUTHORITIES AND THE BUSINESS COMMUNITY:**
 - Sections 6-17 present the detailed findings for the 12 ABRplus measures in terms of a description of each measure, the implementation of each measure, lessons learnt (in terms of best practice examples and suggestions for further simplification) and a summary of gaps in information and evidence.
- **PART III: IMPACTS OF ABRPLUS MEASURES – BASED ON ICF ANALYSIS:**
 - Sections 18-29 present the detailed findings for the 12 ABRplus measures in terms of estimates of the impacts of each measure, particularly in relation to the current administrative burdens and savings implied by each measure.
- **PART IV: SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS:**
 - Section 30 presents the concluding remarks and recommendations.
- These sections of the report are supported by the following annexes:
 - Annex 1 contains the list of sources reviewed via ICF’s desk-based research; and
 - Annex 2 describes the approach to estimating current administrative burdens and associated savings.

Finally, a separate document (‘Detailed Mapping Annexes’) contain a set of detailed tables that document the information collated by ICF for each ABRplus measure against the relevant study questions.

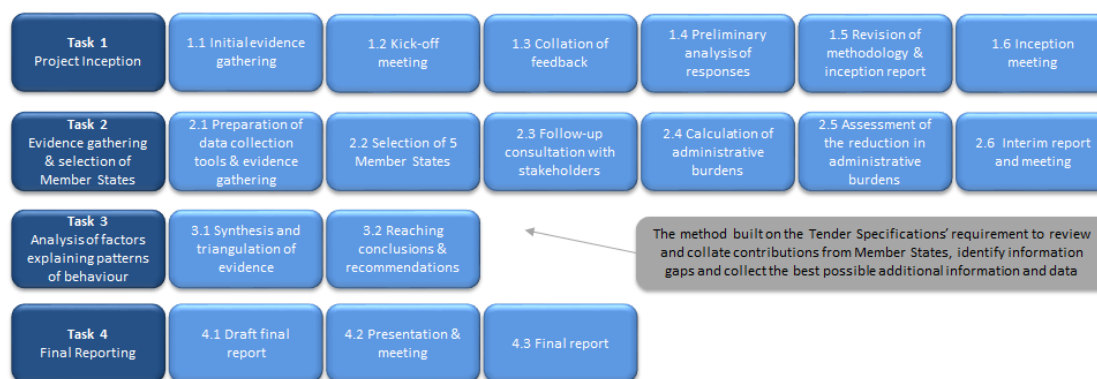
2 Method of approach

This section describes the methodology ICF used to gather and analyse the evidence and data necessary to answer the study questions and meet the overall study objectives.

2.1 Overview

ICF designed a structured, step-by-step study methodology which drew on quantitative and qualitative research, adhering closely to the method suggested in the original Tender Specifications. Figure 2.1 below summarises the key tasks and steps that ICF undertook throughout the course of the study.

Figure 2.1 Summary of study methodology tasks and steps



The core, overarching elements of ICF's approach to research and analysis are set out in detail below.

2.2 Desk-based research

The ICF study team reviewed an extensive number of documents and other publicly available sources of evidence, information and data related to the ABRplus measures. This was intended to gather any publicly available evidence and data, either at a national or EU-level, which would assist ICF to answer the detailed study questions and meet the overall study objectives. A full list of the relevant literature and statistical sources that were gathered and reviewed is provided in Annex 1 to this report.

In summary, the ICF study team reviewed:

- **Background and policy documents** – these were generally at an EU-level and provided important and relevant background and contextual information for the ABR Action Programme, including the European Commission's approach to better and smarter regulation more generally. This helped to document the objectives of the Commission's smarter regulation agenda and the ABR Action Programme within it.

Examples include: Monitoring and Consultation on Smart Regulation for SMEs, Commission follow-up to the "TOP TEN" Consultation of SMEs on EU Regulation and reports from the HLG (opinions on Environment and Transport); EU Farm Structure Survey; 'Evaluation of Thresholds or Micro Entities' (in the area of simplified accounting requirements, DG Internal Market); a European Commission document (authored by Debruyne J.) on measures undertaken at Member State level to simplify Intrastat.

- **National documents** – these included Member State-specific documents and publications related to the transposition and impacts of the ABRplus measures.

A full list of documents reviewed is set out in Annex 1, with selected examples including: outputs of consultations and impact assessments at Member State level) – e.g. (1) documentation from the UK on: (i) taxation, including the UK's proposal to implement the 'micros directive', VAT: changes to VAT, Impact assessment of implementation of the

new VAT refund procedure; and (ii) statistics, including Impact assessment of Intrastat Simplification; The Transposition of the EU's 2010 Electronic Invoicing Directive by EU Member States and the Resulting Legal Landscape; 'Results of the UK Consultation on proposed changes to the Intrastat System'; and 'Compliance and Quality Improvement Plans (reducing the administrative burden resulting from ONS surveys)'.

- **Statistical and data sources** – these included OECD and Eurostat data sources to help inform in particular the estimates of current administrative burdens associated with the 12 ABRplus measures.

2.3 Primary research

ICF's primary research focused on two main activities:

- **Questionnaire for Member State authorities:** A questionnaire was developed to follow-up on the original European Commission consultation using tables for each ABRplus measure with the research questions listed in columns and a response row for each Member State. Member State responses to the European Commission's original consultation were mapped into the tables and gaps were highlighted via a colour classification scheme. The questionnaire for each ABRplus measure consisted of four tables covering:
 - the implementation of the ABRplus measure;
 - the impacts of the ABRplus measure;
 - cost data (for a sample of Member States agreed with the European Commission); and
 - the lessons learned and best practice.
- **Questionnaire for the business community** – A questionnaire was also developed and distributed to organisations within the European business community across Member States also following up on the request made to the representative organisations of European businesses to provide data on the impacts of the measures. The organisations addressed by the ICF questionnaire included trade associations (i.e. associations that represent specific industries/sectors), business associations (i.e. associations that represent specific businesses, such as small businesses, across a range of industries/sectors), professional bodies (i.e. accreditation bodies and other advisory organisations, like accountancy firms) and individual businesses. The questionnaire was designed to collect further information in relation to the savings to businesses resulting from the ABR measures and any examples of best practice in implementation from which other Member States might learn.

In addition, evidence, data and intelligence was accessed directly from the European Commission, including the relevant directorates general which formed the Steering Group for this study – DG AGRI, DG MARKT, DG ENV, DG ESTAT, DG TAXUD and DG MOVE. This evidence included disaggregated data on baseline administrative burdens, information on the transposition status of relevant regulations and other information on the operation of the specific ABRplus measures.

2.4 Analysis and synthesis

Upon completion of the evidence gathering stage, ICF analysed and synthesised all relevant information and data in relation to the study questions described earlier. In particular, the Member State responses received from the consultation exercise were mapped onto tables and responses were analysed and supplemented with desk research (as described above) to draw interim conclusions and findings which are presented in subsequent sections of the report.

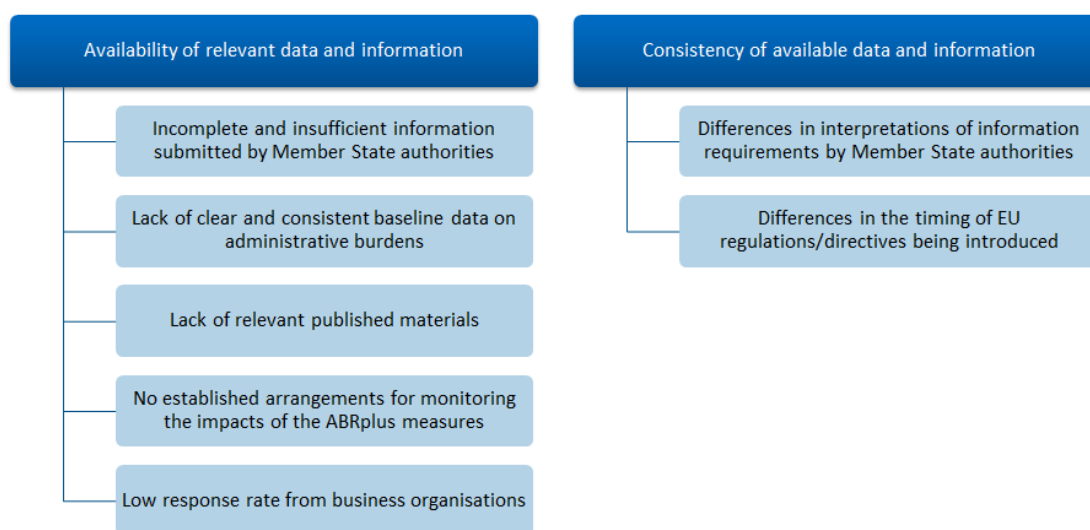
In addition, ICF conducted detailed statistical analysis using data from desk-based research, combined with assumptions, to estimate the current ABRplus administrative burdens for the

sample of five Member States. This was undertaken in the absence of data from Member States. A more detailed description of the analysis undertaken is set out in Annex 2.

2.5 Methodological challenges and shortcomings

Several challenges were faced by the study team in collecting and analysing the relevant data and evidence for this study. The main methodological challenges are summarised below in Figure 2.2 and described in more detail below. These challenges are grouped into two main categories – challenges surrounding the *availability* of relevant data and information, and challenges related to the *consistency* of available data and information.

Figure 2.2 Summary of study challenges



2.5.1 Availability of relevant data and information

Incomplete and insufficient information submitted by Member State authorities

A key challenge for this study was that Member States did not generally provide a full response to the questionnaires sent by the European Commission and ICF, resulting in a number of information gaps across all ABRplus measures. For each ABRplus measure, some Member States provided no response at all. A detailed assessment of the completeness of evidence and information from Member States is set out in Section 3 of this Final Report.

A particular problem related to the lack of ‘hard data’ provided by Member States on current administrative burdens and associated actual savings resulting from the ABRplus measures. Very few Member States provided any data on savings and, amongst those that did, this was often very high level and/or insufficiently detailed to allow conclusions to be drawn on the actual savings in administrative burdens to businesses that resulted from the ABRplus measures.

The consequences of this incomplete and insufficient information submitted by Member State authorities include:

- The conclusions drawn on the impacts of the 12 ABRplus measures on the ground are, to some extent, indicative and/or partial only given the lack of a complete evidence base.
- The gaps in evidence and data have often had to be filled through other sources of information and evidence, including the European Commission, European business organisations and ICF’s own desk research. In relation to current administrative burdens and savings, the lack of data and evidence from Member States meant that ICF was required to estimate these on the basis of existing evidence and assumptions.

Lack of clear and consistent baseline data on administrative burdens

Another challenge related to the organisation and categorisation of data from the initial baseline estimations of administrative burdens (i.e. the administrative burdens experienced by businesses in complying with the information obligations of relevance to the 12 ABRplus measures prior to the implementation of the measures).

The key sources of data on baseline administrative burdens are two consultancy reports – one by Deloitte, Ramboll and CapGemini and one by CEPS. For each information obligation, the consultancy reports used the Standard Cost Model (SCM) to estimate baseline administrative burdens.

ICF used these reports to obtain data on the baseline administrative burdens and their underlying components (tariff, time, frequency and number of businesses). However, this was a challenging and time-consuming exercise given that these consultancy reports described administrative burdens by 'information obligation' and, therefore, ICF was required to map each ABRplus measure to its relevant information obligation to understand how the administrative burden relates to the ABRplus measures. In addition to the data being reported by information obligation, for some ABRplus measures the calculation of the administrative burden differed by business size. This meant that for each information obligation, data on tariff, time, frequency and number of businesses was collected separately for micro, small, medium and large businesses. For instance, there are seven information obligations relevant to ABRplus8-INVOICING. For each information obligation, data was collected separately by business type. Consequently, the baseline administrative burden data required a significant mapping and aggregation exercise based on the data in these consultancy reports.

However, the availability of this data varied by ABRplus measure. This meant that a consistent dataset for each ABRplus measure was not initially available. Where necessary, any missing underlying data was accessed from the European Commission. Specifically, Secretariat-General provided ICF with a number of additional data spreadsheets which provided the detailed data behind the aggregated estimates of baseline administrative burdens from the consultancy reports.

Lack of relevant published materials

As noted above, ICF reviewed an extensive number of documents and other publicly available sources of evidence, information and data related to the ABRplus measures. However, this review identified very few sources of data and evidence and qualitative information which helped to address the study questions and objectives. Most of these secondary sources were published at an EU level, with very few national sources of useful information and data.

The consequences of this lack of relevant secondary sources was that ICF was largely reliant on the data and evidence and qualitative information provided by Member State authorities in drawing conclusions against the study questions and objectives which, for the reasons described above, generated further challenges through the incomplete and insufficient nature of the evidence submitted.

No established arrangements for monitoring the impacts of the ABRplus measures

Another reason for the lack of available data and information was the lack of follow-up and agreed/established governance arrangements for coordinating the on-going monitoring of the ABR impacts. This manifested itself in a lack of data and evidence from Member States, especially in relation to the quantifiable impacts of the ABRplus measures on administrative burdens.

Neither the European Commission nor Member States themselves put in place an agreed framework and approach for collecting data and information on the impacts of the ABR Action Programme at the time the measures were introduced. This meant that the impacts of the ABRplus measures were not being monitored and measured and, therefore, data was not collected.

The consequences of this lack of established arrangements for monitoring the impacts of the ABRplus measures include:

- There was very little baseline data (as opposed to the estimates organised by the Commission at the start of the ABR Action Programme) available from Member States as a point of comparison with updated data to facilitate the drawing of conclusions on the impacts of the ABRplus measures.
- The lack of such baseline data meant that Member State authorities and business organisations found it difficult to describe and/or quantify the changes in that baseline data over time as a result of the ABRplus measures.

Low response rate from business organisations

ICF sought additional data and information from the European business community via a questionnaire that was circulated to 259 business organisations. As noted above, the questionnaire was designed to collect further information in relation to the savings to businesses resulting from the ABR measures and any examples of best practice in implementation. This was designed partly to fill the data gaps that resulted from the questionnaire for Member State authorities and partly to seek a different perspective (from the business community) in relation to the impacts of the ABRplus measures on administrative burdens.

Despite this, the response rate to the questionnaire was extremely low, with fewer than ten organisations submitting a response. The responses that were received were generally of a high quality and sufficiently detailed to inform the findings and conclusions of this study (albeit insufficiently detailed to calculate savings in administrative burdens as a result of the ABRplus measures).

2.5.2 Consistency of available data and information

Differences in interpretations of information requirements by Member State authorities

Another challenge faced by the study was that, in some cases, it appeared that Member States interpreted differently certain questions within the questionnaires sent by the European Commission and ICF. For example, some Member States indicated that they had not implemented a particular ABRplus measure in cases where it was clear that this was because the measure was directly applicable as an EU Regulation without the need for national law. Therefore, the outcome could be the same between two Member States (i.e. the measure applies equally in each Member State) despite different responses to whether it had been implemented.

Similarly, Member States interpreted the term 'fully implemented' differently. For example, some interpreted this as meaning all relevant provisions/exemptions/derogations had been implemented, while others interpreted this as only the mandatory provisions/exemptions/derogations had been implemented.

The consequence of this inconsistent interpretation of information requirements by Member State authorities was that the conclusions drawn on the implementation of the 12 ABRplus measures, including the extent to which the measures were fully implemented by Member States, the extent of stakeholder involvement and the extent to which best practice approaches were taken by Member States, are to some extent based on ICF's assumptions and interpretations of Member State responses.

Differences in the timing of EU regulations/directives being introduced

Finally, the consistency in available data and information across ABRplus measures was compromised, to some extent, by differences in the timing of introduction of the ABRplus measures and, in particular, whether certain measures had been introduced at a European level or are still to be introduced. For example, for ABRplus3-MICRO ACCOUNTING, implementation is due to take place in conjunction with the transposition of Directive 2013/43/EU in most Member States. The latter Directive incorporates provisions that are in

line with those set out in ABRplus3-MICRO ACCOUNTING, thereby explaining to some extent the delay in the implementation of this ABRplus measure. Regarding waste shipment, ABRplus4-WASTE has not yet been implemented in 11 Member States.

This could be explained in part by the fact that the measure was based on a recommendation (rather than an amendment to a Regulation or Directive) and by the fact that most Member States were waiting for the Commission study on a possible EU-wide electronic data exchange system before going further in the use of an electronic system for the exchange of waste shipment data.

Further, for ABRplus5-PROCUREMENT, the measure has only been introduced recently and therefore the deadline for transposition has not yet passed. This means that in many cases Member States have not yet implemented the measure or they are only in the process of doing so now which means that information is not available or comparable across all Member States.

These shortcomings may have been avoided had the European Commission not responded to the request of the HLG on Administrative Burdens and kept to its initial set of 9 ABRplus measures for which the period of time between the date of introduction (and/or the deadline for transposition) and this study was sufficient to facilitate their evaluation on the basis of a more consistent dataset.

3 Summary of inputs from Member States and business community

This section summarises the completeness and sufficiency of information and data received from Member State authorities and the European business community in response to questionnaires sent by the European Commission and ICF for this study.

Assessing the completeness and sufficiency of the evidence and information provided

This section (and this report more generally) makes a distinction between two main types of evidence and information provided by Member States:

- **Evidence and data** – this refers to data on measurable outcomes and quantitative information (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented). In relation to data on savings specifically, this data was sought initially from all Member States before ICF requested more detailed savings data from a sample of five Member States only for each ABRplus measure.
- **Qualitative information** – this refers to information on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.)

This section assesses this evidence and data and qualitative information against two key criteria:

- **Completeness** – this refers to how complete the Member State's response was to an information category (i.e. the Member State either did not respond, or provide a full/complete response or provide a partial/incomplete response).
- **Sufficiency** – this refers to whether the evidence and Information provided by Member States was sufficient to allow the impacts on the ground to be fully assessed/measured. In this regard, a score is given by ICF based on the sufficiency of the information (0 = no information; 1 = insufficient information; 2 = sufficient information). This score is given to each individual information item (e.g. a score for information on whether the measure was implemented; a score for whether data on savings was provided; etc.) and then a simple average is calculated for each Member State (between 0 and 2).

The findings summarised in this section are designed to highlight the information received from Member State authorities and the European business community, the key gaps and the sufficiency of the information and data in facilitating a full assessment of the impacts of the measure on the ground.

3.1 Completeness and sufficiency of Member State inputs

Table 3.1 below describes the completeness and sufficiency of the information and data provided by Member State authorities throughout the course of this study. In summary:

- The **completeness** of Member State information and data is shown by the shading in the table where:
 - red indicates that the Member State provided no information in response to the question asked;
 - amber indicates that the Member State provided partial information (i.e. not all of the information requested) in response to the question asked; and
 - green indicates that the Member State provided full/complete information in response to the question asked.
- The **sufficiency** of Member State information and data is shown by the score in each cell which represents an average score determined by ICF for each Member State and

each ABRplus measure between 0 and 2 which has been based on individual scores of either:

- 0 (for no information provided by a Member State);
- 1 (for some information provided by a Member State but where that information was insufficiently detailed/comprehensive for a full assessment of that impact/issue to be made); and
- 2 (for information provided by a Member State where that information was sufficiently detailed/comprehensive for a full assessment of that impact/issue to be made).

These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

The individual scores and shading of cells which was used to complete the summary table below can be found in the sections of this report which focus on individual ABRplus measures. In combination, the shading and the scores provide an indicative picture of the extent to which the Member State authorities provided information and data in response to a request from the European Commission and/or ICF, and the extent to which the information and data that Member State authorities provided was sufficiently detailed/comprehensive to allow ICF to undertake a full and complete assessment of the issue at hand. The table below shows an ‘average’ shading and score for each Member State which shows how complete and sufficient the information and data was across all ABRplus measures. For example, the average shading for Bulgaria is green/red, denoting that, on average across all ABRplus measures, Bulgaria provided either complete information or no information in response to the questions asked by the European Commission and ICF. Similarly, the average score for Spain is 1.2, denoting that, on average across all ABRplus measures, Spain’s information and data was largely sufficient (on a scale of 0 to 2, with 2 being ‘sufficient’) to allow ICF to fully assess the issues at hand.

Figure 3.1 provides a summary of the findings of ICF’s assessment of the completeness and sufficiency of the data and information provided by Member States.

Figure 3.1 Summary of ICF’s assessment of the completeness and sufficiency of Member State information and evidence

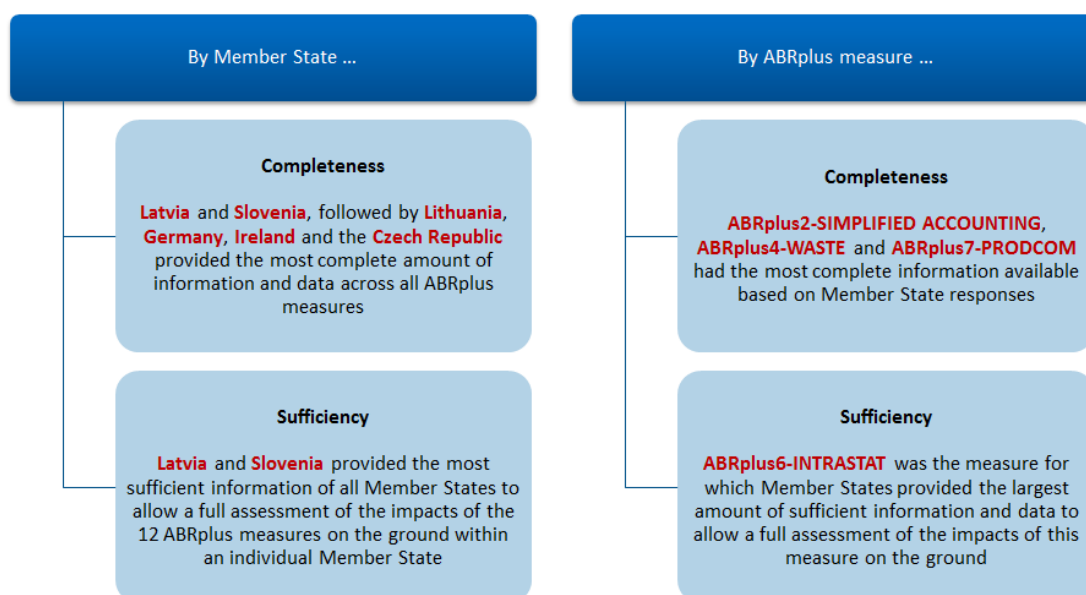




Table 3.1 ICF’s assessment of the completeness and sufficiency of information across Member State authorities and ABRplus measures

	ABRplus measure and deadline for transposition/entry into force												AVG
	ABRplus1	ABRplus2	ABRplus3	ABRplus4	ABRplus5	ABRplus6	ABRplus7	ABRplus8	ABRplus9	ABRplus10	ABRplus11	ABRplus12	
	July 2007	September 2008	April 2012	N/A	June 2014	January 2009	January 2008	December 2012	January 2010	April 2007	July 2008	May 2010	
BE	0	0	0.4	0	0	0	0	0.5	0	0	0	0	
BG	1.4	1.3	0.4	0.2	1.5	1.6	1.7	0.7	0.8	0.3	0.3	0.4	
CZ	1.5	1.6	1.3	0	1.1	1.9	2.0	1.5	1.5	1.4	2.0	2.0	
DK	1.5	1.0	0.5	1.3	1.0	1.8	1.8	1.6	1.5	1.4	0	0.6	
DE	1.1	1.7	1.5	1.8	2.0	1.7	0.6	1.5	1.5	1.3	1.3	1.5	
EE	0.4	2.0	0.7	0.3	1.0	1.6	1.6	0.2	0.2	0.3	1.5	1.8	
IE	1.5	1.5	1.5	1.8	1.6	1.6	1.5	1.5	1.6	1.9	0	1.9	
EL	1.0	1.7	1.6	0.8	1.4	2.0	1.6	1.5	1.2	1.2	0	1.0	
ES	1.4	1.2	1.3	1.3	1.2	1.6	1.7	1.1	0.8	1.6	0.3	0.9	
FR	0	0.09	0.09	0	0.2	0	0	0.2	0	0.1	0	0	
HR	0	0.09	0.09	0	0	0	0	0	0	0	0	0	
IT	1.1	1.4	1.4	1.7	0.8	1.3	1.8	1.0	1.3	1.7	1.5	2.0	
CY	1.4	1.7	1.7	1.7	1.4	1.6	1.0	1.4	1.1	0.9	2.0	1.6	
LV	1.4	1.6	1.4	1.7	1.7	1.8	2.0	1.5	1.4	1.4	1.7	1.9	
LT	1.5	1.2	0.8	1.4	1.5	1.5	1.5	1.5	1.5	1.5	1.8	1.9	
LU	0	0.6	0.1	0.3	0	0.4	1.0	0.4	0.6	0	0	0	
HU	1.1	1.3	1.2	1.2	0.4	1.5	1.9	1.5	1.3	1.8	1.8	1.9	
MT	0.5	1.1	1.3	2.0	0.7	0.4	1.7	1.4	1.4	1.4	0	1.9	
NL	0.8	0.5	0	1.7	1.2	1.4	0.5	1.5	1.6	0.6	1.3	1.3	
AT	0.6	0.8	0.0	1.3	0.6	0.5	1.1	1.1	1.3	0.9	0	0.8	
PL	0.09	0	0	0	0.09	0	0	0.5	0.6	0	0	0	
PT	0.9	0.8	0.4	0.3	1.0	1.8	2.0	0.5	0.8	1.0	0	0.7	
RO	0	0	0	0	0.4	0.6	0.5	0	0	0	0	0	
SI	1.6	1.9	0.3	2.0	1.7	1.8	1.7	1.7	1.7	1.7	1.6	1.6	
SK	1.5	0.8	0.8	0.9	1.5	0	1.8	0.8	1.4	1.5	1.6	1.3	
FI	0.8	0.6	0.0	0.9	1.1	0	0	1.5	1.4	0.5	0	0.3	



ABRplus measure and deadline for transposition/entry into force												
	ABRplus1	ABRplus2	ABRplus3	ABRplus4	ABRplus5	ABRplus6	ABRplus7	ABRplus8	ABRplus9	ABRplus10	ABRplus11	ABRplus12
	July 2007	September 2008	April 2012	N/A	June 2014	January 2009	January 2008	December 2012	January 2010	April 2007	July 2008	May 2010
SE	1.4	1.3	0.3	1.5	0.9	1.8	1.5	0.8	0.8	0.4	0.2	0.6
UK	1.7	1.9	1.6	0.3	1.6	1.1	1.4	1.8	2.0	0.8	0.7	1.3
AVG	0.9	1.2	0.7	1.6	1.0	1.1	1.2	1.0	1.0	0.9	0.7	1.0

AVG
1.0
1.4

Red = no response; Green = complete response; Yellow = partial response. Where a cell in the table has been split to show two colours, this reflects the fact that a Member State’s response to the range of questions for each ABRplus measure was mixed in terms of its completeness (e.g. some questions were fully answered; some were partially answered; and some were not answered at all, which means that two colours are shown in the table to represent a mixed response in terms of completeness.

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures. Average colour-coding should be interpreted as indicative averages only based on the relative prominence of shading across ABRplus measures and Member States.



3.2 Completeness and sufficiency of business community inputs

3.2.1 Overview

This section provides an overview of the information received from the European business community in response to the request made by Secretariat-General of the European Commission and a questionnaire sent by ICF, focusing on the completeness of information and its sufficiency for enabling an assessment of impacts realised on the ground.

The business community questionnaire sought information and evidence on a selected number of topics:

- the impacts of the ABRplus measures;
- examples of best practice approaches to implementation; and
- any suggestions for further simplification.

Overall, the response rate to ICF’s business community questionnaire was extremely low. ICF circulated the questionnaire via email to 259 business organisations. The questionnaire was designed to collect further information in relation to the savings to businesses resulting from the ABRplus measures and any examples of best practice in implementation. Despite this, fewer than ten organisations submitted a response. The responses that were received were generally of a high quality and sufficiently detailed to inform the findings and conclusions of this study (albeit insufficiently detailed to calculate savings in administrative burdens as a result of the ABRplus measures). A summary of the responses received to the ICF questionnaire is set out below in Table 3.2

Table 3.2 Completeness and sufficiency of information from business community respondents

Respondent type	Jurisdiction	ABRplus measures for which evidence is provided
Business association	Germany	<ul style="list-style-type: none"> ■ ABRplus2-SIMPLIFIED ACCOUNTING ■ ABRplus3-MICRO ACCOUNTING; ■ ABRplus5-PROCUREMENT; ■ ABRplus8-INVOICING.
Environmental organisation	EU	<ul style="list-style-type: none"> ■ ABRplus4-WASTE
Pan-European business organisation	EU	<ul style="list-style-type: none"> ■ ABRplus2-SIMPLIFIED ACCOUNTING; ■ ABRplus3-MICRO ACCOUNTING; ■ ABRplus8-INVOICING; ■ ABRplus9-VAT.
Raw materials business	Belgium	<ul style="list-style-type: none"> ■ ABRplus4-WASTE
Business association	Austria	<ul style="list-style-type: none"> ■ ABRplus2-SIMPLIFIED ACCOUNTING; ■ ABRplus8-INVOICING; ■ ABRplus9-VAT; ■ ABRplus10-TACHOGRAPH; ■ ABRplus12-Haulage,

A business association from Germany responded on ABRplus measures 2, 3, 5 and 8. For ABRplus2-SIMPLIFIED ACCOUNTING, the association provided information on impacts, best practice examples and further improvements. For ABRplus3-MICRO ACCOUNTING, information was provided on impacts and some limited information on best practice and opportunities for further improvement. For ABRplus5-PROCUREMENT, information was provided on impacts and some limited information on best practice and opportunities for further improvement. For ABRplus8-INVOICING, information was provided on impacts, best practice and opportunities for further improvement.

A pan-European environmental organisation based in Belgium provided information for ABRplus4-WASTE on impacts, best practice and further improvement. In addition, a private

company dealing in raw materials in Belgium provided information for ABRplus4-WASTE on further improvements that can be made.

A pan-European business organisation provided information for ABRplus measures, 2, 3, 8 and 9. For ABRplus2-SIMPLIFIED ACCOUNTING, information was provided on impacts and suggestions for further improvements. For ABRplus3-MICRO ACCOUNTING, information was provided on impacts, although the organisation suggested it was too early to cite potential improvements. For ABRplus8-INVOICING and ABRplus9-VAT, information was provided on impacts and opportunities for further improvement. The organisation reported that the question on best practice for all measures was not applicable given they are a pan-European organisation and they stressed that each Member States will have implemented the measure in a different manner.

Finally, an Austrian business organisation provided some general information on several of the measures. However, in many cases, the information did not cover impacts, best practice or further suggestions for improvement – instead, the information largely described the measures and provided an opinion on the measure. Relevant information that was provided included information on the impacts of ABRplus2-SIMPLIFIED ACCOUNTING, ABRplus8-INVOICING and ABRplus9-VAT, and further suggestions for improvement and information on the impacts of the new Regulation for ABRplus10-TACHOGRAPH and information on the reduced impact on administrative burden for ABRplus12-HAULAGE but also further suggestions for improvements.

3.2.2 Evidence and information on impacts

Overall, only four respondents were able to provide information on impacts. Generally, they were able to provide this information for a small number of ABRplus measures only depending on the sector/focus of the respondents.

Respondents on particular ABRplus measures were generally able to provide qualitative and anecdotal information on the impacts, which was insufficient in many cases to enable an assessment of the impacts. However, one respondent provided information on impacts that was brief, vague and talked about the impact of the wider regulation rather than the ABRplus measure in particular.

3.2.3 Evidence and information on best practice

Overall, only two respondents were able to provide any information on best practice. The organisations provided this information for a small number of ABRplus measures only depending on the sector/focus of the respondents.

Overall, only one organisation was able to provide sufficient information to make an assessment of best practice for ABRplus4-WASTE. The other organisation provided some information on ABRplus2-SIMPLIFIED ACCOUNTING, ABRplus3-MICRO ACCOUNTING, ABRplus5-PROCUREMENT and ABRplus8-INVOICING, but did not provide sufficiently detailed information on examples of best practice to facilitate a full assessment of these issues.

3.2.4 Evidence and information on further simplification

Most of the responses from organisations included information on further improvements for each of the ABRplus measures in question, apart from one organisation that was only able to provide this information for one of the three ABRplus measures that they responded on.

The level of sufficiency of this information was mixed with some organisations providing detailed information on areas and examples that could be considered for further improvement and others not providing a sufficient level of detail in their answers.

3.2.5 Summary of completeness and sufficiency of responses

Table 3.3 below provides a summary of the completeness and sufficiency of information received from business community respondents.



Table 3.3 Completeness and sufficiency of information from business community respondents

	ABRplus1	ABRplus2	ABRplus3	ABRplus4	ABRplus5	ABRplus6	ABRplus7	ABRplus8	ABRplus9	ABRplus10	ABRplus11	ABRplus12
Respondent 1 (business organisation/association from DE)												
Impact	1	1			1			2				
Best practice	1	1			1			1				
Further simplification	1	2			1			2				
AVERAGE	1.0	1.3			1.0			1.6				
Respondent 2 (pan-European environmental organisation/association based in BE)												
Impact				2								
Best practice				2								
Further simplification				2								
AVERAGE				2.0								
Respondent 3 (pan-European business organisation/association based in BE)												
Impact	2	2						2	2			
Best practice	N/A	N/A						N/A	N/A			
Further simplification	1	1						2	2			
AVERAGE	1.5	1.5						2.0	2.0			
Respondent 4 (raw materials company based in BE)												
Impact				0								
Best practice				0								
Further simplification				2								
AVERAGE				0.6								



	ABRplus1	ABRplus2	ABRplus3	ABRplus4	ABRplus5	ABRplus6	ABRplus7	ABRplus8	ABRplus9	ABRplus10	ABRplus11	ABRplus12
Respondent 5 (business organisation/association in AT)												
Impact		2						2	2	1		1
Best practice		0						0	0	0		0
Further simplification		0						0	2	0		0
AVERAGE		0.6						0.6	1.3	0.3		0.3

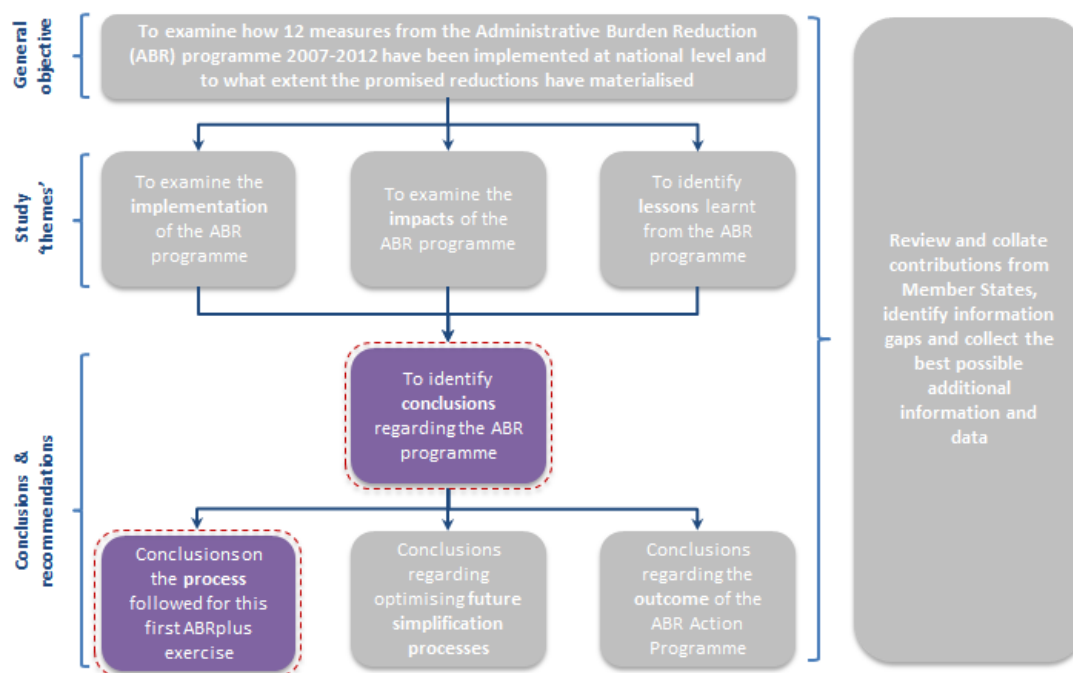
Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

4 Analysis and conclusions on the ABRplus exercise

This section summarises the analysis and conclusions of the study in relation to this ABRplus exercise (Figure 4.1). Specifically, this section discusses the steps taken and the strengths and weaknesses of this first ABRplus exercise and sets out recommendations to improve any future follow-up on the impact of ABR Action Programme initiatives.

Figure 4.1 The analysis and conclusions covered within this section



4.1 Overview of the ABRplus exercise steps taken

The overall approach taken to this first ABRplus exercise was shaped by three key factors:

- The process initiated by the European Commission to evaluate the implementation and impacts of the 9 ABRplus measures. This was reflected in:
 - the questionnaire that the European Commission sent to Member States prior to this ABRplus study being commissioned; and
 - the methodological approach suggested in the Terms of Reference for this study.
- The role of the High-Level Group (HLG) on Administrative Burdens in extending the scope of the exercise, adding to the selection of the 12 ABRplus measures that formed the focus of this exercise.
- The method of approach proposed by ICF in response to the European Commission's Terms of Reference for this ABRplus study. This includes the extent to which this method of approach evolved and changed throughout the course of this study in response to changing circumstances. For example, emphasis was put on business community consultations when it became increasingly clear that Member State authorities would not submit the level of data and information initially anticipated.

The selection of the 12 ABRplus measures and the development of the initial questionnaire sent to Member State authorities by the European Commission pre-dated ICF's involvement in the ABRplus exercise. With the benefit of hindsight, the following changes may have improved the quantity and quality of the responses received:

- An alternative selection of ABRplus measures not including those suggested to be added by the HLG on Administrative Burdens, which would have resulted in a set of measures that was introduced and/or transposed over a more consistent timeframe such that a sufficient period of time had elapsed prior to their evaluation.
- A more specific and detailed initial questionnaire for Member State authorities, especially in relation to defining what is meant by “implementation” vs. “transposition” and in relation to the measurement of administrative burdens and/or savings. Although to some extent these issues were addressed on the initiative of the European Commission by ICF’s subsequent questionnaire to Member State authorities, it may have been helpful had these concepts and questions been more specific and detailed from the outset.

Finally and, again, with the benefit of hindsight, ICF may have made changes to the method of approach it proposed for this study. Specifically, had it been clear earlier-on that the information provided by Member State authorities throughout the course of this study would be incomplete and insufficient to facilitate a full assessment of the impacts of the ABRplus measures on the ground, ICF may have sought greater engagement earlier-on in the study from business associations, including the Brussels-based business associations with whom the European Commission initially sought to engage, as well as the business organisations to whom ICF subsequently sent a questionnaire. Although the input of these organisations, once engaged, was fairly limited, a more prominent role earlier-on in the study may have generated greater buy-in and engagement from the business community. In this regard, an early workshop and/or focus groups may have worked well in generating useful information and insights from business organisations.

4.2 Strengths and weakness of the ABRplus exercise

This section builds on Section 4.1 above to describe the relative strengths and weaknesses (or what worked well and what worked less well) in relation to this first ABRplus exercise.

4.2.1 What worked well

There were a number of elements associated with this ABRplus exercise that worked well in helping to develop the evidence and analysis on which the conclusions of this study are based.

First, there was constructive and timely engagement from the European Commission throughout the study. This not only included the direct client for this study, Secretariat-General, but also the individual Directorates General (AGRI, MARKT, ENV, ESTAT, TAXUD and MOVE) that formed the Steering Group for this study. This was particularly helpful in liaising with Member State authorities and the Brussels-based business organisations (through established lines of engagement), but also in providing information and evidence (for example, on the transposition status of EU directives/regulations within specific Member States) for individual ABRplus measures.

Second, and related to the first point above, the European Commission worked constructively with ICF to access the original measurement data held by the Commission on baseline administrative burdens. This helped ICF to construct a comprehensive dataset of baseline administrative burdens by ABRplus measure and by Member States.

Finally, another step in the ABRplus exercise that worked well was the mapping of existing data and information from Member States (provided in response to the European Commission’s original questionnaire) to the ABRplus study objectives and questions set out in the Tender Specifications. The use of structured, colour-coded tables to record the information received from Member States and to highlight the gaps in that information helped to focus the additional evidence gathering from Member State authorities on the areas where the information and data was most critical.

4.2.2 What worked less well

Some of the specific aspects of this ABRplus exercise that did not work as well as they may have done were documented above in Section 4.1. Additional elements of this exercise which did not work so well are described below.

First, it was noted above that one of the aspects of the study that worked well was the constructive engagement by the European Commission in providing ICF with additional data which was used to construct a dataset on baseline administrative burdens. However, this additional work was made necessary by the lack of a readily available and easily accessible dataset from the previous work undertaken (by Deloitte, Ramboll and CapGemini, as well as CEPS) which, had it been in place, would have saved both the Commission and ICF considerable time and resources in reconstructing the baseline dataset. Further, despite being able to access data from the Commission on baseline administrative burdens, there remains a lack of available data on potential savings by Member State. The only data on potential savings that was available was at the EU level, which limited to some extent the conclusions that could be drawn regarding the extent to which the savings estimated by ICF for a sample of Member States could be reconciled/ compared against the potential savings for that same sample of Member States.

Second, there was too great a reliance upon evidence and data from Member States as to the experience on the ground with respect to the 12 ABRplus measures. The paucity of evidence in secondary sources, and the process that had been set in train by the European Commission in seeking ex post evidence and information from Member State authorities on the ABRplus measures, meant that the Member States were considered the primary source of evidence and data for this study. There was an expectation that Member States would be able to evidence the approach they had taken to implementing these measures and the impacts they were having on the businesses to which they apply. In reality, the completeness and robustness of the evidence provided by individual Member States varied significantly across the ABRplus measures and the Member States themselves. Member States did not always provide a full response to the questionnaires sent by the European Commission and ICF, with a number of gaps and, for each ABRplus measure, there were several Member States that did not provide any response at all. Limited or no information was provided on whether the savings potential had been achieved, with very few Member States providing this information for each measure. To some extent, the lack of evidence and data on the impacts of the ABRplus measures could reflect one or both of the following factors:

- there was no system/process/approach established and agreed at a European level for individual Member States to monitor and measure the impacts of the ABR measures on an on-going basis; and
- in the absence of an agreed approach at a European level for monitoring the impacts of the ABR measures on an on-going basis, it does not appear that individual Member States introduced their own processes and systems for measuring and monitoring the impacts of the measures on the ground.

Overall, this suggests, prima facie, that the focus and emphasis of the ABR Action Programme was on adoption, with very little or no consideration given to establishing an agreed approach for the on-going monitoring and evaluation of the impacts of the ABR measures once implemented.

4.3 Recommendations to improve future follow-up

On the basis of the above assessment of what worked well and what worked less well as part of this first ABRplus exercise, the following recommendations are made in relation to any future follow-up on the impact of ABR Action Programme initiatives.

First, any future follow-up should ideally focus on a subset of measures from the ABR Action Programme for which a sufficient period of time has elapsed since their implementation/transposition. This will help to maximise the chances of data and information being available on their implementation and impacts. This will also help to maximise the time period over which the effects of the measures can be experienced and observed.

Second, systems and processes should be established and agreed at a European level for individual Member States to monitor and measure the impacts of future simplification processes on an on-going basis. The first ABRplus exercise demonstrates that, in the absence of such systems and processes at an EU level, individual Member States are unlikely to develop their own. Consequently, there is a role here for the European Commission to broker an agreement among all EU Member States as to how the impacts of future administrative burden reduction measures should be measured and monitored in a consistent and comparable manner.

Third, and related to the point above, specific evaluation indicators / key performance indicators (KPIs) should be developed and agreed as part of any future monitoring systems to ensure a consistent and comparable approach to measuring simplification outcomes. These indicators and metrics should be developed with regard to the underlying logic as to the anticipated impacts of future administrative burden reduction. That is, the development of logic models, which articulate the specific impacts that are expected to result from specific administrative burden reduction measures, would help to identify the specific outcomes and impacts that should then be measured as part of any ex post evaluation of these measures.

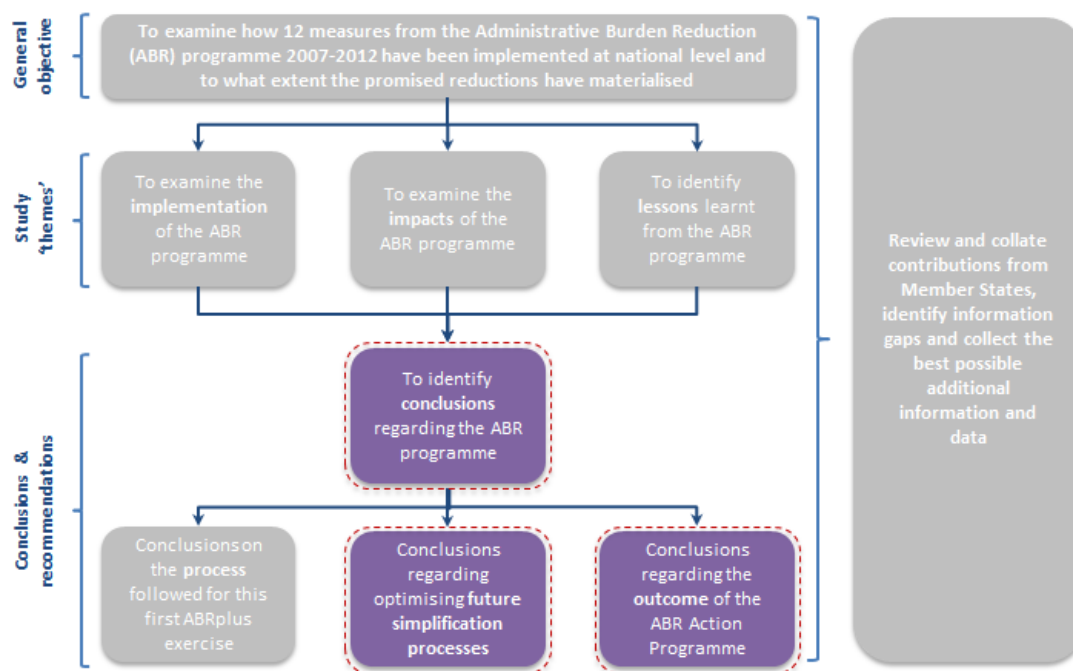
Fourth, initial data collection from Member State authorities should ideally be undertaken on the basis of detailed and specific questionnaires. This will help to mitigate the risk that Member States interpret questions differently (and hence do not provide comparative data and evidence) and/or that Member States do not respond at all if they are unclear as to the specific information and data being sought.

Finally, future follow-up should ideally be preceded by an exercise (within the European Commission) to establish a dataset of baseline administrative burdens. This would help to save time and resources during any follow-up study, and would also help to focus the subsequent evidence gathering activities on the specific data required to facilitate comparisons with these baseline administrative burdens.

5 Analysis and conclusions on the ABRplus findings

This section summarises the analysis and conclusions of the findings of the study across the 12 ABRplus measures detailed in this report. The conclusions presented herein are reported against the key study ‘themes’ which form the focus of this study and which sit above the detailed study questions set out earlier in this report (Figure 5.1).

Figure 5.1 The analysis and conclusions covered within this section



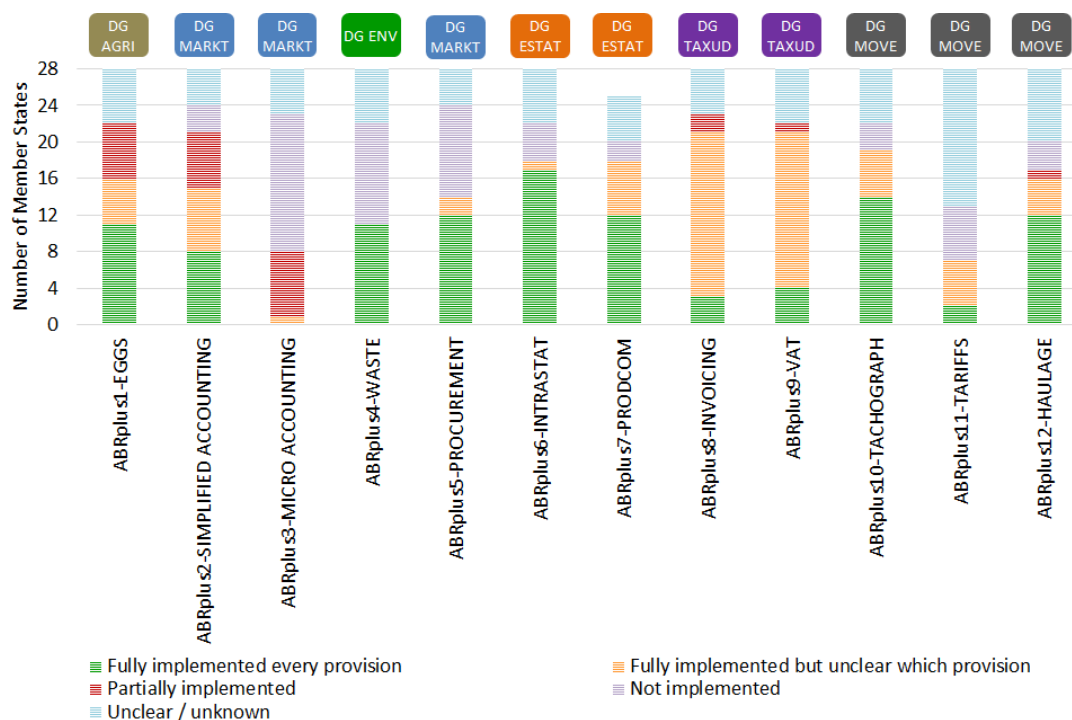
5.1 Implementation of the ABRplus measures

This subsection summarises the conclusions of this report with respect to the implementation of the ABRplus measures.

5.1.1 Whether the possibilities offered by the revised legislation following the ABR reduction measures were fully implemented by Member States and, if not, the reasons for this

The implementation status of the 12 ABRplus measures varies considerably. Member States are categorised as either having fully implemented a measure (with or without confirmation that this includes all provisions/exemptions of relevance to an individual ABRplus measure), partially implemented a measure (where it is confirmed that they have not implemented all provisions/exemptions of relevance to an individual ABRplus measure) or not implemented the measure (Figure 5.2).

Figure 5.2 Implementation status of ABRplus measures



Source: Member State responses to questionnaires from the European Commission and ICF.

ICF therefore concludes that the possibilities offered by the revised legislation following the ABR reduction measures have not been fully implemented by Member States, although a complete picture of the exact transposition and implementation status of each measure in each Member State is difficult to ascertain based on available evidence. However, it is clear that the measures have not, to date, been fully implemented, which ICF concludes is likely to reflect a number of factors, including:

- whether the measure involves multiple provisions, only some of which are mandatory, such that Member States may or may not adopt and implement the optional provisions even if they fully implement the mandatory provisions;
- whether the measure is to be superseded by a new simplification measure in the very near future and/or the measure is still in the process of being introduced at an EU level (in which case some Member States have indicated they intend to implement the measure but are waiting); and
- whether the Member State decides to implement the measure for reasons unrelated to the above factors (this is particularly the case for Directives where it involves transposition via national law and the practices of individual Member States may vary for different reasons).

Even where an ABRplus measure is introduced via an EU regulation, which is directly applicable, a Member State may need to take some action to implement the measure if the provision is optional rather than mandatory.

Despite the incomplete nature of implementation of the ABRplus measures, there are gaps in the evidence available on the implementation status of different ABRplus measures because:

- there were a number of Member States who did not respond to either the European Commission’s original questionnaire or ICF’s follow-up questionnaire to clarify the implementation status of specific ABRplus measures; and

- some of the responses from Member States remain unclear as to the actual implementation status of specific ABRplus measures.

In addition, in some cases (e.g. ABRplus3-MICRO ACCOUNTING and ABRplus4-WASTE), it is clear that certain Member States await the introduction of new EU directives/regulations before implementing the relevant provisions of the ABRplus measures, but they have indicated their intention to fully implement these provisions once introduced at an EU level.

In combination, these factors suggest that the figures reported herein on the implementation to date of each ABRplus measure are likely to understate to some extent the true degree to which the measures have been introduced on the ground within individual Member States (and/or the degree to which such measures will be implemented within the next 12-24 months).

However, the documented evidence on the extent to which these measures have been implemented does not explain to what extent 'implementation' by individual Member States includes the active promotion and application of these measures to the benefit of businesses. That is, the transposition and implementation of a burden-reduction measure will not necessarily result in the desired impacts on businesses if these businesses are not fully aware of the changes in requirements.

Consequently, the figures reported herein on the number of Member States that have fully implemented a given ABRplus measure should not be interpreted as *prima facie* evidence of the relative 'success' or 'failure' of the ABR Action Programme in terms of its adoption and practical application across the EU. The evidence provides a partial indication of the transposition and implementation status of individual measures, but less information on the degree to which these measures are being actively applied and promoted by Member State authorities.

5.1.2 How the 12 selected ABR measures have been implemented by Member States

Among the Member States that transposed/implemented the measures, implementation occurred in most cases shortly after the legislation came into force via amendments to national legislation. This varied considerably from measure to measure (and across Member States) with further specific details contained within the individual sections of this report and in the separate document 'Detailed Mapping Annexes'.

5.1.3 How stakeholders were involved in the implementation of the ABR measures

The extent to which Member State authorities involved stakeholders in the process of implementation also varied widely. While some Member States, in their response to questionnaires sent by the European Commission and ICF, regarded 'stakeholder involvement' as informing stakeholders of the introduction of the measure *ex post* (which may also be regarded as actively promoting the changes in requirements to the businesses affected in the context of the point above on active promotion), others provided clear examples of stakeholder engagement and consultation *ex ante* which informed the process of implementation. These examples included consulting on legislative proposals, engaging via industry representative forums, presenting information on websites, inviting comments and setting up working groups. Reflecting these different Member State interpretations of stakeholder involvement, this report seeks to make a distinction throughout between those Member States that sought active engagement and consultation with stakeholders and those Member States that informed stakeholders of a measure's implementation.

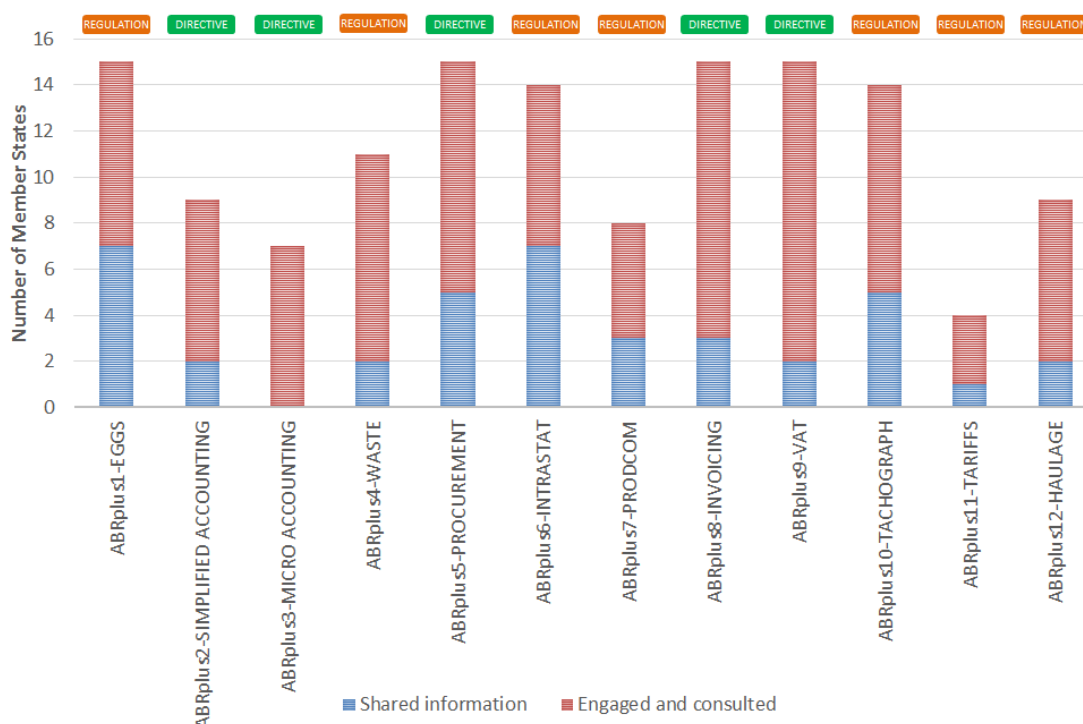
The extent of stakeholder involvement may also reflect, in part, whether an ABRplus measure is introduced via an EU Directive or Regulation. Specifically:

- where an ABRplus measure was introduced via a Regulation, the adoption of national law is often not necessary and, therefore, there is no obligation on Member State authorities to consult stakeholders on its implementation, although it may still be considered good practice to do so; and

- where an ABRplus measure was introduced via a Directive, implementation requires the transposition into national law and, therefore, depending on national practice, there may be an obligation or interest to consult stakeholders.

However, based on the responses from Member States to the questionnaires sent by the European Commission and ICF, there appears to be no direct correlation between the level (how many stakeholders) and nature (whether informed or actively consulted) of stakeholder involvement in the implementation of an ABRplus measure and whether that ABRplus measure has been introduced via a Regulation or a Directive (Figure 5.3).

Figure 5.3 Level and nature of stakeholder involvement in the implementation of the ABRplus measures



Source: Member State responses to questionnaires from the European Commission and ICF; ICF classification of Member State response.

Overall, there are no discernible trends across a particular ABRplus measure or Member State in terms of the degree and/or nature of stakeholder involvement in implementation. Consequently, it appears that stakeholder involvement has occurred on a relatively ad hoc basis, with no evidence of Member States taking a systematic approach. This may, to some extent, reflect the relatively diverse nature of the 12 ABRplus measures and, hence, the diversity of ministerial responsibility within Member State governments for driving forward the implementation of these measures, as evidenced by the different approaches taken by different Member States to different ABRplus measures.

ICF concludes that there is only limited evidence that Member States systematically and proactively sought the active involvement and input from stakeholders in a way which influenced the approach to implementation. Consequently, there would appear to be scope for Member States to target specific groups of stakeholders in a more systematic way in future to ensure they have an opportunity to shape the implementation of the measures associated with future simplification processes. This could also help to ensure the buy-in and awareness of individual businesses in a way that helps to maximise the savings in administrative burdens.

5.1.4 Whether any obstacles or difficulties were experienced in the implementation and application of ABR measures

This study found very little evidence of obstacles to – or problems with – the implementation of the ABRplus measures. However, a small number of Member States did identify difficulties. For example, for ABRplus2-SIMPLIFIED ACCOUNTING, difficulties cited by Member States included a lack of consensus amongst stakeholders regarding the measure, which created challenges when implementing the measure, and the challenge of achieving a balance between the needs of stakeholders who use the accounting information and the needs of SMEs that report the information and for whom there is a need to reduce administrative burdens. For ABRplus5-PROCUREMENT, some Member States reported challenges associated with what they perceived to be ambiguous wording in the Directive, technical difficulties and difficulties in implementing the documentation system. For ABRplus9-VAT, there was a concern expressed by some Member States that the timescales for implementation were too short resulting in incomplete implementation and technical difficulties.

Despite these examples, ICF concludes that there is little evidence to suggest that major obstacles or difficulties were experienced by Member States in the implementation of the ABRplus measures. Very few examples were cited by Member States and, of those that were, it was often unclear to ICF based on the evidence from Member States as to why these obstacles prevented the measure from being implemented instead of making the process of implementation more challenging than it would otherwise have been in the absence of the obstacle.

5.1.5 Whether Member States introduced any national implementation measures that go further and add additional requirements than the measures agreed at European level require

On the question of whether any Member States introduced requirements (related to the ABRplus information obligations) at a national level that went further than the original requirements agreed at an EU level, very few Member States indicated that this was the case. For each ABRplus measure covered by this Final Report (with the exception of ABRplus11-TARIFFS), there were, at most, one or two examples of additional requirements being imposed by Member States. The impact of these additional requirements (in terms of the savings potential lost) are not easily quantifiable, particularly as the additional requirements specified by the Member State are insufficiently detailed to facilitate the quantification of their likely impacts on the variables (time, frequency and/or number of businesses) used to calculate administrative burdens using the SCM.

ICF concludes that, although there were some examples of Member States that introduced requirements (related to the ABRplus information obligations) at a national level that went further than the original requirements agreed at an EU level, there is no evidence to suggest that, for specific ABRplus measures and/or for specific Member States, these additional requirements would impact upon the savings potential of the 12 ABRplus measures in a material way.

5.2 Impacts of the ABRplus measures

This subsection summarises the conclusions of this report with respect to the impacts of the ABRplus measures.

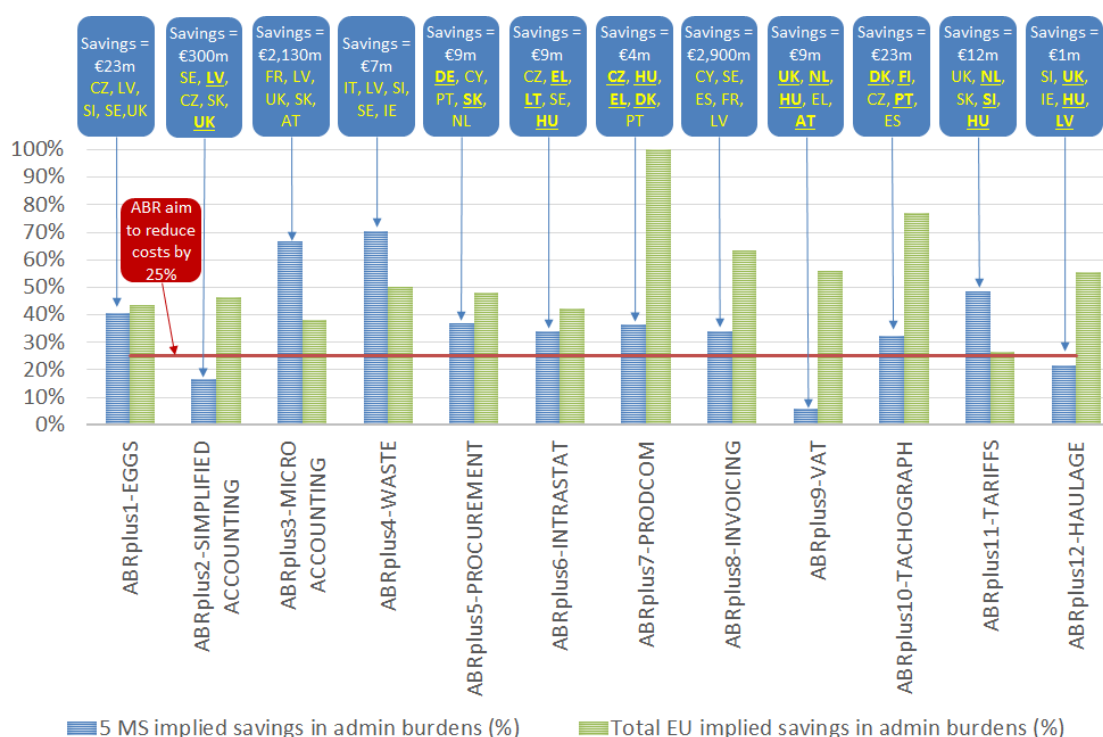
5.2.1 Whether the original savings potential has been fully met

A core component of the study was to assess the impacts of the 12 ABRplus measures and, specifically, to determine the extent to which the potential savings in administrative burdens have been realised on the ground in Member States.

Across all ABRplus measures, no evidence was provided by Member States on the realised savings or the evidence that was provided was insufficiently detailed to allow a like-for-like comparison with baseline administrative burdens which would permit conclusions to be drawn on realised savings on the ground. Where sufficiently detailed evidence was provided, ICF used this. But this was the exception, rather than the norm.

To address the gaps in the data, the study team used the Standard Cost Model (SCM) approach to produce best estimates of current administrative burdens associated with each measure. Consistent with the Tender Specifications for this study, these calculations were produced for a sample of five Member States per ABRplus measure (i.e. 60 calculations in total). These estimates were then compared with the figures on baseline administrative burdens to draw indicative conclusions regarding the likely savings that resulted from the introduction of each ABRplus measure in the sample of Member States. The resulting savings associated with the estimated current administrative burdens, and the sample of Member States used, are shown in Figure 5.4 below.

Figure 5.4 Implied savings in administrative burdens: estimated savings as a % of baseline administrative burdens for sample of five Member States and potential savings as a % of baseline administrative burdens for the EU



Sources: Member State responses to questionnaires from the European Commission and ICF; ICF estimates based on secondary sources and assumptions. Note: potential savings at an EU level for ABRplus10-TACHOGRAPH exclude AT, NL and the UK due to a lack of baseline data for these Member States. Further, the EU total potential administrative savings for ABRplus7-PRODCOM is broadly equal to the total EU baseline administrative burdens. Note: the Member States shown in bolded underlined font at the top of the chart are those that provided data on current administrative burdens via their response to the questionnaires from the European Commission and ICF.

ICF's estimates of current administrative burdens and implied potential savings as part of this study suggests that the total estimated savings that may have been realised across the sample of Member States is €5.4 billion, representing the difference between the baseline administrative burdens (€13.9 billion) and estimated current administrative burdens (€8.5 billion) for the Member States sampled for each ABRplus measure. This saving represents a 39 per cent reduction in the administrative burdens faced by EU businesses as a result of

these information obligations. This estimate is lower than would have been the case had Member States in ICF's sample indicated that they had fully implemented all provisions of relevance to the ABRplus measure (i.e. for some Member States and some ABRplus measures, only the mandatory exemptions/derogations were implemented, and not the optional exemptions/derogations, meaning that the original savings potential could not be fully met).

Although the overarching target of the ABR Action Programme was to reduce administrative burdens by 25 per cent, it is not possible to compare the estimated savings from this study for the sample of Member States (39 per cent) against this overarching target. This is because the 25 per cent overall reduction target was not based on the assumption that every individual measure in the ABR Action Programme and every Member State would deliver the same level of savings (25 per cent). Rather, it was based on an estimate of what the ABR Action Programme in its entirety would deliver.

In relation to the savings figure of 39 per cent, it is not possible to draw any firm conclusions about the savings for any Member State that was not part of the sample of five Member States. The reason for this lies in the fact that the five sampled Member States will not necessarily have experienced the same level of savings in administrative burdens as the average of the total of the 28 Member States from the ABR Action Programme. The five sampled Member States may have adopted – on average – more or fewer provisions suggested by the European Commission than those Member States that were not sampled, or may have had different 'starting points'. Therefore, the percentages mentioned in this report only reflect the performance of these five Member States per ABRplus measure.

Based on available information and data, ICF estimates that these 12 ABRplus measures may have been expected to deliver savings equivalent to approximately 56 per cent of baseline administrative burdens although, again, caution should be used when comparing figures. Further hard evidence from Member State authorities and the business community would help to underpin these estimates and conclusions on savings.

Again, this figure does not enable us to draw any conclusions regarding the savings delivered by the entire ABR Action Programme. The 56 per cent savings figure was established by comparing the EU28 baseline data of the 12 ABRplus measures with the envisaged savings (as published by the European Commission). Data on the baseline administrative burdens and anticipated/achieved savings for the remaining 60 ABR Action Programme measures are not available, although it can be inferred that some of these measures will have delivered a smaller percentage reduction in administrative burdens than the 56 per cent that may have been delivered by the 12 ABRplus measures to arrive at an overall savings reduction figure of 25 per cent.

Further hard evidence from Member State authorities and the business community would help to underpin these estimates and conclusions on savings.

A much more extensive study which estimated savings for every ABR Action Programme measure and every Member State would be needed to draw solid conclusions on the level of savings achieved by the ABR Action Programme in its entirety.

The absence of robust data and evidence from Member States means that existing sources and assumptions have had to be used instead to develop these best estimates of current administrative burdens and implied potential savings. Although this results in indicative estimates only, the study team has tried to follow as closely as possible the methodological approach used by the European Commission originally in calculating baseline administrative burdens which provides some confidence that there have been savings associated with each of the ABRplus measures, even if some uncertainty remains regarding the precise scale of those savings.

5.2.2 Whether there is any qualitative information which contributes to the understanding of the impact of the measures

In relation to other qualitative evidence of the impacts of the ABRplus measures, the evidence again varies across Member States and ABRplus measures. In some cases, the evidence from Member States was limited to asserting that the measure has reduced costs for businesses. In other cases (for example, Slovakia's estimate of 60 per cent of trade companies benefiting from the simplified accounting rules under ABRplus3-MICRO ACCOUNTING), the evidence is more detailed.

Overall, the qualitative evidence and opinions provided by Member States were generally positive in sentiment regarding the impact of the ABRplus measures in reducing administrative burdens for businesses. However, in some instances (for example, for ABRplus2-SIMPLIFIED ACCOUNTING), Member States made reference to the potentially unintended and negative consequences associated with the introduction of an ABRplus measure. These consequences included the loss of useful information on business activities which may have subsequent impacts (for example, on a business's ability to access finance); although they did not elaborate on whether and how the information is actively being used to deliver benefits and/or whether the information can be sourced elsewhere.

5.2.3 The lost reduction potential in that Member State For each implementation measure that goes further than the measures agreed at European level require

As noted above, there were some examples of Member States that introduced requirements (related to the ABRplus information obligations) at a national level that went further than the original requirements agreed at an EU level. However, the impact of these additional requirements (in terms of the savings potential lost) are not easily quantifiable, particularly as the additional requirements specified by the Member State are insufficiently detailed to facilitate the quantification of their likely impacts on the variables (time, frequency and/or number of businesses) used to calculate administrative burdens using the SCM.

Despite this, ICF found no evidence to suggest that, for specific ABRplus measures and/or for specific Member States, these additional requirements would impact upon the savings potential of the 12 ABRplus measures in a material way at an EU level.

5.3 Lessons learnt from the ABRplus measures

This subsection summarises the conclusions of this report with respect to the lessons learnt from the ABRplus measures. This covers two areas – examples of best practice in implementation, and opportunities for further simplification.

5.3.1 Good practice examples of implementation in Member States

Evidence from Member States on best practice approaches to implementation was mixed. Only a small number of Member States were able to provide examples of best practice and, in a number of cases, these examples simply comprised of an assertion by the Member State that their approach could be considered 'best practice' without any supporting evidence to explain why this was the case or how they had taken a different approach to other Member States and/or as required by the relevant directive/regulation. To some extent, this may simply reflect the fact that 'best practice' is largely a subjective concept, with no agreed way of defining and categorising specific implementation activities as best practice. Consequently, Member States may have been uncertain or unclear as to whether their particular approach could be considered best practice in this regard.

However, having said this, there were some constructive examples provided across all ABRplus measures which suggested that Member States had gone further in reducing administrative burdens. Such examples generally involved the use of online/electronic tools

for fulfilling the relevant information obligation, rather than a paper-based approach. These included:

- For ABRplus2-SIMPLIFIED ACCOUNTING, the introduction and promotion of online tools for the submission of financial statements was commonly cited by Member States.
- For ABRplus3-MICRO-ACCOUNTING, Malta used online tools for the submission of financial statements.
- For ABRplus4-WASTE, the Netherlands developed an application to allow companies to complete the notification forms digitally.
- For ABRplus5-PROCUREMENT, a move to e-procurement systems was cited by some Member States.
- For ABRplus6-INTRASTAT, the introduction and promotion of online tools have helped to reduce administrative burdens associated with Intrastat reporting.
- For ABRplus7-PRODCOM, Bulgaria, Italy, Hungary, Lithuania, Spain and Sweden held positive views about the rollout of online data reporting tools for the collection of PRODCOM data.
- For ABRplus11-TARIFFS, Hungary introduced an electronic waybill which means that the drivers are not obliged to keep the paper-based waybill on board.

Given the lack of data on current administrative burdens and savings provided by Member States, the estimates generated by ICF will not capture the impact of any best practice approaches on current administrative burdens (given it is unclear how these best practice approaches will impact the variables used in the SCM estimation technique used) which means that conclusions cannot be drawn regarding comparative cost-reduction between Member States that did and did not use a best practice approach (to understand the impact of the best practice approach on savings).

5.3.2 Whether the results so far suggest that there are possibilities to further simplify administrative burden

Member States provided a limited number of suggestions for further simplifying the information obligations associated with the ABRplus measures. These varied considerably across the ABRplus measures. As alluded to in section 5.2.3 above, some of these suggestions reflected the best practice examples provided by Member States insofar as they highlighted the use of electronic and online tools for further reducing the administrative burdens faced by businesses in fulfilling the relevant information obligations.

Selected cross-cutting suggestions from Member States which might be considered for optimising future simplification processes include:

- the introduction of online systems to facilitate data entry and submission;
- the further relaxation of eligibility requirements and/or thresholds to allow more businesses to benefit from simplified obligations;
- the increased standardisation/harmonisation of requirements (for example, asking tenderers in public procurement exercises standard questions to assess suitability); and
- the increased provision and use of existing information/databases to avoid duplication in information collection (for example, the provision and use of more public registers containing information about the eligibility of tenderers in public procurement exercises).

5.4 Recommendations for further simplification processes

This subsection presents recommendations for optimising future simplification processes. The focus is on the process and principles for simplification, rather than identifying specific

pieces of legislation that should be simplified, which is beyond the scope of this study and is captured separately in reports published by the European Commission⁶.

On the basis of the evidence and analysis undertaken as part of this first ABRplus exercise, the following suggestions are made for optimising future simplification processes:

- **The European Commission should agree with Member States an approach to evaluating/monitoring the impacts of any future simplification in advance of the simplification.** There should be an agreed approach to monitoring and measuring the impacts of future simplification measures on the ground both to evaluate the impacts of these measures, and to draw lessons for additional simplification over time. In part, the lack of available evidence and data for this first ABRplus exercise reflects the lack of such an agreed approach. The European Commission's 'annual scoreboard' should help in this respect. It is designed to:

...track progress in the implementation of REFIT, providing information on the results and impact on-the-ground, allowing results to be measured against initial objectives and expectations, contributing to transparency on the whole regulatory cycle⁷.

However, the success of this process in monitoring the impacts on the ground is dependent upon the establishment of clear and agreed responsibilities (including among individual Member State authorities) for the collection and reporting of data on impacts.

- **The European Commission should encourage Member States to involve stakeholders to a greater degree in the identification and implementation of future simplification measures.** The European Commission has engaged proactively with stakeholders to identify priority areas for future REFIT initiatives⁸. In COM(2013)446, the European Commission notes that:

...the Commission asked SMEs throughout 2012 through conferences and consultations to identify the EU laws and areas of legislation that they consider most burdensome. They contributed actively. Based on these responses, the Commission produced a list of EU legislative acts considered by SMEs and stakeholder organisations to be the most burdensome. Involve stakeholders to a greater extent⁹.

Such engagement has also occurred in specific instances within specific Member States, as noted within this report. However, there appears to be little consistency in relation to the systematic and proactive engagement of the stakeholders most affected by implementation of simplification measures. As such, there is scope to involve stakeholders to a greater degree at a national level in shaping both the implementation of individual measures and the systems/processes for monitoring their impacts on the ground in terms of administrative reduction for businesses. As much as the focus of future simplification processes should be on implementing individual measures, this should be accompanied by clear and comprehensive plans for communicating and promoting the measures to individual businesses to ensure that the maximum potential of these measures in generating savings is realised. There may be a role for the European Commission in this regard, in encouraging Member States to actively engage with stakeholders, and by sharing examples and case studies of good practice when it comes to stakeholder engagement.

⁶ COM(2014) 368 final, COMMISSION STAFF WORKING DOCUMENT, Accompanying the document, Regulatory Fitness and Performance Programme (REFIT): State of Play and Outlook, http://ec.europa.eu/smart-regulation/docs/scoreboard_en.pdf.

⁷ *Ibid.*

⁸ See, for example, 'Commission follow-up to the TOP TEN consultation of SMEs on EU regulation' (COM(2013)446).

⁹ *Ibid.*

- **The identification of future simplification measures should be informed by a set of common sense principles.** The feedback from Member States suggest a number of cross-cutting principles/approaches which should be considered in the context of future simplification measures, including:
 - Could the information obligation be fulfilled electronically/online? A number of Member States cited examples of using e-solutions and online tools to facilitate data entry and submission, thus reducing even further the administrative burden on businesses. These should be considered in parallel with other simplification approaches.
 - Could eligibility requirements and/or thresholds be relaxed/extended further? Some Member States cited an opportunity to reduce further the administrative burdens on businesses by extending derogations/exemptions to a greater number of firms through the relaxation of the eligibility requirements and/or thresholds which apply to the information obligations.
 - Could the information obligations be standardised/harmonised across Member States? Again, some Member States suggested that further consideration could be given to standardising / harmonising cross-border requirements (where relevant) in addition to reducing / abolishing requirements (e.g. asking tenderers in public procurement exercises standard questions to assess suitability).
 - Could the information produced by the relevant obligation be accessed elsewhere? Finally, Member State authorities suggested that greater use could be made of existing information/ databases to avoid duplication in information collection (for example, the provision and use of more public registers containing information about the eligibility of tenderers in public procurement exercises). Consequently, the 'need' for information obligations should be questioned in the context of whether the same information can be sourced elsewhere.

PART II: DETAILED FINDINGS ON ABRPLUS MEASURES – BASED ON INPUTS FROM MEMBER STATE AUTHORITIES AND THE BUSINESS COMMUNITY

This covers all parts of the report that deal with the data and other evidence that came in from Member States and business organisations, with ICF's analysis and conclusions based on that data and evidence

6 ABRplus1-EGGS

This section presents the study findings associated with the ABRplus measure: 'ABRplus1-EGGS'. It describes the measure and summarises the evidence and data collected from Member States, and ICF's analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled 'Detailed Mapping Annexes', which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

6.1 Headline findings

- In total 22 Member States **responded to the questionnaire**.
- Based on the data and evidence submitted by Member States just over half (n = 17) of all Member States have fully **implemented** the measure, five Member States have partially implemented the measure and no Member States stated that they did not implement either exemption. For the remaining Member States (n = six), it is unknown as to whether or not the measure has been fully or only partly implemented as these Member States did not reply to ICF's questionnaire.
- Fifteen Member States respondents to ICF's questionnaire suggested that **stakeholders** were involved in the implementation of this measure, whilst two Member States specifically stated that no stakeholders were involved. Of the fifteen Member States that said they had involved stakeholders, this occurred via a variety of means including being directly informed by the Ministry, via information on websites and via communication material such as letters and e-mails. Generally stakeholders were consulted and engaged with in advance although for some of the 15 Member States; it does not appear that stakeholders were actually involved in the implementation of the measure given that these Member States only informed stakeholders about the new changes after the measure was adopted.
- Qualitative information submitted by Member States highlights that for 10 Member States there were no **obstacles** to implementation, whereas Germany and Malta cited difficulties in controlling egg labelling and they have therefore decided not to make use of the exemption for producers with up to 50 laying hens. These Member States did not elaborate on the specific nature of these difficulties. However, during the dioxin crisis in Germany in January 2011, the German authorities were able to recall all eggs, thanks to the traceability implemented in the eggs marketing standards.
- Based on the qualitative information submitted by Member States, most Member States (n = 22) had not gone **further than the requirements set out at EU level**; however, there were six examples of Member States that had introduced requirements which went beyond the original regulation, which included the requirement to complete additional forms for the Competent Authority (Cyprus) and the requirement for visible consumer information such as the minimum period of durability, name and address of the breeder (Czech Republic). Other examples were cited by Italy, Finland, Netherlands and Portugal.
- Whilst some Member States suggested in their qualitative information that the measure itself was **best practice**, no Member States provided specific examples of best practice in relation to implementation specifically to substantiate that they were doing something differently to other Member States that had similarly implemented the measure.
- Generally, Member States reported in the qualitative information that they provided that no **further simplification** was possible, or they were not able to provide any information

6.2 Description of the measure

The title and identifier of the measure ABRplus1-EGGS is **'simplifying egg labelling' and Council Regulation (EC) No 1028/2006 of 19 June 2006**. The area concerned is **agriculture (AGRI)**.

The Council Regulation (EC) No 1028/2006 of 19 June 2006 on marketing standards for eggs repealing and replacing Council Regulation (EEC) No 1907/1990 was implemented by Commission Regulation (EC) No 557/2007 of 23 May 2007 repealing and replacing Commission Regulation (EC) No 2295/2003. On 31 May 2007, it entered into force and was applied on 1 July 2007. As of 1 July 2008, Council Regulation (EC) No 1028/2006 of 19 June 2006 on marketing standards for eggs was replaced by Regulation (EC) No 1234/2007. Commission Regulation (EC) No 557/2007 was repealed and replaced by the Commission Regulation (EC) No 589/2008: Marketing standards for eggs, for which two exemptions apply:

- 1) Exempt class B eggs from the marketing requirement where eggs are marketed on their territory
- 2) Exempt producers with less than 50 laying hens from marking eggs with the producer code provided that name and address is provided in point of sale

Whilst the regulation applies directly to the whole EU territory and does not require implementation by Member States, the specific requirements or derogations included in the regulation itself are optional. Also in this case both exemptions are optional for Member States. The existence of these options requires some action by Member States to identify whether they are taking advantage of using any or all options.

The main objectives of ABRplus1-EGGS are to reduce the administrative burden for direct sales of eggs, to allow some flexibility in the marking of eggs delivered to the food and non-food industry, and to take account of the needs of smaller producers marketing free-range and barn eggs. The new rules introduce more flexibility for marketing and labelling requirements. By an exemption for producers with up to 50 laying hens, more than five million farms producing more than 100 billion eggs can be exempted from marking eggs with the producer code. This section of the report therefore focuses on the two aforementioned exemptions.

6.3 Implementation of the measure

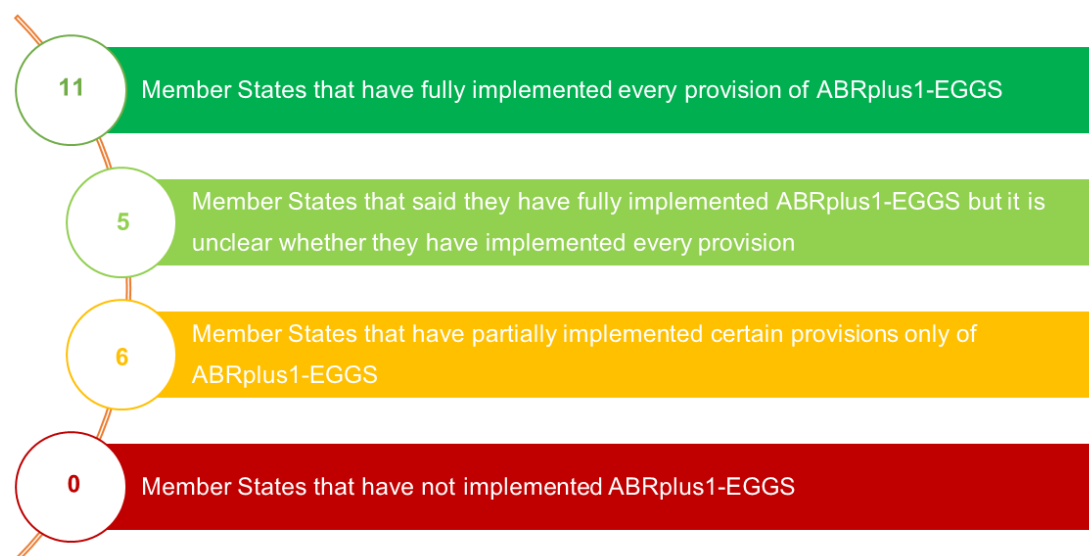
This subsection presents the findings with respect to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at an EU level.

6.3.1 Whether, when and how the measure was implemented

Figure 6.1 below provides a summary of the implementation status of ABRplus1-EGGS based on data and evidence provided by Member States. It shows that 11 Member States have fully implemented the measure (i.e. they have implemented both exemptions referred to above). A further five Member States said that they fully implemented the measure, although it has not been possible to verify whether these five have fully implemented both exemptions under ABRplus1-EGGS. Six other Member States partially implemented the measure, choosing not to implement the exemption for producers with up to 50 laying hens or to implement the exemption of class B eggs from marketing requirements. For example, Austria reports that they have not applied the exemption to avoid uncertainty amongst consumers and Germany states that to exempt producers with up to 50 laying hens would lead to difficulties in controlling egg labelling. For the remaining Member States, it is unknown as to whether or not the measure has been fully or partly implemented.

Member States did not provide qualitative information on whether they actually labelled eggs in practice prior to the introduction of ABRplus1-EGGS. Specifically, no Member States indicated they were not labelling eggs and that this was because they had implemented national measures prior to the introduction of the ABRplus measure.

Figure 6.1 Snapshot of implementation status for ABRplus1-EGGS¹⁰



Source: MS responses to questionnaires from the European Commission and ICF International

Qualitative information provided by Member States shows that the measure was implemented at different times for different Member States, ranging from 2005 (where it was introduced in national legislation before the EU regulation was introduced in 2006) to 2012.

Whilst the regulation is applicable directly, the two relevant exemptions are optional. Qualitative information provided by Member States shows that where they have chosen to implement the exemption for producers with fewer than 50 laying hens, this has generally occurred via amendments and introductions to national legislation. By way of example, amendments to national legislation and articles were introduced in Italy, while in Slovenia Council Regulation No 1028/2006 was implemented with the Rules on quality of eggs which entered into force on 26th of November 2008.

Table 6.1 Whether and when ABRplus1-EGGS was implemented

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
BE	N/A				
BG	N/A	✓			
CZ	N/A	✓			
DK	N/A			✓	

¹⁰ Six Member States – Belgium, France, Croatia, Luxembourg, Romania and Poland – did not provide information on the implementation status of this ABRplus measure.

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
DE	N/A			✓	
EE	N/A	✓			
IE	N/A	✓			
EL	N/A		✓		
ES	N/A		✓		
FR	N/A				
HR	N/A				
IT	N/A	✓			
CY	N/A	✓			
LV	N/A			✓	
LT	N/A	✓			
LU	N/A				
HU	N/A		✓		
MT	N/A			✓	
NL	N/A		✓		
AT	N/A			✓	
PL	N/A				
PT		✓			
RO	N/A				
SI	N/A	✓			
SK	N/A		✓		
FI	N/A			✓	
SE	N/A	✓			
UK	N/A	✓			
SUM		11	5	6	

Source: Member State responses to questionnaires from the European Commission and ICF International.

 = Member States sampled by ICF for estimating current administrative burden and implied savings associated with this ABRplus measure

6.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Regulation where the adoption of national law is often not necessary and, therefore, there is no obligation on Member State authorities to consult stakeholders on its implementation, although it may still be considered good practice to do so.

Despite the lack of obligation to consult, 15 Member States provided qualitative information to show that they involved stakeholders in the implementation of ABRplus1-EGGS, whilst two Member States specifically stated that no stakeholders were involved. Stakeholders were involved via a variety of means. By way of example, stakeholders were invited to comment on the measure before its implementation in Denmark. However, for some of the 15 Member States, it does not appear that stakeholders were actually involved in the implementation of the measure given that these Member States only informed stakeholders about the new changes after the measure was adopted. For example, in the UK, stakeholders were informed through various media, such as explanatory leaflets and direct communications from the Competent Authority, discussions in the field, emails and letters.

6.3.3 Obstacles or difficulties experienced in the implementation of the measure

Whilst 10 Member States provided qualitative information to indicate that there were no obstacles in implementation, a couple of Member States cited difficulties. Specifically, Germany and Malta both stated that the implementation would lead to significant difficulties in controlling egg labelling and therefore did not apply the exemption for producers with up to 50 laying hens. However, during the dioxin crisis in Germany in January 2011, the German authorities were able to recall all the eggs thanks to the traceability system implemented by the eggs marketing standards.

6.3.4 Examples of national measures that impose additional requirements

Most Member States provided qualitative information in their questionnaire responses to show that they had not gone further than the requirements set out at EU level, although there were some examples of Member States that had introduced requirements which went beyond the original regulation:

- In the Czech Republic, in accordance with decree No. 289/2007, small quantities of fresh eggs (up to 60 eggs) supplied into the local retail store and designated directly to final consumers for consumption must be accompanied by visible consumer information such as the minimum period of durability (Best Before date), name and address of the breeder. It should be noted that these additional information requirements have not been taken into account for the calculation of savings in the next section and may, in reality, reduce the savings.
- Italy identified a risk of going further than the original measure agreed at EU level in the national implementing rules under Articles 3 (Shipping of eggs to the food industry), Article 4 (Authorisation of egg packaging centres), Article 12 (Origin of eggs), Article 13 (Type of feed), Article 14 (Extra labelling), Article 15 (Notice), Article 16(1a), (7a) (Record-keeping) and Article 17(3) of the Ministerial Decree of 11 December 2009. Italy stated that the procedures under the above-mentioned Articles have been agreed with the supervisory bodies and are deemed necessary for the purpose of performing checks.
- In Cyprus, producers and packaging centres are required to complete a number of forms and supply the competent authority with the appropriate documents to produce and trade eggs.
- Finland suggest there were two ways in which they went beyond the original regulation but did not specifically state how this is related to egg labelling:

- Firstly, via Government Decree 1258/2011, a maximum amount was specified for the sale of eggs by the producer directly to the consumer, which was set at 10,000 kg of eggs/year. This may be considered as tightening the rules.
- Secondly, by Government Decree 1258/2011 a maximum amount was also specified, according to which a producer may sell up to 30,000 kg of eggs/year to local retail outlets. This is also stricter than the original regulation.
- The Netherlands state that there are mandatory reporting requirements imposed that are due to enforcement aims, however they do not elaborate on either what this reporting consists of or what the enforcement aims are.
- Producers in Portugal must comply with two requisites to be exempted. Firstly they should have up to 50 laying hens, however in addition they should produce no more than 350 eggs per week.

6.4 Lessons learnt

6.4.1 Examples of best practice in implementation

Eleven Member States stated in the qualitative information they provided that there were no examples of best practice. Hungary reported that the ABR measure itself can be referred to as best practice and Sweden reported that best practice for egg packers is adopted by the Swedish Eggs Association in collaboration with the control authorities. In terms of best practice in implementation specifically no Member States were able to provide any clear examples.

6.4.2 Opportunities for further simplification

Based on the qualitative information provided by Member States, it is clear that most did not believe further simplification was possible. For example, the Czech Republic suggested that the growing focus on animal hygiene requirements with regard to human health meant that no further simplification was possible. Denmark and Sweden emphasised that the issue of best before dates could be simplified, however, as pointed out by EFSA (2014), this may be considered more of a food safety issue rather than a simplification issue.¹¹

However Slovenia suggested in their response that businesses that sell at the local market or by a door-to-door approach should be exempted from sorting eggs by quality and weight. In addition the UK made the following specific suggestions for further simplification in the information that they provided:

- Consider reinstating the previous exemption in Council Regulation 1907/90, so that the first paragraph of Article 5.1 of Commission Regulation (EC) 589/2008 will read: “**With the exception of eggs referred to in Article 2.4**, only packing centres shall grade and pack eggs and label their packs...” The rationale for this is that at present producers are not permitted to “grade” and mark eggs as Class B if they do not have, on their premises, an officially authorised packing station and if eggs are to be downgraded at wholesale/retail level, they must be returned to a packer for a Class B label to be applied. This may be considered onerous and unnecessary and could be simplified. However, according to Article 4 of the implementing Commission Regulation (EC) No 589/2008, the grading for quality is strictly necessary only if an egg has to be sold as “A/fresh”. As a consequence, if an egg is not graded by quality, it is simply to be considered “B”, without need for quality grading. This is a simplification, in fact, to

¹¹ See EFSA (2014) Scientific Opinion on the public health risks of table eggs due to deterioration and development of pathogens1
<http://www.efsa.europa.eu/en/efsajournal/doc/3782.pdf>

protect the consumer, only table eggs or eggs used for food products labelled as made with “A/Fresh” eggs, must be graded by quality in an authorised packing centre. An egg that is not graded by quality is “B” and there is no need for re-grading.

- Consider if there is scope to expand exemptions for producers with more than 50 birds, for instance, by including sales at retail.

6.5 Summary of remaining gaps

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although the data and evidence provided on savings in administrative burdens was generally insufficient to allow an assessment of impacts on the ground. In addition, although the responses from Member States to questions on the implementation of ABRplus1-EGGS were largely complete, it was generally insufficient to assess fully whether Member States had implemented both exemptions under ABRplus1-EGGS.

Further, for the majority of Member States, the qualitative information provided on stakeholder involvement in implementation and on qualitative impacts was not sufficient to allow a full assessment of these issues. Finally, the information provided on best practice was only sufficient to ascertain that there was limited best practice approaches to implementation across Member States.

Overall, the UK provided the most complete and sufficient information and data across all information and data categories, followed by SI and SK and then CZ, DK, IE and LT.

A more detailed description of the completeness and sufficiency of information from Member State authorities are set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Five Member States (BE, FR, HR, LU and RO) provided no information in response to the questionnaires sent out by the European Commission and ICF.
- Nine Member States (BG, IE, EL, ES, CY, LT, SL, SE and UK) provided at least some information for every relevant information category.
- Although the responses from Member States to questions on the implementation of ABRplus1-EGGS was largely complete, it was generally insufficient to assess fully whether Member States had implemented both exemptions of relevance to the measure. Although Member States suggested that they had fully implemented the measure, very few Member States referred specifically to the exemption for Class B eggs and most responses implied that Member States viewed this measure as relating only to the exemption for producers with up to 50 laying hens.
- Five Member States (CZ, LV, AT, SI and UK) provided partial information on savings, although CZ, LV, AT and SI provided information on the savings potential only (not actual savings on the ground) and the UK has not monitored savings but provided an estimated figure for actual annual savings. Overall, there was not sufficient data provided to allow a full assessment of the savings made on the ground.
- Four Member States (CZ, SL, LV and UK) provided additional data on administrative burdens when a follow-up request was made, which did enable more accurate estimations to be made. This data was additional to the data they had already provided in response to the original questionnaire.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Four Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation. Other information provided was only sufficient to conclude that stakeholders were informed about the measure following implementation.
- Three Member States (CZ, DK and UK) provided qualitative information on the impacts which was sufficient to enable an overall assessment of impact. The qualitative information provided by other Member States was not deemed sufficient enough to make a full assessment of the impact.
- Eleven Member States provided sufficient information to ascertain that there was no best practice evident in implementation.

Summary remarks

The consultation with Member States proved successful in collecting data or evidence on the implementation of ABRplus1-EGGS as indicated by the green cells in Table 6.2 below which denote a complete response. Most Member States were not able to provide full data or evidence on whether the savings potential had been met; rather, information was partial in most cases. A number of Member States provided responses to the request for qualitative information on impacts and around half of Member States were able to provide qualitative information on best practice or suggestions for further simplification.

Table 6.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average Score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	2	1	1	2	2	0	N/A			1	1	1.3
CZ	2	2	1	2	2	1	1	2	0	1	2	1.5
DK	2	2	2	2	2	0	1	2	2	0	1	1.5
DE	2	2	1	2	1	0	1	1	2	0	0	1.1
EE	2	2	0	0	0	0	0	0	0	0	0	0.4
IE	2	2	1	2	2	0	1	1	2	2	1	1.5
EL	1	1	1	1	1	0	1	1	1	2	1	1.0
ES	2	2	1	1	2	0	1	1	2	2	1	1.4
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	2	1	0	1	0	1	1	0	2	2	1.1
CY	2	2	1	1	2	0	1	1	1	2	2	1.4
LV	2	2	1	2	1	1	1	1	0	2	2	1.4
LT	1	1	2	2	2	0	1	1	2	2	2	1.5
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	2	2	2	2	1	0	1	1	0	1	0	1.1



	Implementation					Impacts				Lessons		Average Score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
MT	1	1	N/A	2	N/A	0	1	0	0	0	0	0.5
NL	2	2	1	0	0	1	1	0	2	0	0	0.8
AT	1	N/A	0	0	0	1	1	1	0	2	0	0.6
PL	1	0	0	0	0	0	0	0	0	0	0	0.1
PT	2	2	1	0	2	0	1	0	0	0	2	0.9
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	2	1	2	2	1	1	2	1	2	2	1.6
SK	2	2	2	2	2	0	1	0	2	2	2	1.5
FI	2	2	0	0	2	0	1	2	0	0	0	0.8
SE	2	2	1	2	2	0	1	1	2	1	1	1.4
UK	2	2	1	2	2	1	1	2	2	2	2	1.7

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

6.6 Concluding remarks

Overall, responses from Member States to questions on the implementation of ABRplus1-EGGS were largely complete, however they were not always sufficient to fully assess whether Member States had implemented both exemptions under ABRplus1-EGGS. Qualitative information shows that there were no concrete examples of best practice and no suggestions for further simplification.

6.6.1 Implementation

Although the responses from Member States to questions on the implementation of ABRplus1-EGGS were largely complete, it was generally insufficient to fully assess whether Member States had implemented both exemptions under ABRplus1-EGGS. Member State responses suggested that they viewed the ABR plus measure to be the exemption for producers with up to 50 laying hens only as few Member States mentioned Class B eggs in their responses.

Qualitative information submitted by Member States indicates that implementation has generally occurred via amendments and introductions to national legislation.

Fifteen Member States respondents to ICF's questionnaire suggested that stakeholders were involved in the implementation of this measure, whilst two Member States specifically stated that no stakeholders were involved. However many of these responses simply stated that stakeholders were informed about the measure after implementation which does not constitute involvement in implementation. In fact only four Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation.

Qualitative information submitted by Member States highlights that for 10 Member States there were no obstacles to implementation, whereas Germany and Malta cited difficulties in controlling egg labelling and they have therefore decided not to make use of the exemption for producers with up to 50 laying hens. These Member States did not elaborate on the specific nature of these difficulties meaning that it is difficult to fully assess the obstacles that Member States may have come up against with any certainty.

Finally, based on the qualitative information submitted by Member States, most Member States (n = 22) had not gone further than the requirements set out at EU level; however, there were five examples of Member States that had introduced requirements which went beyond the original regulation and examples were cited by these Member States. A complete and sufficient response to this question for the most part means that impacts can be assessed with more certainty.

6.6.2 Lessons learned

Eleven Member States provided information to ascertain that there was no best practice evident in implementation. Generally, Member States reported in the qualitative information that they provided that no further simplification was possible, or they were not able to provide any information.

7 ABRplus2-SIMPLIFIED ACCOUNTING

This section presents the findings associated with the ABRplus measure ‘ABRplus2-SIMPLIFIED ACCOUNTING: allowing more SMEs to benefit from simplified accounting/auditing regimes.’ It describes the measure and summarises the evidence and data collected from Member States, and ICF’s analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled ‘Detailed Mapping Annexes’, which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

7.1 Headline findings

- In response to questionnaires sent by the European Commission and ICF, twenty-four Member States provided **responses** to at least some of the questions on ABRplus2-SIMPLIFIED ACCOUNTING.
- Fifteen Member States reported that they have fully **implemented** the measure. Of these, eight Member States have implemented all of the provisions set out in ABRplus2-SIMPLIFIED ACCOUNTING, i.e. they have increased balance sheet and net turnover thresholds to the levels prescribed by the Commission. For the rest, it is unclear whether all provisions have been transposed into their national legislation. One of the reasons for this could be the differences in Member State interpretation of the questionnaire.
- Six Member States (Bulgaria, Ireland, Italy, Greece, Lithuania and Latvia) have partially implemented the measure, i.e. only certain provisions of the ABRplus measure have been implemented. In most cases, Member States explained that, although Directive 2006/46/EC has been transposed into their national legislation, they have not taken up the option to raise exemption thresholds.

The implementation of ABRplus2-SIMPLIFIED ACCOUNTING did not take place in three Member States (Estonia, Finland and Hungary). Hungary explained that threshold limits laid out in Directive 78/660/EC had not been previously applied, thereby implying that recent amendments (through Directive 2006/46/EC) were not directly applicable. Estonia, on the other hand, explained that they resorted to other simplification measures in the area of annual accounts. Conversely, there were no clear reasons provided by Finnish authorities. A European-based professional association however suggested that ABRplus2-SIMPLIFIED ACCOUNTING may not have been implemented in some Member States as the permitted increase in exemption thresholds for SMEs was relatively small, thereby undermining potential or perceived benefits of the measure by Member States.

- Nine Member States indicated involving relevant **stakeholders** in the implementation process, typically by consulting and engaging with: (1) SMEs; (2) business representatives/associations; (3) professional bodies; (4) membership groups; and (5) local and public authorities. This was particularly prominent in: Germany, Greece, Italy, Lithuania, Sweden and the UK.
- Four Member States (Cyprus, Italy, Denmark and the UK) reported that there were **difficulties** when implementing the measure. A divergence of opinion among stakeholders did not allow the implementation process to run smoothly in some of these Member States. Additionally, the need to achieve a balance between the needs of users of accounts and the reduction of administrative burdens for SMEs constituted a major difficulty in others.
- Two Member States (Cyprus and Malta) provided examples of **additional requirements** imposed at a national level which went beyond the information obligations agreed at an EU level. Additional reporting obligations have been introduced for SMEs in these Member States

to compensate for the potential loss of information entailed by the measure.

- Five Member States (Luxembourg, Latvia, Greece, Lithuania and the UK) also provided examples of **best practice**. In general, the introduction and promotion of online tools for the submission of financial statements were cited.
- Five Member States (Denmark, Greece, Lithuania, the UK and Portugal) identified opportunities for **further simplification** in the area of annual accounts. In particular, Greece and Portugal have reported important benefits from the introduction of online systems that have facilitated data entry and submission. In addition, other Member States (e.g. the UK) reported that they have relaxed the eligibility requirements in order to allow more SMEs to benefit from simpler accounting obligations. Furthermore, suggestions for further improvements were also provided by a European-based Chamber of Commerce. They believe that additional accounting requirements for listed companies (which are not required for non-listed companies) should be limited, especially where additional requirements are not in the interest of an undertaking's growth and performance.

7.2 Description of the measure

The title and identifier of the measure ABRplus2-SIMPLIFIED ACCOUNTING are: '**allowing more SMEs to benefit from simplified accounting/auditing regimes;**' and **Directive 2006/46/EC of 14 June 2006**. The area concerned is **annual accounts/company law (MARKT)**.

The measure ABRplus2-SIMPLIFIED ACCOUNTING was implemented at European level via an amendment to Directive 2006/46/EC. The measure was introduced to reduce financial reporting obligations (in particular, having to report off-balance-sheet arrangements) for a larger proportion of small and medium enterprises (SMEs). The Directive therefore brought about an increase in the exemption thresholds for SMEs and parent undertakings to the highest possible figures. Companies that meet the new eligibility requirements (as set out in Table 7.1 below) have now been dispensed from certain accounting obligations¹².

Table 7.1 New exemption thresholds for small and medium-sized companies as laid out in Directive 2006/46/EC

New threshold limits for:	Small-sized companies	Medium-sized companies
Balance sheet total	€4,400,000	€17,500,000
Net turnover	€8,800,000	€35,000,000
Number of employees	50	250

Source: Europa (2009)

7.3 Implementation of the measure

This subsection presents the findings relating to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at EU level. This information is mainly drawn from evidence gathered from consultations with Member States and business representatives¹³.

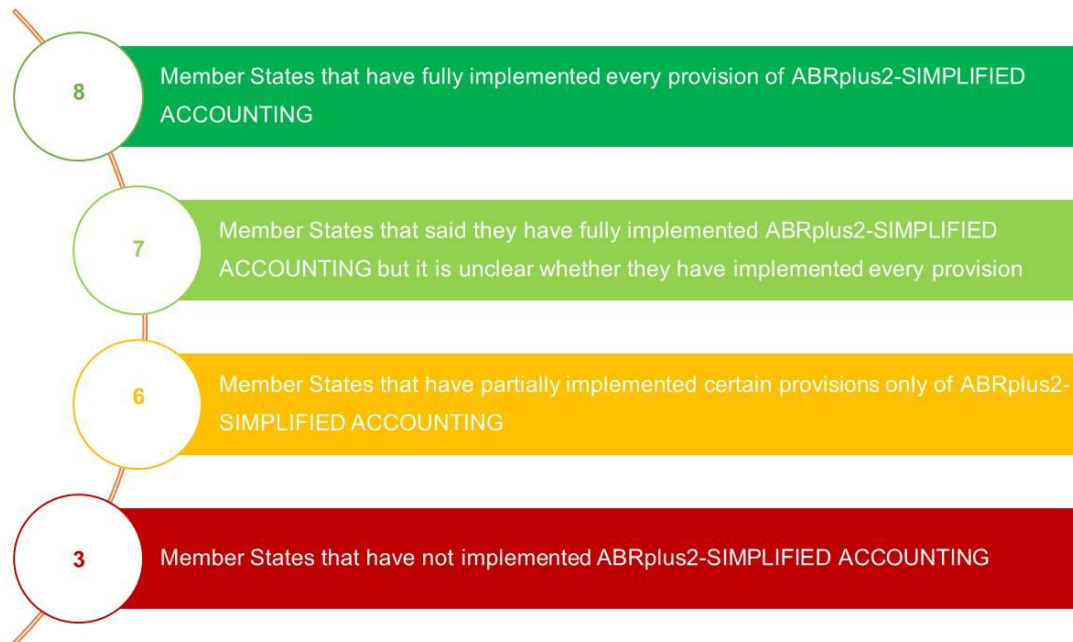
¹² Europa, 2009. *Fourth Directive: annual accounts of companies with limited liability*. http://europa.eu/legislation_summaries/internal_market/businesses/company_law/l26009_en.htm

¹³ Qualitative evidence is drawn from Member State responses to questionnaires sent by the European Commission and ICF

7.3.1 Whether, when and how the measure was implemented

Figure 7.1 below provides a summary of the implementation status of ABRplus2-SIMPLIFIED ACCOUNTING across all Member States. It shows that the majority of Member States have fully implemented the measure, i.e. these Member States have increased exemption thresholds for SMEs and parent undertakings in line with the criteria set by the Commission.

Figure 7.1 Snapshot of implementation status for ABRplus2-SIMPLIFIED ACCOUNTING¹⁴



Source: Member State responses to questionnaires from the European Commission and ICF International

The provisions of Directive 2006/46/EC came into force on 5 September 2008¹⁵. The transposition of the new rules took place as early as in the first and second quarters of 2008 in some Member States (e.g. Bulgaria, Denmark, Lithuania, Spain) and as late as the first quarter of 2014 in others (e.g. the Czech Republic)¹⁶. Further details regarding the transposition and implementation of ABRplus2-SIMPLIFIED ACCOUNTING are provided in Table 7.2 below.

¹⁴ Four Member States – Belgium, France, Poland and Romania – did not provide information on the implementation status of this ABRplus measure

¹⁵ Official Journal of the European Union, 2006. *Directive 2006/46/EC* <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2006:224:0001:0007:EN:PDF>

¹⁶ Most of these transposition dates were available from the Commission's database

Table 7.2 Whether and when ABRplus2-SIMPLIFIED ACCOUNTING was implemented

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
BE ¹⁷	Yes; April 2010	Unknown	Unknown	Unknown	Unknown
BG	Yes; September 2008			✓	
CZ	Yes; June 2014	✓			
DK	Yes; December 2008	✓			
DE	Yes; May 2009	✓			
EE ¹⁸	No				✓
IE	Yes; November 2009			✓	
EL	Yes; September 2010			✓	
ES	Yes; June 2008	✓			
FR ¹⁹	Yes; April 2009	Unknown	Unknown	Unknown	Unknown
HR	Yes; May 2013		✓		
IT	Yes; November 2008			✓	
CY	Yes; March 2013		✓		
LV	Yes; June 2008			✓	
LT	Yes; July 2008			✓	
LU	Yes; December 2010		✓		
HU ²⁰	No				✓
MT	Yes; July 2009		✓		

¹⁷ It is unclear whether Belgium has implemented ABRplus2-SIMPLIFIED ACCOUNTING. Belgium has transposed Directive 2006/46/EC into national law and the new provisions came into force on 26/04/2010 (source: European Commission’s database). However, it is unclear whether the specific provisions set out in ABRplus2-SIMPLIFIED ACCOUNTING (which constitute an amendment to Directive 2006/46/EC) have been implemented as well. As a result, the precise implementation status of the ABRplus measure for Belgium is unknown.

¹⁸ In their consultation response, Estonian authorities have clearly set out that the provisions of ABRplus2-SIMPLIFIED ACCOUNTING have not been implemented into national law. However, Directive 2006/46/EC was transposed in Estonia and came into force on 30/03/2009 (source: European Commission’s database)

¹⁹ It is unclear whether France has implemented ABRplus2-SIMPLIFIED ACCOUNTING. France has transposed Directive 2006/46/EC into national law and the new provisions came into force on 07/04/2009 (source: European Commission’s database). However, it is unclear whether the specific provisions set out in ABRplus2-SIMPLIFIED ACCOUNTING (which constitute an amendment to Directive 2006/46/EC) have been implemented. As a result, the precise implementation status of the ABRplus measure for France is unknown.

²⁰ In their consultation response, Hungarian authorities have clearly set out that the provisions of ABRplus2-SIMPLIFIED ACCOUNTING have not been implemented in national laws. However, Directive 2006/46/EC (or other provisions of the Directive) was transposed in Hungary and came into force on 28/04/2008 (source: European Commission’s database)

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
NL ²¹	Yes; March 2009	✓			
AT	Yes; July 2008		✓		
PL ²²	Yes; January 2010	Unknown	Unknown	Unknown	Unknown
PT	Yes; August 2009		✓		
RO ²³	Yes; March 2009	Unknown	Unknown	Unknown	Unknown
SI	Yes; September 2009		✓		
SK	Yes; February 2012	✓			
FI ²⁴	No				✓
SE	Yes; March 2009	✓			
UK	Yes; March 2010	✓			
SUM	24	8	7	6	3

Source: Member State responses to questionnaires from the European Commission and ICF International.

 = Member States sampled by ICF for estimating current administrative burdens and implied savings associated with this ABRplus measure.

Full implementation

Through qualitative evidence set out in their consultation responses to the European Commission and ICF, eight Member States – the Czech Republic, Denmark, Germany, Spain, the Netherlands, Slovakia, Sweden and the UK – reported that they have fully implemented the measure (i.e. they have implemented all of the provisions set out in the ABRplus measure).

These Member States further indicated that full implementation of the measure involved exercising the option to increase the thresholds for SMEs to the maximum levels prescribed by the Commission and allowing these companies to benefit from simplified accounting requirements or to be completely exempted from such rules (for a full description of the

²¹ In a communication to the Commission in November 2013, the Netherlands confirmed that they have transposed Directive 2006/46/EC into national law and the new provisions came into force on 25/03/2009 (source: European Commission’s database). All provisions have been fully implemented

²² It is unclear whether Poland has implemented ABRplus2-SIMPLIFIED ACCOUNTING. Poland has transposed Directive 2006/46/EC into national law and the new provisions came into force on 06/01/2010 (source: European Commission’s database). However, it is unclear whether the specific provisions set out in ABRplus2-SIMPLIFIED ACCOUNTING (which constitute an amendment to Directive 2006/46/EC) have been implemented. As a result, the precise implementation status of the ABRplus measure for Poland is unknown.

²³ It is unclear whether Romania has implemented ABRplus2-SIMPLIFIED ACCOUNTING. Romania has transposed Directive 2006/46/EC into national law and the new provisions came into force on 19/03/2009 (source: European Commission’s database). However, it is unclear whether the specific provisions set out in ABRplus2-SIMPLIFIED ACCOUNTING (which constitute an amendment to Directive 2006/46/EC) have been implemented. As a result, the precise implementation status of the ABRplus measure for Romania is unknown.

²⁴ In their consultation response, Finnish authorities have clearly set out that the provisions of ABRplus2-SIMPLIFIED ACCOUNTING have not been implemented in national law. However, Directive 2006/46/EC (or other provisions of the Directive) was transposed in Finland and came into force on 15/01/2009 (source: European Commission’s database)

implementation process, see the separate annex document entitled ‘Detailed Mapping Annexes’).

For instance, the Lithuanian Ministry of Finance indicated in their response to the European Commission that net turnover, balance sheet total and employment thresholds have been increased in line with the criteria set by the Commission. More SMEs are now allowed:

- to draw up abridged balance sheets and profit and loss accounts;
- to produce abridged notes to annual accounts; and
- to disregard the disclosure of cash flow statements²⁵.

The aforesaid provisions apply if businesses meet at least two of the following criteria and have not exceeded these limits over two consecutive years:

- net turnover of LTL10 million (or EUR2.9 million);
- balance sheet total of LTL6 million (or EUR1.7 million);
- an average of 15 payroll workers in a given financial year.

In their questionnaire responses, a further seven Member States (Austria, Croatia, Malta, Luxembourg, Cyprus, Portugal and Slovenia) indicated that they have fully implemented ABRplus2-SIMPLIFIED ACCOUNTING, although it is unclear whether this involved the full transposition and implementation of all provisions associated with the ABRplus measure²⁶.

Partial implementation

Qualitative evidence from consultations also indicate that six Member States – Bulgaria, Ireland, Italy, Greece, Lithuania and Latvia – have partially implemented ABRplus2-SIMPLIFIED ACCOUNTING, i.e. they only implemented some of the provisions set out in the ABRplus measure.

For instance, Greece, Ireland, Italy and Latvia reported that they have implemented the amending legislation (Directive 2006/46/EC) but have not exercised the option of raising exemption thresholds for SMEs. In Lithuania, thresholds have been revised but do not meet the qualifying criteria set out in Directive 2006/46/EC.

For Greece and Italy, small undertakings were already exempted from several reporting obligations prior to the implementation of Directive 2006/46/EC²⁷. In the case of Greece, the “vast majority of [...] companies” do not exceed current thresholds [which are set as follows: (1) total balance sheet value of EUR 2,500,000; (2) net turnover value of EUR 5,000,000; and (3) staff level of 50 employees]. This suggests that raising thresholds further would not have increased the proportion of SMEs covered by the new rules significantly.

Similarly, the option “to increase thresholds for medium-sized companies in relation to simplified accounting rules” was not introduced in Ireland. In Latvia, only provisions relating to the disclosure of off-balance-sheet arrangements and transactions with related parties were implemented. Maximum thresholds defining small companies (as set out in Directive 2006/46/EC) do not currently apply.

²⁵ Lithuania has also increased thresholds for parent undertakings. Parent companies are not required to draw up consolidated annual financial reports if the annual financial indicators of the whole group do not exceed two of the following limits over two consecutive years: (1) net turnover of LTL30 million (or EUR8.7 million); (2) balance sheet total of LTL18 million (or EUR5.2 million); and (3) an average of 75 payroll workers (source: Ministry of Foreign Affairs/ Ministry of Finance Lithuania, 2014)

²⁶ Member States were asked about their implementation of ABRplus2-SIMPLIFIED ACCOUNTING specifically. In some cases, Member States may have been referring to the implementation of Directive 2006/46/EC; however this is not indicative of whether provisions stipulated by ABRplus2-SIMPLIFIED ACCOUNTING have been implemented as this was optional. Hence, they are included in the third column of Table 8.2.

No implementation

Through qualitative evidence set out in their consultation responses to the European Commission and ICF, Estonia, Finland and Hungary reported that they have not implemented ABRplus2-SIMPLIFIED ACCOUNTING. Hungary explained that threshold limits laid out in Directive 78/660/EC had not been previously applied. Consequently, further increases that resulted from the introduction of the relevant amendment in 2006 were not implemented. In contrast, Estonia explained that they resorted to other simplification measures in the area of annual accounts. In place of increasing exemption thresholds, Estonia sought to establish an “e-reporting environment” for businesses. Irrespective of their size, all businesses are required to submit their annual reports via the newly-established “XBRL-based reporting system” that is available through the Central Commercial Register.

Further qualitative evidence from a European-based professional association suggests that ABRplus2-SIMPLIFIED ACCOUNTING may not have been implemented in some Member States as the permitted increase in exemption thresholds for small and medium-sized entities was relatively small (approximately 20 per cent)²⁸. The perceived benefits of ABRplus2-SIMPLIFIED ACCOUNTING may have been regarded as negligible by these Member States; hence their reluctance to implement the measure.

7.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Directive where transposition requires the adoption of national law and, therefore, depending on national practice, there may be an obligation to consult stakeholders.

Qualitative evidence from consultation responses indicate that, of the twenty-one Member States that have either fully or partially implemented the measure, nine Member States involved stakeholders in the implementation process (for a full description of stakeholders involved in the implementation process, see the separate document entitled ‘Detailed Mapping Annexes’).

Member States’ questionnaire responses indicate that consultation and engagement with: (1) SMEs; (2) business representatives/associations; (3) professional bodies; (4) membership groups; and (5) local and public authorities, were prominent in many Member States:

- Germany and Lithuania involved various stakeholders in initial phases. As such, business representatives and other stakeholders were invited to provide input as part of the law drafting process.
- Similarly, “extensive consultation and exchange of views among stakeholders in the private and public sectors” as well as face-to-face meetings regrouping “relevant OECD officers and the competent Greek authorities” took place in Greece prior to the implementation of the measure.
- In Italy, various business associations (e.g. Confartigianato, Casartigiani, Confcommercio, and Confesercenti) were consulted on matters pertaining to administrative burden reduction in the area of annual accounts. Additionally, regular meetings with representatives of relevant government departments and stakeholders were held in order to assess the impact of simplification measures in this area.
- Public consultations were used in Sweden and the UK. White papers were sent out twice for public consultation in Sweden. The first consultation took place in January 2008 while the second in June of the same year. In a similar vein, the UK Government launched a public consultation on its proposed approach to the implementation of Directive 2006/46/EC in March 2007. This involved the publication of a consultation document – available to the general public – and targeted engagement with key stakeholder groups (such as: professional bodies and membership groups).

²⁸ Business community responses to questionnaire from ICF

In contrast, consultation responses from Member States indicate that stakeholders were not involved in four Member States, namely: the Czech Republic, Latvia, Malta and Spain. As far as the remaining five Member States are concerned, no information was provided in relation to the involvement of stakeholders in the implementation of ABRplus2-SIMPLIFIED ACCOUNTING.

7.3.3 Obstacles or difficulties experienced in the implementation of the measure

Qualitative evidence from Member States' consultation responses indicates that Cyprus, Italy, Denmark and the UK experienced various difficulties during the implementation of the ABRplus measure. Some of these Member States also envisage additional difficulties in the post-implementation phase²⁹ (for a full description of obstacles/difficulties encountered during implementation, see the separate document entitled 'Detailed Mapping Annexes'). Some of the issues discussed in Member States' consultation responses are as follows:

- A divergence of opinion among stakeholders in Denmark, particularly relating to the potential increase in exemption thresholds and the abolition of statutory auditing for exempt companies. It is further noted that, whilst business associations and other representatives strongly favoured the increase of exemption thresholds, the Federation of Auditors and other stakeholders (e.g. financial institutions) held opposing views. In particular, the Federation of Auditors felt that audit exemptions would result in reduced information transparency.
- The need to achieve a balance between the needs of users of accounts and the reduction of administrative burden for SMEs was an important concern raised by stakeholders in the UK. The UK explained that stakeholders were particularly concerned about the emphasis placed on simplifying reporting rules and the lack of due consideration given to the potential impact(s) of the measure on users of accounts. They believed that the measure could limit the availability of reliable and accurate financial information to users of accounts that are likely to be "small businesses themselves."

7.3.4 Examples of national measures that impose additional requirements

Two Member States (Cyprus and Malta) provided qualitative evidence of additional requirements implemented at a national level in their consultation responses (for a full description of additional requirements imposed, see the separate document entitled 'Detailed Mapping Annexes').

Whilst national laws in Cyprus ('Company Law: Article 152A') have incorporated provisions to exempt "small companies" from auditing, there are additional requirements imposed by the Assessment and Collection of Taxes Law stipulating that companies should "maintain books and records [...] in accordance with acceptable accounting standards," and ensure that they are audited "according to acceptable auditing standards by a person who has a licence to act as auditor of a company according to the Companies Law."

In their consultation responses, Malta indicated that companies are required "to submit five-year summary figures" in addition to the current year's figures.

7.4 Lessons learnt

7.4.1 Examples of best practice in implementation

Five Member States (Luxembourg, Latvia, Greece, Lithuania and the UK) provided qualitative evidence on best practice measures relating to the implementation of ABRplus2-SIMPLIFIED ACCOUNTING via their questionnaire responses (for a full description of best

²⁹ 12 Member States did not encounter any major difficulty or obstacle in the implementation of ABRplus2-SIMPLIFIED ACCOUNTING. Conversely, there is no information available for the following 3 Member States – Austria, Ireland, and Portugal

practice in implementation, see the separate document entitled ‘Detailed Mapping Annexes’³⁰.

For instance, in Greece, the introduction and promotion of online tools is expected to facilitate the submission of financial documents³¹. Revisions to ‘Law 3419/2005’ concerning the general commercial registry (GEMI) are imminent and will allow companies to submit financial statements and related paperwork electronically. In addition, obligations such as the provision of financial information to public authorities and the national gazette (for publicity) have been scrapped.

In accordance with Directive 2006/46/EC, the UK indicated via their consultation responses that provisions allowing qualifying small companies to prepare abbreviated accounts have been introduced. However, the decision to take up the option rests with companies’ directors. The UK believes that this constitutes an important business decision and should be “based on the companies’ information needs and future plans.”

7.4.2 Opportunities for further simplification

Through qualitative evidence set out in their consultation responses, some Member States identified opportunities for further simplification in the area of annual accounts. Selected examples are discussed below (for a full description of opportunities for further simplification, see the separate document entitled ‘Detailed Mapping Annexes’).

In some Member States, further simplification measures are already underway. Denmark currently exempts businesses with a turnover of less than DKK 50,000 from registration procedures (including VAT registration)³². Similar provisions are currently in force in Lithuania, where a minimum turnover threshold of EUR 28,962 (or LTL100, 000) currently applies for VAT registration. In addition, sole proprietors are not required to file annual accounts. They are only liable to producing an ‘income declaration’³³.

In their consultation response to ICF, Portugal indicated that the ‘Informação Empresarial Simplificada’ system [Simplified Corporate Information (SCI)] was recently established. They noted that this constitutes “an electronic way in which companies can submit compulsory accounting, fiscal and statistical declarations online.” This electronic system further simplifies the submission of financial information in that companies now report to a single public entity as opposed to previous procedures requiring information submission to four different organisations, namely: (1) commercial registries; (2) the Fiscal Administration; (2) the National Statistical Institute of Portugal, INE; and (4) the Bank of Portugal.

Greece indicated that they are expecting a further reduction in administrative burdens as and when the possibility to submit financial documents electronically is made available to companies. Additionally, the possibility for using “e-signatures,” that will be made available to all companies, will bring about further cost savings.

To allow for further simplification, Ireland and the UK reported that they have amended national legislation, exempting companies from auditing obligations if they meet only two of the three threshold criteria [i.e. thresholds on the: (1) number of employees; (2) net annual turnover; and (3) balance sheet total]. There is no requirement mandating that all three criteria be met.

Suggestions for further improvements have also been provided by a European-based Chamber of Commerce. They believe that additional accounting requirements for listed

³⁰ Information provided by Luxembourg and Latvia was however unclear and therefore not reported

³¹ Member State responses to questionnaires from EC and ICF

³² Centre for Strategy & Evaluation Services LLP, 2008. *Evaluation of Thresholds for Micro-Entities*. DG Internal Market and Services http://ec.europa.eu/internal_market/accounting/docs/studies/micro_entity_en.pdf

³³ Centre for Strategy & Evaluation Services LLP, 2008. *Evaluation of Thresholds for Micro-Entities*. DG Internal Market and Services http://ec.europa.eu/internal_market/accounting/docs/studies/micro_entity_en.pdf

companies (including the additional notes on related party transactions and on the nature and business purpose of the company's arrangements), which are not required for non-listed companies, should be limited, especially where additional requirements are not in the interest of an undertaking's "development, performance or position"³⁴."

7.5 Summary of remaining gaps

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although additional requirements imposed at Member State level were less thoroughly discussed. Additionally, suggestions for further simplification in the area of annual accounts were lacking while the data and evidence provided on savings in administrative burdens were generally insufficient to allow an assessment of realised or the true impacts of the ABRplus measure.

The implementation status of ABRplus2-SIMPLIFIED ACCOUNTING was known for twenty-four Member States. In general, Member States' responses were complete, from which it was possible to conclude that eight Member States have fully implemented the ABRplus measure (i.e. all provisions set out in ABRplus2-SIMPLIFIED ACCOUNTING).

Nine Member States provided clear, but only qualitative, evidence relating to the involvement of stakeholders in implementing the ABRplus measure while four Member States provided additional qualitative information relating to obstacles or difficulties met in implementation.

On the other hand, the information provided on best practice was limited to five Member States, although the electronic submission of financial documents was commonly cited and an EU-wide roll-out of online data capture tools was recommended in order to further reduce administrative burdens in the area of annual accounts.

Overall, EL, IT, SI, and the UK provided the most complete and sufficient information and data across all information and data categories, followed by BG, CY, DE, HU, LT, LV and SE.

A more detailed description of the completeness and sufficiency of information from Member State authorities are set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Six Member States (BE, FR, HR, NL, PL and RO) provided no information in response to the questionnaires sent out by the European Commission and ICF.
- Eleven Member States (BG, CZ, EE, EL, IT, CY, LV, SI, FI, SE and UK) provided at least some information for every relevant information category.
- The responses from Member States to questions on the implementation of ABRplus2-SIMPLIFIED ACCOUNTING were largely complete, providing a clear picture of whether Member States had implemented all exemptions of relevance to the measure. Eight Member States (CZ, DE, DK, ES, LT, SE, SK and UK) confirmed that they have fully implemented the ABRplus measure.
- Seven Member States (AT, DE, DK, IE, LV, SI and UK) provided information on savings, although the evidence pertained to savings potential only (not actual savings on the ground) for three Member States (AT, DE and UK). The other four Member States did not actively monitor savings but estimated figures for actual annual savings on the basis of the number of SMEs currently benefiting from reducing accounting requirements.

³⁴ Business community responses to questionnaire from ICF

Overall, there was not sufficient data provided to allow a full assessment of the savings made on the ground.

- Two Member States (IE and LT) provided additional administrative burdens data when a follow-up request was made, which did enable more accurate estimations to be made.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Nine of the twenty-one Member States that have implemented the measure were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation. For the remaining Member States, no information was provided or if provided, it was unclear and the extent of stakeholder involvement could not be determined.
- Fifteen Member States provided qualitative information on the impacts of the measure which contributed to the overall assessment of impacts. There was no additional qualitative information provided by the other Member States.
- Five Member States provided examples of best practice. Although this constitutes insufficient information to ascertain best practice evident in the implementation of ABRplus2-SIMPLIFIED ACCOUNTING, the electronic submission of financial documents was cited by two Member States (EL and PT) and an EU-wide roll-out of online data capture tools was recommended in order to further reduce administrative burdens in the area of annual accounts.

Summary remarks

The largest remaining information gaps are observed for Belgium, Croatia, France, Poland, Romania and the Netherlands (see Table 7.3 below). These Member States did not take part in recent consultations with the Commission. Additionally, there was almost no evidence from the literature on the implementation and impacts of ABRplus2-SIMPLIFIED ACCOUNTING for these Member States

Furthermore, lessons learnt from the implementation of ABRplus2-SIMPLIFIED ACCOUNTING (including: best-practice examples and suggestions for further simplification measures) were not commonly discussed by Member States.



Table 7.3 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	2	2		N/A		0				N/A		1.3
CZ	2	2	1	2	N/A	0	N/A	1			N/A	1.6
DK	2	2	1	2	0	1	2	1	0	0	0	1.0
DE	2	2	2	2	2	0	2	1	2	2	N/A	1.7
EE	2							N/A				2.0
IE	2	2	0	0	2	1	2	2	2	2	1	1.5
EL	2	2	2	2	2	0	1	2	2	2	2	1.7
ES	2	2	1	2	2	0	1	1	1	0	N/A	1.2
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	2	2	2	2	0	2	0	2	2	2	1.6
CY	2	2	2	1	2	0	0	0	0	0	0	0.8
LV	2	2	2	2	2	1	2	2	N/A	1	0	1.6
LT	2	2	2	2	2	0	0	1	0	2	0	1.2
LU	1	1		N/A		0	1	1	0	1	0	0.6
HU	2	2		N/A		0				N/A		1.3
MT	2	2	2	2	2	0	1	1	0	0	0	1.1
NL	2	2	0	0	0	0	0	0	1	0	0	0.5



AT	2	2	0	0	0	1	1	2	0	0	0	0.8
PL	0	0	0	0	0	0	0	0	0	0	0	0
PT	2	2	0	0	0	1	2	2	0	0	0	0.8
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	2	2	2	2	1	2	2	2	2	2	1.9
SK	2	2	N/A			0	N/A			0	0	0.8
FI	2	N/A	1	N/A		0	N/A			0	0	0.6
SE	2	2	2	N/A		0	0	2	N/A			1.3
UK	2	2	2	2	N/A	1	2	2	2	2	2	1.9

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

7.6 Concluding remarks

Overall, (qualitative) information provided by Member States in relation to the implementation of ABRplus2-SIMPLIFIED ACCOUNTING was adequate and complete for the purposes of making a full assessment of the extent to which this measure has been implemented by Member States. Data and information surrounding best practice and possible areas for improvement were limited.

7.6.1 Implementation

The implementation status of ABRplus2-SIMPLIFIED ACCOUNTING is known for twenty-three Member States. Member States' consultation responses were generally complete from which it was possible to conclude that twenty-one Member States have implemented the ABRplus measure, although six Member States have not implemented all provisions set out in ABRplus2-SIMPLIFIED ACCOUNTING. In general, Member States that implemented the measure increased balance sheet and net turnover thresholds to the levels prescribed by the Commission. Conversely, qualitative evidence from Member States' consultation responses indicate that three Member States did not implement the measure.

Among Member States that implemented the measure, nine Member States confirmed involving stakeholders as part of the implementation process. In general, consultations with: (1) SMEs; (2) business representatives/associations; (3) professional bodies; (4) membership groups; and (5) local and public authorities were prominent in these Member States.

Qualitative information relating to obstacles or difficulties met in implementation was generally sparse – qualitative evidence was provided by four Member States, which could suggest that the implementation of ABRplus2-SIMPLIFIED ACCOUNTING ran smoothly in most Member States.

Qualitative evidence as regards additional requirements imposed at Member State level was also lacking. Available qualitative evidence was limited to two Member States.

7.6.2 Lessons learnt

The information provided on best practice was limited, although the electronic submission of financial documents was commonly cited and an EU-wide roll-out of online data capture tools was recommended in order to further reduce administrative burdens in the area of annual accounts.

8 ABRplus3-MICRO ACCOUNTING

This section presents the findings associated with the ABRplus measure ‘ABRplus3-MICRO ACCOUNTING allowing Member States to exempt micro enterprises from certain provisions of the Accounting Directives’. It describes the measure and summarises the evidence and data collected from Member States, and ICF’s analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled ‘Detailed Mapping Annexes’, which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

8.1 Headline findings

- In **response to questionnaires** sent by the European Commission and ICF, twenty-three Member States provided information on ABRplus3-MICRO ACCOUNTING.
- Fifteen Member States have not **implemented** the measure. The imminent adoption of another directive linked to accounting (Directive 2013/34/EU) at EU level largely explains the low uptake as Member States intend to transpose both measures at the same time.
- Conversely, seven Member States (Germany, Hungary, France, Austria, Latvia, Slovakia and the UK) have partially implemented the measure. The provision exempting micro entities from having to present accruals and prepayments is less likely to have been implemented at Member State level. Additionally, in their consultation response to the European Commission, Portugal indicated that they have implemented the ABRplus measure; however, it is unclear whether all of the provisions set out in ABRplus3-MICRO ACCOUNTING have been implemented.
- Seven Member States (Czech Republic, Germany, Ireland, Latvia, Hungary, Greece and the UK) indicated involving relevant **stakeholders** in the implementation process. Consultation and engagement with: (1) SMEs; (2) business representatives; and (3) professional bodies/associations were cited in Germany, Hungary, Latvia and the UK.
- The UK reported experiencing **difficulties** during the implementation of the measure. The measure sparked controversy around the potential loss of critical company information.
- Germany provided examples of **best-practice** in their consultation responses. The incorporation of an “economic development” component in the revision of exemption thresholds was cited as a best-practice example.
- Opportunities for **further simplification** were identified by Hungary and the UK. For instance, the Hungarian Government has further relaxed the rules around: (1) the cost of assets; and (2) the creation of provisions and value-adjustments. In the UK, the possibility for extending exemption thresholds for partnerships and limited liability partnerships is currently being considered.

8.2 Description of the measure

The title and identifier of the measure ABRplus3-MICRO ACCOUNTING are: ‘**allowing Member States to exempt micro enterprises from certain provisions of the Accounting Directives**’ and ‘**Directive 2012/6/EU of 14 March 2012**.’ The area concerned is ‘**annual accounts/company law**’ (MARKT). The measure entered into force in April 2012.

Directive 2012/6/EU was introduced to allow micro entities to benefit from simplified accounting/auditing regimes, amending Council Directive 78/660/EEC on the annual accounts of certain types of companies. The amendments are targeted specifically at micro entities, i.e. businesses that meet two of the following criteria: (1) a balance sheet total of

€350,000; (2) a net turnover of €700,000; and/or (3) an average of 10 employees in a given financial year.

A key objective of the Directive is to create a simple financial reporting environment for micro entities. As such, Member States can exempt micro entities from one or more of the following obligations:

- the obligation to present “prepayments and accrued income” and “accruals and deferred income”;
- the obligation to draw up notes on the accounts;
- the obligation to prepare an annual report; and
- the obligation to publish annual accounts.

Additionally, Member States may also allow micro entities to draw up an abridged profit and loss account and balance sheet.

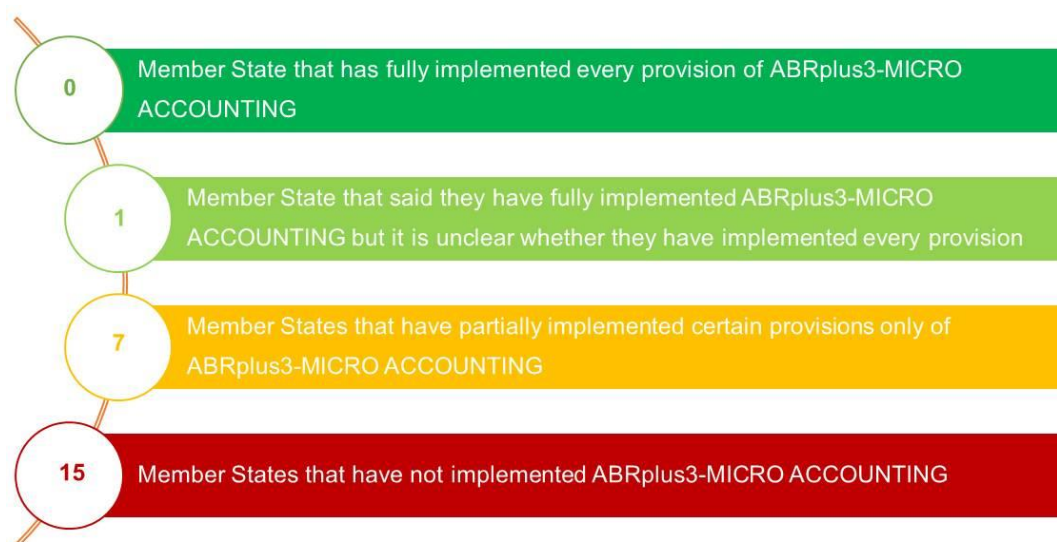
8.3 Implementation of the measure

This subsection presents the findings relating to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at an EU level. This information is drawn from qualitative evidence gathered from consultations with Member States and business representatives.

8.3.1 Whether, when and how the measure was implemented

Figure 8.1 below provides a summary of the implementation status of ABRplus3-MICRO ACCOUNTING across all Member States. It shows that the majority of Member States have not implemented the measure.

Figure 8.1 Snapshot of implementation status for ABRplus3-MICRO ACCOUNTING^{35 36}



Source: Member State responses to questionnaires from the European Commission and ICF International

³⁶ Five Member States – Croatia, the Netherlands, Poland, Romania and Finland did not provide information on the implementation status of this ABRplus measure.

Full implementation

Qualitative information pertaining to the implementation of ABRplus3-MICRO ACCOUNTING is available for twenty-three Member States. Portugal has indicated that they have fully implemented the measure; however, it is unclear whether this entailed the full implementation of all provisions of relevance to ABRplus3-MICRO ACCOUNTING.

Partial implementation

Through qualitative evidence set out in their questionnaire responses to the European Commission and ICF, seven Member States – Germany, Hungary, France, Austria, Latvia, Slovakia and the UK – indicated that they have partially implemented the measure, i.e. one or more provisions set out in the ABRplus measure have not been transposed into their national laws. Qualitative evidence from a recent consultation with business representatives suggests that Germany, Hungary, France and the UK have not implemented the provision allowing micro entities to present prepayments and accruals³⁷. Conversely, Member States' consultation responses suggest that the most commonly adopted provisions across Member States allow micro entities to: (1) prepare highly-abridged Profit & Loss (P&L) accounts and balance sheets; (2) disregard the disclosure of notes to accounts; as well as (3) disregard the requirement to produce and publish annual reports.

No implementation

Fifteen Member States have not implemented ABRplus3-MICRO ACCOUNTING³⁸. The low take-up has been attributed largely to the imminent adoption of Directive 2013/34/EU³⁹. The latter Directive covers annual and consolidated financial statements but also incorporates Directive 2012/6/EU on micro-entities. Based on Member State consultation responses, this has largely influenced Member States' decision to postpone the implementation of Directive 2012/6/EU and undertake its transposition in conjunction with that of Directive 2013/34/EU⁴⁰.

Further details regarding the transposition and implementation of ABRplus3-MICRO ACCOUNTING are provided in Table 8.1 below.

Table 8.1 Whether and when the ABRplus measure was implemented

	Transposition		Implementation		
	Whether and when transposed	"Fully implemented" every ABRplus provision	"Fully implemented" but unknown if this applies to every ABRplus provision	"Partially implemented" certain ABRplus provisions only	"Not implemented"
BE ⁴¹	No				✓
BG	No				✓
CZ ⁴²	No				✓
DK	No				✓

³⁷ Business community responses to questionnaire from ICF

³⁸ There is evidence from the literature and from business representatives that ABRplus3-MICRO ACCOUNTING has not been implemented in Belgium (sources: European Union Committee of the Regions, 2014 and ICF consultation with a Belgian-based SME association, 2014).

³⁹ A reason evoked by most Member States with the exception of Estonia, Finland, Italy, Luxembourg, Malta, Slovenia and Sweden

⁴⁰ The transposition of Directive 2013/34/EU is currently underway in many Member States

⁴¹ There is evidence from the literature and from business representatives that ABRplus3-MICRO ACCOUNTING has not been implemented in Belgium (sources: European Union Committee of the Regions, 2014 and ICF consultation with a Belgian-based SME association, 2014)

⁴² In their consultation response, Czech authorities have clearly set out that the provisions of ABRplus3-MICRO ACCOUNTING have not been implemented into national laws. However Directive 2012/6/EU (or other provisions of the Directive) was transposed in the Czech Republic and came into force on 13/04/2012 (source: European Commission's database)

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
DE	Yes; January 2013			✓	
EE	No				✓
IE	No				✓
EL	No				✓
ES ⁴³	No				✓
FR ⁴⁴	Yes; date of transposition unknown			✓	
HR	Unknown	Unknown	Unknown	Unknown	Unknown
IT	No				✓
CY	No				✓
LV	Yes; January 2013			✓	
LT ⁴⁵	No				✓
LU	No				✓
HU ⁴⁶	Yes; June 2013			✓	
MT	No				✓
NL	Unknown	Unknown	Unknown	Unknown	Unknown
AT	Yes; date of transposition unknown			✓	
PL	Unknown	Unknown	Unknown	Unknown	Unknown
PT	Yes, April 2013		✓		
RO	Unknown	Unknown	Unknown	Unknown	Unknown
SI	No				✓
SK	Yes, date of transposition			✓	

⁴³ In their consultation response, Spanish authorities have clearly set out that the provisions of ABRplus3-MICRO ACCOUNTING have not been implemented in national laws. However Directive 2012/6/EU (or other provisions of the Directive) was transposed in Spain and came into force on 03/06/2013 (source: European Commission’s database)

⁴⁴ In their consultation response, a European-based professional association reported that they are aware that France may have transposed Directive 2012/6/EC. However, the provision allowing micro entities to be exempted from accruals and prepayments may not have been implemented

⁴⁵ In their consultation response, Lithuanian authorities have clearly set out that the provisions of ABRplus3-MICRO ACCOUNTING have not been implemented national laws. However, Directive 2012/6/EU (or other provisions of the Directive) was transposed in Lithuania and came into force on 15/07/2014 (source: European Commission’s database)

⁴⁶ In their consultation response, a European-based professional association reported that Hungary has only partially implemented Directive 2012/6/EC. The provision allowing micro entities to be exempted from accruals and prepayments was not implemented in the association’s opinion

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
	unknown				
FI	Unknown	Unknown	Unknown	Unknown	Unknown
SE	No				✓
UK ⁴⁷	Yes, June 2014			✓	
SUM	8	0	1	7	15

Source: Member State responses to questionnaires from the European Commission and ICF International.

 = Member States sampled by ICF for estimating current administrative burdens and implied savings associated with this ABRplus measure.

8.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Directive where transposition requires the adoption of national law and, therefore, depending on national practice, there may be an obligation to consult stakeholders.

Through qualitative evidence set out in their consultation responses, seven Member States (Czech Republic, Germany, Ireland, Latvia, Hungary, Greece and the United Kingdom) indicated involving stakeholders in the implementation process (for a full description of stakeholders involved in the implementation process, see section A3.1 of the Detailed Mapping Annexes)⁴⁸. Consultation and engagement were prominent and most commonly involved: (1) SMEs; (2) business representatives; and (3) professional bodies/associations. For instance:

- Germany involved stakeholders in initial phases. As such, representatives of SMEs were invited to provide input as part of the law drafting process.
- In Hungary, input from the ‘National Accounting Committee’ was actively sought especially in designing simplified accounting requirements for micro entities. The Committee mainly consisted of representatives of professional organisations (e.g. ‘Association of Hungarian Accounting Professionals,’ ‘Chamber of Hungarian Auditors’).
- Public consultations were used in Latvia and the UK. A consultation on the proposed options to be implemented at national level was carried out in the UK. Various stakeholders were involved, notably: (1) professional associations [e.g. the ‘Association of Chartered Certified Accountants,’ the ‘Institute of Chartered Accountants in England and Wales (ICAEW)’; the ‘Institute of Certified Bookkeepers’]; and (2) business bodies [e.g. the Confederation of British Industry (CBI); the Federation of Small Businesses (FSB)].

⁴⁷ There is some information available for the UK which suggests that consideration may have been given to maintaining certain requirements targeted at micro enterprises. For instance, separate records relating to accruals/prepayments may still be in place (BIS, 2013)

⁴⁸ Seven of the nine Member States that have either fully or partially implemented ABRplus3-MICRO ACCOUNTING have reported involving stakeholders (source: Member State responses to questionnaires from EC and ICF)

8.3.3 Obstacles or difficulties experienced in the implementation of the measure

The UK reported experiencing difficulties during the implementation of ABRplus3-MICRO ACCOUNTING⁴⁹. In their consultation responses, they further explain that provisions exempting micro entities from the obligation to present “prepayments and accrued income” and “accruals and deferred income” elicited criticism from certain stakeholders. As such, it was also pointed out that many companies are already allowed to “disregard immaterial items” in the UK. Consequently, further exemptions could be allowing “for items material to a proper understanding of a company’s accounts to be disregarded inappropriately in the accounts.”

8.3.4 Examples of national measures that impose additional requirements

There is a lack of evidence surrounding national measures that impose additional requirements at a Member State level. The paucity of evidence could be partially explained by the low uptake of the measure. Additionally, a few Member States (such as the UK) provided qualitative information that did not address the extent to which the additional requirements have been adopted by businesses following the implementation of the ABRplus measure. In that regard, the UK restricted their discussion to requirements (e.g. accruals/prepayments) that are still in place at a national level despite having been removed as part of ABRplus3-MICRO ACCOUNTING.

8.4 Lessons learnt

8.4.1 Examples of best practice in implementation

Best practice examples relating to the implementation of ABRplus3-MICRO ACCOUNTING were provided by Germany.

Through qualitative evidence set out in their consultation response to the European Commission, Germany indicated that exemption thresholds have been carefully defined and can be easily adjusted for inflation as and when future revisions will be required.

8.4.2 Opportunities for further simplification

A few Member States (Hungary and the UK) highlighted opportunities for further simplification in their consultation responses.

For instance, the Hungarian Government has further relaxed the rules around: (1) the cost of assets; and (2) the creation of provisions and value-adjustments.

On the other hand, the UK has reported that exempting micro entities from other obligations – such as the requirement to disclose the acquisition of own shares in directors’ reports – is being considered. This could potentially avoid duplication. Additionally, extending current exemptions to qualifying partnerships and limited liability partnerships is also under consideration⁵⁰.

8.5 Summary of remaining gaps

Overall, Member States that implemented ABRplus3-MICRO ACCOUNTING were generally able to provide at least some information on most areas of the questionnaires. However, information gaps are pronounced for ABRplus3-MICRO ACCOUNTING due to the low uptake of the measure amongst Member States. Additionally, the data and evidence provided on savings in administrative burdens was generally insufficient to allow an

⁴⁹ The UK makes specific reference to the implementation of Directive 2013/34/EU instead of Directive 2012/6/EU. However, as both were implemented at the same time, UK’s response to difficulties/obstacles met during implementation can be taken to relate to the transposition of both Directives

⁵⁰ BIS, 2013. *Simpler financial reporting for micro entities: The UK’s proposal to implement the ‘Micros Directive’*. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/237045/bis-13-1124-simpler-financial-reporting-for-micro-entities.pdf

assessment of realised/actual savings in Member States that have implemented the ABRplus measure.

The implementation status of ABRplus3-MICRO ACCOUNTING was known for twenty-three Member States. In general, Member States' responses were complete from which it was possible to conclude that: fifteen Member States have not implemented the ABRplus measure; and seven Member States (AT, DE, FR, HU, LV, SK and UK) have partially implemented the measure. Available evidence from Portugal further indicated that they may have fully implemented the measure. This was however not confirmed by the Member State.

There was sufficient information provided by Member States to ascertain the extent of stakeholder involvement in the implementation of ABRplus3-MICRO ACCOUNTING. On the other hand, additional qualitative information (e.g. examples of best practice; suggestions for further simplification in the area of annual accounts) was not provided in any detail by Member States.

Amongst Member States that have implemented ABRplus3-MICRO ACCOUNTING, DE and the UK provided the most complete and sufficient information and data across all information and data categories, followed by HU and LV.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Six Member States (BE, FR, HR, NL, PL and RO) provided no information in response to the questionnaires sent out by the European Commission and ICF⁵¹.
- Two Member States (DE and the UK) provided at least some information for every relevant information category.
- The responses from Member States to questions on the implementation of ABRplus3-MICRO ACCOUNTING were largely complete, providing a clear picture of whether Member States had implemented all exemptions of relevance to the measure. No Member State was found to have fully implemented the measure.
- Two Member States (DE and HU) provided information on savings, although the evidence related to savings potential only (not actual savings on the ground) for DE. On the other hand, HU estimated expected annual savings from the measure based on approximate data available on the costs associated with preparing reports, performing evaluation tasks and working out accounting policies. Overall, there was not sufficient data provided to allow a full assessment of the savings made on the ground.
- One Member State (LV) provided additional administrative burdens data when a follow-up request was made, which did enable more accurate estimations to be made.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Four of the seven Member States that have partially implemented the measure (DE, HU, LV and the UK) were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in the implementation of ABRplus3-MICRO

⁵¹ BE and FR did not provide a response to the questionnaires sent out by the European Commission and ICF. However, the implementation status in these Member States was confirmed in business community responses

ACCOUNTING. Additionally, three Member States that have not yet implemented the measure were reported to be consulting relevant stakeholders on the imminent implementation of the measure.

- Three of the seven Member States that have partially implemented ABRplus3-MICRO ACCOUNTING provided qualitative information on the impacts of the measure which contributed to the overall assessment of impacts. There was no additional qualitative information provided by the other Member States.
- There was insufficient information to ascertain best practice evident in the implementation of ABRplus3-MICRO ACCOUNTING.

Summary remarks

The largest remaining information gaps are observed for Belgium, Croatia, Finland, France, Poland, Romania and the Netherlands. Some (qualitative) information is available on the implementation of ABRplus3-MICRO ACCOUNTING in Belgium, France and Croatia. However, this information has yet to be confirmed by relevant Member State authorities.

Furthermore, there is little evidence of national measures that have gone further. Such measures were not discussed at length by Member States consulted by the European Commission and ICF. Similarly, there is no evidence on the loss in savings resulting from additional requirements imposed at a Member State level.

Other than the information gaps identified above, best-practice examples and suggestions for further simplification measures are also lacking for many Member States.

Table 8.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	1	1	1	0	0	0	0	1	0	0	0	0.4
BG	2	2	0	0	0	0	0	0	0	0	0	0.4
CZ	2	2	2	2	N/A	0	1	1	0	N/A		1.3
DK	2	1	0	0	0	0	0	0	0	2	0	0.5
DE	2	2	2	2	1	1	2	1	1	2	0	1.5
EE	2	N/A			0	0	N/A				0.7	
IE	2	N/A	2	N/A		0	2	N/A				1.5
EL	2	2	2	2	2	0	2	2	2	2	0	1.6
ES	2	2	N/A			0	N/A				1.3	
FR	1	0	0	0	0	0	0	0	0	0	0	0.09
HR	1	0	0	0	0	0	0	0	0	0	0	0.09
IT	2	N/A				0	2	2	2	0	2	1.4
CY	2	N/A				0	2	2	2	2	2	1.7
LV	2	2	2	0	0	0	2	2	N/A	2	2	1.4
LT	2	1	N/A			0	N/A				0.8	
LU	1	N/A				0	0	0	0	0	0	0.1
HU	2	2	2	N/A	0	1	1	2	0	0	2	1.2
MT	2	2	2	0	0	0	2	2	0	2	2	1.3
NL	0	0	0	0	0	0	0	0	0	0	0	0



AT	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0.09
PL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PT	2	2	0	0	0	0	0	0	0	0	0	0	0	0	0.4
RO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	N/A				0	0	0	0	0	0	0	0	0	0.3
SK	2	2	N/A			0	N/A			0	0	0	0	0.8	
FI	1	0	0	0	0	0	0	0	0	0	0	0	0	0.09	
SE	1	N/A				0	N/A			0	0	0	0.3		
UK	2	2	2	2	2	1	2	2	N/A	0	2	2	1.6		

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

8.6 Concluding remarks

Overall, (qualitative) information provided by Member States in relation to the implementation of ABRplus3-MICRO ACCOUNTING was adequate and complete for the purposes of making a full assessment of the extent to which this measure has been implemented by Member States. There was a lack of availability of evidence on best practice and priority areas for further improvement.

8.6.1 Implementation

The implementation status of ABRplus3-MICRO ACCOUNTING is known for twenty-three Member States. In general, Member States' responses were complete from which it was possible to conclude that: (1) fifteen Member States have not implemented the ABRplus measure; and (2) seven Member States have partially implemented the measure. The imminent adoption of Directive 2013/34/EU at EU and Member State levels largely explains the low uptake of ABRplus3-MICRO ACCOUNTING.

There was sufficient information provided by Member States that have fully or partially implemented the measure to ascertain the extent of stakeholder involvement in the implementation of ABRplus3-MICRO ACCOUNTING. In seven Member States, consultations with: (1) SMEs; (2) business representatives/associations; and (3) professional bodies were prominent.

Qualitative information relating to obstacles or difficulties met in implementation was generally sparse – qualitative evidence was only available for the UK, where it was reported that ABRplus3-MICRO ACCOUNTING sparked controversy around the potential loss of critical company information.

There was no evidence provided by Member States as regards additional requirements imposed at Member State level.

8.6.2 Lessons learned

There was insufficient information to ascertain best practice evident in the implementation of ABRplus3-MICRO ACCOUNTING. Additionally, priority areas for further improvement in the area of annual accounts were not thoroughly discussed in Member States' responses but could be explored further in the future.

9 ABRplus4-WASTE

This section presents the findings associated with the ABRplus measure 'ABRplus4 – WASTE'. It describes the measure and summarises the evidence and data collected from Member States, and ICF's analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled 'Detailed Mapping Annexes', which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

9.1 Headline findings

- A total of 22 Member States provided **responses to the questionnaires** regarding ABRplus4-WASTE.
- Based on the data and evidence provided by these 22 Member States, 11 Member States have fully **implemented** the measure proposed in the recommendation letter, while nine Member States still have not done so and two are expecting to fully implement the measure in 2014 (11 in total). For the remaining Member States, it is unknown as to whether the measure has been implemented.
- Most Member States are waiting for the Commission study on a possible EU-wide electronic data exchange system before going further in the use of electronic system for exchange of waste shipment data (which is voluntary). For the others, implementation has generally occurred via amendments and introductions to national legislation according to qualitative information provided by Member States.
- Qualitative information shows that **stakeholders** were involved in national discussions surrounding the implementation of ABRplus4-WASTE in eleven Member States, including those where the regulation has not yet been implemented. Stakeholders were involved via a variety of means.
- Most Member States did not provide qualitative information regarding **difficulties** in implementation of the measure, and only three cited no real obstacles or difficulties in implementation. Eight Member States indicated that problems did arise during the implementation, especially problems of incompatibility between electronic signature systems.
- Except for the Netherlands, none of the Member States described national measures in its qualitative information that might be considered to **go further than the measures agreed** at a European level require.
- Some Member States were able to provide qualitative information on examples of **best practice** and only a few stated that there were other possibilities to **further simplify** administrative burdens. In this regard, a company for recyclable raw materials noted that one of the annexes accompanying the information on shipments of waste should also be submitted electronically.

9.2 Description of the measure

The title and identifier of the measure ABRplus4-WASTE is '**Simplifying and streamlining the notification system for shipments of waste**' and '**Commission letter of recommendation to Member States of July 2010**'. The area concerned is **Environment (DG ENV)**. The savings potential of the measure is €44 million.

Via a Recommendation letter of July 2010, the European Commission called the attention of Member States and stakeholders to the advisability of simplifying the waste shipment notification system by putting in place an electronic system and streamlining the approval

process in Member States that do not have such a system with reference to Article 26 of Regulation (EC) No 1013/2006. The Commission has already highlighted to Member States and stakeholders the importance of introducing an electronic notification system, provided as a possibility in the Regulation. It was expected that the measure would benefit businesses that are shipping waste cross-border.

In July 2013, the European Commission developed a proposal to amend Regulation (EC) No 1013/2006 which was adopted by the European Parliament and the Council in May 2014. The new rules from this new Regulation (EU) No 660/2014 of 15 May 2014 will strengthen controls on waste shipments. Member States will be obliged to make comprehensive and meaningful inspection plans to check waste shipments, with a minimum number of physical checks in line with the risk of illegal shipments.

As previously stated in Regulation (EC) No 1013/2006, the format for documents and information exchange for waste shipment is subject to the agreement of the competent authorities concerned and of the notifier. Information and documents may be submitted and exchanged by means of electronic data interchange with electronic signature or electronic authentication, or a comparable electronic authentication system which provides the same level of security.

However, Article 26 of this regulation was amended as follow in the new Regulation (EU) No 660/2014: “*the Commission shall, where feasible, adopt implementing acts establishing the technical and organisational requirements for the practical implementation of electronic data interchange for the submission of documents and information.*” Consequently, the rules to implement the electronic data interchange are not established yet and can impede the implementation of the ABRplus4-WASTE measure at a national level.

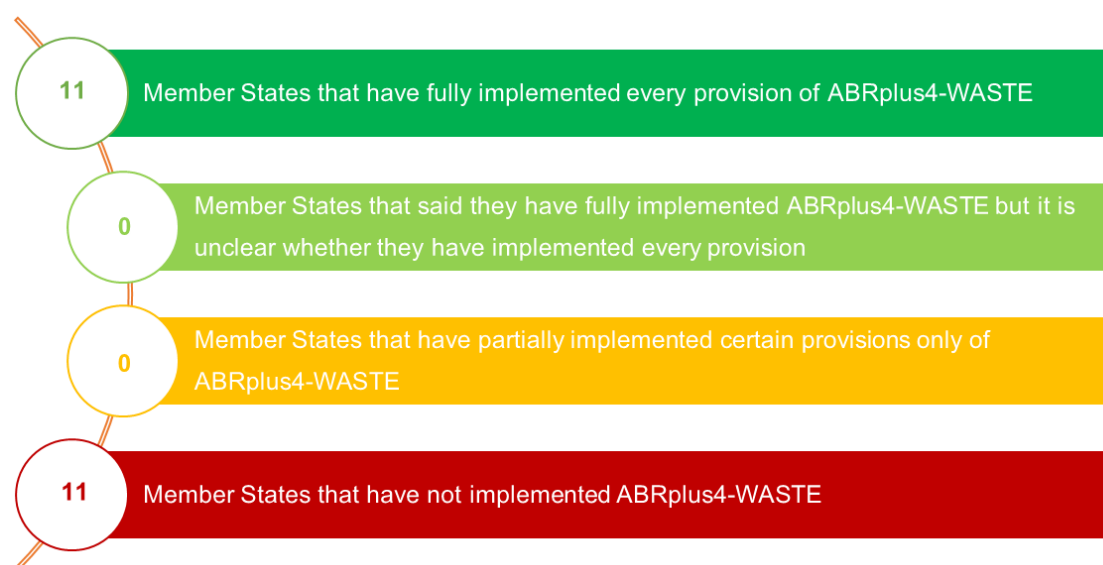
In addition, since 2013, the European Commission has been undertaking a study on the feasibility of establishing a harmonised EU-wide electronic data interchange for waste. Some Member States stated in their questionnaire responses that they have taken part in this study and that they look forward to the outcome.

9.3 Implementation of the measure

This subsection presents the findings with respect to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at an EU level.

9.3.1 Whether, when and how the measure was implemented

Figure 9.1 below provides a summary of the implementation status of ABRplus4-WASTE based on data and evidence provided by Member States. It shows that more than a third of Member States have fully implemented the relevant regulation (11). Eleven Member States have not implemented ABRplus4-WASTE but two are expecting to fully implement the measure in the near future. However, a Member State’s commitment to implement this measure in the future is not viewed in the same way as a Member State that has actually implemented the measure already. Six Member States had not replied to ICF’s questionnaire at the time this report was written.

Figure 9.1 Snapshot of implementation status for ABRplus4-WASTE⁵²


Source: Member States responses to the questionnaires from the European Commission and ICF International

Regulation (EU) 660/2014 enters into force in July 2014 and shall apply from 1st January 2016. Consequently, we would only refer here to Regulation (EC) No 1013/2006, which came into force in 2006.

0 below provides a more detailed summary of whether ABRplus4-WASTE has been implemented across the EU.

Whether and when the ABRplus measure was implemented

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented” ⁵³
BE			Unknown (no response)		
BG	N/A				✓
CZ			Unknown (no response)		
DK	N/A				✓
DE	N/A				✓
EE	N/A				✓
IE	N/A	✓			
EL	N/A				✓
ES	N/A				✓
FR			Unknown (no response)		
HR			Unknown (no response)		

⁵² Six Member States – Belgium, Czech Republic, France, Croatia, Poland and Romania – did not provide information on the implementation status of this ABRplus measure.

⁵³ Included in this category are the Member States who stated that they are in the process of implementing the measure or who plan to implement the measure but have not yet done so. These Member States comprise Denmark and Spain.

	Transposition		Implementation		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented” ⁵³
IT	N/A	✓			
CY	N/A	✓			
LV	N/A	✓			
LT	N/A				✓
LU	N/A	✓			
HU	N/A	✓			
MT	N/A				✓
NL	N/A	✓			
AT	N/A	✓			
PL			Unknown (no response)		
PT	N/A				✓
RO			Unknown (no response)		
SI	N/A				✓
SK	N/A	✓			
FI	N/A	✓			
SE	N/A	✓			
UK	N/A				✓
TOTAL	N/A	11			11

Source: Member States responses to the questionnaires from the European Commission and ICF International.

*: Not Applicable. This ABRplus measure is based on an EU recommendation for which no obligation of transposition exists.

= Member States sampled by ICF for estimating current administrative burdens and implied savings associated with this ABRplus measure.

Based on qualitative information, 11 Member States have not implemented the measure on electronic data interchange as they have indicated a preference to wait for two reasons. First, they are awaiting a decision to make the electronic data interchange in the field of waste shipment mandatory. Second, they are awaiting the results of a study launched by the European Commission in June 2013 which is exploring the feasibility of establishing an EU-wide electronic data interchange. Therefore, it appears that Member States are waiting for the implementing acts establishing the technical and organisational requirements for the practical implementation of electronic data interchange for waste shipments before taking further steps.

Update on the feasibility study regarding the establishment of an electronic data interchange

The feasibility study regarding the establishment of an electronic data interchange (EDI) for waste shipments was finalised and published on the website of DG ENV (see <http://ec.europa.eu/environment/waste/shipments/studies.htm>).

The study concluded that the establishment of an EDI is a technically feasible task and presented a number of architectural options and sub-options including rough fixed- and variable cost estimates, for both the Member States and the Commission.

Given the results of the study, DG ENV will now proceed with a follow-up study that would assist them in the development of technical and organisational requirements for the establishment of EDI, including the definition of a common EDI protocol.

This protocol would be useful irrespective of the architectural option to be chosen.

Once this study is finalised in 2015, DG ENV will then proceed with the preparation of an implementing act pursuant to Article 26(4) of the Waste Shipment Regulation. An important step would be the choice of the final architectural solution but this decision has not been taken yet⁵⁴.

According to the qualitative information available in the questionnaire response, Germany stated that it was not feasible to “*take major steps in the direction of an electronic data interchange before the study has been finalised, before a common data interchange format has been agreed upon*”. According to Malta, a first draft of the report was issued in April 2014, for which they submitted comments. At this stage, it is also not feasible for Malta to take major steps in the direction of an electronic data interchange before the study has been finalised or before an electronic data interchange has been made mandatory through an amendment of the Regulation.

Similarly, the UK has contributed views to the project organisers and will continue to engage as the work develops. As the Commission is seeking a harmonised EU-wide system, the UK stated that it would not be feasible for it to develop a national system until the EU project has been completed. Bulgaria, Estonia and Greece are of a similar view.

No implementation acts are available in the letter of recommendation to implement the Electronic Data Interchange; therefore 11 Member States indicated in their questionnaire responses that they have adopted measures at a national level to implement ABRplus4-WASTE.

Ireland adopted two national regulations (S.I. No. 419 of 2007 and S.I. No. 324 of 2011) to streamline respectively: (i) the administration of the transfrontier shipment of waste legislation; and (ii) the legislation on the shipments of hazardous waste. Both national regulations came into force respectively in July 2007 and July 2011. Hungary has reformed its waste management based on the Act CLXXXV of 2012 on waste aiming at renewing the Hungarian legislative framework which had been hindering the modernisation of the waste management of the country. This Act came into force in January 2013.

The Nordic countries (Norway, Finland, Denmark and Sweden) commissioned a study under the Nordic Ministry Council from 2008 to 2010 “Digital applications and movement tracking forms according to EC Regulation 1013/2006”. As a result of this study, a Swedish company (Ida Infront AB) implemented an e-service called “NORDIC TFS”. The Finish Environmental Institute and Swedish EPA were involved in the development of this e-service. Nordic TFS started as a pilot in March 2013 for a few Swedish exporters and are now on the way to implement the e-service for all notifications from Sweden.

9.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a letter of recommendation where there is no obligation for adoption or transposition of national law, hence, Member State authorities have no obligation to consult stakeholders on its implementation, although it may still be considered good practice to do so. Therefore, 11 Member States indicated in their qualitative responses to the consultation that they sought to involve stakeholders in the implementation of the measure, 14 did not reply to this question and three stated that they would wait for the rules to implement the EU-wide electronic data exchange system before involving

⁵⁴ Information provided by an official of the European Commission on 31st October, 2014.

stakeholders. Despite the fact that some Member States have not implemented the measure, some still involved stakeholders in the discussion about the electronic system for exchange of waste shipment data.

The stakeholders' involvement in the legislations' modification procedures included (to varying degrees) local authorities, environmental agencies, NGOs and the waste industry. In Latvia, stakeholders had been consulted during the process of the adoption of the relevant legal act by providing possibilities to comment on the draft legal act both prior to and during inter-ministerial consultations.

In Italy, a meeting was held in November 2013 at the Department for EU Policies with representatives of the public administrations and other stakeholders to assess the impact of the simplifications put in place, as provided for by the ABR Action Programme.

In the case of the Nordic countries, large and small recovery companies from Sweden and Finland were involved in the development of Nordic TFS and participated in the first test for this e-service.

9.3.3 Obstacles or difficulties experienced in the implementation of the measure

Only three Member States provided qualitative information on their ability to implement the electronic data interchange obstacles or difficulties. Eight Member States indicated that problems would arise during the implementation; especially problems of incompatibility between electronic signature systems and incompatibility/different formats of national systems.

Indeed, Italy reported that in the Region of Lombardy, an obstacle could be that some foreign authorities do not accept the notifier's electronic signature. In addition, Greece mentioned that there may be problems in establishing a common electronic data interchange tool for the notification procedure at an EU level, since there are Member States that implement their own systems.

Finally, Hungary indicated that the setting up of an expert working group by the European Commission would have been needed for the implementation of the system (although it did not explain why).

9.3.4 Examples of national measures that impose additional requirements

Except for the Netherlands, none of the Member States described qualitative information on national measures that might be considered to go further than the measures agreed at a European level.

In the case of the Netherlands, to create clarity for both the business community and enforcement authorities, the Inspectorate of the Dutch Ministry of Infrastructure and the Environment took the initiative to establish numerical contamination threshold values for the three largest waste flows: paper, ferrous and nonferrous waste and plastic waste. However, the numerical contamination threshold values for the three largest waste flows have not been evaluated yet and it is not possible to estimate the impact of this particular measure. The thresholds were established because there was too much uncertainty for both companies and inspectors as to when a waste stream would be classified as a green list waste or as amber list waste for which a permit was needed. This uncertainty has created additional uncertainty as well as legal proceedings.

9.4 Lessons learnt

9.4.1 Examples of best practice in implementation

Qualitative information shows that a number of Member States cited examples of what they regarded as best practice approaches to implementation via their questionnaire responses.

For instance, Ireland has established a single point of contact (the National TransFrontier Shipments (TFS) Office) which has the ability to represent the country at IMPEL-TFS cluster (informal network to harmonise the enforcement of European regulations on transfrontier

shipments of waste). It also has the ability to participate in World Customs Organisation initiatives, participate in DG TAXUD collaborative projects, collaborate with INTERPOL and share information as needed. In addition, Ireland has set up a central repository for up-to-date statistics and information and guidance documents provided to the waste industry to assist in the export/import administrative processes as well as a statutory register of imports and exports published annually. Finally, exchange inspections with other competent authorities are taking place to ensure consistent enforcement and interpretation of the regulations.

In Italy, the cross-border waste transport information system “Sistema Informativo Trasporti Transfrontalieri” (SITT), developed and implemented by the Region of Lombardy, is considered by Italy as an example of best practice. This system was implemented after an in-depth study with sector experts, followed by a long trial period and with the direct engagement of the parties’ concerned (meetings, presentations, technical group meetings and training courses on system use).

The Netherlands developed its own application Digital Notification Advisor (DNA) so companies can complete the notification forms digitally. They also give the opportunity for companies to upload their appendices concerning notifications on their website. Only the original, hand-signed notification document (and financial guarantee) has to be sent by post.

Austria also participated in different World Customs Organisation initiatives such as the EURO Cloud Award 2013 (EDM including EUDIN); EPSA Award 2013 (EDM including EUDIN) and the European Commission best project expert group 2006 on “Streamlining and simplification of environment-related regulatory requirements for companies”.

In Belgium, a recycling company stated in its questionnaire response that it is using an electronic system funded partially by Flanders (EUDIN) and are satisfied with this system. It provides them with an easy and straightforward way to announce and/or cancel shipments.

9.4.2 Opportunities for further simplification

According to the qualitative information given by Ireland, the development and use of an e-business system for TFS notifications to facilitate and expedite formal consents to shipments, using electronic signatures would further streamline and simplify the administrative system for business users. In addition, the completion of the Customs Combined Nomenclature project (linking customs codes to waste codes) would further streamline the enforcement of the Waste Shipment Regulations.

The Netherlands referred to the temporary services that were launched by the Commission in 2010 to support Member States in implementing legislation on the transport of waste within, into, out of and through the EU. It included a forum where national authorities could rapidly exchange information and/or best practices and discuss questions concerning the day-to-day application of the Waste Shipment Regulation. More complex enquiries were dealt with by experts through a designated Waste Shipment Helpdesk and correspondents’ guidelines as well as other guidance documents representing a common understanding of how Regulation (EC) No 1013/2006 on shipments of waste should be interpreted. The aim was to provide accurate and timely information concerning the Regulation and its implementation. However, correspondents’ guidelines and the temporary Waste Shipment Helpdesk were not always able to clarify the classification of waste and its differentiation in relation to the day-to-day application of the EU Waste Shipment Regulation.

According to the same Belgium recycling company mentioned above, an important step forward would be the implementation of an EU-wide electronic notification system, as they frequently encounter problems/interpretation differences with different Member States. A harmonised EU-wide system could have a reduced impact on costs (sending complete notifications by prior post service/delivery service) but could also mean an increased impact on costs in the short-term if businesses have to invest in new equipment to be able to use the system.

Finally, in response to an ICF questionnaire sent to the European business community, a company for recyclable raw materials noted that Annex VII (information accompanying

shipments of waste) should also be submitted electronically in order to avoid the potential disclosure of this commercially-sensitive information to third parties. Annex VII is available on paper in the vehicle/container, with all information (from where the material is produced (supplier) to where it goes to (customer)) available to third parties. According to this company, this creates a potential 'free rider' problem for recyclable raw materials companies which could potentially be overcome should the system of electronic notifications be extended to Annex VII information.

9.5 Summary of remaining gaps

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although very little hard data and evidence on savings in administrative burdens as a result of ABRplus4-WASTE were provided by Member States with the exceptions of AT, DK, FI, IT and SE. However, they did not provide sufficient data to facilitate the clear and comparable calculation of current administrative burdens.

In addition, the responses from Member States to questions on the implementation of ABRplus4-WASTE was largely complete which allowed ICF to conclude that 11 Member States have fully implemented the measure, while 11 Member States still have not done so.

Fourteen Member States provided qualitative information on stakeholder involvement. Amongst the respondents, 11 provided completed qualitative evidence which was sufficient to allow a full assessment of these issues.

Some Member States were able to provide examples of best practice and only a few stated that there were other possibilities to further simplify administrative burdens.

Overall, SI provided the most complete and sufficient information and data across all information and data categories, followed by MT and IE and then DE, IT, CY and LV.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Six Member States (BE, CZ, FR, HR, PL and RO) provided no information in response to the questionnaires sent out by the European Commission and ICF.
- All Member States (except BG, PT, LU, and UK and the six Member States mentioned above) provided at least some information for every relevant information category.
- Very little hard data and evidence was provided by Member States on savings in administrative burdens as a result of ABRplus4-WASTE, with the exceptions being AT, DK (although they have not yet implemented the measure and, hence, reported on potential savings only), FI, IT and SE. However, this data was generally insufficient to assess fully the savings for Member States and, therefore, ICF needed to estimate these savings on the basis of available data and assumptions.
- The only available estimate for the reduction in time associated with the introduction of ABRplus4-WASTE came from the NL who reported a time-saving of up to 70 per cent of the baseline value of time. This figure was then used as a proxy for the estimated time savings associated with moving from a paper-based to an electronic waste notification system.

Qualitative information from Member State authorities

Member States provided more qualitative information regarding the impact of the measure. In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were

implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Eleven Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation. Despite the fact that some Member States have not implemented the measure, some still involved stakeholders in the discussion about the electronic system for exchange of waste shipment data.
- The NL was the only Member State to provide a list of the benefits of an electronic data interchange for SMEs. The very little qualitative information provided by other Member States was not deemed sufficient enough to make a sufficient assessment of the impact.
- The NL was again the only Member State to describe national measures that might be considered to go further than the measures agreed at a European level.
- A number of Member States (IE, IT, NL, AT and BE) cited concrete examples of what they regarded as best practice approaches to implementation via their questionnaire responses which were sufficient to allow a full assessment of these issues.

Summary remarks

As seen in the table below, most Member States were able to provide data and evidence on whether the measure was implemented. In comparison, very few Member States were able to provide data and evidence on whether the savings potential had been met. However, some Member States were able to provide some qualitative information on the impact of the measure, namely the Netherlands and Ireland.

A number of Member States were able to provide qualitative information on examples of best practice and only a few stated that there were other possibilities to further simplify administrative burdens. Many Member States appear to be waiting for the results of the study from the Commission aiming at exploring the feasibility of establishing an EU-wide electronic data interchange before taking further steps.

Table 9.1 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	2	N/A	0	0	0	0	0	0	0	0	0	0.2
CZ	0	0	0	0	0	0	0	0	0	0	0	0
DK	1	N/A	2	2	2	1	1	1	N/A	2	0	1.3
DE	2	N/A	2	2	2	N/A			2	1	1.8	
EE	2	N/A	0	0	0	0	1	N/A	0	0	0	0.3
IE	2	2	2	2	2	1	1	2	2	2	2	1.8
EL	2	N/A	0	2	0	0	1	N/A	0	2	0	0.8
ES	1	1	2	2	2	0	0	1	2	1	2	1.3
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	2	2	2	2	1	1	2	2	2	1	1.7
CY	1	1	1	2	2	2	2	2	2	2	2	1.7
LV	2	2	2	2	2	1	1	2	2	N/A	1	1.7
LT	2	N/A	2	2	2	1	1	1	2	N/A	1	1.4
LU	2	1	0	0	0	0	0	1	0	0	0	0.3
HU	2	N/A	2	2	2	1	N/A		2	0	1.2	
MT	2	N/A	2	2	N/A	N/A	2	2	N/A	2	2	2.0
NL	2	2	2	2	2	1	1	1	2	2	2	1.7



	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
AT	2	2	0	0	0	2	2	2	0	2	2	1.3
PL	0	0	0	0	0	0	0	0	0	0	0	0
PT	2	N/A	0	0	0	N/A		0	0	0	0	0.3
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	N/A				N/A			2	N/A		2.0
SK	2	2	0	2	0	0	0	1	N/A	2	0	0.9
FI	2	2	0	0	0	1	1	1	0	2	0	0.9
SE	2	1	2	2	2	2	2	2	0	2	0	1.5
UK	2	N/A	0	0	0	0	1	0	0	N/A	0	0.3

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

9.6 Concluding remarks

Responses from Member States to questions on the implementation of ABRplus4-WASTE were largely complete, and there were some specific examples of best practice approaches to implementation from Member States.

9.6.1 Implementation

The responses from Member States to questions on the implementation of ABRplus4-WASTE were largely complete. Eleven Member States have fully implemented the measure, while 11 Member States have not.

Qualitative information submitted by Member States indicates that implementation has generally occurred via amendments and introductions to national legislation. However, most Member States were waiting for the European Commission study on a possible EU-wide electronic data exchange system before going further in the use of electronic system for exchange of waste shipment data (which is voluntary).

Amongst the Member States that have provided information on stakeholders' involvement, 11 Member States indicated in their qualitative responses to the consultation that they sought to involve stakeholders in the implementation of the measure, 14 did not reply to this question and three stated that they would wait for the rules to implement the EU-wide electronic data exchange system before involving stakeholders. Despite the fact that some Member States have not implemented the measure, some still involved stakeholders in the discussion about the electronic system for exchange of waste shipment data.

Qualitative information submitted by Member States highlights that for three Member States there were no obstacles to implementation, whereas eight Member States indicated that problems would arise during the implementation; especially problems of incompatibility between electronic signature systems and incompatibility/different formats of national systems.

Finally, based on the qualitative information submitted by Member States, and except for the Netherlands, none of the Member States described qualitative information on national measures that might be considered to go further than the measures agreed at a European level.

9.6.2 Lessons learnt

Five Member States (IE, IT, NL, AT and BE) cited concrete examples of what they regarded as best practice approaches to implementation via their questionnaire responses which was sufficient to allow a full assessment of this issue. Regarding the other Member States, it was often reported in the qualitative information that they provided that no further simplification was possible, or they were not able to provide any information.

10 ABRplus5-PROCUREMENT

This section presents the findings associated with the ABRplus measure: 'ABRplus5-PROCUREMENT'. It describes the measure and summarises the evidence and data collected from Member States, and ICF's analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled 'Detailed Mapping Annexes', which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

10.1 Headline findings

- Twenty-four Member States **responded to the questionnaire**.
- Twenty-two Member States provided data or evidence to show that they have **implemented** or expect to implement the measure, whilst two Member States have not implemented the measure. For the remaining Member States, it is unknown as to whether they implemented the measure as they did not reply to questionnaires from the European Commission and ICF.
- As the relevant updated public procurement directives have only recently come into effect (April, 2014), many Member States expect implementation to occur between 2014 and 2016, with the deadline for transposition being 2016. For some Member States, this has already been fully implemented via national legislation.
- Qualitative information provided by Member States suggests that in most cases the measure has been implemented by updating or amending national legislation.
- Qualitative information shows that the majority of Member States who have implemented or plan to implement the measure suggested that they have consulted with **stakeholders**, for example, via inviting comments and arranging working groups.
- Qualitative information shows that whilst nine Member States specifically stated that there were no issues or **obstacles** in implementation, some Member States reported issues including ambiguous wording in the Directive, technical difficulties and difficulties in implementing the documentation system.
- Only the Czech Republic reported qualitative information on **national measures that go further** or that impose additional requirements/burdens than the measures agreed at a European level.
- Of the Member States that provided qualitative information on examples of **best practice** in implementation, these included the production of guidance documents and a move to e-procurement systems.
- A number of Member States provided qualitative information on suggestions for **further simplification** including the provision of more public registers containing information about the eligibility of candidates and tenderers, the increased use of pre-qualifications, the set-up of technical committees for the examination and resolution of emerging issues and asking standard suitability check questions at the procurement stage.

10.2 Description of the measure

The title and identifier of the measure ABRplus5-PROCUREMENT is '**only the winning enterprise needs to submit the documents demonstrating suitability as a tenderer in a procurement procedure**', and proposal for a new Directive, **COM(2011) 896**, which became Directive 2014/24/EU. The area concerned is **public procurement (DG MARKET)**.

ABRplus5-PROCUREMENT is one individual part (Article 57) of the proposals for two new directives on public procurement. These will replace the existing public sector Directive (2004/18/EC) as well as the Utilities Directive (2004/17/EC). Adoption was anticipated by 26 February 2014 and was scheduled to come into force by 17 April 2014. A period of two years has been granted for each Member State to transpose these Directives into their own legislation. In addition, during this time, the European Commission intends to develop a standardised template for the information requirements associated with public procurement exercises.

A key objective of this measure is to simplify the EU public procurement regime and increase its cost effectiveness while, at the same time, maintaining the basic framework which enables open and competitive procurement. ABRplus5-PROCUREMENT particularly relates to the submission of supporting documents by tenderers in a procurement procedure and aims at simplifying the provision of proof that the conditions of participation in public procurement have been met by participants. The submission of original documents is now required from the winning tenderer only. The goal is to reduce the administrative burden for bidders as well as (decentralised) public authorities when assessing the conditions of participation. It is anticipated that the measure should help reduce costs for both public purchasers and economic operators alike, which is important because, for low value contracts, the costs of awarding contracts can amount to 18-29 per cent of the value of the contract.

The amendments relating to public procurement provide for the acceptance of self-declaration as prima facie evidence for selection purposes instead of certificates issued by competent authorities or by third parties as proof that an economic operator:

- does not fulfil any of the exclusion criteria;
- fulfils the selection criteria; and
- where applicable, fulfils the objective rules and criteria for limiting the number of candidates who may be invited to participate.

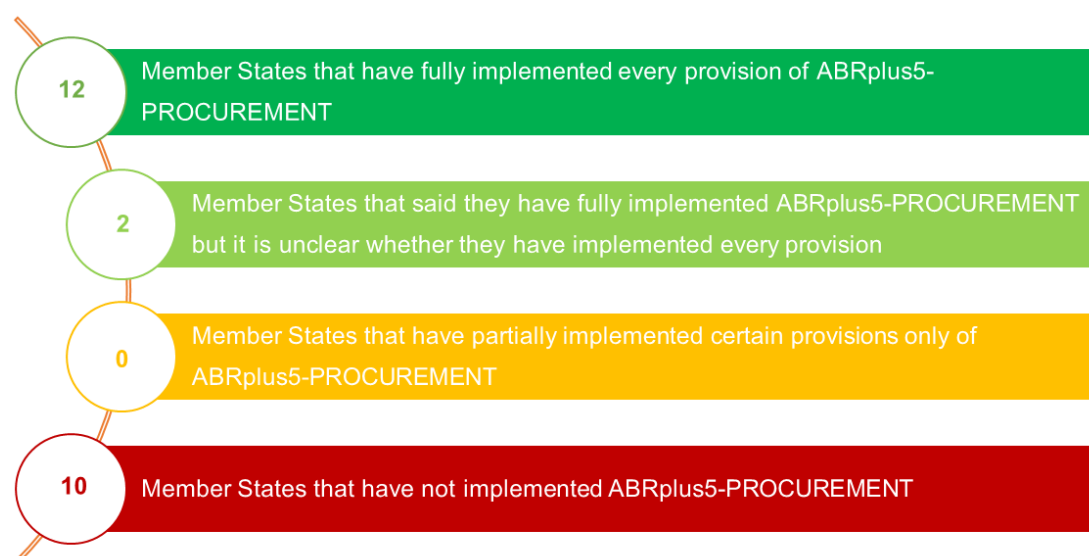
Provision has also been made for the submission of declarations by subcontractors on whose capacity the economic operator relies. Additionally, the proposed changes include: (1) a shortening of the minimum timescales for procurement process by about one third; and (2) improved e-procurement procedures, which should facilitate cross-border bidding.

10.3 Implementation of the measure

This subsection presents the findings with respect to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at an EU level.

10.3.1 Whether, when and how the measure was implemented

Figure 10.1 below provides a summary of the implementation status of ABRplus5-PROCUREMENT across all Member States based on the data and evidence they provided in response to the questionnaires from the European Commission and ICF. It shows that 12 Member States have fully implemented the measure and a further two Member States stated that they have fully implemented the measure but it has not been possible to verify if they have in fact implemented every relevant provision. Based on the information provided, 10 Member States had not implemented the measure and this category includes Member States who stated that they are in the process of implementing the measure or who plan to implement the measure within the two-year period but have not yet done so. For other Member States, it is unknown as to whether they implemented the measure as no information was provided.

Figure 10.1 Snapshot of implementation status for ABRplus5-PROCUREMENT⁵⁵


Source: MS responses to questionnaires from the European Commission and ICF International

As the relevant updated public procurement directives have only recently come into effect, many Member States expect implementation to occur between 2014 and 2016. For some Member States, this has already been fully implemented via national legislation before the introduction at EU level

Table 10.1 Whether and when ABRplus5-PROCUREMENT was implemented

	Transposition		Implementation		
	Whether and when transposed	"Fully implemented" every ABRplus provision	"Fully implemented" but unknown if this applies to every ABRplus provision	"Partially implemented" certain ABRplus provisions only	"Not implemented" ⁵⁶
BE	Unknown (no response)				
BG	No				✓
CZ	No				✓
DK	No				✓
DE	Yes; month unknown, 2010	✓			
EE	No				✓
IE	Yes; April 2014	✓			
EL	Yes; month unknown, 2007		✓		
ES	Yes; September	✓			

⁵⁵ Four Member States – Belgium, France, Croatia and Luxembourg– did not provide information on the implementation status of this ABRplus measure.

⁵⁶ Included in this category are the Member States who stated that they are in the process of implementing the measure or who plan to implement the measure within the two-year period but have not yet done so. These Member States comprise Bulgaria, Czech Republic, Denmark, Estonia, Italy, Poland, Slovenia and the UK.

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented” ⁵⁶
	2013				
FR	Unknown (no response)				
HR	Unknown (no response)				
IT	No				✓
CY	Yes; month unknown, 2006	✓			
LV	Yes; month unknown, 2009	✓			
LT	Yes; month unknown, 2010	✓			
LU	Unknown (no response)				
HU	No				✓
MT	Yes; Unknown	✓			
NL	Yes; April 2013	✓			
AT	Yes; month unknown, 2010	✓			
PL	No				✓
PT	Yes; July 2008	✓			
RO	Yes; month unknown, 2009	✓			
SI	No				✓
SK	Yes; month unknown, 2013	✓			
FI	No				✓
SE	Yes; July 2010		✓		
UK	No				✓
SUM		12	2		10

Source: Member State responses to questionnaires from the European Commission and ICF International.

 = Member States sampled by ICF for estimating current administrative burden and implied savings associated with this ABRplus measure

In most cases, Member States who reported in their questionnaire response that they have implemented the measure or plan to implement the measure indicated via qualitative information that they had done (or would do) so by updating or amending national legislation. The UK, for example, reported that they plan to directly copy the wording of the directive into UK regulations. In Greece, provision has been made in Presidential Decree 118/2007

(Regulation for Public Procurement for Goods) and, in Germany, the regulations on self-declaration were introduced into national public procurement legislation. In Denmark, the Danish government has set up a public procurement law committee with the task of drafting the rules that shall transpose the Directive into Danish law. More detail is provided in Annex 5 section A5.1 in the separate Detailed Mapping Annexes.

10.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Directive where transposition requires the adoption of national law and, therefore, depending on national practice, there may be an obligation to consult stakeholders.

Based on the qualitative information provided by Member States, the majority of Member States who have implemented or plan to implement the measure have consulted with stakeholders. By way of example:

- the UK Government has had targeted engagement with key stakeholders;
- in Sweden, the legislative proposal was referred to stakeholders for consideration;
- in Slovenia, the draft law was posted on a website eDemokracija designed to interact with stakeholders in the preparation of legislative solutions;
- in Lithuania, the measure was presented via training and workshops, although this does not appear to have involved engaging stakeholders in the implementation of the measure;
- in Ireland, the Office of Government Procurement (OGP) consulted widely both within the public sector and outside;
- in Germany, the regulations on self-declaration were developed and decided upon in the responsible committees, where the relevant stakeholders (contractors and bidders) are represented with voting rights; and
- in Bulgaria and the Czech Republic, working groups were set up (and in Denmark, a public procurement law committee set-up) to aid engagement.

10.3.3 Obstacles or difficulties experienced in the implementation of the measure

Whilst nine Member States specifically stated in qualitative information provided in their questionnaire responses that there were no issues in implementation, some other Member States reported issues, including:

- The Czech Republic stated that the wording of the directive is ambiguous, thus the meaning and purpose of individual provisions are not clear. The Czech Republic state that they will need assistance from the European Commission in implementation.
- For Latvia, the biggest challenge is the e-documentation system, which has been implemented since January 2014. New regulations in law since January 2014 anticipate that necessary documentation of suitability can be received without the permission of the tender's submitter and his presence which Latvia state is problematic.
- The Netherlands reported that the self-declaration is made in PDF format which has some technical issues with some computer platforms.
- During the drafting of the legislation the biggest obstacle for Slovenia has been examining the regimes and practices in other countries and preparation of statutory provisions.

10.3.4 Examples of national measures that impose additional requirements

The majority of Member States did not provide qualitative information on examples of national measures that go further or that impose additional requirements/burdens than the measures agreed at a European level in their response to ICF's questionnaire. However, the

Czech Republic reported that the contracting authority is obliged to publish on its profile (i.e. the obligatory electronic tool for publishing of information and documents) the statement of reasons for (a) purposefulness of a public contract, (b) proportionality of the requirements for technical qualifications prerequisites, (c) delimitation of commercial and technical terms and conditions of a public contract in relation to the needs of a contracting authority, (d) establishment of basic and partial evaluation criteria and the manner of evaluation of tenders in relation to the needs of a contracting authority.

10.4 Lessons learnt

10.4.1 Examples of best practice in implementation

Of the Member States that cited qualitative information on best practice in implementation in their response to ICF's questionnaire, examples included:

- According to Bulgaria's Public Procurement Act, the absence of any legal grounds for exclusion from tendering must be verified by documentary evidence submitted only by the selected contractor. Candidates or tenderers submit self-declarations in respect of the absence of the exclusion criteria laid down in Article 47(1) and (5) ZOP and contracting authorities are legally required to specify the grounds referred to in Article 47(2) ZOP. Article 47(5) requires any conflicts of interest with implications for the candidate/tenderer and the contracting authority to be disclosed. Amendments to the Public Procurement Act, which entered into force in 2008 and 2012, indicate the representatives of candidates and tenderers who may sign declarations on their behalf. Bulgaria states that the above can be considered best practice.
- Germany reports that, at a regional level, the thematic and sectoral adjustments to procurement thresholds have accelerated and simplified bidding processes further. In total, simplifications in the area of public procurement in Germany amount to some €435 million p.a.
- Ireland suggests that the guidance in Circular 10/14 is designed to further enable SMEs to compete for public contracts. This is in line with EU policy on increased SME participation in public procurement and Ireland suggest that it can be considered best practice.
- Italy reports that the National Database of Public Contracts (BDNCP), at the Authority for the Supervision of Public Contracts, which captures the documentation proving general, technical, organisational, economic and financial participation in procurement procedures governed by the Code, can be considered best practice.
- In Cyprus, a self-declaration template is included in the model tender documents which are accommodated in the "Public Procurement Best Practice Guide" prepared by the Public Procurement Directorate of the Treasury of the Republic. Cyprus suggests that this is best practice.
- In Latvia, the e-statement system was introduced which means that contracting authorities can get information from state and municipal institutions and Latvia suggests that this is best practice.
- In Lithuania, contracting authorities are allowed to request a declaration of compliance with the minimum qualification requirements instead of official documents which they suggest could be considered a best practice example.
- In Malta, the relevant department started switching from traditional to electronic procurement in 2011 with a high take up both by local and foreign economic operators. All notifications and acceptance of awards is undertaken electronically, also increasing transparency which has considerably reduced administrative burdens.

10.4.2 Opportunities for further simplification

A number of Member States provided qualitative information on opportunities for further simplification in their responses to the ICF questionnaire, including:

- Bulgaria suggested that in order to facilitate all public procurement stakeholders at the tender preparation stage, including SMEs, more public registers containing information about the eligibility of candidates and tenderers should be available.
- Germany proposed that pre-qualifications should be used as an option in cases where similar procurements are frequently performed and where a similar / constant circle of bidders regularly participate.
- Greece stated that implementation of e-procurement measures is expected to further decrease administrative burden.
- Italy suggested the establishment of technical committees for the examination and resolution of emerging issues in different sectors with the participation of the competent authorities and major trade associations as a potential improvement.
- The UK aims to transpose the new public procurement directive 2014/24/EU during 2014. They also intend to use this opportunity to include additional measures which will simplify burdens further (for example requiring that authorities should ask standard suitability check questions in cases where the economic operator chooses not to submit an ESPD).
- The Netherlands stated that the administrative burden may rise as a result of the introduction of a European standard. They suggest that the European standard could leave the option for contracting entities to ask for documents from the economic operator when filling in the self-declaration.
- The Latvian Procurement Monitoring Bureau and State Regional Development Agency work on an e-procurement system where all proposals can be submitted electronically. They state that this will reduce expenses and time of economic operators for submission of proposals.
- As reported in the EU Committee of Regions report (2014), an opportunity for further action suggested by respondents from Catalonia is that the European Union could establish an option for Member States to approve a reservation of public procurement for SMEs, in the same way as this is currently possible for social organisations.

In terms of other lessons and comments the UK suggested that the Commission update its 2008 “Commission Staff Working Document - European Code of Best Practices facilitating access by SMEs to public procurement contracts”.

10.5 Summary of remaining gaps

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although the data and evidence provided on savings in administrative burdens was, in the majority of cases, insufficient to allow an assessment of impacts on the ground, although DE and SK did provide such data. In addition, although the responses from Member States to questions on the implementation of ABRplus5-PROCUREMENT was largely complete, there were many Member States who stated that the implementation was planned for the near future or in progress which cannot be viewed in the same light as Member States who had already implemented the provisions.

A number of Member States provided good qualitative information on stakeholder involvement in implementation and five Member States were able to provide good information on qualitative impacts. Finally, several Member States provided examples of best practice and options for further simplification which was sufficient to allow a full assessment of these issues. A number of other responses simply stated that there was no best practice evident in implementation and no possibilities for further simplification.

Overall, SI and LV provided the most complete and sufficient information and data across all information and data categories, followed by the UK and IE and then SK, LT and BG.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Four Member States (BE, FR, HR and LU) provided no information in response to the questionnaires sent out by the European Commission and ICF.
- Seven Member States (DE, IE, LT, LV, SL, SK and UK) provided at least some information for every relevant information category.
- Although the responses from Member States to questions on the implementation of ABRplus5-PROCUREMENT was largely complete, there were a number of Member States who stated they had not completed implementation but planned to in the future or that implementation was in progress. It is therefore difficult to treat these responses in the same way as those who have completed implementation due to some level of uncertainty.
- Overall only two Member States (DE and SK) provided information on actual savings realised which enabled a full assessment of the savings made on the ground. Other Member States provided information on the savings potential only (not actual savings on the ground). Overall, there was therefore not sufficient data provided to allow a full assessment of the savings made on the ground across all Member States.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Ten Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation. Other information provided was only sufficient to conclude that stakeholders were informed about the measure following implementation.
- Five Member States (DK, DE, LV, NL and PT) provided qualitative information on the impacts which was sufficient to enable an overall assessment of impact. The qualitative information provided by other Member States was not detailed enough to make a sufficient assessment of the impact.
- Several Member States provided sufficient information to assess best practice evident in implementation and provided examples. A number of other responses simply stated that there was no best practice evident in implementation.

Summary remarks

The majority of Member States were able to provide relatively complete data and evidence on the implementation of ABRplus5-PROCUREMENT as indicated by the green cells in Table 10.2 below which highlight a complete response to the questionnaires sent out by the European Commission and ICF. Most Member States were not able to provide complete data and evidence on whether the savings potential had been met – rather, information was partial or not available in most cases. Around half of Member States provided responses to the request for qualitative information on impact and around half of Member States were able



to provide qualitative information on best practice or qualitative information on suggestions for further simplification.



Table 10.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score	
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens		
BE	0	0	0	0	0	0	0	0	0	0	0	0	
BG	2	2	2	2	2	0	1	0	1	2	2	1.5	
CZ	2	2	2	2	2	0	0	0	0	2	0	1.1	
DK	2	2	2	0	0	0	1	2	0	2	0	1.0	
DE	2	2	2	2	2	2	2	2	2	2	2	2.0	
EE	2	N/A				0	N/A				1.0		
IE	2	2	2	2	2	0	1	1	2	2	2	1.6	
EL	2	2	0	2	2	0	1	1	2	1	2	1.4	
ES	2	2	2	2	2	0	0	1	0	1	1	1.2	
FR	1	0	1	0	0	0	0	0	0	0	0	0.2	
HR	0	0	0	0	0	0	0	0	0	0	0	0	
IT	2	0	0	0	2	0	1	1	0	2	1	0.8	
CY	2	2	1	2	0	1	1	1	2	2	1	1.4	
LV	2	2	2	1	2	1	1	2	2	2	2	1.7	
LT	2	2	1	1	2	1	1	1	2	2	1	1.5	
LU	0	0	0	0	0	0	0	0	0	0	0	0	
HU	1	N/A				0	0	1	N/A	0	1	0	0.4
MT	2	2	0	2	0	0	0	0	0	2	0	0.7	
NL	2	2	1	1	0	1	1	2	0	1	2	1.2	
AT	2	2	0	1	0	1	1	0	0	0	0	0.6	



	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
PL	1	0	0	0	0	0	0	0	0	0	0	0.1
PT	2	2	1	1	0	0	1	2	1	1	0	1.0
RO	2	2	0	0	0	0	0	0	0	0	0	0.4
SI	2	2	2	2	2	1	1	1	2	2	2	1.7
SK	2	2	0	2	2	2	2	1	N/A	2	0	1.5
FI	2	N/A			0	1	1	1	0	2	2	1.1
SE	2	2	2	2	0	0	1	0	0	1	0	0.9
UK	2	2	2	2	2	0	1	1	2	2	2	1.6

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

10.6 Concluding remarks

Overall responses from Member States to questions on the implementation of ABRplus5-PROCUREMENT were largely complete, however the information highlighted that for many Member States implementation is still in progress and it was therefore difficult to gather meaningful and sufficient data for these Member States. Qualitative information provided on best practice includes examples such as the production of guidance documents and a move to e-procurement systems. Suggestions for further simplification included greater use of public registers, pre-qualifications and standard suitability check questions

10.6.1 Implementation

Whilst information from the Member States on implementation status is relatively complete, there were a number of Member States who stated they had not completed implementation but planned to in the future or that implementation was in progress. It is therefore difficult to treat these responses in the same way as those who have completed implementation due to some level of uncertainty. Overall it may be concluded that it was too early to undertake this exercise for ABRplus5-PROCUREMENT as those Member States who have not yet implemented the measure were generally able to provide less sufficient information than others meaning that drawing firm conclusions is difficult.

As the relevant updated public procurement directives have only recently come into effect, many Member States expect implementation to occur between 2014 and 2016, with the deadline in 2016. For some Member States, this has already been fully implemented via national legislation.

Qualitative information shows that the majority of Member States who have implemented or plan to implement the measure suggested have involved stakeholders, however just 10 Member States were able to provide sufficient information to enable an assessment of the extent and means of stakeholder involvement in implementation. Other information provided was only sufficient to conclude that stakeholders were informed about the measure following implementation.

Qualitative information shows that whilst nine Member States specifically stated that there were no issues in implementation, some Member States reported issues including ambiguous wording in the Directive, technical difficulties and difficulties in implementing the documentation system.

Only the Czech Republic reported qualitative information on national measures that go further or that impose additional requirements/burdens than the measures agreed at a European level.

10.6.2 Lessons learnt

Several Member States provided sufficient information on best practice and provided examples such as the production of guidance documents and a move to e-procurement systems. Other responses stated that there was no best practice evident in implementation.

A number of Member States provided sufficient qualitative information on suggestions for further simplification including the provision of more public registers containing information about the eligibility of candidates and tenderers, the increased use of pre-qualifications, the set-up of technical committees for the examination and resolution of emerging issues and asking standard suitability check questions at the procurement stage.

11 ABRplus6-INTRASTAT

This section presents the findings associated with the ABRplus measure ‘ABRplus6-INTRASTAT.’ It describes the measure and summarises the evidence and data collected from Member States, and ICF’s analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled ‘Detailed Mapping Annexes’, which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

11.1 Headline findings

- In response to questionnaires sent by the European Commission and ICF, twenty-two Member States provided **responses** on ABRplus6-INTRASTAT.
- Seventeen Member States reported that they have fully **implemented** the measure, i.e. these Member States have adjusted the minimum coverage requirement for intra-EU imports (arrivals) to the level of 95 per cent as prescribed by the European Parliament and the Council Regulation.
- For Estonia that indicated having fully implemented the measure, it is unclear whether this entailed a reduction in coverage rates to the levels intended by ABRplus6-INTRASTAT. Estonia only confirmed the implementation of Regulation 638/2004 in their consultation responses, i.e. how the Intrastat system was implemented when they joined the EU. There is no confirmation of whether Regulation 222/2009 (regarding Intrastat simplification) has been implemented.
- Conversely, four Member States (Spain, Italy, Malta and Finland) have not implemented the measure. Finland does not provide clear reasons for not implementing the measure. On the other hand, differences in business populations and economic circumstances were cited as the main reasons for not implementing ABRplus6-INTRASTAT in Malta and Spain respectively. Italy, on the other hand, reported to be experiencing delays in implementation procedures but confirmed that the implementation of ABRplus6-INTRASTAT is imminent.
- Twelve Member States indicated that they involved relevant **stakeholders** in the implementation process. Consultation and engagement with providers of statistical information (PSIs) and business/trade organisations were prominent in many Member States, notably: Bulgaria, Cyprus, Denmark, Estonia, Ireland and Latvia.
- Eight Member States reported **difficulties** in implementing the measure. Technical and methodological challenges were mostly cited.
- Three Member States (Bulgaria, Cyprus and the Czech Republic) provided examples of **additional requirements** imposed on PSIs. In addition to mandatory reporting on several indicators, PSIs are also required to provide information with respect to a number of optional variables usually required for national purposes.
- Twelve Member States provided examples of **best-practice**. The majority cited the introduction and promotion of online tools as having helped in reducing administrative burdens associated with Intrastat reporting.
- Thirteen Member States identified opportunities for **further simplification** in the area of intra-EU trade in goods statistics. Of these, six Member States (Austria, the Czech Republic, Denmark, Cyprus, Estonia and the Netherlands) welcomed the new SIMSTAT initiative. In their consultation responses, these Member States anticipate that SIMSTAT could offer significant cost savings. In a recent study, the potential reduction in the reporting burden for traders has been estimated at 50 per cent. As such, one key aspect of SIMSTAT is the exchange of micro data, whereby the intra-EU exports data of one Member State will serve as a data source for the intra-EU imports data of the partner Member State. The micro data exchange system will

therefore provide Member States with some level of imports data, allowing them to reduce the sample of businesses/Providers of Statistical Information (PSIs) subjected to Intrastat reporting⁵⁷. Other stakeholders (e.g. a European-based Chamber of Commerce) also expressed their support for the SIMSTAT initiative. They envisage that SIMSTAT will enable the efficient development and dissemination of statistical data between national statistical authorities which will in turn improve data quality.

11.2 Description of the measure

The title and identifier of the measure ABRplus6-INTRASTAT are: **'reducing the number of respondents when compiling statistics on intra-EU trade;'** and **Regulation (EC) No 222/2009 of 11 March 2009 amending Regulation (EC) No 638/2004 of 31 March 2004 on Community statistics relating to the trading of goods between Member States**. The area concerned is **'statistics' (ESTAT)**. The measure entered into force in March 2009.

Following the introduction of the EU Single Market, EU businesses were no longer required to submit customs declarations. As a result, the Intrastat survey was established in view of collecting data relating to the trading of goods between Member States. Since its introduction in the early 1990s, the Intrastat survey has collected and provided key information for analysis of the European economy, trade and competitiveness⁵⁸.

The survey is governed by European legislation, namely: Regulation (EC) No 638/2004 and Regulation (EC) No 1982/2004. Over the years, several amendments have been introduced to the Regulation with the aim of reducing the statistical burden for operators, whilst maintaining the usefulness and quality of statistical data on trade flows. The minimum trade coverage (measured in terms of value) was reduced in two revisions of the legislation: notably in 2005⁵⁹ and more recently, in 2009⁶⁰, in which the following changes were introduced:

- a reduction in the coverage of intra-EU trade statistics to 97 per cent of the total trade in 2005; and
- a reduction in the minimum coverage rate of intra-EU imports from 97 per cent to 95 per cent in 2009⁶¹.

The amendments stipulate that national authorities shall set up thresholds expressed in annual values of intra-EU trade which ensure that the minimum rate is covered by collected statistical information. The parties responsible for providing statistical information for use by Intrastat include operators whose intra-Union trade value exceeds the set thresholds. On the other hand, those below the set thresholds are dispensed from reporting obligations.

Currently, thresholds are set in such a way that data relating to at least 97 per cent of all dispatches (intra-EU exports) and at least 95 per cent of all the arrivals (intra-EU imports) of national intra-Union operators are collected.

⁵⁷ Information on SIMSTAT available at: Eurostat, 2014. 'SIMSTAT - exchange of micro data on intra-EU trade.' http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/SIMSTAT_-_exchange_of_microdata_on_intra-EU_trade

⁵⁸ HMRC, 2014. *Simplification of Intrastat. Consultation document*. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/275280/Intrastat_consultation_final.pdf

⁵⁹ Regulation (EC) No 638/2004 of the European Parliament and of the Council on Community statistics relating to the trading of goods between Member States and repealing Council Regulation (EEC) No 3330/91. (Minimum coverage rate 97%)

⁶⁰ Regulation (EC) No 222/2009 amending Regulation (EC) No 638/2004 on Community statistics relating to the trading of goods between Member States. (Minimum coverage rate 97% for export, 95% for import)

⁶¹ European Commission, 2012. *Action Programme for Reducing Administrative Burdens in the EU Final Report*. http://ec.europa.eu/smart-regulation/better_regulation/documents/document_travail_service_part2_en.pdf

11.3 Implementation of the measure

This subsection presents the findings relating to the implementation of ABRplus6-INTRASTAT, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at EU level. This information is mainly drawn from evidence gathered from consultations with Member States.

11.3.1 Whether, when and how the measure was implemented

Figure 11.1 below provides a summary of the implementation status of ABRplus6-INTRASTAT across all Member States. It shows that the majority have fully implemented the measure.

Figure 11.1 Snapshot of implementation status for ABRplus6-INTRASTAT^{62 63}



Source: Member State responses to questionnaires from the European Commission and ICF International

Qualitative information relating to the implementation of ABRplus6-INTRASTAT is available for twenty-two Member States.

Through qualitative evidence set out in their consultation responses, seventeen Member States indicated that they have fully implemented the ABRplus measure, i.e. they have implemented all provisions of relevance to ABRplus6 - INTRASTAT. Estonia also noted in their responses that they have fully implemented the measure. However, it is unclear whether this entailed a reduction in coverage rates as intended by ABRplus6-INTRASTAT. Estonia only confirmed the implementation of Regulation (EC) No 638/2004 in their consultation responses, i.e. how the Intrastat system was implemented when they joined the EU. There is no confirmation of whether Regulation (EC) No 222/2009 (regarding Intrastat simplification) has been implemented.

Conversely, four Member States (Italy, Spain, Malta and Finland) have not implemented ABRplus6-INTRASTAT⁶⁴.

⁶² Croatia has not implemented the measure but this is because the latter is not directly applicable

⁶³ Six Member States did not provide any information relating to ABRplus6-INTRASTAT. These include: Belgium, France, Luxembourg, Slovakia and Poland. Their implementation status is therefore unknown. Croatia did not provide any information; however, ESTAT reported, in a recent communication to ICF, that the measure is not applicable to them.

ISTAT – Italy’s national statistical authority – has confirmed delays in “national implementation procedures” regarding ABRplus6-INTRASTAT. In their consultation response, they however explain that Italy has introduced other simplification measures in the area of business statistics, including the implementation of a “unified data collection system for [...] fiscal and statistical data.” ISTAT further reported that this measure is in line with the Commission’s recent proposal for simplifying INTRASTAT (via the SIMSTAT - 'Single Market STATistics' initiative) which “has the potential to simplify data collection; reduce the response burden and ensure the collection of consistent data.”

In their consultation response, Maltese authorities have attributed the decision not to implement the measure to the significant presence of small businesses in Malta. Based on this information, it can be inferred that a further reduction in the coverage rate for intra-EU imports would have had a disproportionate impact on the proportion of respondents, with a majority likely to have been excluded from reporting obligations⁶⁵. Nevertheless, Malta reported that an “annual threshold of €700 as a minimum for traders to declare their intra-EU imports/exports” is currently in force.

On the other hand, the financial crisis of 2007-8 was viewed as a major hindrance to the implementation of ABRplus6-INTRASTAT in Spain. As foreign trade was badly hit and the number of traders having to report was considerably reduced⁶⁶, Spanish authorities felt it would be “inappropriate to increase thresholds” and further reduce the number of PSIs. In their opinion, this helped “ensure greater comparability of foreign trade statistical data”. Additionally, a new piece of legislation relating to applicable sanctions in the event of non-compliance with statistical obligations was introduced. In that regard, Spanish authorities felt that changes in reporting thresholds could impede the purpose of the legislation.

The provisions of the Amending Act (Regulation (EC) No 222/2009) came into force on 20 April 2009⁶⁷. With the exception of Austria, Germany, Ireland, Latvia, Portugal, Slovenia, Sweden and the UK, transposition dates have not been reported by other Member States.

Further details regarding the implementation of ABRplus6-INTRASTAT are provided in Table 11.1 below.

⁶⁴ Only Malta, Italy and Spain provided reasons for not implementing ABRplus6-INTRASTAT

⁶⁵ ICF’s interpretation

⁶⁶ ICF’s interpretation of Spain’s response to European Commissions questionnaire

⁶⁷ Europa, 2010. *Intrastat system - statistics relating to the trading of goods between Member States*. http://europa.eu/legislation_summaries/internal_market/single_market_for_goods/free_movement_goods_general_framework/l11011a_en.htm

Table 11.1 Whether and when ABRplus6-INTRASTAT was implemented

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented” ⁶⁸
BE			Unknown		
BG	N/A	✓			
CZ	N/A	✓			
DK	N/A	✓			
DE	N/A	✓			
EE	N/A		✓		
IE	N/A	✓			
EL	N/A	✓			
ES	N/A				✓
FR			Unknown		
HR ⁶⁹	N/A	N/A	N/A	N/A	N/A
IT	N/A				✓
CY	N/A	✓			
LV	N/A	✓			
LT	N/A	✓			
LU			Unknown		
HU	N/A	✓			
MT	N/A				✓
NL	N/A	✓			
AT	N/A	✓			
PL			Unknown		
PT	N/A	✓			
RO	N/A	✓			
SI	N/A	✓			
SK ⁷⁰			Unknown		
FI	N/A				✓
SE	N/A	✓			
UK	N/A	✓			
SUM	N/A	17	1	-	4

⁶⁸ Included in this category are the Member States who stated that they are in the process of implementing the measure or who plan to implement the measure. These Member States comprise Italy.

⁶⁹ ABRplus6-INTRASTAT is not an applicable measure for Croatia (source: ESTAT’s communication to ICF)

⁷⁰ Slovakia did send information pertaining to the implementation of ABRplus6-INTRASTAT following a follow-up request from ICF. However, the information did not relate to the relevant ABRplus measure and could therefore not be used to inform the state of implementation in Slovakia

Source: Member State responses to questionnaires from the European Commission and ICF International.

*: N/A = Not applicable due to this measure being introduced via a regulation.

= Member States sampled by ICF for estimating current administrative burdens and implied savings associated with this ABRplus measure.

Among Member States that have implemented the measure, the majority have adjusted the minimum coverage requirement for imports to the level prescribed by the Commission (for a full description of the implementation process, see the separate document entitled 'Detailed Mapping Annexes'). This has typically resulted in an increase in national reporting thresholds which tend to vary across Member States⁷¹.

Through qualitative evidence set out in their consultation responses, Germany reported that thresholds for arrivals were increased from €400,000 to €500,000, representing a 25 per cent increase. Large increases were further noted in Latvia (54%); Portugal (67%)⁷²; Sweden (105%); the UK (122%); and the Netherlands (125%).

To amplify benefits further, some Member States have implemented additional simplification measures in conjunction with ABRplus6-INTRASTAT. Greece indicated in their consultation responses that they have improved their Intrastat web system while Ireland indicated that they now provide more time to traders when submitting returns. Additionally, Irish authorities have reviewed and improved the online revenue data entry system in order to better assist traders in completing a return.

11.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Regulation where the adoption of national law is often not necessary and, therefore, there is no obligation on Member State authorities to consult stakeholders on its implementation, although it may still be considered good practice to do so. In the context of ABRplus6-INTRASTAT, relevant stakeholders would mainly include PSIs and users of statistics.

Of the eighteen Member States that implemented the measure, fourteen Member States indicated that they involved stakeholders in the implementation process (for a full description of stakeholders involved in the implementation process, see the separate document entitled 'Detailed Mapping Annexes'). In contrast, stakeholders were not consulted in three Member States, namely: Greece, Lithuania and Slovenia. In Austria, no information was available to determine whether stakeholders were involved in the implementation of ABRplus6 - INTRASTAT⁷³.

Member States' consultation responses indicated that consultation and engagement with PSIs and business/trade organisations were prominent in some Member States. Available qualitative evidence does not however indicate the extent of involvement from users of statistics in consultations. Some examples are discussed below:

- The Czech Republic consulted PSIs with regard to "electronic application processing and data transmission" for which they indicated having received "constructive and helpful comments [...]".
- Cyprus and Latvia focused on raising awareness around the revisions made to "assimilation thresholds." PSIs were kept informed about the implementation of the measure through various channels, including: (1) information leaflets; (2) online websites

⁷¹ National reporting thresholds vary because the minimum value of traded goods that has to be reported in order to reach the coverage rate set by the Commission differs across MS

⁷² Portugal has further reduced thresholds for intra-EU arrivals to 93%, resulting in an increase in thresholds to €350,000. However, this resulted from the implementation of the recently-adopted [Commission Regulation \(EU\) No 1093/2013](#) as regards the simplification within the Intrastat system and the collection of Intrastat information. As this piece of legislation does not regulate ABRplus6-INTRASTAT, potential benefits associated with the new regulation are not discussed at length in this report.

⁷³ In reference to: Austria, Romania and Slovakia.

(e.g. promotion of the statistical office's website in Latvia); and (3) Intrastat helpdesk facilities (in both Member States).

- In Denmark, business organisations and the statistics advisory committees worked in close collaboration which facilitated the communication of changes to reporting requirements.
- In Estonia and Ireland, greater input from industry has been actively sought. In Ireland, for instance, a “response burden” survey will take place in the course of the year, whereby a sample of traders will be given the opportunity to provide feedback on the Intrastat survey.

11.3.3 Obstacles or difficulties experienced in the implementation of the measure

Amongst Member States that have fully implemented the measure, six Member States (Bulgaria, Czech Republic, Denmark, Estonia, Hungary and Sweden) reported various difficulties during the implementation process⁷⁴ (for a full description of obstacles/difficulties encountered during implementation, see the separate document entitled ‘Detailed Mapping Annexes’).

For instance, Estonian authorities reported in their consultation responses that “severe technical, methodological and other problems” when implementing the new provisions. Other issues discussed in Member State consultation responses were as follows: Bulgaria was critical of the application of “targeted data coverage rates” as “some commodity groups or Member States” would have “very low coverage” resulting in a very limited amount of information made available⁷⁵. As highlighted in previous sections, this concern was also shared by Malta. Due to the significant presence of small businesses in Malta, a further reduction in the coverage rate for imports could have a disproportionate impact on the proportion of respondents, with a majority likely to be excluded from reporting obligations.

Estimating the effects of raising reporting thresholds was regarded as a particularly complex exercise by Sweden. For instance, estimates relating to the amount of time spent on reporting were viewed as potentially “prestige-biased” in that PSIs could have the tendency to report in a way that make them feel or appear better. As a result, Swedish authorities felt that estimates of the perceived burden of reporting requirements are weak and flawed⁷⁶.

11.3.4 Examples of national measures that impose additional requirements

Three Member States (Bulgaria, Cyprus and the Czech Republic)⁷⁷ provided examples of additional requirements imposed on PSIs in their questionnaire responses⁷⁸ (for a full description of additional requirements imposed, see the separate document entitled ‘Detailed Mapping Annexes’).

Bulgaria and Cyprus currently collect additional data via the Intrastat system. In addition to mandatory reporting on several data elements, PSIs are also required to provide information with respect to a number of optional data variables. In Bulgaria these include: (1) the country of origin, on arrival; (2) the region of origin, on dispatch; (3) the region of destination, on arrival; (4) the delivery terms; and (5) the mode of transport.

⁷⁴ Eight Member States did not encounter any difficulty or obstacle in the implementation of ABRplus6 - INTRASTAT. On the other hand, there is no information available for the following six Member States – Austria, Ireland, the Netherlands, Portugal, Romania and the UK

⁷⁵ The loss in data quality was predictable. In a communication to ICF, ESTAT explained that reduced data collection implies less accurate results at the detailed level which is difficult to compensate with estimates. The extent of the loss in data quality is however unknown

⁷⁶ ICF International's interpretation

⁷⁷ Feedback received from ESTAT suggested that this information may not be reflective of the current situation as it believes that a number of other Member States have imposed additional requirements.

⁷⁸ Another 2 Member States responded to the question on additional requirements imposed at Member State level. However, they misinterpreted the question and reported on additional simplification measures implemented at a national level. These are therefore not included.

11.4 Lessons learnt

11.4.1 Examples of best practice in implementation

Twelve Member States shared best practice examples relating to their implementation of the measure (for a full description of best practice in implementation, see the separate annex document entitled 'Detailed Mapping Annexes). For a majority, the introduction and promotion of online tools increased the effectiveness of the Intrastat system and helped reduce administrative burdens associated with Intrastat reporting.

In their consultation responses, the Czech Republic reported that efforts have been deployed to make the Intrastat system more user-friendly. Increased cooperation with the General Directorate of Customs (GDC) also made the reminder system more effective. This was beneficial to PSIs, especially in reducing the time burden associated with submitting declarations.

Similarly, Greece reported, through their responses to the European Commission and ICF that improvements were made to the electronic reporting system dedicated to Intrastat declarations. This helped in further reducing the burden of enterprises whilst maintaining the quality of information submitted. Equally, Cyprus and Latvia recognised that the development and promotion of electronic reporting tools for filling in and submitting Intrastat declarations have ensured further reduction in administrative burdens for PSIs.

On the other hand, the Netherlands' consultation response to the European Commission highlights the timely transposition and implementation of the measure. This is further regarded as best-practice by Statistics Netherlands. The threshold of €900,000 was introduced in the Netherlands as soon as the Amending Act (Regulation 222/2009) was adopted at EU level.

11.4.2 Opportunities for further simplification

Thirteen Member States have identified opportunities for further simplification in the area of business statistics. Some examples are discussed below.

The SIMSTAT initiative

Through qualitative evidence set out in their consultation responses, six Member States (Austria, Estonia, Cyprus, Denmark, Greece and the Czech Republic) were supportive of the SIMSTAT initiative (where 'SIMSTAT' stands for 'Single Market STATistics').

SIMSTAT creates an additional data source by making the exchange of micro-data on intra-EU exports among Member States compulsory. At the same time, the reporting requirements for Member States on the import side will be simplified by removing the minimum coverage requirement⁷⁹. SIMSTAT does not however rest on a 'single flow approach,' where data is collected for one flow only (exports) and derived for the other flow (imports) from the mirror statistics of the partner country. Although the single flow approach can entail a large reduction in administrative burden, it entails certain risks and shortcomings which outweigh the benefits.

SIMSTAT avoids these risks as Member States decide to what extent the exchanged micro-data are used together with other sources in the compilation of import statistics. Each transaction reported in one Member State can serve as a data source for two Member States: first, for compiling the exports statistics of the exporting Member State and, second, for verifying and/or compiling the imports statistics of the importing Member State.

Consequently, less data will have to be collected by the Member States. A large number of enterprises would be exempted either completely (in cases where traders have Intrastat reporting obligations for imports only) or partially (in cases where traders have Intrastat

⁷⁹ Eurostat, 2014. 'SIMSTAT - exchange of micro data on intra-EU trade.'
http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/SIMSTAT_-_exchange_of_microdata_on_intra-EU_trade

reporting obligations for both exports and imports). In their consultation response to the European Commission and ICF, Austria reported that the exchange of micro data between Member States (as intended by SIMSTAT) could increase the number of traders exempted from reporting requirements. In Austria, SIMSTAT would result in 6,600 traders being fully exempted⁸⁰.

Additionally, data evidence found in the literature indicates that SIMSTAT could lead to a potential reduction of the reporting burden for traders by nearly 50 per cent in comparison to Intrastat (Granner, 2013)⁸¹. Moreover, a European-based Chamber of Commerce, consulted during the course of this study envisages that SIMSTAT will enable the efficient development and dissemination of statistical data between national statistical authorities which will in turn improve data quality⁸².

Nevertheless, the anticipated impacts of SIMSTAT are conditional on a number of factors, such as: (1) fixing and meeting common minimum standards of data validation; (2) ensuring the timeliness of data availability; and (3) defining, specifying and implementing a workable system of call backs to address credibility doubts issued by receiving MS (Granner, 2013).

11.5 Summary of remaining gaps

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although additional requirements imposed at a Member State level were less thoroughly discussed. Additionally, suggestions for further simplification in the area of statistics were lacking.

The implementation status of ABRplus6-INTRASTAT was known for twenty-two Member States. In general, Member States' responses were complete from which it was possible to conclude that seventeen Member States have fully implemented the measure (i.e. all provisions set out in ABRplus6-INTRASTAT).

Furthermore, a number of Member States that implemented ABRplus6-INTRASTAT provided qualitative information on stakeholder involvement in implementation as well as on general impacts that contributed to a full assessment of these issues. Although generally sparse, quantitative evidence on realised savings from the implementation of ABRplus6-INTRASTAT was provided by a few Member States.

Finally, the information provided on best practice was comprehensive enough, indicating that the introduction and promotion of online tools increased the effectiveness of the Intrastat system and helped reduce administrative burdens associated with Intrastat reporting across Member States.

Overall, IT and CZ provided the most complete and sufficient information and data across all information and data categories, followed by BG, DE, IE, CY SI, SE and then by DK and the UK.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Five Member States (BE, FR, HR, LU and PL) provided no information in response to the questionnaires sent out by the European Commission and ICF.

⁸⁰ Member State responses to questionnaires from EC and ICF

⁸¹ Granner F., 2013. *A new way of measuring foreign trade – SIMSTAT*. Directorate Business Statistics Vienna

⁸² Business community responses to questionnaire from ICF

- Seven Member States (CZ, DK, EE, ES, IT, SE, SI) provided at least some information for every relevant information category.
- The responses from Member States to questions on the implementation of ABRplus6-INTRASTAT were largely complete, providing a clear picture of the state of implementation in Member States. A majority have fully implemented all of the provisions set out in the measure while four Member States have not implemented the measure at all (ES, MT, FI and IT).
- Quantitative evidence on the impacts of ABRplus6-INTRASTAT was generally sparse, although seven Member States (CZ, DK, DE, EL, LV, PT and SI) were able to provide an indication of the magnitude of realised savings since the introduction of the measure. Hungary provided evidence related to savings potential only (not actual savings on the ground). Five other Member States – LU, NL, RO, SE and the UK – provided estimations of annual savings generated through the implementation of ABRplus6-INTRASTAT. Overall, available quantitative evidence was insufficient to provide a conclusive assessment of impacts of the measure on the ground.
- Two Member States (HU and LV) provided additional administrative burdens data when a follow-up request was made, which did enable more accurate estimations to be made.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Twelve Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation.
- Seventeen Member States that have implemented ABRplus6-INTRASTAT provided qualitative information on the impacts of the measure which contributed to the overall assessment of impacts.
- Twelve Member States shared best practice examples, providing sufficient information to ascertain best practice evident in the implementation of ABRplus6-INTRASTAT.
- Finally, thirteen Member States identified opportunities for further simplification in the area of business statistics. The forthcoming SIMSTAT initiative was generally well received.

Summary remarks

The largest remaining information gaps have been observed for Belgium, Finland, France, Luxembourg and Poland (refer to Table 11.2). These Member States did not take part in recent consultations with the Commission. Additionally, there is little or no information pertaining to the implementation and impacts of ABRplus6-INTRASTAT for these Member States in the literature.

Furthermore, there is no readily available evidence in the literature regarding national measures that have gone further than required at an EU level. Such measures were also not discussed at length by Member States consulted by the European Commission and ICF. As a result, evidence is not available in relation to the loss in savings that could have resulted from additional requirements imposed at a Member State level.

Other than the information gaps identified above, suggestions for further simplification measures are also lacking for many Member States⁸³.

⁸³ About seven Member States did not provide suggestions for further simplification of Intrastat

Table 11.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	2	2	2	2	2	0	0	2	2	2	2	1.6
CZ	2	2	2	2	1	2	2	2	2	2	2	1.9
DK	2	2	2	2	1	2	2	1	2	2	2	1.8
DE	2	2	2	2	2	1	2	2	0	2	2	1.7
EE	1	1	2	2	2	0	2	2	N/A	2	2	1.6
IE	2	2	2	0	2	0	2	2	2	2	2	1.6
EL	2	2	2	2	2	2	2	2	N/A	2	2	2.0
ES	2	N/A		2	2	0	N/A			2	2	1.6
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	N/A	2	N/A		0	N/A					1.3
CY	2	2	2	2	2	0	2	0	2	2	2	1.6
LV	2	2	2	2	2	2	2	2	2	0	2	1.8
LT	2	2	2	2	0	0	2	2	2	0	2	1.5
LU	0	0	0	0	0	1	1	0	0	2	0	0.4
HU	2	2	2	2	0	1	2	2	2	2	0	1.5
MT	2	N/A				0	0	0	0	N/A		0.4
NL	2	2	2	0	0	1	2	2	0	2	2	1.4

AT	2	2	0	0	1	0	0	0	0	0	2	0	0.6
PL	0	0	0	0	0	0	0	0	0	0	0	0	0
PT	2	2	1	N/A		2	2	2	0	2	2	2	1.7
RO	2	2	0	0	0	0	1	2	0	0	0	0	0.6
SI	2	2	2	2	2	1	1	2	2	2	2	2	1.8
SK	0	0	0	0	0	0	0	0	0	0	0	0	0
FI	0	0	0	0	0	0	0	0	0	0	0	0	0
SE	2	2	2	2	2	1	1	2	2	2	2	2	1.8
UK	2	2	1	0	0	1	2	2	0	2	0	0	1.1

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

11.6 Concluding remarks

Overall, qualitative information provided by Member States in relation to the implementation of ABRplus6-INTRASTAT was adequate and complete for the purposes of making a full assessment of the extent to which this measure has been implemented by Member States. Sufficient information was provided in relation to best practice and priority areas for further improvement.

11.6.1 Implementation

The implementation status of ABRplus6-INTRASTAT is known for twenty-two Member States. In general, Member States' responses were complete from which it was possible to conclude that seventeen Member States have fully implemented the measure (i.e. they have adjusted the minimum coverage requirement for intra-EU imports (arrivals) to the level of 95 per cent as prescribed by the European Parliament and the Council Regulation). Conversely, four Member States (ES, IT, MT and FI) have not implemented the measure. Delays in implementation, differences in business populations and economic circumstances were cited as the main reasons for not implementing ABRplus6-INTRASTAT in Italy, Malta and Spain respectively.

There was sufficient information provided by Member States to ascertain the extent of stakeholder involvement in the implementation of ABRplus6-INTRASTAT. In twelve Member States, consultations were prominent with: (1) providers of statistical information (PSIs); and (2) business/trade organisations.

Qualitative information relating to obstacles or difficulties met in implementation was provided by eight Member States. Technical and methodological challenges were mostly cited.

Finally, three Member States provided examples of additional requirements imposed at Member State level. In addition to mandatory reporting on several indicators, PSIs are also required to provide information with respect to a number of optional variables usually required for national purposes.

11.6.2 Lessons learnt

Twelve Member States shared best practice examples, providing sufficient information to ascertain best practice evident in the implementation of ABRplus6-INTRASTAT. The majority cited the introduction and promotion of online tools as having helped in reducing administrative burdens associated with Intrastat reporting

In addition, thirteen Member States identified opportunities for further simplification in the area of business statistics. A majority were in favour of the SIMSTAT initiative.

12 ABRplus7-PRODCOM

This section presents the findings associated with the ABRplus measure ‘ABRplus7-PRODCOM.’ It describes the measure and summarises the evidence and data collected from Member States, and ICF’s analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled ‘Detailed Mapping Annexes’, which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

12.1 Headline findings

- In response to questionnaires sent by the European Commission and ICF, twenty-three Member States provided **responses** relating to ABRplus7-PRODCOM.
- Twelve Member States have fully **implemented** the measure, i.e., these Member States have implemented all of the provisions of relevance to the ABRplus measure.
- In general, the Member States observed the following changes: (1) a reduction of the PRODCOM codes; (2) a reduction of the sample size; (3) greater promotion of electronic tools for data capture purposes.
- Six other Member States (the Czech Republic, Denmark, Estonia, Germany, Austria and Slovakia) also reported that they have fully implemented the measure; however it is unclear whether this involved the implementation of all provisions of relevance to ABRplus7-PRODCOM.
- Three Member States (Cyprus, Luxembourg and Malta) did not have to implement the measure. These Member States reported that they are currently exempted from reporting PRODCOM data to Eurostat.
- Conversely, Spain and Slovenia did not implement ABRplus7-PRODCOM. Slovenia explained that existing requirements were already in line with new provisions associated with the measure. There were no clear reasons provided by Spain for not implementing the measure.
- Eight Member States (Czech Republic, Denmark, Estonia, Hungary, Italy, Lithuania, Sweden and the UK) indicated that **stakeholders** were involved in the implementation process. Generally, this involved consulting with data providers and data users.
- Four Member States, namely Denmark, Estonia, Greece and Hungary, provided examples of **additional requirements** imposed on data providers. In addition to providing information on mandatory variables, data providers are also required to report ‘optional’ production figures. These optional requirements do not stem from PRODOM legislation but constitute additional requirements imposed at national level by the Member States.
- Six Member States indicated examples of **best practice**. In general, Bulgaria, Italy, Hungary, Lithuania, Spain and Sweden held positive views about the rollout of online data reporting tools for the collection of PRODCOM data.
- Lithuania, Austria and Latvia have identified opportunities for **further simplification** of PRODCOM reporting. These Member States generally feel that the quality of the sample should be improved and that the PRODCOM list should be kept “stable” over the longer term.

12.2 Description of the measure

The title and identifier of the measure ABRplus7-PRODCOM are: **'reducing reporting requirements on industrial production in the EU'** and **'Commission Regulation (EC) No 36/2009 of 11 July 2008 establishing for 2008 the 'Prodcom list' of industrial products provided for by Council Regulation (EEC) No 3924/91 of 19 December 1991'**. The area concerned is **statistics** (ESTAT).

The PRODCOM list is the EU-wide harmonised classification of products produced by the industrial sector (directly linked to the external trade commodity classification) specified in Council Regulation (EEC) No 3294/91. The history of PRODCOM dates back to 1985, when the first working group engaged in product statistics held its first session, the aim of which was to harmonise the data collection of industrial production statistics of individual Member States. Despite the fact that statistical data was collected in most of the Member States, these statistics only covered local production areas and each Member State applied their own terminology and methodology.

The aim of PRODCOM regulation was thus to ensure the comparability of national statistics and the aggregation of such statistics, where possible, and to gain greater insight into the development of certain branches of industry or products at a European level. This aim became more urgent with the establishment of the EU Single Market in 1992 which required an EU-wide statistical system that could accommodate all Member States.

The first regulation, Council Regulation (EEC) No 3924/91 on the establishment of a Community survey of industrial production, was adopted on 19 December 1991. In 2004, a new regulation aimed at clarifying misunderstandings around coverage and observation units was adopted. This aimed to facilitate the update of PRODCOM lists on an annual basis in the form of a Community regulation.

Various simplification measures were also announced as part of Council Regulation (EEC) No 3924/91 and amending Regulation (EC) No 912/2004 in view of reducing the administrative burden on respondents reporting on industrial production. These measures set out requirements to:

- undertake the PRODCOM survey only once a year in each Member State;
- reduce the number of product codes;
- promote electronic questionnaires; and
- encourage the exchange of information between administrations.

The regulations governing the PRODCOM list – Commission Regulation (EC) No 36/2009 of 11 July 2008; Commission Regulation (EC) 830/2011 of 27 July 2011; Regulation (EC) 907/2012 of 20 August 2012; and Regulation (EC) 936/2013 of 12 September 2013 – have gradually reduced the number of products to be reported, from around 5,600 in the years up to 2004 to the current number of 3,805.

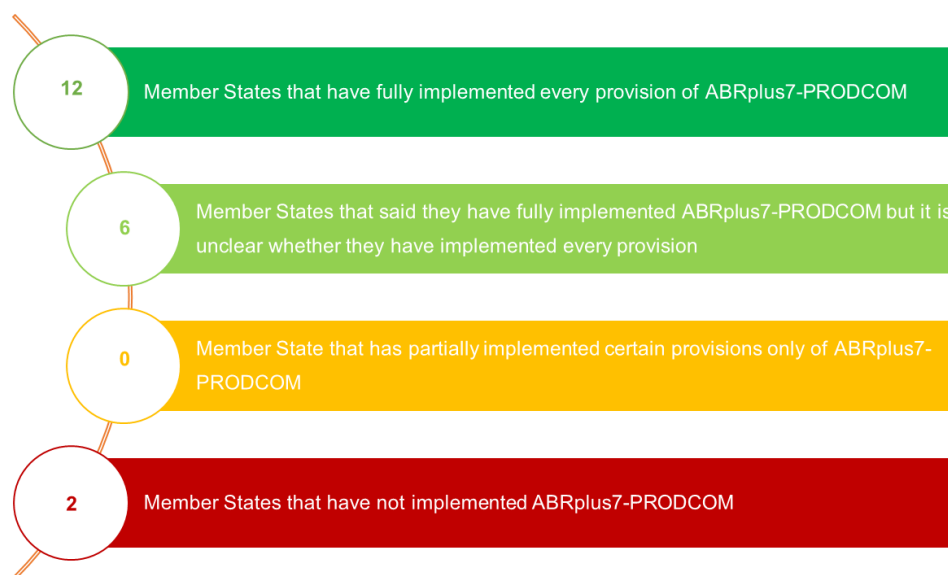
12.3 Implementation of the measure

This subsection presents the findings relating to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at EU level. Information is mainly drawn from Member State responses to questionnaires sent by the European Commission and ICF.

12.3.1 Whether, when and how the measure was implemented⁸⁴

Figure 12.1 below provides a summary of the implementation status of ABRplus7-PRODCOM across all Member States. It shows that the majority of Member States have fully implemented the measure.

Figure 12.1 Snapshot of implementation status for ABRplus7-PRODCOM⁸⁵



Source: Member State responses to questionnaires from the European Commission and ICF International

The provisions of Commission Regulation (EC) No 36/2009 came into force on 11 February 2009⁸⁶. Information relating to the implementation of ABRplus7- PRODCOM is available for twenty-three Member States. Of these, three Member States (Cyprus, Luxembourg and Malta) reported that they are currently exempted from reporting PRODCOM data to Eurostat⁸⁷. These Member States are therefore discounted from the rest of the analysis for ABRplus7-PRODCOM.

Of the remaining twenty Member States, twelve Member States have fully implemented the measure, i.e., these Member States have transposed all of the provisions set out in the ABRplus measure. Five other Member States (the Czech Republic, Denmark, Germany, Austria and Slovakia) also reported that they have fully implemented the measure; however it is unclear whether this involved the implementation of all provisions of relevance to ABRplus7-PRODCOM.

In contrast, two Member States (Spain and Slovenia) have not implemented ABRplus7-PRODCOM. Slovenian authorities explained that they did not implement the measure as

⁸⁴ Five Member States did not provide any information relating to ABRplus7-PRODCOM. These include: Belgium, France, Croatia, Poland and Finland. Their implementation status is therefore unknown.

⁸⁵ Three Member States – Cyprus, Luxembourg and Malta – have not implemented ABRplus7-PRODCOM. However, they were not included in the ‘no implementation’ category as these Member States are currently exempted from reporting PRODCOM data to Eurostat.

⁸⁶ Council of the European Union, 2012. *EU Regulatory Fitness*
http://www.parlament.gv.at/PAKT/EU/XXIV/EU/10/16/EU_101683/imfname_10387576.pdf

⁸⁷ According to the terms of the PRODCOM Regulation, CY, LU and MT are exempted from reporting PRODCOM data to Eurostat and zero production is recorded for them for all products. The regulation stipulates that zero can be reported for any NACE class where the reporting country has less than 1 % of Community total and this is true for all NACE classes of these three countries. [Source: Eurostat, 2013
http://epp.eurostat.ec.europa.eu/statistics_explained/index.php/PRODCOM_statistics]

existing requirements (in particular those relating to the volume of data required and the frequency of compliance) were already in line with new provisions associated with the ABRplus7-PRODCOM. Reasons for not implementing the measure were not clear for Spain.

Table 12.1 Whether and when the ABRplus measure was implemented

	<u>Transposition⁸⁸</u>		<u>Implementation</u>		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
BE			Unknown		
BG	N/A	✓			
CZ	N/A		✓		
DK	N/A		✓		
DE	N/A		✓		
EE	N/A		✓		
IE	N/A	✓			
EL	N/A	✓			
ES	N/A				✓
FR			Unknown		
HR			Unknown		
IT	N/A	✓			
CY ⁸⁹	N/A				
LV	N/A	✓			
LT	N/A	✓			
LU ⁹⁰	N/A				
HU	N/A	✓			
MT ⁹¹	N/A				
NL	N/A	✓			
AT	N/A		✓		
PL			Unknown		
PT	N/A	✓			
RO	N/A	✓			

⁸⁸ With the exception of Bulgaria, Italy and the Netherlands, transposition dates have not been reported by other Member States. However, in a recent communication to ICF, ESTAT explained that it is difficult to assess the timing of adoption in Member States as measures relating to PRODCOM reporting go beyond Commission Regulation (EC) No 36/2009. PRODCOM lists are updated annually and therefore the associated PRODCOM regulation has to be transposed at the same time

⁸⁹ Cyprus is currently exempted from reporting PRODCOM data to EUROSTAT. As a result, the implementation of ABRplus7-PRODCOM was not relevant

⁹⁰ Luxembourg is currently exempted from reporting PRODCOM data to EUROSTAT. As a result, the implementation of ABRplus7-PRODCOM was not relevant

⁹¹ Malta is currently exempted from reporting PRODCOM data to EUROSTAT. As a result, the implementation of ABRplus7-PRODCOM was not relevant

	<u>Transposition⁸⁸</u>		<u>Implementation</u>		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
SI	N/A				✓
SK	N/A		✓		
FI			Unknown		
SE	N/A	✓			
UK	N/A	✓			
SUM		12	6	-	2

Source: Member State responses to questionnaires from the European Commission and ICF International.

*:N/A = not applicable due to this measure being introduced via a regulation.

= Member States sampled by ICF for estimating current administrative burdens and implied savings associated with this ABRplus measure.

Member States adopted a relatively consistent approach to the implementation of ABRplus7-PRODCOM, most commonly entailing the below policy changes (for a full description of the implementation process, see the separate document entitled ‘Detailed Mapping Annexes’).

A reduction in the number of PRODCOM codes

In their consultation responses, Bulgaria indicated that, following the implementation of the measure, the number of PRODCOM codes fell from over 3,900 in 2008 to nearly 3,800 in 2012. Since 2008, Bulgaria has also ensured that their “national ‘Nomenclature of Industrial Production’ is identical to the [...] European PRODCOM List.” As such, the national list is revised each year in order to reflect latest changes made to the PRODCOM list. Similarly, the number of headings in the UK’s national PRODCOM list was reduced from around 5,600 in 2004 to nearly 3,800 in 2012.

In the same vein, Greece, Latvia and Sweden have reported a reduction of the number of headings featured on their respective national PRODCOM lists.

A reduction in the number of respondents

Legislation governing PRODCOM states that the overall national sample of enterprises has to be designed in such a way that it leads to representative results at the level of the national economy and of the NACE rev. 2 class. PRODCOM legislation allows Member States to focus on enterprises with at least twenty persons employed. This implies that Member States are able to apply a cut-off sample, enabling them to simplify reporting obligations for smaller businesses (i.e. those with fewer than 20 employees).

Many Member States (e.g. Bulgaria, Italy, Lithuania, and the UK) recognise that the application of a cut-off sample has led to a reduction in the compliance burden associated with data reporting on industrial production, especially for smaller businesses.

For instance, Bulgaria’s “cut-off” sample has a set threshold of BGN120, 000 for annual turnover. Respondents below the threshold do not have to report to PRODCOM. It is estimated that the application of a cut-off samples has led to a reduction in the number of SMEs reporting to PRODCOM from over 11,800 in 2008 to almost 10,200 in 2012⁹².

⁹² Source: Member State responses to questionnaire from ICF International. It is not known which category of businesses was the most affected by the changes

In the same vein, the cut-off sampling approach has enabled ISTAT to exclude micro-enterprises from the scope of the PRODCOM survey in Italy. Additionally, to ensure that respondents are contacted only once, the PRODCOM survey sample has been re-designed. It is now negatively correlated with the other samples of structural statistics which implies that respondents cannot be asked to fill in different surveys in the same period.

The promotion of electronic tools for data capture purposes

The promotion of electronic data collection – via electronic reporting tools and/or questionnaires – was also prominent across most MS. Since the introduction of the measure, a majority has switched to online data capture systems in view of reducing the administrative burdens associated with data reporting.

Austria indicated through their consultation responses having enforced an electronic reporting system (ERS) (consisting of the XML-based downloadable software, “e-Quest”) with embedded web-based questionnaires. Similarly, Lithuanian authorities have established an electronic data collection system, known as “e-statistics”. In their consultation responses, Lithuania further indicated that electronic questionnaires are pre-filled with data obtained in past years to help reduce the time burden associated with data reporting for respondents.

The introduction of tailored (pre-filled) paper (electronic) questionnaires

Some Member States have also introduced tailored paper/web-based questionnaires for respondents with the aim to minimise the time burden for respondents. In Bulgaria, for instance, respondents who prefer paper-based surveys have the option to fill in tailored paper questionnaires.

In a similar vein, Greece, Lithuania and Portugal have introduced pre-filled web-based questionnaires with the aim to simplify reporting requirements and reduce the associated time burden for respondents.

12.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Regulation where the adoption of national law is often not necessary and, therefore, there is no obligation on Member State authorities to consult stakeholders on its implementation, although it may still be considered good practice to do so.

Nevertheless, of the seventeen Member States that have implemented the measure, eight Member States reported that they have involved relevant stakeholders in the implementation process (for a full description of stakeholders involved during implementation, see the separate document entitled ‘detailed mapping annexes’⁹³).

In contrast, stakeholders were not solicited in six Member States (Greece, Ireland, Latvia, Portugal, Slovakia and Spain). No information is available for the remaining three Member States regarding the involvement of stakeholders in the implementation of ABRplus7-PRODCOM.

Consultation and engagement with data providers and data users were prominent in many Member States. In the Czech Republic, nation-wide consultations with data users and data providers were carried out in order to increase their awareness of changes to legislative procedures⁹⁴.

Denmark noted in their questionnaire responses that they held regular discussions with the Committee of Data Providers and the User Group of manufacturing statistics as and when changes were announced. In the UK, “internal stakeholders at the ONS” were consulted

⁹³ These include: Czech Republic; Denmark; Estonia; Hungary; Italy; Lithuania; Sweden and the UK

⁹⁴ Member State responses to questionnaires from ICF

regarding changes to the survey sample and the national PRODCOM list. Engagement was carried out via “a management board; face-to-face meetings; and emails to known users.”

12.3.3 Obstacles or difficulties experienced in the implementation of the measure

Very few Member States have reported difficulties encountered pre- and post-implementation (for a full description of obstacles/difficulties encountered during implementation, see the separate document entitled ‘detailed mapping annexes’).

Estonia has raised concerns in relation to expected time frames for PRODCOM data collection which, for practicality reasons, they deem “too short”⁹⁵.

Lithuania has also reported various problems stemming from the implementation of ABRplus7-PRODCOM. The switch to online tools for data-entry/collection was very time-consuming as data providers did not know how to use them or were not keen to learn⁹⁶. The problem was further amplified as a result of an increase in the number of new enterprises that were liable to report to PRODCOM but could not keep up with frequent changes to PRODCOM regulation or the PRODCOM list⁹⁷.

Additionally, Lithuania has reported post-implementation difficulties, in particular, striking the balance between reducing administrative burdens for respondents and preserving the quality of statistical information gathered⁹⁸.

12.3.4 Examples of national measures that impose additional requirements

Denmark, Estonia, Greece and Hungary have reported implementing additional national measures and requirements with regard to the PRODCOM survey⁹⁹ (for a full description of additional requirements imposed, see the separate document entitled: ‘Detailed Mapping Annexes’).

In their consultation responses, Denmark indicated that the number of survey questions relating to stocks has been increased from 2 to 4 since the timing of the PRODCOM survey was switched from a quarterly to an annual basis. Estonia, on the other hand, reported through their consultation responses that they have implemented a more detailed PRODCOM list at national level so as to ensure adequate coverage. In the same vein, Greece indicated that they currently collect additional data from respondents. These additional reporting requirements particularly relate to producers of oil distillation products (typically businesses that employ over 10 people).

12.4 Lessons learnt

12.4.1 Examples of best practice in implementation

Best-practice examples relating to the implementation of ABRplus7-PRODCOM are available for Bulgaria, Denmark Italy, Hungary, Lithuania, Spain and Sweden (for a full description of best-practice examples, see the separate annex document entitled ‘detailed mapping annexes’).

Qualitative evidence from consultation responses shows that Member States generally held positive views about the rollout of online data reporting tools for the collection of PRODCOM data. In Bulgaria, the ‘Information System Business Statistics’ (ISBS) has realised

⁹⁵ Currently, after data have been collected, Member States are required to send them to Eurostat within 6 months of the end of the reference year for annual data (source: William B, 2008. *Prodcum data User Guide*).

⁹⁶ Member State responses to questionnaires from EC and ICF.

⁹⁷ Member State responses to questionnaires from EC and ICF.

⁹⁸ Member State responses to questionnaire from ICF.

⁹⁹ Nine Member States have clearly stated that additional requirements have not been implemented with regard to the PRODCOM survey. These include: CZ, ES, IT, LV, LT, SI, SK, SE, and UK.

considerable savings, in terms of time and resources, including reducing the reporting burden for respondents. Additionally, the quality of the data collected has also increased significantly, along with the timeliness of results. Similar results were reported in Lithuania and Sweden.

The introduction of 'customised' questionnaires was cited as a best-practice example by Spain. These are regarded as particularly useful for data providers (i.e. producers) who work together and tend to report on the same production lines and would therefore require similar questionnaires.

In their consultation response to ICF, ISTAT actively promoted a collaborative work approach. The Italian statistical department now works closely with the industry association representing steel producers, 'Federacciai.' This has allowed a better use of resources as 'Federacciai' collects the data from its members on ISTAT's behalf, while the latter only collects information from non-member companies.

In Denmark, on the other hand, the survey on industrial production and turnover has been re-designed¹⁰⁰. A larger share of small and medium-sized industrial producers now benefit from simplified reporting and only have to provide VAT information. This initiative is reported to have generated a 20 per cent reduction in the reporting burden for affected parties.

12.4.2 Opportunities for further simplification

Through consultation, several Member States have provided suggestions for further simplification in the area of PRODCOM reporting. These are discussed below.

Lithuania is of the opinion that better and more positive results can be obtained if the quality of the sample used for the PRODCOM survey is improved and if data questionnaires are enhanced and made easier to fill. In that regard, Austria believes that the proportion of reporting carried out electronically should be increased to 100% as electronic reporting can contribute significantly to the reduction of administrative burdens.

Additionally, Austria believes that the reporting burden associated with the PRODCOM survey could be further reduced if PRODCOM headings are "kept stable" over time. This view is equally shared by Bulgaria and Latvia, where the former recommends that the PRODCOM list is kept stable for at least 2-3 years.

Furthermore, Austria and Latvia believe that more emphasis should be placed on simplifying and/or increasing awareness around the identification of PRODCOM's product headings. Most PRODCOM headings currently correspond to one or more 'Combined Nomenclature' (CN) codes and effective compliance could be achieved if "in addition to classifications and nomenclatures, thesauri, reference tables [...] are made available and maintained."

12.5 Summary of remaining gaps

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although additional requirements imposed at member state level were less thoroughly discussed.

The implementation status of ABRplus7-PRODCOM was known for twenty-three Member States. In general, Member States' responses were complete from which it was possible to conclude that twelve Member States have fully implemented the measure (i.e. all provisions set out in ABRplus7-PRODCOM).

Furthermore, eight Member States provided qualitative information on stakeholder involvement in implementation. Another thirteen Member States provided qualitative information on general impacts resulting from the implementation of the measure.

¹⁰⁰ Member State responses to questionnaire from EC

Finally, six Member States provided best-practice examples in the implementation of ABRplus7-PRODCOM which mostly related to the use of online data reporting tools for the collection of PRODCOM data.

Overall, CZ, IT, LV and HU provided the most complete and sufficient information and data across all information and data categories, followed by BG, DK and LT.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Five Member States (BE, FR, HR, PL and FI) provided no information in response to the questionnaires sent out by the European Commission and ICF.
- Twelve Member States (BG, CZ, DK, EE, IT, CY, LV, LT, LU, HU, MT and SK) provided at least some information for every relevant information category.
- The responses from Member States to questions on the implementation of ABRplus7-PRODCOM were largely complete, providing a clear picture of the state of implementation in Member States. Twelve Member States have implemented all of the provisions set out in the measure while six Member States have reported that they have implemented ABRplus7-PRODCOM but it is not known whether all provisions have been implemented.
- Quantitative evidence on the impacts of ABRplus7-PRODCOM was generally sparse, although four Member States (CZ, EL, LV and PT) were able to provide an indication of the magnitude of realised savings since the introduction of the measure. Bulgaria and Spain provided evidence related to savings potential only (not actual savings on the ground). Four other Member States – DK, AT, SE and the UK – provided estimations of annual savings generated through the implementation of ABRplus7-PRODCOM. Overall, available quantitative evidence was insufficient to provide a conclusive assessment of impacts of the measure on the ground.
- Three Member States (CZ, ES and HU) provided additional administrative burdens data when a follow-up request was made, which did enable more accurate estimations to be made.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Eight of the seventeen Member States that have implemented ABRplus7-PRODCOM were able to provide sufficient information to enable a partial assessment of the extent of stakeholder involvement in implementation.
- Thirteen Member States provided qualitative information on the impacts of the measure which contributed to the overall assessment of impacts.
- Finally, six Member States shared best practice examples, providing sufficient information to ascertain best practice evident in the implementation of ABRplus7-PRODCOM.

Summary remarks

The most significant information gaps have been observed for Belgium, Croatia, Finland, France, and Poland. These Member States did not provide any information as part of consultations led by the Secretariat-General and ICF. There is also a lack of evidence on the implementation and impacts of ABRplus7-PRODCOM in these Member States in the literature.

Furthermore, additional requirements imposed at national level and obstacles/difficulties met as part of the implementation process have not been thoroughly discussed by many Member States. About six Member States¹⁰¹ have not confirmed whether they have implemented additional measures that go further and add additional requirements/burdens than the measures agreed at European level. Evidence is therefore also relatively scarce on the loss in savings resulting from additional requirements.

¹⁰¹ Excluding Member States mentioned in the previous paragraph



Table 12.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	2	2	N/A	2	2	0	1	2	2	2	2	1.7
CZ	2	2	2	2	2	2	2	2	2	2	2	2.0
DK	2	2	2	2	2	1	2	2	2	2	1	1.8
DE	2	N/A	0	0	0	0	2	N/A	0	N/A		0.6
EE	1	1	2	2	2	0	2	2	2	N/A	2	1.6
IE	2	2	2	2	0	1	2	2	2	0	2	1.5
EL	2	2	2	2	2	2	2	2	2	0	0	1.6
ES	2	1	2	2	2	2	2	2	2	2	0	1.7
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	2	2	2	2	0	2	2	2	2	2	1.8
CY	2	N/A			0	N/A					1.0	
LV	2	2	2	2	2	2	2	2	2	2	2	2.0
LT	2	2	2	2	0	0	1	1	2	2	2	1.5
LU	2	N/A			0	N/A					1.0	
HU	2	2	2	2	2	1	2	2	2	2	2	1.9
MT	2	N/A			1	2	N/A					1.7
NL	1	1	0	0	0	1	1	1	0	0	0	0.5



AT	2	1	0	2	0	1	1	2	0	1	2	1.1
PL	0	0	0	0	0	0	0	0	0	0	0	0
PT	2	2	2	N/A		2	2	N/A		2	2	2
RO	2	2	0	0	0	1	1	1	0	0	0	0.6
SI	2	2	2	2	2	0	1	2	2	2	2	1.7
SK	2	2	2	2	2	0	2	N/A		2	2	1.8
FI	0	0	0	0	0	0	0	0	0	0	0	0
SE	2	2	2	2	2	1	1	1	0	2	2	1.5
UK	2	2	2	2	2	1	1	2	0	0	1	1.4

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

 = 'data and evidence'  = 'qualitative information'

12.6 Concluding remarks

Overall, qualitative information provided by Member States in relation to the implementation of ABRplus7-PRODCOM was adequate and complete for the purposes of making a full assessment of the extent to which this measure has been implemented by Member States. There were insufficient information and evidence provided in relation to best practices and priority areas for further improvement.

12.6.1 Implementation

The implementation status of ABRplus7-PRODCOM is known for twenty-three Member States. In general, Member States' responses were complete from which it was possible to conclude that twelve Member States have fully implemented the measure (i.e. all provisions set out in ABRplus7-PRODCOM). Conversely, five Member States have not implemented the measure – CY, LU and MT are currently exempted from reporting PRODCOM data to Eurostat while ES and SI chose not to implement the measure.

Eight Member States reported the level of stakeholder involvement in the implementation of ABRplus7-PRODCOM. Consultations with: (1) providers of statistical information (PSIs); and (2) users of statistical information were prominent in some Member States.

Four Member States provided examples of additional requirements imposed at Member State level. In addition to providing information on mandatory variables, data providers are also required to submit information on variables regarded as 'optional' in the PRODCOM survey.

12.6.2 Lessons learnt

There was insufficient information to ascertain best practice evident in the implementation of ABRplus7-PRODCOM. Additionally, priority areas for further improvement in the area of business statistics were not thoroughly discussed in Member States' responses, although a few Member States suggested that the quality of the sample should be improved and that the PRODCOM list should be kept stable over the longer term.

13 ABRplus8-INVOICING

This section presents the findings associated with the ABRplus measure 'ABRplus8-INVOICING'. It describes the measure and summarises the evidence and data collected from Member States, and ICF's analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled 'Detailed Mapping Annexes', which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

13.1 Headline findings

- Twenty-three Member States **replied to the questionnaire**.
- Based on the data and evidence provided by Member States, the majority have fully **implemented** the measure. For five Member States, it is not clear whether or not the measure has been implemented, namely Belgium, Estonia, Croatia, Luxembourg and Romania as they did not reply to the ICF questionnaire. However DG TAXUD report that all Member States have transposed the Directive, although they have not confirmed this for Croatia.
- The Council Directive is dated July 2010 and the majority of Member States who had implemented the measure reported in their response to the consultation that they transposed at the end of 2012 or in January 2013.
- The qualitative information provided by Member States indicates that they implemented this measure via their national legislation, generally amending and supplementing legislation on Value Added Tax (VAT).
- Two Member States stated in their response to the consultation that **stakeholders** had not been involved whilst 15 had sought to engage stakeholders. Qualitative information shows that generally, different stakeholders were consulted in different ways.
- Qualitative information shows that seventeen Member States reported in their responses that there had been no **obstacles or difficulties** in implementing the measure. Problems that were noted include the difficulty of developing a one-size-fits-all system for electronic invoicing.
- Based on the qualitative information provided in the consultation no Member State reported examples of **measures that impose additional requirements**, implying that there is no subsequent loss of savings.
- Based on the qualitative information provided via consultation responses, seven Member States suggested that they had taken a **best practice** approach to implementation, though two of these asserted this without providing any details in their response. Examples of best practice included providing examples in the application of electronic invoicing to businesses and early and open communication with businesses.
- Italy, Greece and the Netherlands provided qualitative information on examples of possibilities to **further simplify** administrative burdens in their responses, with the suggestions from Italy and Greece focusing on ways in which the uptake of this particular measure could be increased. In addition, a business organisation suggested that the option to require invoices to be stored in their original format is increasingly superfluous and is causing businesses to incur unnecessary costs and could be simplified.

13.2 Description of the measure

The title and identifier of the measure ABRplus8-INVOICING is '**suppressing additional requirements on invoices and enabling wider use of electronic invoicing**' and '**Council**

Directive 2010/45/EU of 13 July 2010¹. The area concerned is **taxation and customs (TAXUD)**.

The main objectives of ABRplus8-INVOICING are to reduce administrative burdens associated with value added tax (VAT) and invoicing, both of which aim to facilitate good record keeping of the value of goods moving temporarily between Member States. Directive 2010/45/EU introduced new rules on VAT invoicing in order to combat fraud through faster circulation of information among Member States and to simplify the rules for the benefit of SMEs. The Directive simplified the rules on invoicing, by establishing equal treatment between paper invoices and electronic invoices. The Directive also provides that electronic invoices should be subject to the same procedures as paper invoices, without any increase in the administrative burden. In particular a series of new provisions are introduced as concerns:

- issue of the invoice;
- electronic invoice;
- simplified invoice (where the amount of the invoice is not higher than EUR 100 and certain essential requirements are met);
- storage of invoices;
- cash accounting;
- applicability of the tax to cross-border transactions; and
- harmonisation of national invoicing rules among Member States.

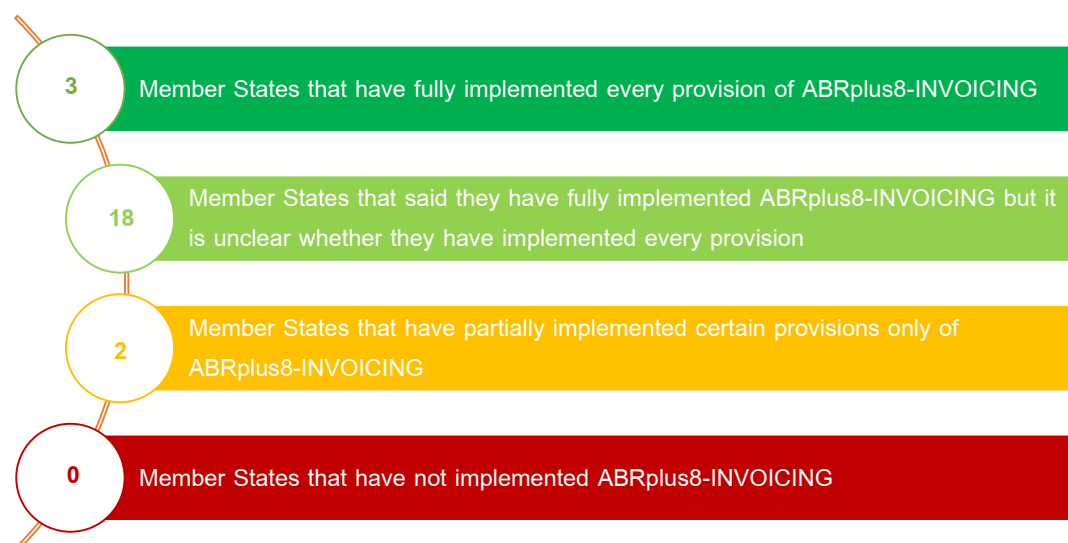
Potential savings across the EU as a result of these ABRplus actions are estimated at €18.8 billion, and are likely to have the greatest impact on businesses conducting intra-EU trade.

13.3 Implementation of the measure

This subsection presents the findings with respect to the implementation of ABRplus8-INVOICING, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at EU level.

13.3.1 Whether, when and how the measure was implemented

Figure 13.1 below provides a summary of the data and evidence provided on implementation status of ABRplus8-INVOICING across all Member States based on their responses to the consultation exercise. It shows that the majority of Member States reported that have fully implemented the Directive. For five Member States it is not clear whether or not the measure has been implemented as no information was provided, namely Belgium, Estonia, Croatia, Luxembourg and Romania. However, DG TAXUD has suggested that the two EU Directives have been transposed by all Member States. .

Figure 13.1 Snapshot of implementation status for ABRplus8-INVOICING¹⁰²


Source: add source (e.g. Member State responses to questionnaires from the European Commission and ICF International; desk-based research – EU Committee of Regions, 2014; Schmandt & Engel-Flechsig, 2013)

Overall, based on the data and evidence provided by Member States, 23 Member States have implemented the measure to some extent. The Council Directive is dated July 2010 and the majority of Member States who had implemented the measure reported that they did so at the end of 2012 or in January 2013.

Table 13.1 Whether and when ABRplus8-INVOICING was implemented

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
BE	Unknown (no response)				
BG	Partially transposed; January 2014			✓	
CZ	Yes; January 2013		✓		
DK	Yes; January 2013		✓		
DE	Yes; month unknown 2011		✓		
EE	Unknown (no response)				
IE	Yes; January 2013		✓		
EL	Yes; January 2013		✓		

¹⁰² For five Member States it is unknown whether they have implemented the measure or not as information was not provided.

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
ES	Yes; November 2012	✓			
FR	Yes; December 2012		✓		
HR	Unknown (no response)				
IT	Yes; December 2012		✓		
CY	Yes; December 2013	✓			
LV	Yes; January 2013		✓		
LT	Yes; January 2013		✓		
LU	Unknown (no response)				
HU	Partially transposed; January 2013			✓	
MT	Yes; unknown		✓		
NL	Yes; month unknown 2013		✓		
AT	Yes; month unknown 2012		✓		
PL	Yes; January 2014		✓		
PT	Yes; Unknown		✓		
RO	Unknown (no response)				
SI	Yes; January 2013		✓		
SK	Yes; January 2013		✓		
FI	Yes; January 2013		✓		
SE	Yes; January 2013	✓			
UK	Yes; January 2013		✓		
SUM		3	18	2	

Source: Member State responses to questionnaires from the European Commission and ICF International.

= Member States sampled by ICF for estimating current administrative burden and implied savings associated with this ABRplus measure.

According to the qualitative information provided by Member States, transposition of this measure generally occurred via updating national legislation, generally amending and supplementing legislation on Value Added Tax. For example, Italy reported that the legislation amended Articles 21 and 39 of Presidential Decree No 633 of 26 October 1972 (and introduced Article 21 on the simplified electronic invoice), implementing the principles laid down in the EU Directive on electronic invoicing. Denmark reported that the EU Directive 2010/45/EU was transposed by amendments in the Danish Act on VAT and in the Danish Ministerial Order on VAT. The UK highlighted that the changes to rules for VAT invoicing largely reflect the current position in existing legislation as the UK had already adopted the e-invoicing approach required by the Directive. Therefore, they reported that only minor amendments to national law were required.

13.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Directive where transposition requires the adoption of national law and, therefore, depending on national practice, there may be an obligation to consult stakeholders.

However, two Member States stated in their qualitative response to the consultation that stakeholders had not been involved in implementation of the measure, whilst 15 reported that they had sought to engage stakeholders. The qualitative information provided by Member States suggests that stakeholders were consulted in different ways ranging from official consultations to hearings and seminars. In Denmark, stakeholders were invited to provide comments and request clarification on proposed legislation. A similar approach was followed in Lithuania. Germany stated that stakeholders were involved in hearings, typical of the law making process, and in Ireland consultation occurred via the national e-Invoicing forum which consisted of business representative groups, state bodies and targeted tax practitioners. In Cyprus, a written consultation exercise with stakeholders was carried out and in Finland the proposal for the Directive and a draft for the implementing Act were sent to various stakeholders for their opinion. In Sweden, a one-month long public consultation occurred and similarly, in the UK, a full consultation exercise was undertaken with UK businesses.

In terms of the impact of the stakeholder involvement, comments provided by Danish stakeholders were taken into account when revising national legislation. Hungary added that they found the information provided by stakeholder to be useful, specifically with regards to electronic invoices.

13.3.3 Obstacles or difficulties experienced in the implementation of the measure

Based on the qualitative information provided by Member States, 17 Member States reported that there had been no obstacles or difficulties in implementing the measure. Where qualitative information on obstacles was provided by Member States, this included an example from Italy suggesting a scenario where an electronic invoice is issued in compliance with all legal requirements and sent to the recipient by electronic means, however the recipient decides to consider the invoice as paper equivalent. There is uncertainty whether in this case, the invoice should be considered a paper invoice by the taxable person that issued it.

Further, in its 2014 report, the EU Committee of Regions suggested that obstacles may occur in Flanders as the public administration is using different electronic accountancy systems. Consequently, it is not easy to develop a one-size-fits-all system for electronic invoicing.

13.3.4 Examples of national measures that impose additional requirements

No Member State reported qualitative information on examples of measures that impose additional requirements in their response to the consultation.

13.4 Lessons learnt

13.4.1 Examples of best practice in implementation

Qualitative information shows that seven Member States suggested in their questionnaire responses that they had taken a best practice approach to implementation, although not all of these Member States included specific examples in their response. Specific examples of best practice that were provided by Member States comprise:

- state enterprises in Hungary actively provide examples in the application of electronic invoicing, which other businesses can follow;
- more extensive use of e-invoicing can be unequivocally understood as the best practice in Slovakia;
- the measure itself represents an example of best practice as it helps create a level playing field across the EU as reported by the Netherlands; and
- early and open communication with businesses was identified as best practice in the UK to better appreciate the likely impact.

Further, Schmandt & Engel-Flechsig (2013) note that the Commission has been working closely with Member States to ensure a common understanding of the new e-invoicing rules in order to help achieve a consistent and coherent transposition of Directive 2010/45/EU. They note that the publication of the additional Explanatory Notes in all languages of Member States has been very supportive in achieving the same understanding in all EU jurisdictions which could be described as best practice.

13.4.2 Opportunities for further simplification

Italy, Greece and the Netherlands provided qualitative information on possibilities to further simplify obligations in their response to the consultation¹⁰³ which could lead to greater reductions in administrative burdens, although the suggestions from Italy and Greece focussed on ways in which the uptake of this particular measure could be increased.

Greece suggested mandatory implementation of the measure, at least for invoices with a value over a certain amount or the provision of incentives for companies to modernise their IT organisation, which would thus facilitate the wider use of electronic invoices. Italy suggested measures to encourage uptake of this measure. One solution suggested was to give the electronic invoice a “double” nature, i.e. to permit its paper storage even when it is received in electronic form. A second option, as reported by Italy, which was put forward by a trade association, would be to introduce practical simplifications in favour of operators who adopt this type of invoicing. For instance, lifting the requirement to make periodic communications (disclosure on major transactions, black list, INTRA forms, etc.) or allowing a higher threshold for tax offsetting. Italy emphasised that it is only by introducing real simplifications, which generate immediate savings on administrative costs that smaller economic operators can be encouraged to implement procedures and technological solutions which are, at least initially, more costly.

The Netherlands suggested that further technical standardisation for e-invoicing provides an opportunity for further simplification. Conversely, Germany stressed that no further simplification was possible and they emphasised in their response that the balance between simplification and the fight against fraud must be maintained.

In addition, the EU Committee of Regions report (2014) found that in Catalonia, invoices of companies have to be certified and sealed before being issued. Alleviating this burden imposed on the administration would be an opportunity for further action.

Finally, a Belgium-based pan-European organisation operating in all 28 Member States who responded to the ICF business community questionnaire suggested that with the increasing

¹⁰³ See Detailed Mapping Annexes, Annex 8, section A8.4.

acceptance of the reliability and authenticity of information held in a digital format, the option to require invoices to be stored in their original format is increasingly superfluous and is causing businesses to incur unnecessary costs, for example in relation to storage.

13.5 Summary of remaining gaps

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although the data and evidence provided on savings in administrative burdens was, in the majority of cases, insufficient to allow an assessment of impacts on the ground, although HU did provide such data. The responses from Member States to questions on the implementation of ABRplus8-INVOICING was largely complete and a number of Member States provided good qualitative information on stakeholder involvement in implementation to enable an assessment of the extent of their involvement. Six Member States were able to provide good information on qualitative impacts to enable an assessment of impacts on the ground; however others didn't provide sufficient details. A small number of Member States provided sufficient information on best practice and options for further simplification and provided examples. A number of other responses simply stated that there was no best practice evident in implementation and no possibilities for further simplification.

Overall, the UK and then SI provided the most complete and sufficient information and data across all information and data categories, followed by DK and then DE, IE, LT and NL.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Four Member States (BE, FR, HR and RO) provided no information in response to the questionnaires sent out by the European Commission and ICF.
- Ten Member States (DK, DE, IE, CY, LV, LT, MT, NL, SI and UK) provided at least some information for every relevant information category.
- Overall only one Member States (HU) provided data and evidence on actual savings realised which enabled a full assessment of the savings made on the ground. Other Member States provided information on the savings potential only (not actual savings on the ground). Overall, there was therefore not sufficient data provided to allow a full assessment of the savings made on the ground across all Member States.
- Eight Member States provided sufficient data and evidence to make a proper assessment of the lost potential as a result of national measures that go further, although this information confirmed that there was no lost potential.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Thirteen Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation. Other information provided was only sufficient to conclude that stakeholders were informed about the measure following implementation. In some cases Member States who responded provided sufficient information to ascertain that stakeholders were not involved in implementation.

- Six Member States (CZ, LV, HU, AT, PL and UK) provided qualitative information on the impacts which was sufficient to enable an overall assessment of impact. The qualitative information provided by other Member States was not sufficiently detailed to make a full assessment of the impact.
- A small number of Member States provided sufficient information on best practice and options for further simplification and provided examples. A number of other responses simply stated that there was no best practice evident in implementation and no possibilities for further simplification.

Summary remarks

As depicted in Table 13.2 below, the consultation exercise proved successful in gathering data and evidence on the implementation of measures with relatively few gaps. However, very few Member States were able to provide data and evidence on whether the savings potential had been met. Although around half of all Member States were able to provide some qualitative information on the impacts of the measure.

A number of Member States were able to provide qualitative information on examples of best practice and whilst several Member States stated that there were no other possibilities to further simplify administrative burdens, some Member States provided examples.

Table 13.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	1	1	1	1	0	0	0	1	0	0	0	0.5
BG	2	2	0	0	2	0	1	0	0	1	0	0.7
CZ	2	2	2	2	2	0	1	2	2	1	0	1.5
DK	2	2	2	2	2	0	1	1	2	2	2	1.6
DE	2	1	2	2	2	1	1	1	2	1	2	1.5
EE	0	0	0	2	0	0	0	0	0	0	0	0.2
IE	2	1	2	2	2	0	1	1	2	2	2	1.5
EL	2	2	2	2	2	0	1	0	1	2	2	1.5
ES	2	2	1	2	2	0	0	1	0	0	1	1.1
FR	1	1	0	0	0	0	0	0	0	0	0	0.2
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	2	0	2	1	0	1	0	0	1	2	1.0
CY	2	2	2	2	2	0	1	1	1	1	1	1.4
LV	2	2	1	2	2	0	1	2	2	1	1	1.5
LT	2	2	2	2	2	0	1	1	1	2	2	1.5
LU	1	0	0	1	0	0	1	0	0	1	0	0.4
HU	2	2	2	2	2	2	2	2	0	1	0	1.5
MT	2	2	1	1	2	0	1	1	1	2	2	1.4
NL	2	2	2	2	2	1	1	1	1	1	2	1.5
AT	2	2	1	0	2	1	1	2	0	1	0	1.1
PL	2	2	0	0	0	0	0	2	0	0	0	0.5



	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
PT	2	1	0	0	0	0	1	0	0	1	0	0.5
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	2	2	2	2	1	1	1	2	2	2	1.7
SK	2	2	0	2	1	0	1	0	0	1	0	0.8
FI	2	2	2	2	2	0	1	1	2	2	0	1.5
SE	2	2	2	2	0	0	1	0	0	0	0	0.8
UK	2	2	2	2	2	1	1	2	2	2	2	1.8

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

13.6 Concluding remarks

Overall responses from Member States to questions on the implementation of ABRplus8-INVOICING were largely complete and with input from DG TAXUD we can conclude that all Member States have implemented the measure, although it remains uncertain as to whether each individual option was implemented for all Member States. Finally, qualitative information provided was sufficient to identify some examples of best practice and suggestions for further simplification.

13.6.1 Implementation

Based on the data and evidence provided by Member States, the majority have fully implemented the measure and a relatively complete picture is available for this question. The majority of Member States who had implemented the measure reported in their response to the consultation that they did so at the end of 2012 or in January 2013 and qualitative information provided by Member States indicates that they implemented this measure via their national legislation, generally amending and supplementing legislation on Value Added Tax (VAT).

Two Member States stated in their response to the consultation that stakeholders had not been involved whilst 15 had sought to involve stakeholders. However, 13 of these 17 Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation whilst the remaining four provided information that was only sufficient to conclude that stakeholders were informed about the measure following implementation.

Qualitative information shows that seventeen Member States reported in their responses that there had been no obstacles or difficulties in implementing the measure. Problems that were noted by others include the difficulty of developing a one-size-fits-all system for electronic invoicing. Generally the high response rate and the sufficiency of information for this questions allows for a fairly complete picture.

Based on the qualitative information provided in the consultation no Member State reported examples of measures that impose additional requirements, implying that there is no subsequent loss of savings.

13.6.2 Lessons learned

Several Member States provided sufficient information to assess best practice evident in implementation and further options for simplification and provided examples. However other respondents simply confirmed that there was no best practice and that there were no options for further simplification resulting in a mixed picture.

14 ABRplus9-VAT

This section presents the findings associated with the ABRplus measure 'ABRplus9-VAT'. It describes the measure and summarises the evidence and data collected from Member States, and ICF's analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled 'Detailed Mapping Annexes', which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

14.1 Headline findings

- Twenty-two Member States **responded** to the questionnaire.
- Based on data and evidence provided by Member States, 21 Member States have **implemented** the measure, one has partially implemented the measure and for six Member States it is unknown as to whether or not the measure has been implemented as they did not reply to the ICF questionnaire. However, DG TAXUD reports that all Member States have transposed the measure, although they do not currently hold information on the transposition status in Croatia.
- The relevant Council Directive is dated 2008 and, based on qualitative information provided by Member States, implementation of the measure generally occurred in either 2009 or 2010 (generally towards the end of 2009 and the beginning of 2010).
- Qualitative information received from Member States shows that the measure has been implemented via updating or amending national legislation.
- Qualitative information shows that whilst one Member State indicated in its response to the consultation that they did not involve **stakeholders** in implementation of the measure, 15 Member States specifically reported that they sought stakeholder involvement via a range of channels including public consultation on draft legislation, consultation at seminars and meetings and publication of relevant information on websites.
- Fifteen Member States reported in the qualitative information provided as a response to the consultation that no problems occurred in implementation, while others provided some examples of **difficulties** in implementation, generally related to short timescales in implementation, incomplete implementation across Member States and technical difficulties.
- No Member State provided qualitative information on examples of national measures that impose **additional requirements** in their response to the consultation.
- Qualitative information shows that there were some examples provided on **best practice** in terms of implementation. These included automated acknowledgment from the electronic system and guidance information provided on Tax and Customs Authority web portals, including FAQ's.
- When asked about **further opportunities for simplification** in the consultation a number of Member states were able to provide qualitative information on ideas including opportunities for more harmonisation and more consistent interpretation. In addition business organisations agreed that further simplification could be achieved by greater consistency across Member States for example regarding the format of supporting documentation.

14.2 Description of the measure

The title and identifier of the measure ABRplus9-VAT is '**suppressing in the VAT refund procedure the obligation to fill out paper forms in the language of the Member State of**

refund’ – Council Directive 2008/9/EC of 12 February 2008. The area concerned is **taxation/customs (TAXUD).**

The main objectives of ABRplus9-VAT are to make it possible for refund applications to be submitted by electronic means and to ensure there is no longer a requirement that the refund is submitted in the language of the Member State of refund. Directive 2008/9/EC introduces two innovations that enable a simpler and quicker refund process. The first allows the refund application to be processed by the claimant’s own tax authority, opposed to appealing to a foreign financial administration. The other innovation relates to the method of submitting the application. Specifically, the legislation establishes rules and procedures for refund applications to be handled electronically, dispensing with paper based approaches, including the setting up of an electronic portal in each Member State. A fully electronic procedure ensures a quicker refund to claimants and replaces the previous paper-based procedure. The aggregate savings potential is estimated at €447 million for five Member States (Greece, Hungary, the Netherlands, Austria and the UK). By lowering the administrative costs of businesses trading in other Member States, this ABRplus measure has a positive impact on the functioning of the internal market. Member State tax authorities are also thought to benefit.

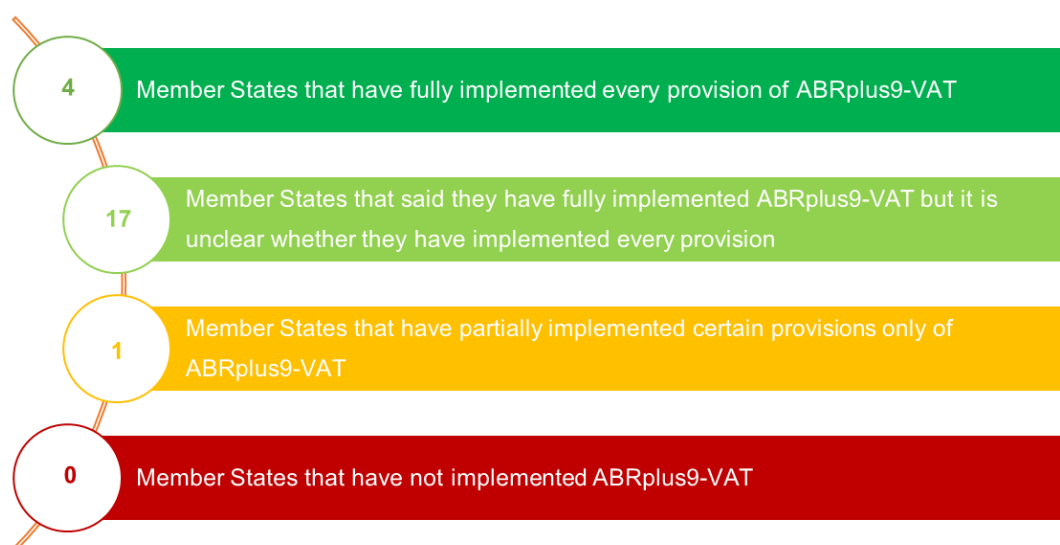
14.3 Implementation of the measure

This subsection presents the findings with respect to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at an EU level.

14.3.1 Whether, when and how the measure was implemented

Figure 14.1 below provides a summary of the implementation status of ABRplus9-VAT across all Member States based on the data and evidence provided by Member States during the consultation exercise. It shows that 21 Member States have fully implemented the measure, one has partially implemented the measure and for six Member States it is unknown as to whether or not the measure has been implemented. However, DG TAXUD report that the Directive was fully implemented by all Member States.

Figure 14.1 Snapshot of implementation status for ABRplus9-VAT¹⁰⁴



Source: Member State responses to questionnaires from the European Commission and ICF International

¹⁰⁴ For six Member States, Belgium, Estonia, France, Croatia, Luxembourg and Romania, it is unknown whether they have implemented the measure or not as information was not provided.

The relevant Council Directive is dated 2008 and the information provided by Member States indicates that the measure was implemented in either 2009 or 2010 (generally towards the end of 2009 and the beginning of 2010).

Table 14.1 Whether and when ABRplus9-VAT was implemented

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
BE	Unknown (no response)				
BG	Yes; December 2009		✓		
CZ	Yes; January 2010		✓		
DK	Partially transposed; January 2010			✓	
DE	Yes; month unknown 2009		✓		
EE	Unknown (no response)				
IE	Yes; month unknown 2009		✓		
EL	Yes; month unknown 2009/2010	✓			
ES	Yes; March 2010		✓		
FR	Unknown (no response)				
HR	Unknown (no response)				
IT	Yes; February 2010		✓		
CY	Yes; January 2010		✓		
LV	Yes; January 2010	✓			
LT	Yes; Unknown		✓		
LU	Unknown (no response)				
HU	Yes; January 2010		✓		
MT	Yes; Unknown	✓			
NL	Yes; month unknown 2010		✓		

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
AT	Yes; month unknown 2009	✓			
PL	Yes; Unknown		✓		
PT	Yes; Unknown		✓		
RO	Unknown (no response)				
SI	Yes; October 2010		✓		
SK	Yes; October 2010		✓		
FI	Yes; January 2010		✓		
SE	Yes; January 2010		✓		
UK	Yes; month unknown 2009		✓		
SUM		4	17	1	

Source: Member State responses to questionnaires from the European Commission and ICF International.

AT = Member States sampled by ICF for estimating current administrative burden and implied savings associated with this ABRplus measure.

Annex 9 of the detailed mapping tables in the separate document presents qualitative information on how the measure has been implemented by Member States. In most cases, Member States reported in their response that implementation has occurred by updating or amending national legislation. By way of example, the Directive was transposed by specific national regulations in Bulgaria, while other Member States amended existing Acts on Value Added Tax (Czech Republic and Denmark). In other Member States the EU legislation was transposed into law by Statutory Instruments (Ireland) or specific articles (Germany).

14.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Directive where transposition requires the adoption of national law and, therefore, depending on national practice, there may be an obligation to consult stakeholders.

Qualitative information does however show that one Member State did not involve stakeholders, whilst 15 Member States specifically reported that they sought stakeholder involvement in the implementation of the measure. A number of Member States reported in their response that stakeholders were engaged via the normal hearings in the law-making process; others stated this occurred via public consultation on draft legislation and other Member States reported that they consulted stakeholders at seminars or meetings, including the publication of relevant information on websites.

14.3.3 Obstacles or difficulties experienced in the implementation of the measure

Based on the qualitative information provided by Member States, it was generally reported that there were no problems in the implementation of the measure. The remaining Member States who replied on this issue identified the following difficulties:

- Incomplete implementation in certain Member States. Insufficient time to implement across the EU and the absence of agreed fall-back arrangements for those Member States unable to develop an electronic system in time (UK).
- In 2009, the implementation time for this measure turned out to be too short. In order to achieve implementation by 2010, software (VRCA) was bought on the market (Netherlands).
- Insufficient time to implement such a complex system in all Member States (Luxembourg).
- At the start of the system it came out that different Member States understood the provisions in the Directive 2008/9/EC and functional and technical specifications differently, the outcome being a lot of validation reports and lost requests (Lithuania).
- Initial difficulties relating to capability in acceptance of large files (Ireland).
- At the beginning, technical incompatibilities between Member States posed a challenge (Germany).
- In the first half of 2010 certain problems in relation to the functioning of the web portals for the processing of applications for VAT refunds caused difficulties for businesses, in particular straining the liquidity of SMEs (Denmark).
- The possibility of exercising the right to an electronic refund of VAT via a web portal in the Member State in which the taxable person is established has resulted in a sharp increase in the number of applications received and many companies complete the refund application incorrectly (Bulgaria).
- At the beginning it was problematic that most Member States had not fully followed the technical and functional specifications given by the European Commission when building their refund systems. Another problem was that the testing with the European Commission and the ITSM Support did not provide information on whether the system was consistent with other Member State systems (Finland).

A pan-European business organisation who responded to the ICF business community questionnaire stated that they assume the technical constraints which occurred in a number of Member States in the transformation process should have been resolved by now, however they report that there are still some issues in certain Member States, for example regarding the attachment of invoices.

14.3.4 Examples of national measures that impose additional requirements

Based on the qualitative information provided by Member States thirteen Member States stated that there were no examples of national measure that impose additional requirements. Whilst some other Member States reported that they had no information on this, no Member States provided examples of national measures that impose additional requirements.

14.4 Lessons learnt

14.4.1 Examples of best practice in implementation

Based on the qualitative information provided by Member States, eight Member States did not identify any best practice approaches to implementation, four Member States stated that they believed the measure itself to be best practice although one Member State stated that the measure could not be defined as best practice due to initial start-up problems in 2010.

A specific aspect of the measure that was considered best practice by the UK and Malta includes automated acknowledgment from the electronic system which gives a business certainty that its claim has been received by the tax authority. They report in their responses to the consultation that these features help to reduce business and tax administration costs in the long term.

Portugal stated in its response that there was best practice in the way they implemented the measure with substantial information provided in the Portuguese Tax and Customs Authority's web portal, including FAQ's, Member States' relevant contacts and the possibility to consult online the status of the refund application. Finland reported that three features of its refund system have been found useful by the users including the possibility to save the (uncompleted) application, the refund application demonstration and the possibility to transfer data i.e. download invoices.

In addition, Ireland stressed in its response that a lesson to be learnt is to allow sufficient time for building and testing new systems to ensure efficient operation and the UK emphasised that communication between Member States, either on a bilateral or multilateral basis, is crucial for effective implementation of IT systems.

14.4.2 Opportunities for further simplification

When asked about opportunities for further simplification, a number of Member States provided qualitative information on various suggestions in their responses:

- Any future development should provide clear obligations and use common software in order to reduce the cost of interoperability (Italy).
- The VAT refund procedure requires greater harmonisation between Member States (Latvia and Luxembourg).
- Implementation of a 'One Stop Shop' system for VAT purposes which would mean that separate requests can be abolished (Netherlands).
- A harmonisation of the sales that qualify for the right to deduction of pre-tax. If a clearing between the Member States is implemented without a prior harmonisation of the tax deduction for legitimate sales, the entrepreneur should at least get back the pre-tax according to the rules of the home country (Austria).
- The use of a standard form or their translation by the Member States involved, combined with a more generalised use of codes could do away with the need for translation in many cases (Portugal).
- Consistent interpretation of the legislation across Member States. For example, some Member States allow one claim per quarter, while others allow an unlimited number of claims. Areas where some Member States take differing approaches from each other can cause confusion and uncertainty for businesses (UK).

However, Germany stressed that no further simplification was possible and again emphasised in its response the need to maintain a balance between simplification and the fight against fraud. In terms of other lessons learnt, Ireland emphasised in its response the importance of allowing sufficient time for building and testing new systems to ensure efficient operation. Similarly, the UK stressed in its response the importance of communication between Member States, either on a bilateral or multilateral basis, which it perceives as crucial for effective implementation of IT. In addition, the UK also stressed the need for a realistic time scale for implementation for IT systems and the opportunity for detailed discussions to ensure that everyone involved has a shared understanding of all the requirements.

A pan-European business community respondent noted in its response to an ICF questionnaire an increase in the number of firms offering to process VAT repayment claims on behalf of other businesses and suggested that this phenomenon is often linked to a procedure being difficult or poorly publicised, or a combination of both. The organisation suggests that it is therefore probable that many businesses are not aware that this measure

exists and that the European Commission and Member States may need to publicise it more effectively to their business community.

Further, the same organisation suggested that an outstanding problem with this measure is that the refund is based on what constitutes deductible business expenses in the Member State where the expenditure is incurred. The organisation reported that there is considerable divergence in the treatment of expenditure on, for example, business expenses for hotels and restaurants throughout the EU. This means that businesses either have to investigate the VAT recovery rules in the countries in which they incur such expenditure, delegate recovery to local or international specialists or send the repayment claims speculatively and run the risk of further correspondence with a taxation authority with which they may not share a common language. The organisation suggested that the European Commission's VAT portal – once in place – will help in this regard.

Another problem highlighted by this organisation in its response to the ICF business community questionnaire relates to the policy of some Member States regarding the format of supporting documentation (for example, digital signatures). It is not always known in advance which countries have this requirement and it is possible that some opportunities for repayment are lost because the original invoice from the supplier was in a format unsuitable for the tax authority in the country in which the expenditure is incurred. As both of these problems relate to internal policy decisions taken by individual Member States, the organisation acknowledges that it could be difficult for the European Commission to take any practical steps to mitigate them, at least until progress is made on the definitive VAT regime.

14.5 Summary of remaining gaps

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although the data and evidence provided on savings in administrative burdens was insufficient to allow an assessment of impacts on the ground. The responses from Member States to questions on the implementation of ABRplus9-VAT was largely complete and a number of Member States provided good qualitative information on stakeholder involvement in implementation to enable an assessment of the extent of their involvement. Seven Member States were able to provide good information on qualitative impacts to enable an assessment of impacts on the ground; however others didn't provide sufficient detail. Several Member States provided sufficient information on best practice and options for further simplification and provided examples, whilst others stated that there was no best practice or options for further simplification.

Overall, the UK provided the most complete information and sufficient information to make an assessment of each question and therefore obtained the highest score for sufficiency. The UK is followed by SI and then IE and NL.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Four Member States (BE, FR, HR and RO) provided no information in response to the questionnaires sent out by the European Commission and ICF.
- Ten Member States (CZ, DE, IE, CY, LV, LT, NL, SL, SK and UK) provided at least some information for every relevant information category.
- Overall only one Member States (UK) provided data and evidence on actual savings realised which enabled a full assessment of the savings made on the ground. Other Member States provided information on the savings potential only (not actual savings on the ground). Overall, there was therefore not sufficient data provided to allow a full assessment of the savings made on the ground across all Member States.

- Eight Member States provided sufficient data and evidence to make a proper assessment of the lost potential as a result of national measures that go further, although this information simply confirmed that there was no lost potential.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Ten Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation. Other information provided was only sufficient to conclude that stakeholders were informed about the measure following implementation. In some cases Member States who responded provided sufficient information to ascertain that stakeholders were not involved in implementation.
- Seven Member States (BG, DK, EL, LU, HU, SK and UK) provided qualitative information on the impacts which was sufficient to enable an overall assessment of impact. The qualitative information provided by other Member States was not sufficiently detailed to make a full assessment of the impact.
- Several Member States provided sufficient information on best practice and options for further simplification and provided examples, whilst others stated that there was no best practice or options for further simplification.

Summary remarks

As shown in Table 14.2, the majority of Member States were able to provide data and evidence on the implementation of ABRplus9-VAT. Where there are not complete responses, Member States either did not reply to the consultation exercise or stated that they did not have the relevant information. The UK was able to provide an indication of whether the savings potential had been achieved, whereas around half of Member States were able to provide qualitative information on the impact of the measure.

Very few Member States were able to provide qualitative information on examples of best practice, although around a quarter of Member States were able to provide qualitative information on examples for possibilities to further simplify administrative burdens.

Table 14.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	2	2	0	2	0	0	1	2	0	0	0	0.8
CZ	2	2	1	2	2	0	1	1	2	2	2	1.5
DK	2	2	2	2	0	0	1	2	2	2	2	1.5
DE	2	2	1	2	2	0	1	1	2	2	2	1.5
EE	0	0	0	2	0	0	0	0	0	0	0	0.2
IE	2	2	2	2	2	0	1	1	2	2	2	1.6
EL	2	2	2	2	0	1	1	2	N/A	1	0	1.2
ES	2	2	1	2	2	0	0	0	0	0	0	0.8
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	2	1	2	2	0	1	1	0	1	2	1.3
CY	2	2	1	1	1	0	1	1	1	1	1	1.1
LV	2	2	1	2	2	1	1	1	1	1	1	1.4
LT	2	2	2	2	2	0	1	1	1	2	2	1.5
LU	1	0	0	2	0	0	0	2	0	1	1	0.6
HU	2	2	2	2	2	1	1	2	0	0	0	1.3
MT	2	2	1	2	2	0	1	1	0	2	2	1.4
NL	2	2	2	2	2	1	1	1	2	1	2	1.6
AT	2	2	1	2	0	1	1	1	0	2	2	1.3

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
PL	2	2	0	2	0	0	0	1	0	0	0	0.6
PT	2	0	0	2	0	0	0	1	0	2	2	0.8
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	2	2	2	2	1	1	1	2	2	2	1.7
SK	2	2	1	2	2	1	1	2	N/A	2	0	1.4
FI	2	2	2	2	2	0	0	1	2	2	0	1.4
SE	2	2	2	2	0	0	1	0	0	0	0	0.8
UK	2	2	2	2	2	2	2	2	2	2	2	2.0

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

14.6 Concluding remarks

Overall responses from Member States to questions on the implementation of ABRplus9-VAT were largely complete and with input from DG TAXUD we can conclude that all Member States have implemented the measure, although it remains uncertain as to whether each individual option was implemented for all Member States. Finally, qualitative information provided was sufficient to identify some examples of best practice and suggestions for further simplification.

14.6.1 Implementation

Overall, data and evidence was fairly complete on the implementation status of this measure, with 21 Member States reporting that they have implemented the measure. The relevant Council Directive is dated 2008 and, based on qualitative information provided by Member States, implementation of the measure generally occurred in either 2009 or 2010 (generally towards the end of 2009 and the beginning of 2010). Qualitative information received from Member States also shows that the measure has been implemented via updating or amending national legislation and this information is generally complete. Insufficient quantitative data was provided for the impact of the measure to be measured.

Ten Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation which including involvement via a range of channels such as public consultation on draft legislation and consultation at seminars and meetings. Other information provided was only sufficient to conclude that stakeholders were informed about the measure following implementation. In some cases Member States who responded provided sufficient information to ascertain that stakeholders were not involved in implementation.

Fifteen Member States reported in the qualitative information provided as a response to the consultation that no problems occurred in implementation, while others provided some examples of difficulties in implementation, generally related to short timescales in implementation, incomplete implementation across Member States and technical difficulties. This information indicates that obstacles were not the norm, however information provided also provides a complete picture of some possible difficulties.

No Member States provided qualitative information on examples of national measures that impose additional requirements in their response to the consultation, however several Member States did not provide any information for this question meaning that information can not necessarily be considered complete.

14.6.2 Lessons learned

Most Member States who provided information on best practice simply stated that there was no best practice evident in implementation. A small number of Member States provided qualitative information on ideas for further simplification including opportunities for more harmonisation and more consistent interpretation of the legislation.

15 ABRplus10-TACHOGRAPH

This section presents the findings associated with the ABRplus measure 'ABRplus10-TACHOGRAPH'. It describes the measure and summarises the evidence and data collected from Member States, and ICF's analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled 'Detailed Mapping Annexes', which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

15.1 Headline findings

- A total of 22 Member States **responded** to the questionnaires in relation to this ABRplus measure.
- Based on the data and evidence provided by these Member States, 19 of them showed that they amended their national law for the **implementation** of the measure whereas three Member States have not implemented it and for six Member States it is unknown as to whether the measure has been implemented.
- It is possible that Member States who indicated they had not implemented this measure may have been referring to Regulation (EU) No 165/2014 of the European Parliament and of the Council on tachographs in road transport, rather than the 2006 Regulation on which ABRplus10-TACHOGRAPH is based.
- Regulation (EC) No 561/2006, which amends Regulation (EEC) 3821/85, has been generally implemented by Member States towards 2007.
- Qualitative information shows that 14 Member States specifically sought **stakeholder** involvement in national discussions supporting the implementation of the measure. A further three Member States mentioned that stakeholder were informed but did not specify if they were involved in the implementation and a further 11 Member States did not reply to the question. The main group of stakeholders consisted of road transport associations, local authorities, and representatives in Parliament and unions.
- In its qualitative information, eight Member States cited **obstacles or difficulties** especially regarding the technical aspect of the switch from analogue to digital tachographs. Additionally, the cost of the tachograph was problematic for some.
- Denmark, Spain and Germany indicated that they had introduced **additional requirements** at a national level. These relate to, amongst other things, the application of the tachograph card, workshop on recording requirements and control cards and the application of resting times to vehicles of less than 3.5t.
- According to an EU Chamber of Commerce, "paperwork" that needs to be done with an analogue EU control devices is judged lower (for both entrepreneurs and employees) compared to the necessary work with/for the digital EU control device. They considered that additional technical enhancements serve exclusively the executive to carry out checks more easily and, therefore, neither the number nor the actual cost of roadside checks will decrease.
- Portugal provided qualitative information on an initiative driven by businesses (rather than Member State authorities) which consists of sharing the services of an independent provider, specialised in analysing and storing digital records, amongst small enterprises with limited resources). In addition, some stakeholder consultations led to the production of a guidance document on tachographs (in Denmark) and training sessions (in Cyprus) which both Member States cited as **best practice** examples.
- The need to simplify digital tachographs, its software analysis, and to secure driver cards were all identified as lessons which could be learnt from the implementation of the measure. Member

States also provided qualitative information on suggestions for **further simplification** via the exemption of more small craft businesses from the obligation to use a tachograph.

15.2 Description of the measure

The title and identifier of the measure ABRplus10-TACHOGRAPH is '**digital tachograph (in particular introduction of digital tachographs and simplifying the use of digital tachographs, keeping in mind the future widening of the exemption of small craft business from tachograph requirements and further simplifications) - Regulation (EEC) 3821/85 of 20 December 1985**'. The area concerned is **transport (DG MOVE)**.

The main objectives of ABRplus10-TACHOGRAPH are to:

- enhance road safety and drivers' working conditions (by ensuring better compliance with rules on driving times and rest periods); also create equal conditions of competition between transport companies
- prevent fraud (by detecting and preventing abuses of the system); and
- to reduce the administrative burden related to the tachograph's use.

Initially, Regulation (EEC) No 3821/85 set technical standards and established rules on the use, type, approval, installation and inspection of tachographs. It also created a range of legal obligations for manufacturers and authorities, plus transport operators and drivers.

This Regulation was amended by Regulation (EC) No 561/2006 of 15 March 2006 on the harmonisation of certain social legislation relating to road transport. The latter was aimed at clarifying and simplifying the EU legislation for drivers engaged in the carriage of goods and passengers by road. The significant issue of this regulation is the introduction, from May 2006, of digital tachographs and driver cards in all new vehicles which record the driver's driving and rest times. However, the regulation shall not apply to vehicles used for the carriage of passengers where the route covered does not exceed 50 km.

Since February 2014, Regulation (EU) No 165/2014 of the European Parliament and of the Council on tachographs in road transport, repeals Regulation (EEC) No 3821/85 and amends Regulation (EC) No 561/2006. It constitutes the latest and most up-to-date piece of legislation as regards digital tachographs, but administrative burden reductions resulting from its implementation are not the focus of this study¹⁰⁵.

15.3 Implementation of the measure

This subsection presents the findings with respect to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at an EU level.

15.3.1 Whether, when and how the measure was implemented

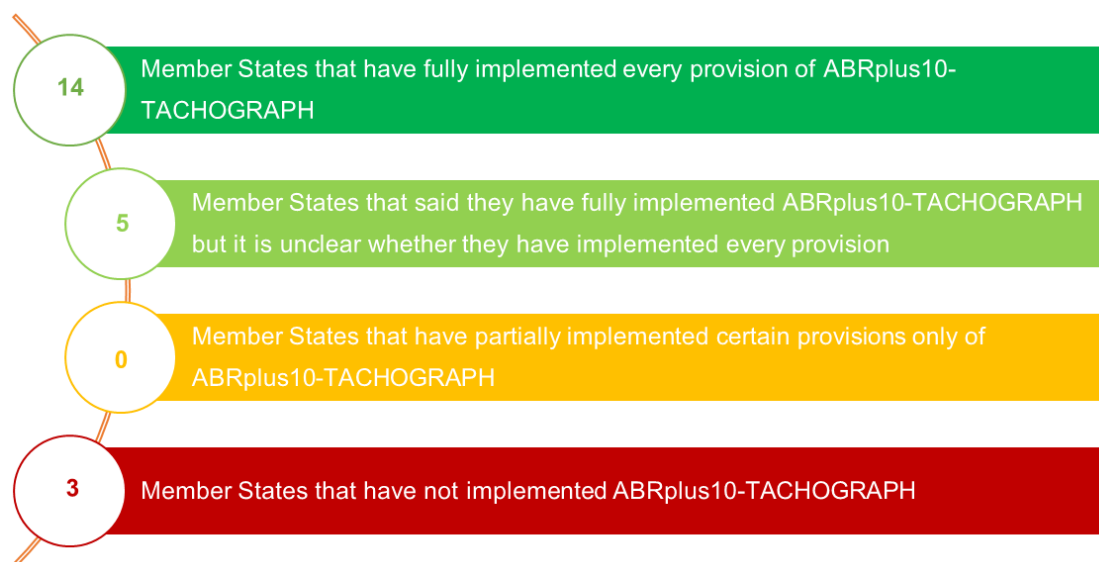
Figure 15.1 below provides a summary of the implementation status of ABRplus10-TACHOGRAPH based on data and evidence provided by Member States. It shows that the majority of Member States have fully implemented the measure, whereas three Member States have not. Given that ABRplus10-TACHOGRAPH relates to Regulation (EC) No 561/2006 of 15 March 2006, which entered into force on 11 April 2007 and is directly

¹⁰⁵ The tachograph legislation has been updated to introduce the following main changes to reduce administrative burden. The smart tachograph will include two new functionalities: (i) remote communication for the purposes of checking and recording location-related data; and (ii) the tachograph must be equipped with, or have the capacity to connect to, an interface facilitating its integration into Intelligent Transport Systems (ITS).

Regarding exemptions, non-professional drivers who use their vehicle to transport materials or equipment necessary for their work will be exempt from using a tachograph within a 100 km radius from the base of the undertaking for which they work, on condition their vehicle does not exceed 7.5 tonnes.

applicable, it is possible that Member States who indicated they had not implemented this measure may have been referring to Regulation (EU) No 165/2014 of the European Parliament and of the Council on tachographs in road transport, rather than the 2006 Regulation on which ABRplus10-TACHOGRAPH is based. For six Member States – Poland, Luxembourg, Croatia, France, Belgium and Romania – it remains unclear as to whether or not the measure has been implemented.

Figure 15.1 Snapshot of implementation status for ABRplus10-TACHOGRAPH¹⁰⁶



Source: Member States responses to the questionnaire from the European Commission and ICF International

With respect to the implementation of the measures and via qualitative information, 19 Member States said that they have adopted laws, regulations or administrative provisions at a national level. However, given that this measure was introduced via a Regulation, it has binding legal force throughout every Member State without national governments being required to take action themselves to implement the Regulation. This may explain why countries like Denmark, Spain, Lithuania and Hungary declared measures were implemented but not translated into national law. Quoting Denmark from its questionnaire response: “Regulations (EC) No. 561/2006 and (EEC) No. 3821/85 are directly applicable in Denmark upon entry into force and has thus not been implemented in national law.”

Table 15.1 Whether and when the ABRplus10-TACHOGRAPH measure was implemented

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
BE			Unknown (no response)		
BG	N/A	✓			
CZ	N/A	✓			
DK	N/A	✓			
DE	N/A		✓		

¹⁰⁶ Six Member States – Belgium, Luxembourg, France, Croatia, Poland and Romania – did not provide information on the implementation status of this ABRplus measure.

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
EE	N/A				✓
IE	N/A	✓			
EL	N/A	✓			
ES	N/A		✓		
FR			Unknown (no response)		
HR			Unknown (no response)		
IT	N/A				✓
CY	N/A	✓			
LV	N/A	✓			
LT	N/A		✓		
LU			Unknown (no response)		
HU	N/A	✓			
MT	N/A	✓			
NL	N/A		✓		
AT	N/A	✓			
PL			Unknown (no response)		
PT	N/A	✓			
RO			Unknown (no response)		
SI	N/A	✓			
SK	N/A				✓
FI	N/A	✓			
SE	N/A		✓		
UK	N/A	✓			
SUM	N/A	14	5		3

Source: Member States responses to the questionnaire from the European Commission and ICF International.

*: Not Applicable. This ABRplus measure is based on an EU regulation which means that it is binding in its entirety and directly applicable in all Member States. National governments do not have to take action themselves to transpose the regulations into national law.

= Member States sampled by ICF for estimating current administrative burdens and implied savings associated with this ABRplus measure.

Although Member States do not have to take action themselves to implement EU regulations, they still should lay down rules on penalties applicable for infringements of Regulation (EC) No 3821/85 and Regulation (EEC) No. 561/2006. For example, Hungary has laid down rules on penalties applicable to infringements for both EU Regulations in the traffic law on road transport No. 1 of 1988 and the Executive Order No. 156/2009 on driving time and rest periods in road transport.

Conversely, the UK has implemented the requirements in full through the following: Transport Act 1968; The Passenger and Goods Vehicles (Community Recording Equipment Regulation) Regulations 2006; The Passenger and Goods Vehicles (Recording Equipment)

(Downloading and Retention of Data) Regulations 2008; The Passenger and Goods Vehicles (Community and Recording Equipment Regulation) Regulations 2010.

Even though regulations are directly applicable in Member States upon entry into force, most Member States transposed some of the aspects that may be necessary for the implementation of those regulations into their national laws (e.g. penalties, card issuing, inspection, prevention of fraud). The situation on the state of implementation is still unknown for six Member States (Belgium, France, Croatia, Luxembourg, Poland and Romania).

15.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Regulation where the adoption of national law is often not necessary and, therefore, there is no obligation on Member State authorities to consult stakeholders on its implementation, although it may still be considered good practice to do so. However, the majority of Member States (14) provided qualitative information within their questionnaire responses that they had sought to engage stakeholders in the implementation of the measures, whilst it is not clear for three Member States and 11 did not reply. The main group of stakeholders that were involved consisted of road transport associations, local authorities, and representatives in parliament and unions. They were contacted by the Member States either by public consultation (Denmark) or through interviews (Sweden).

Responses from three Member States were unclear regarding how they involved stakeholders, namely Spain, Cyprus and Slovenia. Conversely, some Member States provided clear qualitative information about stakeholders' involvement. Italy and Hungary, for instance, noted that difficulties were encountered with stakeholders concerned about the time limit for adopting measures such as penalties policies, card issuance systems, inspections and prevention of fraud necessary for the implementation of the regulations.

15.3.3 Obstacles or difficulties experienced in the implementation of the measure

Nine Member States stated in qualitative information provided in their questionnaire responses that there had been no obstacles or difficulties in implementing digital tachographs whereas eight Member States provided information on obstacles. Some stakeholders raised concerns about an additional cost burden for the industry associated with the training of human resources and the purchase of equipment. The price of a digital tachograph was particularly an issue for smaller operators.

Austria identified the changeover from analogue tachographs to digital tachographs as an implementation issue. The Danish National Police noted that the introduction of the digital tachograph gave rise to a series of questions relating to the interpretation of Regulation (EEC) No 3821/85 and the use of the digital tachograph and tachograph cards. The same issue was raised by Sweden which observed difficulties in working out the technical aspects of the digital tachographs and supplying the information, which leads to excessive manual procedures and lost time. The new Regulation (EU) No 165/2014 seeks to address those issues by including in its text new provisions on the functions of the digital tachograph¹⁰⁷, such as data to be recorded, warnings and the display of information to the driver.

In response to a questionnaire that ICF sent to business organisations across the EU, a Chamber of Commerce in one Member State stated that the new Regulation (EU) No 165/2014 introduced additional functions "*which in no way will lead to a discharge of [their] members*". In addition, it underlined that "paperwork" that needs to be done with an analogue EU control devices is judged lower (for both entrepreneurs and employees) compared to the necessary work with/for the digital EU control device. Finally, it considered that additional technical enhancements serve exclusively the executive to carry out checks more easily and, therefore, neither the number nor the actual cost of roadside checks will decrease.

¹⁰⁷ See article 5 "Functions of the digital tachograph" in the Regulation (EU) 165/2014.

15.3.4 Examples of national measures that impose additional requirements

Denmark provided qualitative information on examples of introduced national measures that went beyond the original regulation and involved additional requirements compared to those agreed at an EU level. Firstly, the Executive Order No. 328 contains provisions on (i) the use of tachograph cards and on digital and analogue tachographs and (ii) on when a recording sheet or tachograph card can be removed. Secondly, the Executive Order no. 687 regulates the formal requirements in relation to an application for tachograph cards (which information and documentation should be submitted along with application). Finally, Executive Order No. 1484 establishes more detailed rules on the authorisation of workshops, control measures, requirements in relation to personal, education, the conducting of the work, equipment and descriptions of the planning of the work carried out.

Spain also provided qualitative information on some controls in order to avoid the issuing of cards that are not compatible for the applicant. Spain explained in its response to ICF's questionnaire that, if a person has a driver card, the system does not issue a control card or a workshop card if the holder has a driver card. Lastly, Germany demonstrated an additional requirement regarding the application of rest and driving times to goods vehicles in excess of 2.8 tonnes.

15.4 Lessons learnt

15.4.1 Examples of best practice in implementation

Although no Member States provided qualitative information on specific examples of best practice approaches to the implementation of the ABRplus measure, in Portugal, an initiative driven by businesses consists of sharing the service of an independent provider, specialised in analysing and storing digital records, amongst small enterprises with limited resources. In addition, Member State stakeholder consultations led to the production of a guidance document on tachographs (in Denmark) and training sessions (in Cyprus).

15.4.2 Opportunities for further simplification

Some Member States provided qualitative information for suggestions for further simplification. Examples included:

- The use of tachographs should be simplified to the point that will minimise the input by the driver. Analysis software should evolve and be integrated with the dispatching function of the tachograph. (Republic Czech, Austria, Cyprus and Hungary).
- Denmark proposes to create a more simple and transparent system of sanctions for all stakeholders.
- Greece and Spain have agreed to a more secure driver card and an increase in the role of TACHOnet (a telematic network in operation across the EU to allow a more efficient, automated exchange of information between Member States regarding driver cards).
- The development of the analysis software is an example of further simplification for Cyprus.
- Finally, Austria suggests to widen the exemption of small craft business from tachograph requirements.

Finally, the new Regulation (EU) No 165/2014 on tachographs in road transport will aim at reducing administrative burdens via smarter tachographs that have the capacity to connect to an interface facilitating its integration into ITS. In addition, more exemptions from using a tachograph are also part of the new Regulation (e.g. non-professional drivers who use their vehicle to transport materials within a 100 km radius on condition their vehicle does not exceed 7.5 tonnes) and should reduce administrative burdens further.

15.5 Summary of remaining gaps

The responses from Member States to questions on the implementation of ABRplus10-TACHOGRAPH were largely complete and a number of Member States provided good qualitative information on stakeholder involvement in implementation to enable an assessment of the extent of their involvement. Nine Member States were able to provide partial information on qualitative impacts to enable an assessment of impacts on the ground; however others did not provide sufficient detail. In addition, data and evidence provided on savings in administrative burdens was, in the majority of cases, insufficient to allow an assessment of impacts on the ground. Finally, 15 Member States provided qualitative information on best practice and options for further simplification. Most of them show that there was no best practice whereas they provided sufficient qualitative information to identify specific ideas for further simplification.

Overall, IE and then HU provided the most complete and sufficient information and data across all information and data categories, followed by IT and SI and then ES, SK and LT.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although the data and evidence provided on savings in administrative burdens was, in the majority of cases insufficient to allow an assessment of impacts on the ground, although some Member States did provide such data.

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Six Member States (BE, FR, HR, LU, PL and RO) provided no information in response to the questionnaires sent out by the European Commission and ICF. However, some information is available through secondary sources for FR regarding the estimated annual reduction in administrative costs in 2007.
- Fifteen Member States (CZ, DK, DE, IE, EL, ES, IT, LV, LT, HU, NL, AT, PT, SI and SK) provided at least some information for every relevant information category.
- DE, FI and PT provided data and evidence on savings realised which enabled ICF to make a full assessment of the savings made on the ground in these Member States. However, there was insufficient data provided to allow a full assessment of the savings made on the ground across all Member States.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Fourteen Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation. Some Member States provided clear qualitative information about stakeholders' involvement (like HU and IT).
- Nine Member States (DK, DE, EL, ES, IT, HU, SI, FI and UK) were able to provide partial information on qualitative impacts to enable an assessment of impacts on the ground.

Although no Member States provided qualitative information on specific examples of best practice approaches to the implementation of the ABRplus measure, in PT, an initiative driven by businesses was cited, and DK and CY cited Member State stakeholder consultations which led to the production of a guidance document and training sessions.

Summary remarks

Gaps remain in relation to the data and evidence provided by Member States on ABRplus10-TACHOGRAPH. Belgium, France, Croatia, Luxembourg, Poland and Romania did not provide a response to ICF's questionnaire, while gaps exist in the responses of some of the Member States that did (see Table 15.2 below).

The main information gap relates to the quantification of savings and current administrative burdens. However, some Member States provided constructive qualitative information on the impact of ABRplus10-TACHOGRAPH.

Finally, Member States did not provide any qualitative information on examples of best practice in implementation, which may be explained by the fact that measures defined in European regulations do not need to be transposed into national law.

Table 15.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	2	2	0	0	0	0	0	0	0	0	0	0.3
CZ	2	2	2	2	2	0	0	0	1	2	2	1.4
DK	2	2	2	2	2	1	0	1	0	2	2	1.4
DE	2	2	2	2	1	0	0	1	0	2	2	1.3
EE	2	2	0	0	0	0	0	0	0	0	0	0.3
IE	2	2	2	2	1	2	2	N/A	2	2	2	1.9
EL	2	2	2	N/A	1	0	0	1	0	2	2	1.2
ES	2	2	2	2	2	1	1	1	1	2	2	1.6
FR	0	0	0	0	0	1	1	0	0	0	0	0.1
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	2	2	2	2	1	1	1	2	2	2	1.7
CY	2	2	1	1	0	0	0	0	0	2	2	0.9
LV	2	2	2	2	1	1	1	0	0	2	2	1.4
LT	2	2	2	2	1	1	1	0	2	2	2	1.5
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	2	2	2	2	2	2	2	1	2	2	2	1.8
MT	2	2	2	2	2	0	0	0	N/A	2	2	1.4
NL	2	1	1	0	0	1	0	0	0	2	0	0.6
AT	2	2	0	1	0	2	1	0	0	0	2	0.9
PL	0	0	0	0	0	0	0	0	0	0	0	0



	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
PT	2	2	0	1	0	2	1	2	0	1	0	1.0
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	2	2	2	2	2	2	1	2	0	2	1.7
SK	2	2	N/A			1	1	N/A		N/A		1.5
FI	2	1	0	0	0	1	1	1	0	0	0	0.5
SE	2		1	1	0	0	0	0	0	0	0	0.4
UK	2	2	2	1	0	0	0	1	N/A	0	0	0.8

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

15.6 Concluding remarks

The majority of Member States have fully implemented the measure. Member States provided some relatively detailed qualitative remarks on qualitative impacts to enable an assessment of impacts on the ground.

15.6.1 Implementation

Based on the data and evidence provided by Member States, the majority have fully implemented the measure. However, given that this measure was introduced via a Regulation, it has binding legal force throughout every Member State without national governments being required to take action themselves to implement the Regulation. Qualitative information provided by Member States indicates that they implemented this measure via their national legislation, generally amending and supplementing legislation on road transport.

Fourteen Member States provided qualitative information within their questionnaire responses to suggest that they had sought to engage stakeholders in the implementation of the measures, whilst it is not clear for three Member States and 11 did not reply. The main group of stakeholders consisted of road transport associations, local authorities, and representatives in Parliament and unions.

Qualitative information shows that nine Member States stated that there had been no obstacles or difficulties in implementing digital tachographs whereas eight Member States provided information on obstacles. Some stakeholders raised concerns about an additional cost burden for the industry associated with the training of human resources and the purchase of equipment. The price of a digital tachograph was particularly an issue for smaller operators.

Based on the qualitative information provided in the consultation, three Member State reported examples of measures that impose additional requirements, implying that there might be a subsequent loss of savings.

15.6.2 Lessons learnt

Only one Member State provided sufficient information to assess best practice in the field of analysing and storing digital records (Portugal), and nine Member States provided sufficient information to identify specific ideas for further options for simplification of the use of digital tachograph.

16 ABRplus11-TARIFFS

This section presents the findings associated with the ABRplus measure 'ABRplus11-TARIFFS'. It describes the measure and summarises the evidence and data collected from Member States, and ICF's analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled 'Detailed Mapping Annexes', which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

16.1 Headline findings

- A total of 16 Member States provided a **response** to the questionnaire regarding ABRplus11-TARIFFS.
- Based on the data and evidence provided by these Member States, seven Member States fully **implemented** the Regulation, six did not and the situation is unclear for three Member States whether they implemented the measure. Twelve Member States did not respond to the questionnaire.
- As the Regulation amends outdated provisions of a previous Regulation, it could be implemented automatically, with no need for Member States to transpose the measure into national law.
- Qualitative information shows that **stakeholder** participation in the implementation process was limited, with only three Member States providing examples of stakeholder involvement.
- Based on the qualitative information provided in the consultation no Member State reported **obstacles and difficulties** experienced in the implementation of the measure.
- Only the Netherlands provided qualitative information on additional possibilities to **further simplify** administrative burdens and reported on **best practice** in implementation. Hungary and the United Kingdom also provided qualitative information on best practice examples.

16.2 Description of the measure

The title and identifier of the measure ABRplus11-TARIFFS is **Abolishing the notification of transport tariffs/alleviating the obligation to keep documentary evidence on board – Council Regulation (EC) No 569/2008 of 12 June 2008**. The measure entered into force in July 2009 and the area concerned is **Transport (DG MOVE)**.

Regulation (EC) 569/2008 amends certain outdated provisions of Regulation No 11 of 27 June 1960, mainly those concerning information requirements put on transport companies and amends other provisions so as to reduce administrative burdens on businesses. In particular, the Regulation removes the requirement that certain information, which is now available in carriers' accounting systems, be retained on paper.

Specifically, Regulation (EC) No 569/2008 addressed two obligations:

- it removed the obligation to provide information to the public authorities on transport rates and conditions (Article 5.2 of Regulation No 11); and
- it simplified the obligation to draw up and retain transport documents (Articles 6 and 13 of Regulation No 11).

Since Regulation (EC) No 569/2008 amended outdated provisions of a previous Regulation, it could be implemented automatically, with no need for Member States to transpose the measure into national law.

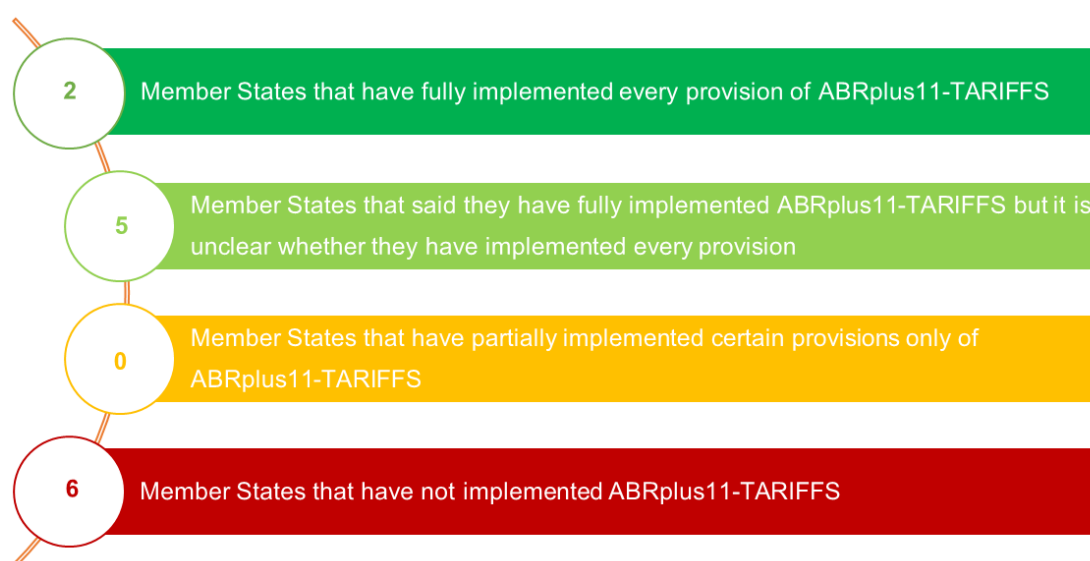
16.3 Implementation of the measure

This subsection presents the findings with respect to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at an EU level.

16.3.1 Whether, when and how the measure was implemented

Figure 16.1 below provides a summary of the data and evidence provided on implementation status of ABRplus11-TARIFFS based on information provided by Member States. It shows that only around half of all Member States provided qualitative information on the implementation status of ABRplus11-TARIFFS.

Figure 16.1 Snapshot of implementation status for ABRplus11-TARIFFS¹⁰⁸



Source: Member States responses to questionnaires from the European Commission and ICF International

With respect to the implementation of the measure, seven Member States provided data and evidence that they have adopted laws, regulations or administrative provisions at a national level. As the regulations are the most direct form of EU law – as soon as they are passed, they have binding legal force throughout every Member State, on a par with national laws – national governments do not have to take action themselves to implement the regulations. Consequently, Member States that indicated in their response to ICF’s questionnaire that they had not implemented ABRplus11-TARIFFS may simply be reflecting the fact that Member State governments are not required to transpose this Regulation via national law for it to apply in practice.

However, the implementation status for Spain needs to be flagged. When the country was asked by the European Commission to detail the state of implementation of the two provisions¹⁰⁹ accompanying ABRplus11-TARIFFS, it appeared that they did not respect any

¹⁰⁸ Twelve Member States – Belgium, Denmark, Ireland, Greece, Luxembourg, France, Croatia, Malta, Austria, Portugal, Poland and Romania – did not provide information on the implementation status of this ABRplus measure. In addition, three Member States were unclear – Bulgaria, Finland, Sweden – in their responses and do not appear in the snapshot figure.

¹⁰⁹ For reference Spain was asked to confirm whether they have fully implemented every provision, specifically: 1) the prohibition of the obligation to provide information to the public authorities on transport rates and conditions and 2) that transport documents shall not be retained by the carrier. Spain replied that for the first question that there was no prohibition of obligations and for the second question that the carrier needs to keep transport documents during 5 years.


of them. Consequently, ICF would suggest that their response means they have not implemented ABRplus11-TARIFFS. Finally the state of implementation remains unclear for three Member States (Bulgaria, Finland and Sweden).

Table 16.1 Whether and when the ABRplus measure was implemented

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
BE			Unknown (no response)		
BG			Unclear		
CZ	N/A				✓
DK			Unknown (no response)		
DE	N/A				✓ (no transport tariffs)
EE	N/A		✓		
IE			Unknown (no response)		
EL			Unknown (no response)		
ES	N/A				✓
FR			Unknown (no response)		
HR			Unknown (no response)		
IT	N/A		✓		
CY	N/A				✓ (no transport tariffs)
LV	N/A				✓ (no transport tariffs)
LT	N/A				✓
LU			Unknown (no response)		
HU	N/A	✓			
MT			Unknown (no response)		
NL	N/A		✓		
AT			Unknown (no response)		
PL			Unknown (no response)		
PT			Unknown (no response)		
RO			Unknown (no response)		
SI	N/A	✓			
SK	N/A		✓		
FI			Unclear		
SE			Unclear		
UK	N/A		✓		
SUM		2	5		6

Source: Member State responses to questionnaires from the European Commission and ICF International.

*: Not applicable. This ABRplus measure is based on an EU regulation which means that it is binding in its entirety and directly applicable in all Member States. National governments do not have to take action themselves to transpose the regulations into national law.

 = Member States sampled by ICF for estimating current administrative burdens and implied savings associated with this ABRplus measure.

The factors cited in the questionnaire for Member States with respect to the implementation of the measure are diverse. For Germany, a Member State that did not implement the measure, the reason is that there are no transport tariffs in the country within the scope of the Regulation.

Member States like Italy, Spain and Slovakia declared via qualitative information that it was not necessary to transpose the rule into national legislation and it can be implemented directly. Hungary implemented the provision making electronic completion of the waybill possible and entered into force with the Executive Order No. 261/2011.

Finally, the UK indicated that the domestic legislation was already compliant and there is consequently no need for implementation.

16.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via a Regulation where the adoption of national law is often not necessary and, therefore, there is no obligation on Member State authorities to consult stakeholders on its implementation, although it may still be considered good practice to do so. This could explain why only three Member States provided qualitative information on stakeholders' involvement, namely Italy, Hungary and the Netherlands. Italy held a meeting in November 2013 at the Department for EU Policies with representatives of the public administrations and stakeholders to assess the impact of the simplifications. In Hungary, the Ministry of Transport communicated with the representatives of transport operators and the National Transport Authority. The Netherlands were more detailed in their response. Industry consultation between road transport organisations, employers and trade unions were held. They also mentioned consultation with VERN (Riders Association of Netherlands), the European Shippers' Council (EVO) and the Dutch Association for Transport and Logistics (TLN). An electronic waybill has been developed by EVO and TLN.

In addition to the above examples, Slovenia stated that the draft proposal was published on the eDemocracy portal.

16.3.3 Obstacles or difficulties experienced in the implementation of the measure

Based on qualitative information, no Member State reported obstacles and difficulties in the implementation of the measure. Six Member States explicitly stated that no problems or obstacles were experienced.

16.3.4 Examples of national measures that impose additional requirements

Based on qualitative information, no Member State reported examples of measures that impose additional requirements at a national level.

16.4 Lessons learnt

16.4.1 Examples of best practice in implementation

Only Hungary, the Netherlands and the United Kingdom reported qualitative information on examples of best practice in the questionnaire. For the United Kingdom, eliminating "anachronistic obsolete legislation" is cited as best practice, as it eliminates the potential for confusion.

Hungary introduced the possibility to complete electronically the waybill meaning that drivers are not obliged to keep the paper-based waybill on board. The data of the waybill are secure since they are recorded in a closed electronic system. The Netherlands was already using electronic waybills for national transport. However, those examples appeared to relate more to the provisions of the Regulation itself rather than unique, best practice examples of implementation.

16.4.2 Opportunities for further simplification

Apart from the Netherlands, no other Member States cited additional possibilities to further simplify administrative burdens. The Netherlands suggested that extending electronic waybills for international transport to all Member States could yield substantial savings in administrative costs.

16.5 Summary of remaining gaps

Only a few Member States took part in the consultation regarding ABRplus11-TARIFFS. Significant information gaps remain for ABRplus11-TARIFFS. Gaps in qualitative information cover all areas of focus – implementation, impacts, best practice examples and opportunities for further simplification.

Member States that responded to the questionnaires were generally able to provide at least some information on most areas of the questionnaires. Data and evidence provided on savings in administrative burdens was, in the majority of cases, insufficient to allow an assessment of impacts on the ground, although SI, NL and HU did provide such data.

Three Member States provided qualitative information on stakeholder involvement in implementation. Finally, regarding example of best practice, only three Member States asserted that they had taken a best practice approach to implementation whereas 12 other Member States stated that they had not. One Member State provided qualitative information on options for further simplification. Among the Member States that did provide examples of best practice and options for further simplification, the information submitted was insufficiently detailed to reach firm conclusions on these issues.

Overall, the NL and HU provided the most complete and sufficient information and data across all information and data categories, followed by SI and then SK, LT and LV.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Twelve Member States (BE, DK, IE, EL, FR, HR, LU, MT, AT, PL, PT and RO) provided no information in response to the questionnaires sent out by the European Commission and ICF.
- Seven Member States (EE, IT, HU, NL, SI, SK and UK) provided at least some information for every relevant information category.
- Three Member States (HU, NL, and SI) provided data and evidence on savings realised which enabled a full assessment of the savings made on the ground in these Member States. However, overall, there was insufficient data provided to allow a full assessment of the savings made on the ground across all Member States.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were

implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Three Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation.
- Four Member States (LV, LT, NL and SI) provided complete qualitative information on the impacts which was sufficient to enable an overall assessment of impact. The qualitative information provided by four other Member States (EE, ES, IT, SK) was not detailed enough to make a sufficient assessment of the impact.
- Three Member States provided sufficient information to assess best practice evidence in implementation whereas nine Member States stated that there was no best practice approach taken and one Member State provided sufficient information to assess further options for simplification.

Summary remarks

Significant information gaps remain for ABRplus11-TARIFFS. Gaps in qualitative information cover all areas of focus – implementation, impacts, best practice examples and opportunities for further simplification.



Table 16.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	1	2	0	0	0	0	0	0	0	0	0	0.3
CZ	2	N/A					2	2	2	2	2	2.0
DK	0	0	0	0	0	0	0	0	0	0	0	0
DE	2	N/A					2	0	2	0	1.3	
EE	2	2	2	2	2	1	1	1	1	2	0	1.5
IE	0	0	0	0	0	1	0	0	0	0	0	0
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES	1	0	0	0	0	1	0	1	0	0	0	0.3
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	1	2	2	2	0	1	1	2	2	2	1.5
CY	2	N/A					2	2	2	2	2	2.0
LV	2	N/A				0	2	2	2	2	2	1.7
LT	2	N/A			2	0	2	2	2	2	2	1.8
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	2	2	2	1	1	2	2	2	2	2	2	1.8
MT	0	0	0	0	0	0	0	0	0	0	0	0
NL	1	1	2	0	0	2	2	2	0	2	2	1.3



	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
AT	0	0	0	0	0	0	0	0	0	0	0	0
PL	0	0	0	0	0	0	0	0	0	0	0	0
PT	0	0	0	0	0	0	0	0	0	0	0	0
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	2	2	2	2	1	1	2	0	2	2	1.6
SK	2	2	1	2	2	1	1	1	2	2	2	1.6
FI	1	0	0	0	0	0	0	0	0	0	0	0
SE	1	0	0	0	0	0	1	0	0	0	0	0.2
UK	2	0	0	2	0	0	2	0	0	2	0	0.7

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

16.6 Concluding remarks

The responses from Member States regarding the implementation status of the ABRplus11-TARIFFS measure were largely incomplete. Five Member States were able to provide qualitative information on impacts to enable an assessment of impacts on the ground. One Member State provided qualitative information on additional possibilities to further simplify administrative burdens and three Member States reported examples on best practice.

16.6.1 Implementation

Although the responses from Member States to questions on the implementation of ABRplus11-TARIFFS were largely incomplete, it was possible to assess that seven Member States had implemented ABRplus11-TARIFFS. However, it would appear that Member States may be unfamiliar with transport tariffs and therefore this may have impacted upon the number and completeness of responses.

Qualitative information submitted by Member States indicates that implementation has generally occurred via amendments and introductions to national legislation. However in some cases it was reported that specific national legislation has not been adopted but, as the regulation is applicable directly, the measure is still implemented.

Three Member State respondents to ICF's questionnaire suggested that stakeholders were involved in the implementation of this measure.

Based on the qualitative information provided in the consultation no Member State reported obstacles and difficulties experienced in the implementation of the measure and no Member State reported examples of measures that impose additional requirements at a national level.

16.6.2 Lessons learnt

Only the Netherlands provided qualitative information on additional possibilities to further simplify administrative burdens and reported on best practice in implementation. Hungary and the United Kingdom also provided qualitative information on best practice examples.

17 ABRplus12-HAULAGE

This section presents the findings associated with the ABRplus measure 'ABRplus12-HAULAGE'. It describes the measure and summarises the evidence and data collected from Member States, and ICF's analysis of that evidence and data, with respect to the implementation and lessons associated with that measure. This section also highlights the remaining gaps in the evidence regarding this measure.

Further detailed information is presented in tables in the separate document entitled 'Detailed Mapping Annexes', which provides the full responses from Member States on implementation, impacts, costs and lesson learnt. Tables also include relevant information gathered from the literature.

17.1 Headline findings

- A total of 22 Member States **responded** to the questionnaire regarding ABRplus12-HAULAGE.
- Based on data and evidence provided by 22 Member States, fifteen Member States have fully implemented the measure. For two Member States (Cyprus and Finland), it is not clear whether the measure has been implemented and one Member States is expecting to fully implement it (Bulgaria).
- **Stakeholders** were said to have been involved in the implementation of ABRplus12-HAULAGE in seven Member States.
- Qualitative information shows that **obstacles or difficulties** were experienced by eight Member States in three main areas: the financial burdens of the national registers; technical difficulties in linking national registers to the Electronic Register of Road transport Undertakings (ERRU); and delayed implementation of the systems which slows down the monitoring of road transport undertakings.
- According to the qualitative information provided in response to the consultation, Italy and Latvia imposed **additional requirements** over and above those agreed at an EU level by extending the requirements to obtain authorisation to engage in road transport to undertakings below 3.5 tonnes.
- Ireland and the Netherlands provided qualitative information on one example of **best practice** regarding company inspections on the basis of risk factors. In addition, the UK highlighted the benefit of using independent regulators working with industry to find solutions to implementation difficulties and to find ways to minimise burdens where possible.
- Member States provided qualitative information on suggestions to **further simplify** administrative burdens by increasing cooperation in sharing information between different government bodies and amongst Member States to avoid duplication of the same information requirements for applicants. Sweden suggested that when one applies for a licence to conduct road transport operation nationally, the applicant should be granted a Community licence.

17.2 Description of the measure

The title and identifier of the measure ABRplus12-HAULAGE is '**simplifying obligations for road haulage and road passenger transport – Regulation (EC) No 1071/2009 of 21 October 2009 and Regulation (EC) No 1072/2009 of 21 October 2009**'. The area concerned is **transport (DG MOVE)**.

Regulation (EC) No 1071/2009 took effect on 4 December 2011 and aims at favouring fair competition among road transport undertakings. It intends, firstly, to strengthen the common rules governing access to the occupation of road transport operator and ensure their uniform application and, secondly, to improve the level of qualification of their personnel and in particular of road transport managers. The Regulation applies to undertakings using motor

vehicles having a mass of not less than 3.5 tonnes (unless otherwise provided for in national law). It governs specifically the aspects that operators must fulfil to access the profession:

- Good repute criterion, which shall ensure the adequate entrepreneurial ethical conduct.
- Financial standing, which requires operators to have available capital assets every annual accounting year.
- Professional competence, which assesses the practical knowledge and aptitude of professionals in the sector.
- To have an effective and stable establishment in a Member State.

The Regulation (EC) No 1071/2009 also requires the establishment by each Member State of the national electronic register of road transport undertakings and their interconnection into the EU-wide system called ERRU (European Register of Road Transport Undertakings). Some of the data contained in the register (name and legal form of the undertaking, number of vehicles covered by the authorisation, serial number of the Community licence and of the certified copies) must be made publicly available. The purpose of the ERRU is to facilitate the cooperation and exchange of information at a European level and to improve the effectiveness of the monitoring of undertakings operating in several Member States. It also allows targeted checks and foresees a simplified authorising procedure for coach services.

Regulation (EC) No 1072/2009 lays down common rules for access to the international road haulage market. This Regulation applies to the international carriage of goods by road for hire or reward, for journeys carried out within the territory of the Union; it also applies to the national carriage of goods by road undertaken on a temporary basis by a non-resident haulier in accordance with the provisions on cabotage¹¹⁰.

Another important innovation introduced by the Regulation is its scope, meaning that, from 4 December 2011, vehicles with a maximum laden weight of between 3.5 and 6 tonnes, previously exempted from the Community licence¹¹¹ requirement, must possess this Community licence in order to engage in international carriage by road within the EU. The previous exemptions from any transport authorisations for the following types of carriage and un-laden journeys are maintained¹¹². An important new provision is also the extension of the Community licence for renewable periods of up to 10 years and not five years anymore.

17.3 Implementation of the measure

This subsection presents the findings with respect to the implementation of this ABRplus measure, including the extent to which the measure has been implemented, evidence of any barriers to implementation and examples of any national measures that go further and impose additional requirements than agreed at an EU level.

17.3.1 Whether, when and how the measure was implemented

Figure 17.1 below provides a summary of the implementation status of ABRplus12-HAULAGE based on the data and evidence provided by Member States in their questionnaire responses. It shows that the majority of Member States have fully implemented (16) both regulations. Three Member States have not implemented the regulations; this includes Bulgaria that says that they plan to fully implement them. However, a Member State's commitment to implement this measure in the future is not viewed in the

¹¹⁰ According to Article 2 of Regulation (EC) No 1072/2009, 'cabotage operations' means national carriage for hire or reward carried out on a temporary basis in a host Member State, in conformity with this Regulation.

¹¹¹ Any road passenger transport operator possessing a valid Community licence, issued by the Member State of establishment, has free access to the whole international EU road transport market.

¹¹² carriage of mail as a universal service; carriage of vehicles which have suffered damage or breakdown; carriage of goods in motor vehicles for the undertaking's own account, subject to compliance with the requirements of Article 1(5)(d) of Regulation (EC) No 1072/2009; and carriage of medicinal products, appliances, equipment and other articles required for medical care in emergency relief, in particular in the event of natural disasters.

same way as a member State that has actually implemented the measure already. For two Member States it is not clear whether the measures have been implemented, namely Cyprus and Finland.

Figure 17.1 Snapshot of implementation status for ABRplus12-HAULAGE¹¹³



Source: Member States responses to the questionnaires from the European Commission and ICF International.

This measure is based on EU regulations which means that it is binding in its entirety and directly applicable in all Member States. National governments do not have to take action themselves to implement the regulations. However, Member States shall apply the measures necessary for the implementation from 4 December 2011, with the exception of rules regarding cabotage operations, which shall apply from 14 May 2010. Most of the Member States that had reported that the measure was implemented would have introduced the measure during the year 2012.

Table 17.1 Whether and when the ABRplus measure was implemented

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
BE			Unknown (no response)		
BG	N/A				✓ (to be implemented)
CZ	N/A	✓			
DK	N/A				✓
DE	N/A	✓			
EE	N/A		✓		
IE	N/A	✓			
EL	N/A	✓			
ES	N/A			✓	

¹¹³ Six Member States – Belgium, Luxembourg, France, Croatia, Poland and Romania – did not provide information on the implementation status of ABRplus12-HAULAGE and two Member States – Cyprus and Finland – were unclear in their responses and are not part of the snapshot figure.

	<u>Transposition</u>		<u>Implementation</u>		
	Whether and when transposed*	“Fully implemented” every ABRplus provision	“Fully implemented” but unknown if this applies to every ABRplus provision	“Partially implemented” certain ABRplus provisions only	“Not implemented”
FR			Unknown (no response)		
HR			Unknown (no response)		
IT	N/A	✓			
CY			Unclear		
LV	N/A	✓			
LT	N/A	✓			
LU			Unknown (no response)		
HU	N/A	✓			
MT	N/A	✓			
NL	N/A	✓			
AT	N/A	✓			
PL			Unknown (no response)		
PT	N/A		✓		
RO			Unknown (no response)		
SI	N/A		✓		
SK	N/A	✓			
FI			Unclear		
SE	N/A				✓
UK	N/A		✓		
SUM	N/A	12	4	1	3

Source: Member States responses to the questionnaires from the European Commission and ICF International.

*: Not applicable. This ABRplus measure is based on an EU regulation which means that it is binding in its entirety and directly applicable in all Member States. National governments do not have to take action themselves to transpose the regulations into national law.

= Member States sampled by ICF for estimating current administrative burdens and implied savings associated with this ABRplus measure.

Since the measures take the form of EU regulations there is no need for a transposition in national law. However, some of the aspects of the regulations have been introduced by amending national laws on road transport, such as sanctions applicable to violations of established rules.

For instance, Malta implemented the road package (Regulation (EC) No 1071/2009 and Regulation (EC) No 1072/2009) into Maltese national law: Motor Vehicles (Carriage of Goods by Road) Regulations S.L.65.19 of 1st May 2004. In Italy, Regulation (EC) No 1071/2009 and Regulation (EC) No 1072/2009 were implemented into different national regulatory measures: Decree (Decreto dirigenziale) of 25 November 2011; Decree (Decreto dirigenziale) of 10 January 2012; Decree (Decreto dirigenziale) of 25 January 2012; Decree-Law No 5 of 9 February 2012; Decree (Decreto dirigenziale) of 20 April 2012; Decree (Decreto dirigenziale) of 30 July 2012.

17.3.2 Stakeholder involvement in the implementation of the measure

This ABRplus measure was introduced via regulations where the adoption of national law is often not necessary and, therefore, there is no obligation on Member State authorities to consult stakeholders on its implementation, although it may still be considered good practice to do so. Qualitative information does however show that nine Member States replied to this question, amongst them seven had sought to engage stakeholders to discuss the implementation issue and two Member States had informed stakeholders. Finally three Member States stated that stakeholders had not been involved at all. Generally, road transport operators, road transport associations or local authorities (e.g. Länder authorities in Germany) were informed and regularly consulted by the national authorities.

The Netherlands provided an example in its questionnaire response as to how stakeholders were involved in the national discussions regarding the implementation of the measures. The Netherlands organised comprehensive project consultations in which the following authorities were involved: RDW (Centre for Vehicle Technology and Information); ILT; NIWO (Organisation for National and International Road Transport); Ministry of Infrastructure and the Environment; Ministry of Security and Justice (Public Prosecutor's Office, CJIB (Central Judicial Collection Agency), Justid (National Criminal Record office). Some consultations took place between the Ministry of Infrastructure and the Environment, NIWO, RDV and the Ministry of Security and Justice regarding the development of information and communication technologies to achieve further simplification. Sector consultations with stakeholders like road haulage organisations, employers and unions also took place.

In contrast, Greece declared in its questionnaire response that *"there is no procedure in place to involve stakeholders directly in the implementation of Community law."*

17.3.3 Obstacles or difficulties experienced in the implementation of the measure

Based on the qualitative information provided by Member States, Three main difficulties or obstacles encountered in the implementation of the measures were raised in Member State responses to the ICF questionnaire:

- the financial burdens of the national registers;
- technical difficulties in linking national registers to the ERRU; and
- delayed implementation of the systems which slows down the monitoring of road transport undertakings.

Eight Member States cited obstacles and difficulties experienced whereas four Member States stated that no obstacles or difficulties were recorded. Lithuania, Germany and the Netherlands declared that, respectively, €1.5 million, €2.0 million and €2.5 million had to be invested in IT systems for the interconnection of the national register with the ERRU.

In Ireland, the introduction of a new computer licensing system and online application facility was subject to a number of technical difficulties. As a result, the implementation of this requirement was delayed. This situation also applies to Hungary and the Netherlands that observed delays in the introduction of the system. Finally, Estonia highlighted that other Member States that have not joined the ERRU system still inform changes about infringements by post and this slows down the process of monitoring the compliance of road transport undertakings between Member States.

In another questionnaire that ICF sent to business organisations, a Chamber of Commerce stated that *"the new provisions have not resulted in significant reduction of administrative burden for [their] member companies"*. It seems that some additional requirements such as the 'transport manager' or the conditions to be met by undertakings and transport managers in order to satisfy the requirement of good repute, imply more administrative burden instead of less.

17.3.4 Examples of national measures that impose additional requirements

Based on the qualitative information provided by Member States, no Member States imposed any requirements that go beyond that agreed at an EU level, except for Italy and Latvia that have similar additional requirements. Both Italy and Latvia enacted requirements to obtain authorisation to engage in road transport extended to those undertakings which use motor vehicles (Italy) or commercial vehicles (Latvia) with a mass between 1.5 and 3.5 tonnes (Italy) or up to 3.5 tonnes (Latvia).

17.4 Lessons learnt

17.4.1 Examples of best practice in implementation

Two Member States provided qualitative information on one example of best practice via their questionnaire responses. Both Ireland and the Netherlands carry out company inspections on the basis of risk factors. Ireland explained that during the 5-year period of validity of an operator's licence, there will ordinarily be no need for an operator to furnish additional information to the licensing authority. This would only happen when the authority has detected a risk in respect of that operator.

The UK highlighted the benefit of using 'independent regulators' (non-departmental public organisations that regulate an industry or sector), working with industry to find solutions to implementation difficulties and to find ways to minimise burdens where possible.

17.4.2 Opportunities for further simplification

Member States made a number of qualitative information on various suggestions for further simplification in the area of road haulage, including:

- Ireland will continue to seek opportunities for greater electronic sharing of information in order to reduce the incidence of applicants having to provide the same information repeatedly where they are applying for a range of services across different Government bodies.
- Lithuania proposes that the national electronic register should be supplemented by including data on certificates of professional competence. This will allow the abolition of the requirement to submit such certificates to the licence-issuing institution.
- Lithuania also put forward the idea that procedures for exchanging information on reputation between Member States should be established so that persons who had lived in another Member State would not need to submit documents proving impeccable reputation.
- Sweden queried whether an approved application for a licence to conduct road transport operations nationally also should immediately grant the applicant a Community licence as part of the same procedure with the Swedish transport agency. This would potentially save the applying enterprises from incurring an extra application fee.
- Italy cited duplication between the old Register of Road Haulage Companies and the New National Electronic Register which increases the amount and type of information to be provided and the number of authorities the undertakings have to deal with. Consequently, Italy recommends the harmonisation of the national electronic register with the Register of Road Haulage.

17.5 Summary of remaining gaps

In general, Member States' responses on the implementation of ABRplus12-HAULAGE were largely complete and a number of Member States provided good qualitative information on stakeholder involvement in implementation to enable an assessment of the extent of their involvement. Thirteen Member States were able to provide information on qualitative impacts to enable an assessment of impacts on the ground; however others did not provide sufficient detail. Finally, 16 Member States provided qualitative information on best practice and

options for further simplification. Nine Member States reported that there was no case of best practice whereas seven Member States provided sufficient qualitative information for further simplification.

Overall, IT provided the most complete information and sufficient information to make an assessment of each question. IT is then followed by IE, HU, MT and then LV and LT.

A more detailed description of the completeness and sufficiency of information from Member State authorities is set out below.

Data and evidence from Member State authorities

Overall, Member States were generally able to provide at least some information on most areas of the questionnaires, although the data and evidence provided on savings in administrative burdens was, in the majority of cases, insufficient to allow an assessment of impacts on the ground.

In relation to the data and evidence from Member State authorities on measurable outcomes (including data on savings, savings potential lost through additional national requirements and data on whether the measure was implemented), selected key findings include:

- Six Member States (BE, FR, HR, LU, PL and RO) provided no information in response to the questionnaires sent out by the European Commission and ICF.
- Thirteen Member States (DE, IE, IT, CY, LV, LT, HU, MT, NL, SI, SK, SE and the UK) provided at least some information for every relevant information category.
- HU, LV and the UK provided data and evidence on savings realised which enabled ICF to make an assessment of the savings made on the ground in these Member States.

Qualitative information from Member State authorities

In relation to the qualitative information from Member State authorities on non-measurable outcomes which also includes Member State opinions (including how measures were implemented, stakeholder involvement, qualitative impacts, best practice etc.), selected key findings include:

- Twelve Member States were able to provide sufficient information to enable an assessment of the extent of stakeholder involvement in implementation.
- About twelve Member States (DK, DE, IE, IT, LU, LT, LV, HU, MT, AT, PT, SI and SK) were able to provide partial information on qualitative impacts to enable an assessment of impacts on the ground.

Only a minority of Member States that provided qualitative information regarding best practice evidence in implementation were able to provide specific examples of best practice. On the other hand, Member States provided qualitative information on various suggestions for further simplification in the area of road haulage.

Summary remarks

Only six Member States out of 28 failed to provide any information on ABRplus12-HAULAGE (see Table 17.2 below).

Some Member States were able to provide data and evidence regarding the implementation of IT systems for the interconnection of the national register with the ERRU and it appears that it was a costly operation. Others were able to estimate the cost savings from the extension of the period of validity of the Community licence from five to ten years. In addition, information is available on the cost implied by the increased number of vehicles (between 3.5 and 6 tonnes) that need a Community licence in order to engage in international carriage by road within the EU.

Only one example of best practice was mentioned by Ireland and the Netherlands, while recommendations for further simplification were made by a number of Member States. The



UK highlighted the benefit of using independent regulators working with industry to find solutions to implementation difficulties and to find ways to minimise burdens where possible.



Table 17.2 The completeness and sufficiency of data and qualitative information from Member States

	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
BE	0	0	0	0	0	0	0	0	0	0	0	0
BG	2	2	0	0	0	0	0	0	0	0	0	0.4
CZ	2	2	2	2	2	N/A			2	2	2.0	
DK	2	0	0	0	0	2	1	2	0	0	0	0.6
DE	2	2	2	2	0	2	1	2	0	2	2	1.5
EE	2	2	2	2	1	N/A			2	2	1.8	
IE	2	2	1	2	2	2	2	2	2	2	2	1.9
EL	2	2	2	0	1	0	0	0	0	2	2	1.0
ES	2	2	0	2	0	1	1	2	0	0	0	0.9
FR	0	0	0	0	0	0	0	0	0	0	0	0
HR	0	0	0	0	0	0	0	0	0	0	0	0
IT	2	2	2	2	2	2	2	2	2	2	2	2.0
CY	1	1	2	2	1	N/A			2	2	1.6	
LV	2	2	2	2	2	1	2	2	N/A	2	2	1.9
LT	2	2	2	2	2	2	1	2	2	2	2	1.9
LU	0	0	0	0	0	0	0	0	0	0	0	0
HU	2	2	2	2	2	2	1	2	2	2	2	1.9
MT	2	2	2	2	2	2	1	2	N/A	2	2	1.9
NL	2	2	2	2	2	0	1	1	0	2	0	1.3



	Implementation					Impacts				Lessons		Average score
	Whether implemented	How implemented	Stakeholder involvement	Obstacles or difficulties	National measures that go further	Whether measured data provided	Whether savings potential met	Qualitative information to understand impact	National measures that go further – lost potential	Examples of best practice	Possibilities to further simplify administrative burdens	
AT	2	2	0	0	0	2	1	2	0	0	0	0.8
PL	0	0	0	0	0	0	0	0	0	0	0	0
PT	2	2	0	0	0	1	1	2	0	0	0	0.7
RO	0	0	0	0	0	0	0	0	0	0	0	0
SI	2	2	1	1	1	2	1	2	2	2	2	1.6
SK	2	2	0	1	1	1	1	1	N/A	2	2	1.3
FI	1	0	0	0	0	0	0	2	0	0	0	0.3
SE	2	0	0	0	0	1	1	1	0	0	2	0.6
UK	2	2	2	2	2	2	0	0	0	2	0	1.3

Red = no response; Green = complete response; Amber = partial response

Scores reflect the extent to which the information and data provided by Member States was sufficient for assessing fully the impacts on the ground: 0 = no information; 1 = insufficient information; 2 = sufficient information. These scores have been determined by the ICF study team based on a comparative assessment across Member States and ABRplus measures.

■ = 'data and evidence' ■ = 'qualitative information'

17.6 Concluding remarks

Responses from Member States to questions on the implementation of ABRplus12-HAULAGE were largely complete. Twelve Member States were able to provide partial information on qualitative impacts to enable an assessment of impacts on the ground. Finally, three Member States reported that they had taken a best practice approach to implementation and seven Member States provided sufficient qualitative information to further simplify administrative burdens.

17.6.1 Implementation

Responses from Member States to questions on the implementation of ABRplus12-HAULAGE were largely complete, it was possible to assess that 16 Member States had implemented ABRplus12-HAULAGE. Since the measures take the form of EU regulations, there is no need for a transposition via changes to national law. However, some of the aspects of the regulations have been introduced by amending national laws on road transport, such as sanctions applicable to violations of established rules. Qualitative information submitted by Member States indicates that implementation has generally occurred via amendments and introductions to national legislation.

Seven Member States had sought to engage stakeholders to discuss the implementation issue and two Member States had informed stakeholders. Generally, road transport operators, road transport associations or local authorities were informed and regularly consulted by the national authorities.

Based on the qualitative information provided in the consultation eight Member States cited obstacles and difficulties experienced whereas four Member States stated that no obstacles or difficulties were recorded.

Finally, only Italy and Latvia imposed requirements that go beyond that agreed at an EU level, and these additional requirements are similar in both countries.

17.6.2 Lessons learnt

Overall, nine Member States reported that there was no case of best practice whereas seven Member States provided sufficient qualitative information to further simplify administrative burdens, which was sufficient to enable an assessment of the impact of the measures.

PART III: IMPACTS OF ABRPLUS MEASURES – BASED ON ICF ANALYSIS

This covers the additional work that ICF completed on the impacts of the measures, predominantly the ICF estimates of the current administrative burdens and implied savings associated with each ABRplus measure

18 ABRplus1-EGGS

This section presents the study findings associated with the impacts of the ABRplus measure: 'ABRplus1-EGGS'.

18.1 Impacts of the measure

18.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus1-EGGS in a sample of five Member States (Czech Republic, Latvia, Slovenia, Sweden, and UK). These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus1-EGGS using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described in Box 1.

Box 1 Calculation of baseline and current administrative burdens for ABRplus1-EGGS¹¹⁴

Since no Member States provided sufficient information on the current administrative burdens in the ICF questionnaire, they are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

Of the five Member States in the sample four have fully implemented the measure: Czech Republic¹¹⁵, Slovenia, Sweden and the United Kingdom. Latvia has not implemented the exemption of class B eggs which is reflected in its estimated current administrative burden.

Formula for the calculation of baseline administrative burdens

Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as a percentage of administrative costs; and
- Administrative cost is calculated as:
 - Administrative Cost = Total number of holdings * Printer cost + Total number of ink bottles * Ink cost per bottle
Where the total number of ink bottles is calculated by dividing the total number of eggs by 100,000.¹¹⁶
 - Admin burden = Percentage of admin cost (always calculated at the final stage). For ABRplus1-EGGS, the proportion of administrative costs that are BAU is 53 per cent.

However, the CEPS report (which reports baseline administrative burden figures excluding the two exemptions introduced via ABRplus1-EGGS) over-reported the number of ink bottles¹¹⁷ as a result biasing upwards their estimate of total administrative cost and administrative burden. ICF has corrected the baseline figure of total number of ink bottles.

¹¹⁴ CEPS report (2009): Measurement of administrative burdens generated by the acts included in the "extension list" attached to the action programme on administrative burdens.

¹¹⁵ The Czech Republic have also implemented additional measures that go further than EC requirements, however these additional measures are not taken into account in the calculation of savings.

¹¹⁶ CEPS reports that one ink bottle can be used to print 100,000 eggs. See CEPS report page 27.

¹¹⁷ In their calculation of the total number of ink bottles, CEPS divides total number of eggs by 10,000 rather than 100,000.

Further, ICF has revised the baseline figures for the number of total holdings. The CEPS report states that at the time the baseline figures were computed, Eurostat only provided figures for holdings with fewer than 100 laying hens.¹¹⁸ ICF has updated these baseline figures for currently available Eurostat data on the total number of holdings including above 99 hens.¹¹⁹

Overall, ICF has re-calculated the baseline administrative figures by revising the baseline figures for the number of ink bottles and the number of total holdings.

Approach to estimating current administrative burdens

The first step involved ICF assessing which variables (in the calculation of baseline administrative burdens, such as the number of businesses completing it) are likely to change as a result of the ABRplus1-EGGS measure.

Since ABRplus1-EGGS introduces two exemptions (see Section 6.2 above), it is likely to result in the following savings:

- Savings from exempting class B eggs. The first step involved ICF sourcing figures on current egg production.¹²⁰ Since this data is only available for egg production by weight (tonnes), ICF firstly calculated the average egg production ratio by weight over the period 2007 to 2013. This ratio was then applied to the baseline number of eggs data to estimate the approximate *number of eggs* requiring printing in 2013. Since exempted class B eggs account for 30 per cent of total eggs produced¹²¹, this estimate was applied to the total number of eggs produced in 2013 to arrive at an estimate of the number of class B eggs currently produced. The next step involved ICF calculating the total number of ink bottles used by dividing the current total number of class B eggs by 100,000.¹²² Finally, the savings from exempting class B eggs were estimated by multiplying the current total number of ink bottles needed to label class B eggs by the baseline cost of an ink bottle.
- Savings from exempting holdings with less than 50 hens. These savings were estimated by adding:
 - Total printer cost savings from the number of holdings with less than 50 hens not having to label the eggs as a result of ABRplus1-EGGS. ICF used Eurostat figures for the number of holdings with 1-50 laying hens.¹²³ This data was multiplied by the baseline printer costs to arrive at an estimate of administrative burden savings.
 - Total ink costs saved from exempting the non-class B eggs being marked by holdings with less than 50 hens. The total number of eggs collected was sourced from Eurostat, as above.¹²⁴ Since non-exempted class B eggs account for 70 per

¹¹⁸ See CEPS report page 27.

¹¹⁹ Note that Eurostat data on number of laying hens as reported in CEPS report is not available for download anymore. ICF has found and used the following data: Eurostat: Laying hens: number of farms and heads of poultry by agricultural size of farm (UAA) and size of laying hen flock. Available at: http://epp.eurostat.ec.europa.eu/portal/page/portal/statistics/search_database.

¹²⁰ Eurostat: Agriculture in the European Union - Statistical and economic information 2013. Section: Agricultural markets EGGGS. Available at: http://ec.europa.eu/agriculture/statistics/agricultural/index_en.htm. Note that data is only available for year 2012. ICF has estimated the 2013 value for egg production by extrapolation from the difference between 2007 and 2012 values.

¹²¹ See CEPS report page 27.

¹²² See CEPS report page 27.

¹²³ ICF has found and used the following data: Eurostat: Laying hens: number of farms and heads of poultry by agricultural size of farm (UAA) and size of laying hen flock. Available at http://epp.eurostat.ec.europa.eu/portal/page/portal/statistics/search_database.

Note data is available only for years 2005, 2007 and 2010. ICF estimated 2013 data by extrapolation from the difference in figures between 2007 and 2010.

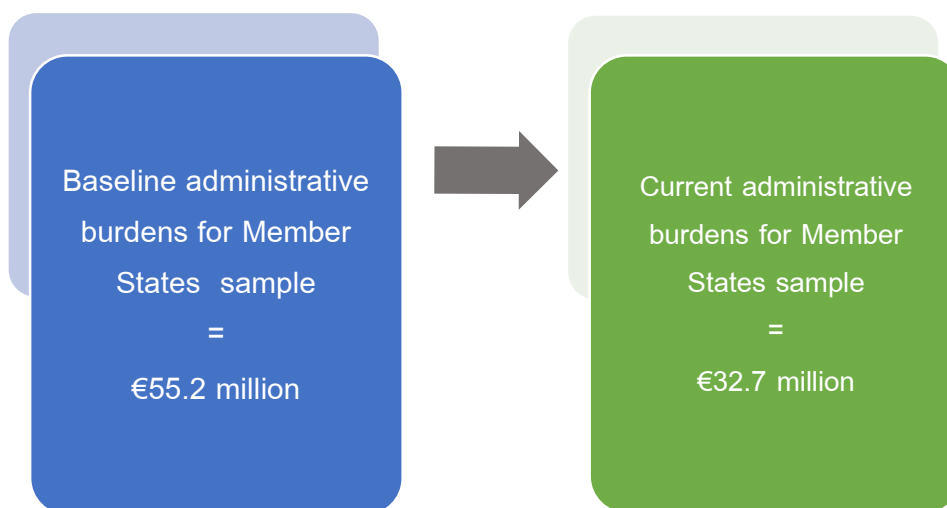
¹²⁴ Eurostat: Agriculture in the European Union - Statistical and economic information 2013. Section: Agricultural markets EGGGS. Available at: http://ec.europa.eu/agriculture/statistics/agricultural/index_en.htm. Note that data is only available for year 2012. ICF has estimated the 2013 value for egg production by extrapolation from the difference between 2007 and 2012 values.

cent of total eggs produced¹²⁵, 70 per cent was applied to the total number of eggs produced in 2013 to arrive at an estimate of the number of non-class B eggs currently produced. ICF then used the information from the CEPS report that eggs collected by holdings with less than 50 laying hens account for around five per cent of total eggs collected to estimate the number of non-class B eggs produced by holdings with less than 50 hens.¹²⁶ This total current number of non-class B eggs produced by holdings with less than 50 hens was then divided by 100,000 to arrive at the current number of ink bottles needed to label non-class B eggs by holdings with less than 50 hens. These figures were multiplied by the baseline cost of ink bottles to arrive at an estimate of administrative burden savings.

Total estimated savings **from exempting holdings with less than 50 hens and exempting class B eggs from being labelled** are then subtracted from the total baseline administrative burdens to arrive at an estimate of the total current administrative burdens for the Czech Republic, Latvia, Slovenia, Sweden and the United Kingdom.

Figure 18.1 below provides a summary of the baseline and current administrative burdens across the sample of Member States for ABRplus1-EGGS (Czech Republic, Latvia, Slovenia, Sweden and the United Kingdom). It shows that the aggregate administrative burden following the implementation of the ABRplus1-EGGS measure may have decreased by around €22.5 million, or 41 per cent. These are estimated savings based on available data and assumptions, rather than realised savings based on actual Member State data. ICF’s estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus1-EGGS (as reported by the European Commission) of €607 million (or 44 per cent of the total EU baseline administrative burdens¹²⁷). The administrative burden savings estimated by ICF for the sample of five Member States (41 per cent of total baseline administrative burdens for the five countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (44 per cent of the total EU baseline administrative burdens).

Figure 18.1 Snapshot of baseline and estimated current administrative burdens for ABRplus1-EGGS



Source: Since no Member States in the sample provided sufficient information on the current administrative burdens in the ICF questionnaire, all current administrative burdens in the table are

¹²⁵ See CEPS report page 27.

¹²⁶ See CEPS report page 26.

¹²⁷ CEPS report: Measurement of administrative burdens generated by the acts included in the “extension list” attached to the action programme on administrative burdens, (2009).

estimated using existing baseline data and additional data collected via desk-research – CEPS report: Measurement of administrative burdens generated by the acts included in the “extension list” attached to the action programme on administrative burdens, (2009). Eurostat: Agriculture in the European Union - Statistical and economic information 2013. Section: Agricultural markets EGGs. Available at: http://ec.europa.eu/agriculture/statistics/agricultural/index_en.htm. Eurostat: Laying hens: number of farms and heads of poultry by agricultural size of farm (UAA) and size of laying hen flock, 2010. Available at: http://epp.eurostat.ec.europa.eu/portal/page/portal/statistics/search_database.

A more detailed breakdown of the baseline and current administrative burdens is set out below in Table 18.1. It is noted that Sweden has the lowest percentage of administrative savings in comparison to the other four Member States in the sample. This is due to the fact that the change in the number of businesses variable is different amongst the Member States with Sweden reporting a very low value for the number of holdings exempted (i.e. holdings with less than 50 hens).¹²⁸

Table 18.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member States	Administrative burden type	TOTAL ADMINISTRATIVE BURDENS (€m)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
Czech Republic ¹²⁹	Baseline		4.3		63.0%
	Current		1.6		
Latvia	Baseline		10.9		54.9%
	Current		4.9		
Slovenia	Baseline		7.6		43.8%
	Current		4.3		
Sweden	Baseline		7.6		8.7%
	Current		6.9		
United Kingdom	Baseline		24.7		39.5%
	Current		15.0		
Total	Baseline		55.2		40.7%

¹²⁸ Sweden's estimated figure on the number of holdings with less than 50 hens is 2,802. In comparison, Slovenia's estimated figure on the number of holdings with less than 50 hens is 31,670. It is further noted that Czech Republic also reports a very low value for the number of holdings with less than 50 hens but it has a high figure for the number of class B eggs (also exempted).

¹²⁹ These figures do not take into account additional information requirements going beyond the requirements agreed at an EU level that may reduce the savings.

Current	32.7
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Source: Since no Member States in the sample provided sufficient information on the current administrative burdens in the ICF questionnaire, all current administrative burdens in the table are estimated using existing baseline data and additional data collected via desk-research. Desk-based research – CEPS report: Measurement of administrative burdens generated by the acts included in the “extension list” attached to the action programme on administrative burdens, (2009). Eurostat: Agriculture in the European Union - Statistical and economic information 2013. Section: Agricultural markets EGGS. Available at: http://ec.europa.eu/agriculture/statistics/agricultural/index_en.htm. Eurostat: Laying hens: number of farms and heads of poultry by agricultural size of farm (UAA) and size of laying hen flock, 2010. Available at: http://epp.eurostat.ec.europa.eu/portal/page/portal/statistics/search_database.

18.1.2 Potential savings lost through additional national requirements

Most Member States provided data and evidence in their questionnaire responses to show that there were no savings lost as a result of national measures going beyond the original requirements agreed at an EU level or were not able to provide information. However, the Netherlands reported that there was a negligible loss of savings of €1,200 (€3 per entrepreneur) due to the mandatory reporting in the instance that a farmer uses the exemption. The Netherlands state that this mandatory reporting is necessary for their enforcement aims.

There were other examples of Member States that said they had introduced requirements which went beyond the original regulation, namely the Czech Republic, Italy, Cyprus and Finland (see section 2.3.4 of this report for further details).

The information provided by Member States in relation to these additional requirements was insufficient to allow ICF to estimate the impacts of the requirements on current administrative burdens and, hence, savings. However, qualitative conclusions are drawn below as to the likely impacts of these additional requirements based on the information provided by Member States.

It is expected that these additional requirements are likely to reduce the potential for savings as companies are required to provide additional visible consumer information (Czech Republic) or to complete a number of forms and supply the competent authority with the appropriate document to be allowed to produce and trade eggs (Cyprus). These may increase the amount of time spent on activities and requirements associated with egg labelling. In this regard, the estimates may represent an overestimation of the potential savings from ABRplus1-EGGS.

Finally, although there may be examples of producers that still fulfil these information obligations despite the exemption, no evidence of this is available to allow any firm conclusions to be drawn regarding the extent to which this takes place and, hence, the likely impact on potential savings.

18.1.3 Other benefits / impacts of the ABRplus measure

Information received from Member States reported qualitative information on the impacts of ABRplus1-EGGS. For example, the Czech Republic stated that the measure had led to positive impacts for businesses in terms of a reduction in administrative burden and costs related to the elimination of the marking of eggs obligation.

Latvia reported that the measure offers significant administrative burden reduction for small producers who sell eggs to the final consumer on a local public market. Similarly in Slovenia, implementation of the measure saved costs for farmers and operators by creating more flexibility with regard to the rules concerning the collection of eggs, the marking of origin and laying date, the obligations with regard to packaging and the obligations to keep records. Slovenia states that the new rules create a modern, transparent legal environment without weakening the information and protection of consumers.

However, some other Member States reported that the measure has not had a significant impact. For example, Denmark reported that there is not a significant savings potential for the exemption of producers with up to 50 laying hens, since there is no tradition for allowing direct sales. However the Danish authorities also report that the Danish Veterinary and Food Administration has consulted trade organisations who have reported that egg producing companies suggest that the simplifications have resulted in reduced administrative burdens. However, they do not provide any further detail on this. Germany reported no significant economic impact for SMEs and other businesses. Lithuania stated that the marketing standards for eggs had no direct influence for egg producers and in Austria the impact was reported as minimal as there are only 86 producers with up to 50 laying hens. Sweden questions the fact that the legislation resulted in any savings and this is consistent with ICF estimates and most likely results from the fact that there are just a small number of holdings with fewer than 50 laying hens. In Finland, enterprises have reported that the implementation has not benefited them or reduced administrative burdens. Finland reports that Finnish packaging units make every effort to act in compliance with the relevant rules and regulations and there is very little awareness of any reductions in administration as regards the marking and inspection of eggs. Small producers with up to 50 laying hens are generally found in the Member States that joined the EU from 2004 onwards. From an economic point of view, it would not be viable to oblige these small producers from the new Member States to buy the expensive ink that is required for food.

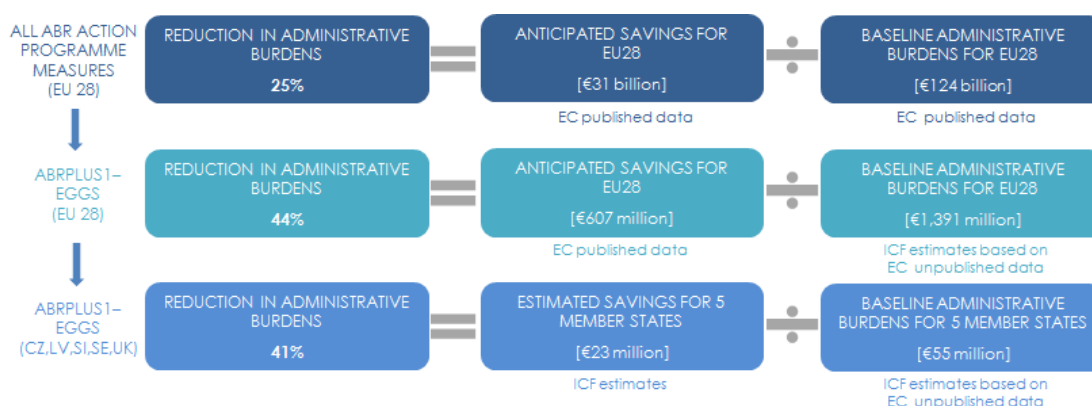
18.2 Concluding remarks

Five Member States (CZ, LV, AT, SI and UK) provided partial information on savings, although CZ, LV, AT and SI provided information on the savings potential only (not actual savings on the ground) and the UK has not monitored savings but provided an estimated figure for actual annual savings. Overall, there was not sufficient data provided to allow a full assessment of the savings made on the ground. However four Member States (CZ, SL, LV and UK) provided additional administrative burdens data when a follow-up request was made, which did enable more accurate estimations to be made.

Baseline administrative burdens associated with the ABRplus1-EGGS information obligations for the five Member States in ICF’s sample was €55 million compared to ICF’s estimate (based on available data and assumptions) of current administrative burdens of €33 million¹³⁰ indicating that administrative burdens for this sample of five Member States may have fallen by €23 million, or 41 per cent, as a result of the measure.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

Figure 18.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



¹³⁰ Data do not represent actual realised administrative burdens reported by Member States but, rather, estimated administrative burdens based on available data and assumptions.

Half (n = 14) of the Member States were able to report some qualitative information on impacts, however just three Member States (CZ, DK and UK) provided qualitative information on the impacts which was sufficient to enable an overall assessment of impact. The qualitative information provided by other Member States was not deemed sufficient enough to make a full assessment of the impact. In addition the qualitative information on impacts was mixed in that whilst some Member States noted that the measure had led to positive impacts for businesses other Member States suggested that the impact had been minimal meaning that it is not possible to get a clear picture of the impacts resulting from this measure.

Of the Member States that cited national measures that go further, only the Netherlands provided complete data and evidence. The information provided by other Member States in relation to these additional requirements was insufficient to allow ICF to estimate the impacts of the requirements on current administrative burdens and, hence, savings, although it is expected that these additional requirements will reduce the overall potential for savings.

19 ABRplus2-SIMPLIFIED ACCOUNTING

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus2-SIMPLIFIED ACCOUNTING: allowing more SMEs to benefit from simplified accounting/auditing regimes.'

19.1 Impacts of the measure

19.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus2-SIMPLIFIED ACCOUNTING in a sample of five Member States (Czech Republic, Latvia, Sweden, Slovakia and the United Kingdom). These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus2-SIMPLIFIED ACCOUNTING using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described in Box 2.

Box 2 Calculation of baseline and current administrative burdens for ABRplus2-SIMPLIFIED ACCOUNTING¹³¹

Some Member States provided data on the current administrative burdens associated with ABRplus2-SIMPLIFIED ACCOUNTING. Consequently, ICF used two approaches for estimating current administrative burdens:

- For the Member States which provided sufficient information on current administrative burdens, data from the ICF questionnaire was used to estimate the current level of administrative burden (United Kingdom and Latvia).
- For the Member States which did not provide sufficient information via the ICF questionnaire, the current administrative burdens are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below (Sweden, Czech Republic, Slovakia).

All Member States in the sample have fully implemented the measure.

Formula for the calculation of baseline administrative burdens

Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as a percentage of administrative costs; and
- In line with the SCM methodology administrative cost is calculated as:
 - Administrative Cost = Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Where time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity; and
 - Number of actions is computed as Number of businesses *Annual frequency.

¹³¹ CEPS report (2009): Measurement of administrative burdens generated by the acts included in the "extension list" attached to the action programme on administrative burdens.

ICF obtained baseline (administrative burden) data (including data on the following underlying components: tariff, time, frequency and the number of businesses subjected to reporting obligations) from a previous assessment conducted by Deloitte, Ramboll and CapGemini and publicly unavailable baseline data obtained from the European Commission¹³².

Approach to estimating current administrative burdens

The first step involved ICF assessing which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus2-SIMPLIFIED ACCOUNTING measure. ABRplus2-SIMPLIFIED ACCOUNTING changes the definition of an SME by increasing the thresholds under which an SME is defined (Table 7.1 above describes these new threshold limits). The likely impact is an increase in the number of SMEs because more business can now be classified as SMEs and, hence, more businesses benefit from simplified accounting rules.¹³³

In the second step, ICF estimated the cost savings (or the reduction) in administrative burden resulting from the ABRplus2-SIMPLIFIED ACCOUNTING measure. These savings stem from an increased number of businesses (as more businesses are classified as SMEs as a result of ABR2-SIMPLIFIED ACCOUNTING). ICF therefore estimated how many more businesses would be allowed to use simplified accounting rules and used this to estimate the administrative burden savings. In the absence of data on the number of businesses that move from a 'non-SME' category to an 'SME' category, ICF used Eurostat data¹³⁴ on the growth in the number of SMEs in the period 2006-2013 as a proxy measure (representing the period between the baseline and current estimations being made). In order to estimate savings in administrative burdens, the baseline data on number of businesses have been replaced with the growth in the number of SMEs during the period 2006-2013. The SCM methodology was used with the variables tariff, time and frequency remaining unchanged. The savings were then subtracted from the baseline administrative burdens to arrive at an estimate of the current administrative burdens.

United Kingdom and Latvia reported a decrease in administrative burdens of €36.7 million and €16.8 million respectively. These estimates were then subtracted from the baseline administrative burdens for these Member States to arrive at an estimate of the current administrative burdens.

Figure 19.1 below provides a summary of the baseline (and current administrative burdens across the sample of Member States for ABRplus2-SIMPLIFIED ACCOUNTING. It shows

¹³² This task involved mapping the ABRplus2-SIMPLIFIED ACCOUNTING measure to its relevant information obligations as set out in the Deloitte report. Three information obligations were mapped to ABRplus2-SIMPLIFIED ACCOUNTING: (1) to draw up annual account and disclosure of account (art. 2, 47, and 50); (2) annual reports (art. 46 par. 1); and (3) auditing of annual accounts (art. 51).

¹³³ At present, the ability to alleviate the administrative burden on SMEs is driven by options in the Accounting Directives that give Member States the ability to reduce the requirements for "small" and "medium-sized" companies. Exemptions from the requirements of the Accounting Directives are available where a company is within certain size criteria. This is a very efficient way of ensuring that any simplifications of the requirements in the Directives reach the maximum number of companies. The maximum thresholds are:

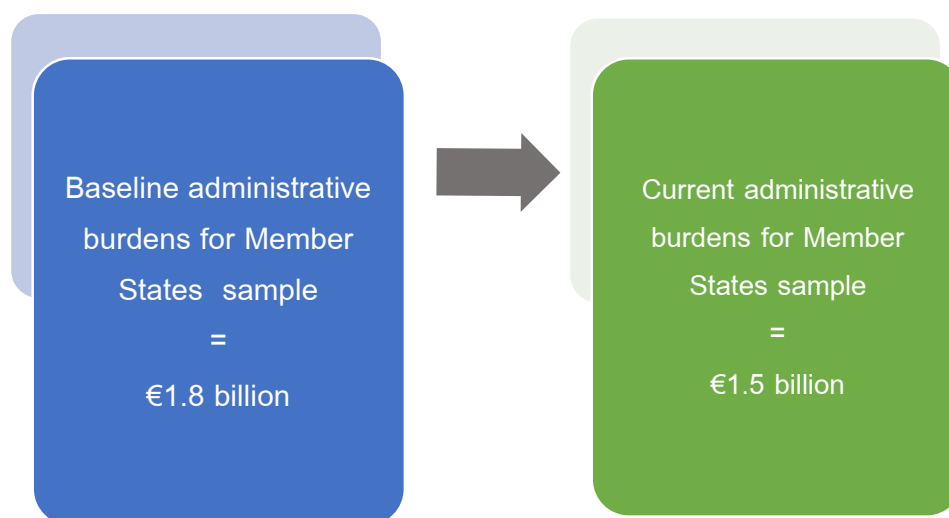
- (1) Turnover: small companies (EUR 8,800,000); medium-sized companies (EUR 35,000,000);
- (2) Balance sheet total: small companies (EUR 4,400,000); medium-sized companies (EUR 17,500,000)
- (3) The 'average number of employees': not exceeding 50 for small companies and not exceeding 250 for medium-sized companies.

Note that companies must meet at least two of the three criteria in the current and preceding financial years (except for a company in its first financial year) in order to qualify as small or medium-sized.

¹³⁴ Eurostat: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2), *Number of enterprises: total business economy; repair of computers, personal and household goods; except financial and insurance activities: businesses with less than 250 persons employed, 2009-2012*. ICF has estimated the 2013 figures by extrapolation from the difference between annual numbers of SMEs. For data on number of SMEs in year 2008 see Eurostat Pocketbooks, *Key Figures on European Business with a special Feature on SMEs, 2008*, Table 1.2. ICF has estimated the 2006 figures by extrapolation from the difference between annual numbers of SMEs.

that the aggregate administrative burden following the implementation of the ABRplus2-SIMPLIFIED ACCOUNTING measure may have decreased by around €0.3 billion, or 17 per cent. These are estimated savings based on available data and assumptions and actual realised savings based on actual Member State data. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus2-SIMPLIFIED ACCOUNTING (as reported by the European Commission) of €863 million (or 47 per cent of the total EU baseline administrative burdens¹³⁵). The administrative burden savings estimated by ICF for the sample of five Member States (17 per cent of total baseline administrative burdens for the five countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (44 per cent of the total EU baseline administrative burdens).

Figure 19.1 Snapshot of baseline and estimated current administrative burdens for ABRplus2-SIMPLIFIED ACCOUNTING



Source: Member State responses to questionnaires from the European Commission and ICF International; Latvia has provided realised administrative savings figure of €16.8 million and United Kingdom has supplied realised administrative savings figure of €36.7 million (see Detailed Mapping Annexes, Annex 2); desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Tax Law Priority Area” and publicly unavailable data from European Commission. Eurostat: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2), Number of enterprises: total business economy; repair of computers, personal and household goods; except financial and insurance activities: businesses with less than 250 persons employed, 2009-2012. For data on number of SMEs in year 2008 see Eurostat Pocketbooks, Key Figures on European Business with a special Feature on SMEs, 2008, Table 1.2.

A more detailed breakdown of the baseline and current administrative burdens is set out below in Table 19.1. It is noted that the administrative savings estimates for the United Kingdom and Latvia drive down the overall decrease in the administrative burdens.

Indeed, these two Member States have the lowest percentage of administrative savings in comparison to the other three Member States in the sample. This is due to the fact that the change in number of businesses variable is significantly smaller for the Member States which provided information on administrative savings estimates than for the Member States for which ICF estimated savings figures using desk-based research.¹³⁶

¹³⁵ Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Tax Law Priority Area” and publicly unavailable data from European Commission.

¹³⁶ The UK reported that the number of businesses eligible for exemption under ABRplus2-SIMPLIFIED ACCOUNTING is 11,900. Specifically, “a further 3,100 medium-sized companies and 1,600 large companies would be eligible to prepare and file less detailed accounts at Companies House. If the reduced reporting requirements would lead to a saving of only 6 hours of accountancy time per year, using an hourly rate of £26.00

Table 19.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member State	Administrative burden type	TOTAL ADMINISTRATIVE BURDENS (€ billion)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
Sweden	Baseline		0.67		24.4%
	Current		0.51		
Latvia	Baseline	0.20		8.5%	
	Current	0.18			
Czech Republic	Baseline		0.15		76.7%
	Current		0.04		
Slovakia	Baseline		0.02		81.8%
	Current		0.004		
United Kingdom	Baseline	0.80		4.6%	
	Current	0.77			
Total	Baseline	1.8		17.0%	
	Current	1.5			

Source: Member State responses to questionnaires from the European Commission and ICF International; Latvia has provided realised administrative savings figure of €16.8 million and United Kingdom has supplied realised administrative savings figure of €36.7 million (see Detailed Mapping Annexes, Annex 2); desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Tax Law Priority Area” and publicly unavailable data from European Commission. Eurostat: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2), Number of enterprises: total business economy; repair of computers, personal and household goods; except financial and insurance activities: businesses with less than 250 persons employed, 2009-2012. For

the savings per company would be in the region of £156 per annum. This results in a reduced burden for all 4,700 qualifying companies amounting to a total saving of up to £730k per annum. Further, if the thresholds used to define small companies were used to determine eligibility for exemption from the requirement to have a statutory audit, it was estimated that 1,100 medium-sized companies and approximately 6,100 small companies would become eligible to take up the option not to have their accounts audited. The median audit fee for small companies was £5,000 per year. If all eligible companies were to take up the exemption total estimated savings would be in the region of £36.0 million per annum. Taken together the annual average benefit = £36.73 million” (see Detailed Mapping Annexes, Annex 2).

Latvia reported that “the audit cost savings for companies is estimated approx. 16.8 million Euro over a 7 year period. Approx. 3 000 companies went from medium – sized to small and benefit from simplified accounting and exemption from a statutory audit” (see Detailed Mapping Annexes, Annex 2).

In comparison, the number of businesses eligible for exemption under ABRplus2-SIMPLIFIED ACCOUNTING for Sweden, Czech Republic and Slovakia are 126,164; 242,018; 63,349 respectively.

data on number of SMEs in year 2008 see Eurostat Pocketbooks, Key Figures on European Business with a special Feature on SMEs, 2008.

19.1.2 Potential savings lost through additional national requirements

Most Member States reported in the information they provided that there were no savings lost as a result of national measures going beyond the original requirements agreed at an EU level or were not able to provide information.

However, as highlighted in section 4.3.4, Cyprus indicated that there are additional reporting requirements imposed on businesses (irrespective of their size) by the Assessment and Collection of Taxes Law. This is also the case in Malta.

Qualitative information provided by Member States in relation to these additional requirements was insufficient to allow ICF to estimate the impacts of the requirements on current administrative burdens and, hence, savings. However, qualitative conclusions are drawn below as to the likely impacts of these additional requirements based on the information provided by Member States.

It is expected that these additional requirements are likely to reduce the potential for savings as reporting requirements have not been simplified to their full extent for smaller businesses (e.g. Cyprus, Malta). This implies that small businesses are likely to spend the same amount of time or even more time in complying with accounting requirements. In this regard, ICF's estimates may represent an overestimation of the potential savings from ABRplus2-SIMPLIFIED ACCOUNTING.

19.1.3 Other benefits / impacts of the ABRplus measure

Additional qualitative evidence on the impacts of ABRplus2-SIMPLIFIED ACCOUNTING was provided by fifteen Member States in their consultation responses (for a full description of the additional qualitative information on impacts, see the separate document entitled 'Detailed Mapping Annexes'). Additional evidence was also provided by business representatives in response to ICF's business community questionnaire.

In general, Member States reported the following positive impacts of the ABRplus measure: (1) an increase in the proportion of SMEs qualified for simplified accounting rules; and (2) a reduction in administrative burden and/or compliance costs associated with reporting. Additionally, potential adverse impacts were discussed by some Member States.

An increase in the share of SMEs covered by the new simplification rules

As intended, the implementation of ABRplus2-SIMPLIFIED ACCOUNTING has led to a reduction in the number of SMEs having to prepare and publish annual financial statements.

Ireland reported, in their response to ICF's questionnaire, that the "further increase in the audit exemption threshold" that resulted from the implementation of the measure has strongly benefited small companies. As such, "an additional 1,250 companies" have been exempted from the annual audit.

In a similar vein, in their questionnaire response to ICF, Latvia reported an increase in the number of companies that have switched size bands and now benefit from simplified accounting requirements and are similarly exempted from the annual audit. They further report that the simplification measures have benefited approximately 3,000 companies that are now classified as 'small.' Similarly, in their consultation responses, Lithuania reported that the introduction of the measure has enabled 19% of local businesses to switch to a "lower category of business size," allowing them to benefit from simplified accounting rules.

Qualitative evidence from the literature is also in line with the above findings. The relative impact of raising exemption thresholds (by various percentages) on SME populations within

twenty Member States of the EU was assessed by the Commission (DG Internal Market, 2005¹³⁷).

The study further reports that the proportion of additional SMEs benefiting from simplified reporting requirements will be considerable (in absolute terms) should exemption thresholds increase by 25%. Between 1.5% and 2% of SMEs are likely to be affected. It is further reported that relative effects are likely to be higher amongst medium-sized enterprises. A 25% increase in threshold levels could lead to a 16-19 per cent increase in the proportion of medium-sized enterprises exempted.

Additionally, it is reported that enterprises classified under the 'large' category could observe a reduction in the amount of financial information to be provided (by way of 'notes') when they switch to the small or medium categories. Notes could be reduced to 8-13 items, compared to 14-24 items today.

The above effects are expected to be most significant in: Belgium, Bulgaria, Cyprus, the Czech Republic, Estonia, Finland, France, Greece, Hungary, Ireland, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Spain, Sweden and Slovakia.

A reduction in reporting/administrative burdens and/or compliance costs

Some Member States have reported, through their consultation responses to the European Commission and ICF that the implementation of ABRplus2-SIMPLIFIED ACCOUNTING has brought about a reduction in administrative burdens and compliance costs entailed by financial reporting requirements.

In Greece, revisions to national corporate laws are expected to "reduce the cost of [...] bureaucracy and audit." Additionally, it is envisaged that delays pertaining to "the submission and processing of entries [...]" will be minimised¹³⁸.

The introduction of the 'Simplified Corporate Information' (SCI) system is viewed as a key driver of the reduction in red tape and administrative burden for small businesses in Portugal¹³⁹. It is reported that the new system will deliver several benefits, including important time and cost savings. As such, the submission of financial information is now possible via a single form, saving businesses time and resources. It is further reported that the introduction of the SCI system has led to a reduction in the cost of registering accounts. The online submission of financial reports has also largely contributed to saving in travel costs.

Potential adverse impacts

In their consultation responses, some Member States reported that the measure could result in negative impacts. According to Swedish authorities, the "combined net effect of [...] the corporate governance statement, requiring a presentation of off-balance-sheet arrangements and transactions with related parties" will "most likely offset the savings potential of the remaining proposals."

Additional qualitative evidence from the literature (BIS, 2013) suggests that the simplification measures could lead to a loss of transparency in information-sharing¹⁴⁰. This may in turn adversely impact on businesses, their stakeholders and credit providers. In reference to the latter group, the author further reports that reduced financial information could lead to "a higher cost of capital and delayed credit."

¹³⁷ Ramboll Management, 2005. *Report on impacts of raised thresholds defining SMEs*. DG Internal Market http://ec.europa.eu/internal_market/accounting/docs/studies/sme_thresholds_en.pdf

¹³⁸ Ramboll Management, 2005. *Report on impacts of raised thresholds defining SMEs*. DG Internal Market http://ec.europa.eu/internal_market/accounting/docs/studies/sme_thresholds_en.pdf

¹³⁹ Member State responses to questionnaire from ICF

¹⁴⁰ BIS, 2013. *Simpler financial reporting for micro entities: The UK's proposal to implement the 'Micros Directive'*. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/237045/bis-13-1124-simpler-financial-reporting-for-micro-entities.pdf

Concerns were also raised by a European professional association¹⁴¹. They believe that the increase in maximum thresholds for defining SMEs for accounting and auditing purposes may not result in significant cost savings. While the new provisions may bring about a reduction in audit fees for targeted businesses, the association argues that these savings may be negligible. This is because statutory audit services only constitute a small proportion of the range of services accountants generally provide to their clients.

Additionally, the association envisages unintended consequences for businesses that choose not to have an audit. As such, it can be more difficult for such businesses to obtain third-party finance if “their financial accounts are not subjected to audit as they are often perceived as being less credible by providers of finance.”

Furthermore, the association believes that the absence of adequate accounting and bookkeeping could adversely impact on business operations. As such, “the obligation to prepare financial statements is often the trigger for an SME owner/manager to discuss the prospects for the business, any risks on the horizon and any weaknesses in the accounting system or system of internal controls [...]” Reduced reporting requirements could result in entities failing to keep their costs under control and/or managing “receivables from customers” properly. In the longer term, this could drive them out of business.

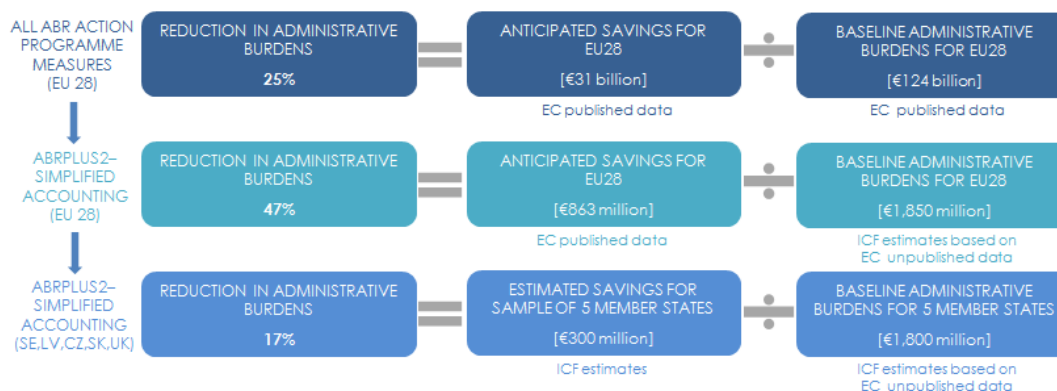
19.2 Concluding remarks

Overall, there was not sufficient data provided to allow a full assessment of the savings made on the ground. Conversely, qualitative evidence on the impacts of ABRplus2-SIMPLIFIED ACCOUNTING was provided by fifteen Member States, allowing for a better understanding of the costs and benefits entailed by the measure. The main benefits highlighted were: (1) an increase in the proportion of SMEs exempted from certain reporting obligations; and (2) a reduction in administrative burden and/or compliance costs. Conversely, some Member States and other stakeholders (mainly business representatives) also highlighted unintended consequences of the measure. They were particularly critical of the loss of information stemming from the implementation of higher exemption thresholds.

The reduction in administrative burdens resulting from ABRplus2-SIMPLIFIED ACCOUNTING was therefore calculated on the basis of the number of businesses that are now classified as SMEs and therefore benefit from reduced reporting requirements. Current administrative burdens were estimated at €1.5 billion, representing a 17 per cent reduction from the estimated baseline figure of €1.8 billion. The extent of the savings lost through additional requirements imposed at Member State level could not be determined due to a lack of evidence.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

Figure 19.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



¹⁴¹ Business community responses to questionnaire from ICF

20 ABRplus3-MICRO ACCOUNTING

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus3-MICRO ACCOUNTING allowing Member States to exempt micro enterprises from certain provisions of the Accounting Directives'.

20.1 Impacts of the measure

20.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus3-MICRO ACCOUNTING in a sample of five Member States (Austria, France, Latvia, Slovakia and the United Kingdom). These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus3-MICRO ACCOUNTING using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described in Box 3.

Box 3 Calculation of baseline and current administrative burdens for ABRplus3-MICRO ACCOUNTING¹⁴²

Since no Member States provided sufficient information on the current administrative burdens in the ICF questionnaire, they are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below. The current administrative burdens are estimated for the following Member States: France, Latvia, United Kingdom, Slovakia and Austria.

Formula for the calculation of baseline administrative burdens

Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as a percentage of administrative costs; and
- Administrative cost is calculated as:
 - Administrative Cost = Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Where time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity;
 - Number of actions is computed as Number of businesses *Annual frequency.

ICF obtained baseline administrative burden data (on the following underlying components: cost per occurrence, frequency and the number of businesses) from a previous assessment conducted by Deloitte, Ramboll and CapGemini and data provided by the European Commission¹⁴³.

¹⁴² CEPS report (2009): Measurement of administrative burdens generated by the acts included in the "extension list" attached to the action programme on administrative burdens.

¹⁴³ This task involved mapping the ABRplus3--MICRO ACCOUNTING measure to its relevant information obligations as set out in the Deloitte report. Five information obligations were mapped to ABRplus3-MICRO ACCOUNTING: 1) Obligation to draw up annual account and disclosure of account; 2) Annual reports; 3) Auditing of annual accounts; 4) Auditing of consolidated accounts; 5) Consolidated accounts and consolidated annual reports.

Approach to estimating current administrative burdens

The first step involved ICF assessing which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus3-MICRO ACCOUNTING measure. Since the ABRplus3-MICRO ACCOUNTING measure exempts micro enterprises from up to five provisions of reporting requirements (Section 8.2 above provides details), it is likely to result in a change in the number of businesses based on exempting micro entities from one or more of the obligations listed.

The second step involved ICF using desk-based research and assumptions to develop the best possible estimates of the associated current administrative burden. These stem from the number of small, medium and large businesses which are currently subject to reporting requirements (while micro businesses have been exempted from one or more obligations). ICF estimated this current number of small, medium and large enterprises using Eurostat data on the number of small, medium and large enterprises in 2013 as a proxy measure.¹⁴⁴ In order to estimate current administrative burdens, the baseline data on the number of businesses have been replaced with the current number of small, medium and large. The SCM methodology was used with variables tariff, time and frequency remaining unchanged. However, these estimated current administrative burdens assume a full implementation of the ABRplus3-MICRO ACCOUNTING measure.

ICF further considered, for each Member State in the sample, how many obligations (of the five covered by ABRplus3-MICRO ACCOUNTING) the micro businesses were exempt from. This is due to the fact that no countries reported full implementation - see Table 8.1 above. For the purpose of this exercise, ICF has firstly estimated *administrative savings* by subtracting current administrative burdens from baseline administrative burdens.

ICF assumed that each of the five provisions leads to the same administrative burden. Since France and the United Kingdom have implemented four provisions (see Section 8.2 above), ICF assumes that only 80 per cent of the administrative burden savings estimated under full implementation represents a more appropriate estimate of cost reduction for these countries.

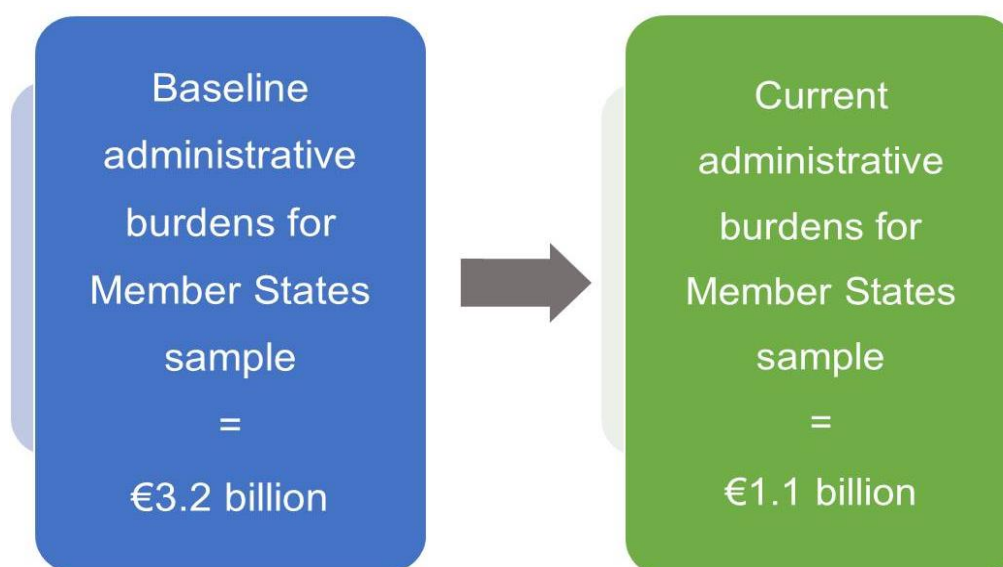
For Austria, Latvia and Slovakia, evidence from the Member States suggests that they have implemented only three of the five obligations covered by ABRplus3-MICRO ACCOUNTING (see Section 9.2 above). ICF assumes that only 60 per cent of the administrative burden savings estimated under full implementation represents a more appropriate estimate of cost reduction for these countries.

The administrative burden savings estimated under full implementation assumption are revised accordingly. These savings are then subtracted from the baseline administrative burdens to arrive at an estimate of the current administrative burdens which account for different degree of implementation amongst Member States.

Figure 20.1 below provides a summary of the baseline (and current administrative burdens across the sample of Member States for ABRplus3-MICRO ACCOUNTING. It shows that the aggregate administrative burden following the implementation of the ABRplus3-MICRO ACCOUNTING measure may have decreased by around €2.1 billion or 66 per cent. These are estimated savings based on available data and assumptions, rather than actual realised savings based on actual Member State data. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus3-MICRO ACCOUNTING (as reported by the European Commission) of €3.5 billion (or 38 per cent of the total EU baseline administrative burdens). The administrative burden savings estimated by ICF for the sample of five Member States (66 per cent of the total baseline administrative burdens for the five sample countries, where some countries implemented less provisions than others - see above for details) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (38 per cent of the total EU baseline administrative burdens).

¹⁴⁴ Eurostat: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2), *Number of enterprises: total business economy; repair of computers, personal and household goods; except financial and insurance activities: businesses from 0 to 9 persons employed*, 2012. ICF has estimated the 2013 figures by extrapolation from the difference between annual numbers of micro enterprises.

Figure 20.1 Snapshot of baseline and estimated current administrative burdens for ABRplus3-MICRO ACCOUNTING



Source: Since no Member States in the sample provided sufficient information on the current administrative burdens in the ICF questionnaire, all current administrative burdens in the table are estimated using existing baseline data and additional data collected via desk-research– Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Accounts and Company Law”. Also publicly unavailable data from European Commission. Eurostat: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2), Number of enterprises: total business economy; repair of computers, personal and household goods; except financial and insurance activities: businesses from 0 to 9 persons employed, 2012.

A more detailed breakdown of the baseline and current administrative burdens is set out below in Table 20.1. It is noted that Austria, Latvia and Slovakia have the lowest percentage of administrative burden savings. This is explained by the fact that these Member States have implemented the lowest number of obligations (three of the five obligations covered by ABRplus3-MICRO ACCOUNTING) while France and the United Kingdom have implemented four.

Table 20.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member States	Administrative burden type	TOTAL ADMINISTRATIVE BURDENS (€billion)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
France	Baseline	-	1.20		
	Current	-	0.35		70.6%
Latvia	Baseline	-	0.21		
	Current	-	0.09		54.3%
United Kingdom	Baseline	-	1.68		
	Current	-	0.55		67.2%
Slovakia	Baseline	-	0.12		
	Current	-	0.07		42.0%

Austria	Baseline	-	0.02	48.3%
	Current	-	0.01	
Total	Baseline		3.22	66.7%
	Current		1.07	

Source: Since no Member States in the sample provided sufficient information on the current administrative burdens in the ICF questionnaire, all current administrative burdens in the table are estimated using existing baseline data and additional data collected via desk-research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Accounts and Company Law”. Also publicly unavailable data from European Commission. Eurostat: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2), Number of enterprises: total business economy; repair of computers, personal and household goods; except financial and insurance activities: businesses from 0 to 9 persons employed, 2012.

20.1.2 Potential savings lost through additional national requirements

There was no clear evidence of additional requirements imposed at a Member State level. Consequently, potential losses in savings, arising from additional measures, could not be determined for ABRplus3-MICRO ACCOUNTING.

20.1.3 Other benefits / impacts of the ABRplus measure

Additional qualitative evidence on the impacts of ABRplus3-MICRO ACCOUNTING is described below. This is based on Member States’ and business representatives’ consultation responses and available literature evidence.

20.1.3.1 Potential cost savings

One of the key amendments brought about by the measure was the revision of thresholds defining micro entities. Past studies have sought to quantify the economic impact(s) of raising employment and turnover thresholds for micro entities.

A study undertaken by the Centre for Strategy & Evaluation Services (CSES) estimates the effects of differing thresholds (in respect of number of employees, turnover and balance sheet totals) in the context of exemptions for micro enterprises in the areas of company law, accounting and auditing¹⁴⁵.

It is reported that important cost savings could accrue to micro companies that meet the revised exemption threshold levels. However, the magnitude of cost savings will depend on which of the eligibility criteria companies must meet in order to qualify for the ‘micro enterprise’ category and benefit from reduced reporting obligations¹⁴⁶.

For instance, if the “number of employees” constitutes the sole criterion for qualification, the exemption of companies with 10 or fewer employees could lead to overall cost savings of €6.7 billion¹⁴⁷. Cost savings could potentially be more significant amongst companies with five or fewer employees, with expected savings totalling about €5.6 billion.

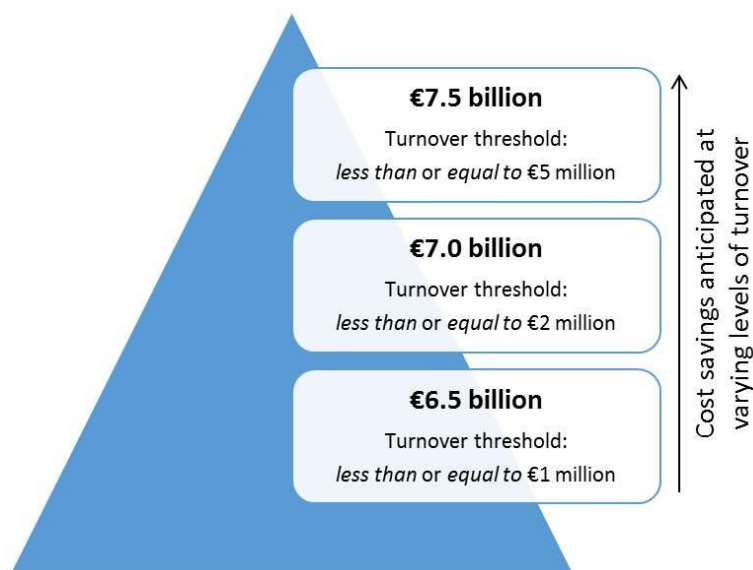
Conversely, using “net turnover” as the sole criterion could also deliver significant benefits to exempted companies. Cost savings are expected to be more important at higher turnover thresholds (as indicated in Figure 2.3). Cost savings are expected to rise to nearly €7.5 billion if the turnover level threshold is set at €5 million as opposed to €6.5 billion if set at €1 million.

¹⁴⁵ This study may have considered exemptions for micro entities from all accounting requirements

¹⁴⁶ Centre for Strategy & Evaluation Services, 2008. *Evaluation of Thresholds for Micro-Entities*. DG Internal Market and Services (see Executive Summary)
http://ec.europa.eu/internal_market/accounting/docs/studies/micro_entity_en.pdf

¹⁴⁷ Centre for Strategy & Evaluation Services, 2008. *Evaluation of Thresholds for Micro-Entities*. DG Internal Market and Services (see Executive Summary)
http://ec.europa.eu/internal_market/accounting/docs/studies/micro_entity_en.pdf

Figure 20.2 Anticipated cost savings at varying levels of turnover thresholds



Source: ICF International (adapted from DG Internal Market and Services (2008))

It is further estimated that total cost savings could amount to nearly €6 billion if both turnover (<€1 million) and employment (<10 employees) criteria are applied¹⁴⁸.

It is expected that more than 5 million enterprises would benefit from exemptions.¹⁴⁹

In line with the above findings, Slovakia has reported in their consultation responses that, in practice, the implementation of ABRplus3-MICRO ACCOUNTING has largely benefited “micro units.” As such, “about 60% of all trade companies” have benefited from a reduction in administrative costs. Similar views were held by Greece and Latvia.

20.1.3.2 Other impacts

In their consultation responses, the UK described potential problems stemming from the application of the ABRplus measure. For instance, they indicate that users of accounts have warned that the lack of information on micro businesses’ accounts could impact on companies’ ability to access finance.

Qualitative evidence from the literature supports the above statement. Professional accounting bodies, such as the Association of Chartered Certified Accountants (ACCA) have warned that a “significant amount of information on micro enterprises’ financial performance and position will disappear from the public domain” (ACCA, 2010¹⁵⁰). Consequently, they anticipate that the “ability of small businesses to be held accountable will be severely restricted as information will either be missing or non-comparable between businesses.” This could in turn adversely impact on corporate credibility amongst customers, suppliers or finance providers.

In the same vein, in its response to ICF’s questionnaire, a Belgian-based SME association explains that small businesses may not fully benefit from simplified reporting requirements. They anticipate that other stakeholders (e.g. banks) may still require SMEs to produce and

¹⁴⁸ These criteria are in line with those laid out in Directive 2012/6/EU which were set as follows: (1) balance sheet total of: EUR 350, 000; (2) net turnover of: EUR 700 000; and (3) average number of employees during the financial year: 10 (source: Official Journal of the European Union <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2012:081:0003:0006:en:PDF>)

¹⁴⁹ Centre for Strategy & Evaluation Services, 2008. *Evaluation of Thresholds for Micro-Entities*. DG Internal Market and Services (see Executive Summary) http://ec.europa.eu/internal_market/accounting/docs/studies/micro_entity_en.pdf

¹⁵⁰ ACCA, 2010. *Exempting Europe’s Micro Enterprises from Financial Reporting Requirements: Frequently Asked Questions on the Views of ACCA* <http://www.accaglobal.com/content/dam/acca/global/pdf/epb-FAQsOnExemptingMicroentities.pdf>

provide financial information on a regular basis. They further envisage that SMEs may face an additional burden if different stakeholders ask for this financial information to be provided in different formats¹⁵¹.

Other stakeholders have queried the true magnitude of costs savings experienced on the ground. For example, a European-based professional association indicated in their response to ICF, that cost savings will be negligible. In the last decade, the development and the use of “sophisticated bookkeeping and specialist accountancy [...] software” have been considerable. Businesses and/or their accountants have been using improved tools for accounting and bookkeeping purposes well before the introduction of ABRplus3-MICRO ACCOUNTING. Since much progress has already been made to reduce the resource burden associated with financial reporting, potential cost savings arising from ABRplus3-MICRO ACCOUNTING are likely to be “very small.” As such, in their questionnaire response to ICF, the German Federal Ministry of Justice has estimated that the potential cost savings to micro entities will be no more than €70 per entity per annum.

Consultation responses from business representatives also indicate that significant cost savings can be anticipated for Member States where “the use of manual accounting records [...] and the manual preparation of financial statements by [...] accountants” is still common practice. The extent to which manual accounting processes are still in place in Member States is however expected to be very low. Consequently, it is envisaged that “average cost savings will not be significant for most businesses.”

20.2 Concluding remarks

Overall, there was not sufficient data provided to allow a full assessment of the savings made on the ground. Additionally, qualitative evidence on the impacts of ABRplus3-MICRO ACCOUNTING was generally lacking from Member States’ consultation responses, although the UK highlighted potential (unintended) consequences of the measure (e.g. the loss of critical company information that could increase credit suppliers’ risk aversion and therefore adversely impact on companies’ abilities to access finance/obtain credit).

The reduction in administrative burdens resulting from ABRplus3-MICRO ACCOUNTING was calculated on the basis of the additional number of micro businesses that are now exempted from certain reporting requirements. Current administrative burdens were estimated at €1.1 billion, representing a 67 per cent reduction from the estimated baseline figure of €3.2 billion. Evidence from the literature shows that there could be further and more substantial cost savings generated. Past studies indicate that €6 billion worth of savings, along with the exemption of at least 5.3 million enterprises, can be expected where turnover and employment thresholds are set at less than or equal to €1 million and 10 employees respectively¹⁵².

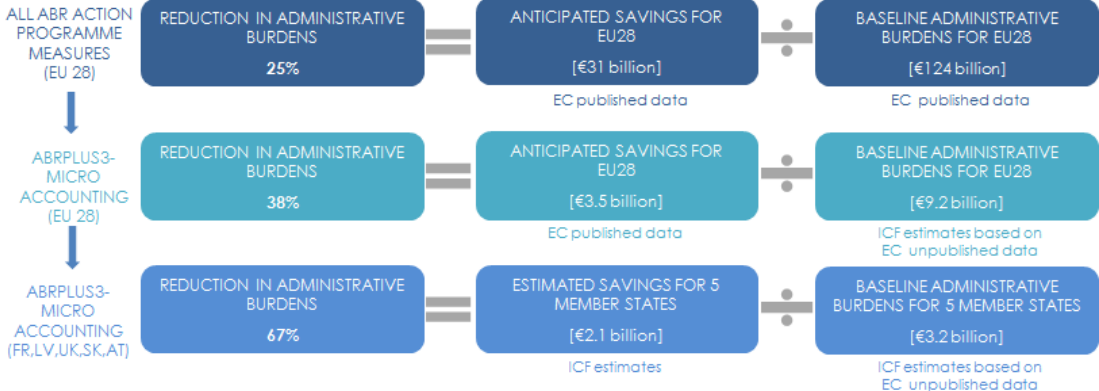
The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

¹⁵¹ Business community responses to questionnaire from ICF

¹⁵² As stated in previous sections, this assessment is based on the assumption that micro entities are exempted from all accounting-related (legal) provisions



Figure 20.3 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



However, some stakeholders queried the true magnitude of costs savings experienced on the ground. For example, a European-based professional association indicated in their response to ICF that cost savings will be negligible. Since much progress has already been made to reduce the resource burden associated with financial reporting, potential cost savings arising from ABRplus3-MICRO ACCOUNTING are likely to be “very small.” As such, in their questionnaire response to ICF, the German Federal Ministry of Justice estimated that the potential cost savings to micro entities will be no more than €70 per entity per annum.

The extent of the savings lost through additional requirements imposed at Member State level could not be determined due to a lack of evidence on such requirements.

21 ABRplus4-WASTE

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus4 – WASTE'.

21.1 Impacts of the measure

21.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus4-WASTE in a sample of five Member States, namely Italy, Latvia, Slovakia, Sweden and Ireland. These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus4-WASTE using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described below.

Box 4 Calculation of baseline and current administrative burdens for ABRplus4-WASTE¹⁵³

Since no Member States provided sufficient information on the current administrative burdens in the ICF questionnaire, they are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

All Member States in the sample (Italy, Latvia, Slovakia, Sweden and Ireland) have fully implemented the measure.

Formula for the calculation of baseline administrative burdens

In line with the SCM methodology: Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as percentage of administrative costs. For ABRplus4-WASTE there are no business as usual costs; and
- Administrative cost is calculated as:
 - Administrative Cost = Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Where time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity;
 - Number of actions is computed as Number of businesses *Annual frequency.

Approach to estimating current administrative burdens

The first step involved ICF assessing which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus4-WASTE measure.

The introduction of ABRplus4-WASTE is likely to reduce the time variable because the process of filling in and submitting the waste shipment notification will be faster if an electronic, rather than a paper-based, system is used.

In the second step, the only available estimate for the reduction in time associated with the

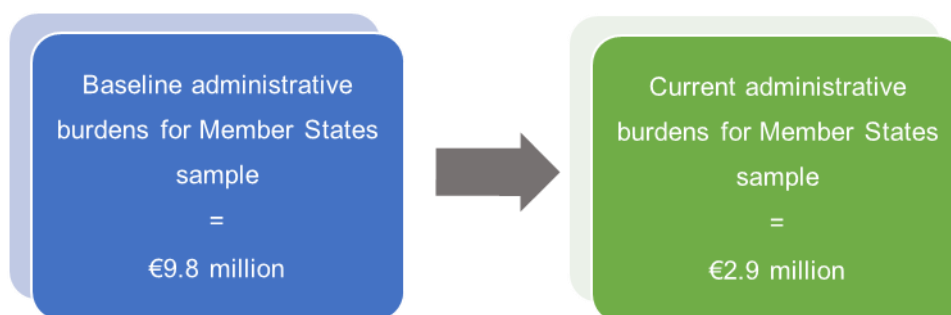
¹⁵³ CEPS report (2009): Measurement of administrative burdens generated by the acts included in the "extension list" attached to the action programme on administrative burdens.

introduction of ABRplus4-WASTE came from the Netherlands who reported a time-saving of up to 70 per cent of the baseline value of time. As this is the only available estimate from primary and secondary sources, this figure was used as a proxy for the estimated time savings associated with moving from a paper-based to an electronic waste notification system. Therefore, ICF estimated a current value of time by subtracting the time savings (70 per cent of the baseline value of time) from the baseline value of time.

The remaining variables used in the baseline calculation (tariff, frequency and number of businesses) remained unchanged.

Figure 21.1 below provides a summary of the baseline (pre-ABRplus4-WASTE) and current (post-ABRplus4-WASTE) administrative burdens across the agreed sample of five Member States. These are estimated savings based on available data and assumptions, rather than actual realised savings based on actual Member State data. ICF’s own estimation shows that the current administrative burdens associated with the ABRplus4-WASTE information obligations for the sample of five Member States (Italy, Latvia, Slovakia, Sweden and Ireland) have fallen by an estimated €7 million, or 70 per cent (driven by the Dutch estimated time saving of up to 70 per cent). ICF’s estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus4-WASTE (as reported by the European Commission) of €44 million (or 50 per cent of the total EU baseline administrative burdens). The administrative burden savings estimated by ICF for the sample of five Member States (70 per cent of the total baseline administrative burdens for the five sample countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (50 per cent of the total EU baseline administrative burdens)¹⁵⁴.

Figure 21.1 Snapshot of baseline and estimated current administrative burdens for ABRplus4-WASTE



Source: Since no Member States in the sample provided sufficient information on the current administrative burdens in the ICF questionnaire, all current administrative burdens in the table are estimated using existing baseline data and additional data collected via desk-research. Desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex on Environment Priority Area. Also Deloitte internal data on baseline administrative burdens. Also Netherlands’ response to ICF questionnaire where it reported a time-saving of up to 70 per cent of the baseline value of time (see Detailed Mapping Annexes, Annex 4).

A more detailed breakdown of the baseline and current administrative burdens, as well as an explanation of the main drivers of those burdens, is set out below in Table 21.1. It is noted that all five Member States in the sample have the same estimated percentage of administrative savings. This is due to the fact that the change in time variable is the same amongst all Member States (as time-saving of 70 per cent of the baseline value of time is applied to all).

¹⁵⁴ See Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex on Environment Priority Area. Also publicly unavailable data on baseline administrative burdens obtained from the European Commission.

Table 21.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member State	Administrative burden type	TOTAL ADMIN BURDENS (€m)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
Italy	Baseline		7.33		
	Current		2.20		70.0%
Latvia	Baseline		0.01		70.0%
	Current		0.00		
Slovakia	Baseline		2.43		70.0%
	Current		0.73		
Sweden	Baseline		0.02		70.0%
	Current		0.01		
Ireland	Baseline		0.02		70.0%
	Current		0.00		
Total	Baseline		9.80		
	Current		2.94		70.0%

Source: Since no Member States in the sample provided sufficient information on the current administrative burdens in the ICF questionnaire, all current administrative burdens in the table are estimated using existing baseline data and additional data collected via desk-research. Desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex on Environment Priority Area. Also Deloitte internal data on baseline administrative burdens. Also Netherlands’ response to ICF questionnaire where it reported a time-saving of up to 70 per cent of the baseline value of time (see Detailed Mapping Annexes, Annex 4).

21.1.2 Other benefits / impacts of the ABRplus measure

Many Member States had difficulty providing data and evidence and quantifying the savings in administrative burdens as a result of ABRplus4-WASTE in their response to the consultation. Generally, very little hard data and evidence was provided by Member States on savings in administrative burdens, with the exceptions being Austria, Denmark (although they have not yet implemented the measure and, hence, reported on potential savings only), Finland, Italy and Sweden. However, Member States provided more qualitative information regarding the impact of the measure.

For instance, the Netherlands made a list of data and qualitative information including the benefits of an electronic data interchange for SMEs:

- time-saving: no need for manual data entry (up to 70% of time-savings, less paperwork);
- completely filled and correct documents: documents with common mistakes are rejected immediately (immediate response) with no human interference;
- better data quality: no manual data entry, no handwritten documents;
- if message is accepted, data is immediately accessible in back-office system for inspection;
- digital signature: it is always traceable who has signed the notification; and
- layer technique: the complete transport message is forwarded with all content (including signatures).

In addition, in Ireland, the legislation has resulted in:

- a reduction in administration from 34 Local Authorities to one Local Authority;
- the standardisation of charges/fees to businesses in terms of hazardous waste;
- the centralisation of the point of contact for businesses; and
- the provision of an online service with significantly improved business processes and efficiencies.

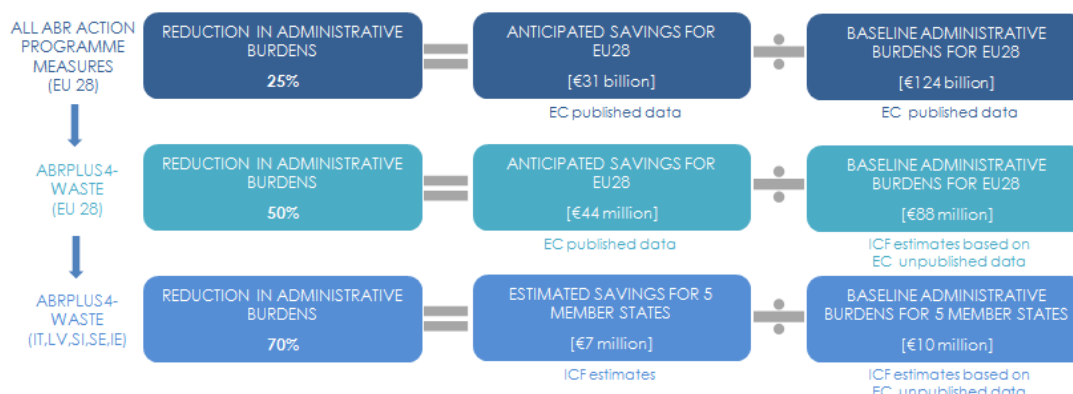
21.2 Concluding remarks

Very little hard data and evidence was provided by Member States on savings in administrative burdens as a result of ABRplus4-WASTE, with the exceptions being Austria, Denmark (although they have not yet implemented the measure and, hence, reported on potential savings only), Finland, Italy and Sweden. Although it was generally insufficient to assess fully the savings or potential savings for the Member States and ICF therefore needed to estimate the savings based on available data and assumptions.

The baseline administrative burdens for the Member States chosen for the sample was €9.8 million, compared to ICF’s estimate (based on available data and assumptions) of the current administrative burdens for the chosen Member States of €2.9 million.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

Figure 21.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



Generally, Member States provided more qualitative information regarding the impact of the measure.

None of the Member States have cited national measures that go further, only the Netherlands provided data and evidence. However, the information provided was insufficient to allow ICF to estimate the impacts of the requirements on current administrative burdens and, hence, savings, although it is expected that these additional requirements will reduce the overall potential for savings.

22 ABRplus5-PROCUREMENT

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus5- PROCUREMENT'.

22.1 Impacts of the measure

22.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus5-PROCUREMENT in a sample of five Member States (Cyprus, Germany, Portugal, Slovakia and the Netherlands). These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

In terms of the savings reported by Member States for ABRplus5-PROCUREMENT (see Detailed Mapping Annexes, Annex 5) there is a large variation in the figures that Member States reported. In addition, the savings were also reported in different ways by different Member States. ICF has therefore estimated current administrative burdens for ABRplus5-PROCUREMENT using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described in Box 5.

Box 5 Calculation of baseline and current administrative burdens for ABRplus5-PROCUREMENT¹⁵⁵

Some Member States provided data on the current administrative burdens associated with ABRplus5-PROCUREMENT. Consequently, ICF used two approaches for estimating current administrative burdens:

- For the Member States (Cyprus, Portugal and Netherlands) which provided sufficient information on current administrative burdens, data from the ICF questionnaire was used to estimate the current level of administrative burden.
- For the Member States (Germany and Slovakia) which did not provide sufficient information via the ICF questionnaire, the current administrative burdens are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

All Member States in the sample have fully implemented the measure.

Formula for the calculation of baseline administrative burdens

In line with the SCM methodology: Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as a percentage of administrative costs. For ABRplus5-PROCUREMENT, there are no business as usual costs; and
- Administrative cost, which is calculated as:
 - Administrative Cost = Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity;

¹⁵⁵ Please see Deloitte, Ramboll and CapGemini, "Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs", 2008.

- Number of actions is computed as Number of businesses * Annual frequency.

Approach to estimating current administrative burdens

For the Member States which did not provide sufficient information on current administrative burdens, ICF used desk-based research and developed assumptions to arrive at the best possible estimates of current administrative burdens and implied potential savings (while baseline administrative burdens are based on hard evidence from the Deloitte, et. al. report).

First, ICF assessed which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus5-PROCUREMENT measure being introduced. The introduction of ABRplus5-PROCUREMENT is likely to result in a decline in the number of businesses submitting supporting documentation because only winning enterprises are required to comply and submit documentation supporting the tendering process. ICF also considered whether the frequency with which the businesses submit notifications is affected by the introduction of ABRplus5-PROCUREMENT. However, the feedback received from Member States suggests that this is not the case. Also, the time it takes a company to submit the documentation demonstrating suitability as a tenderer when winning a procurement procedure will not change because the same requirements apply pre- and post-introduction of ABRplus5-PROCUREMENT.¹⁵⁶

Second, ICF used desk-based research to identify a suitable estimate of the tendering success rate of businesses as a proxy estimate of the change in the proportion (and number) of businesses that would need to comply with the information obligation post-ABRplus5-PROCUREMENT. The source of data used by ICF provides an estimate for an average success rate in tendering amongst business of 42 per cent¹⁵⁷. For the Member States within the agreed sample which did not provide sufficient information on current administrative burdens (Cyprus and Portugal¹⁵⁸), ICF reduced the baseline number of businesses by the number of businesses which did not win the tender. These estimated figures on the current number of businesses were then used for calculating the current administrative burden for Cyprus and Portugal (using the SCM methodology with time, tariff and frequency variables unchanged but replacing the baseline businesses variable with the estimated current figure of number of businesses).

For the Member States which provided sufficient information on current administrative burdens (Slovakia and Germany¹⁵⁹), their responses to the ICF questionnaire were used to estimate the current level of administrative burdens. Regarding Slovakia, the Member State reported (see Detailed Mapping Annexes, Annex 5) an administrative burden saving equivalent to 49 per cent of the total administrative burden. This estimate was applied to the figure of the baseline total administrative burden to obtain the current total administrative burden for Slovakia. Finally, Germany claimed that the number of firms submitting documents in a procurement procedure has decreased to 120,000. The baseline number of businesses variable has been replaced with the German estimate (while time, tariff and frequency remained unchanged) to arrive at an estimate of the current administrative burden for Germany.

Figure 22.1 below provides a summary of the baseline and current administrative burdens across the sample of Member States for ABRplus5-PROCUREMENT (Germany, Slovakia, the Netherlands, Cyprus and Portugal). It shows that the aggregate administrative burden following the implementation of the ABRplus5-PROCUREMENT measure may have decreased by around €9 million, or 37 per cent. These represent a mix of estimated savings based on available data and assumptions, as well as savings reported by individual Member

¹⁵⁶ However, the new directive of 2014 relevant to ABRplus5-PROCUREMENT will simplify obligations in procurement procedures by creating a standardised document for selection purposes and a reduction in the requirements for participation. As a result, any future impact assessment should take into account a potential decrease in the time it takes businesses to fulfill this information obligation.

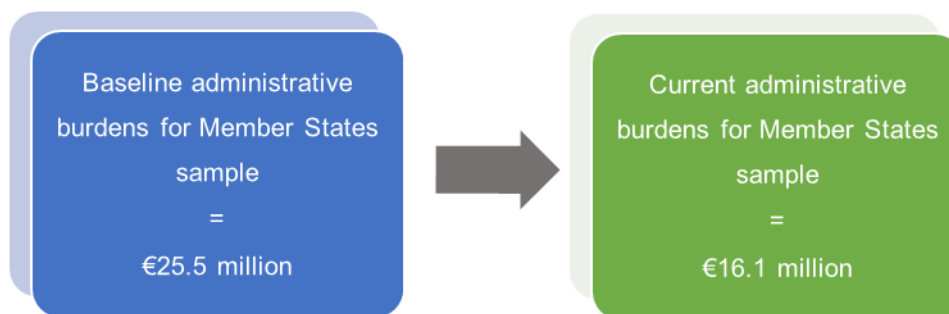
¹⁵⁷ GHK report (2010), "Evaluation of SMEs' access to public procurement markets in the EU", Figure 4.9.

¹⁵⁸ For the approach to a selection of Member States sample please see Annex 2.

¹⁵⁹ For the approach to a selection of Member States sample please see Annex 2.

States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus5-PROCUREMENT (as reported by the European Commission) of between €13 million and €157 million (or €85 million on average). The administrative burden savings estimated by ICF for the sample of five Member States (37 per cent of total baseline administrative burdens for the five countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (48 per cent of the total EU baseline administrative burdens¹⁶⁰).

Figure 22.1 Snapshot of baseline and estimated current administrative burdens for ABRplus5-PROCUREMENT



Source: Member State responses to questionnaires from the European Commission and ICF International: Germany provided a figure on current number of businesses (120,000), and Slovakia reported an administrative burden saving equivalent to 49 per cent of the total administrative burden (see Detailed Mapping Annexes, Annex 5); desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Public procurement Priority Area”. Also Deloitte internal data on baseline administrative burdens. GHK report (2010), “Evaluation of SMEs’ access to public procurement markets in the EU”, Figure 4.9.

A more detailed breakdown of the baseline and current administrative burdens is set out below in Table 22.1. Since ABRplus5-PROCUREMENT covers four separate information obligations, for simplicity only total baseline and current administrative burdens are reported.

It is noted that the administrative savings estimates for Germany and Slovakia drive down the overall decrease in the administrative burdens. Indeed, these two Member States have the lowest percentage of the administrative savings in comparison to the other three Member States in the sample. Both Germany and Slovakia have provided information on administrative savings via the ICF questionnaire.

For Germany, the difference between baseline and current number of businesses variable is significantly smaller– a decrease of 29 per cent in comparison to Member States for which ICF estimates of the administrative savings were produced via desk research, and for which the decrease in the number of businesses is equal to 58 per cent.

Regarding Slovakia, the Member State reported (see Detailed Mapping Annexes, Annex 5)2) an administrative burden saving equivalent to 49 per cent of the total administrative burden. No further information was provided.

¹⁶⁰ Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Public procurement Priority Area”. Also Deloitte internal data on baseline administrative burdens.

Table 22.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member State	Administrative burden type	TOTAL ADMIN BURDENS (€m)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
Cyprus	Baseline		0.4		
	Current		0.2		58.0%
Germany	Baseline	18.2		28.7%	
	Current	13.0			
Portugal	Baseline		1.2		58.0%
	Current		0.5		
Slovakia	Baseline	0.4		49.0%	
	Current	0.2			
Netherlands	Baseline		5.3		58.0%
	Current		2.2		
Total	Baseline		25.5		37.0%
	Current		16.1		

Source: Member State responses to questionnaires from the European Commission and ICF International: Germany provided a figure on current number of businesses (120,000), and Slovakia reported an administrative burden saving equivalent to 49 per cent of the total administrative burden (see Detailed Mapping Annexes, Annex 5); desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Public procurement Priority Area”. Also Deloitte internal data on baseline administrative burdens. GHK report (2010), “Evaluation of SMEs’ access to public procurement markets in the EU”, Figure 4.9.

22.1.2 Potential savings lost through additional national requirements

Qualitative information shows that only the Czech Republic has imposed additional requirements on businesses that go beyond the requirements agreed at an EU level. The Czech Republic reported that, according to provisions of the Czech Public Procurement Act, the contracting authority is obliged to publish its profile (i.e. the obligatory electronic tool for publishing of information and documents)¹⁶¹.

The data and evidence provided by the Czech Republic in relation to the lost potential of these additional requirements was insufficient to allow ICF to estimate the impacts of the requirements on current administrative burdens and, hence, savings. However, qualitative conclusions are drawn below as to the likely impacts of these additional requirements based on the information provided by the Czech Republic.

It is expected that these additional requirements are likely to have an impact on businesses that will have to provide more information to the contracting authority (e.g. the justification of requirements for technical qualifications prerequisites). These may increase the amount of time spent on additional publishing requirements. However, it is not possible to quantify the

¹⁶¹ See above section 6.3.4. on examples of national measures that impose additional requirements. The contracting authority shall publish the statement of reasons for (a) purposefulness of a public contract, (b) proportionality of the requirements for technical qualifications prerequisites, (c) delimitation of commercial and technical terms and conditions of a public contract in relation to the needs of a contracting authority, (d) establishment of basic and partial evaluation criteria and the manner of evaluation of tenders in relation to the needs of a contracting authority

precise impact of these additional reporting requirements on the current administrative burdens for the Czech Republic.

22.1.3 Other benefits / impacts of the ABRplus measure

Several Member States were able to provide qualitative information on impacts in the information provided in response to the questionnaires sent by the European Commission and ICF:

- Germany stated that the introduction of self-declaration was strongly welcomed by end users as an essential simplification in the tendering process.
- Denmark reported that there will be administrative relief for SMEs in that they only need to submit documentation if they win the tender. SMEs also only need to submit documentation if the contracting authority is not in possession of the material in advance.
- Portugal suggest that the measure will lead to a substantial simplification of procedures considering that only the successful tenderer must present the qualification documents after the award of the contract. The 2011 survey on e-public procurement shows that 47% of SMEs in Portugal consider that there is a significant decrease of bureaucracy.¹⁶²
- The UK expects that the reduced costs for SMEs from reduced administrative burdens will follow the Commission's impact assessment estimates of 60% for the UK.
- The Netherlands reports that by introducing the Dutch self-declaration there has been a relief in administrative burden. The European Single Procurement Document, however, does not only aim at relieving administrative burden but also aims at providing proof to the contracting authority. Therefore, it might be possible that the administrative burden will rise in the Netherlands as a result of the introduction of a European standard.
- Although Finland has not implemented the measure, they estimated that potential savings could amount to €425 per company for each tender, or €19 million in total annual potential savings.
- Latvia reported that the measure saves a significant amount of time for applicants in preparing tenders. They state that this has been acknowledged by entrepreneurs themselves.
- Finally, in discussing Spain, the EU Committee of Regions report (2014)¹⁶³ emphasises that the measure will improve the position of small businesses and will make it easier for them to engage in the public procurement process.

However, a business community representative in Germany who responded to an ICF questionnaire stressed that although at first sight this measure seems to result in a reduction in bureaucratic requirements, in reality it is not that simple as enterprises need sufficient time to receive relevant documents to prove their suitability. The organisation stressed that the period of time between the decision of the public authority on awarding the contract and the date for submission of documents is often too short.

Finally, no Member States were able to provide quantitative estimates of savings lost as a result of national implementation measures that go further.

22.2 Concluding remarks

Overall only two Member States (DE and SK) provided information on actual savings realised which enabled a full assessment of the savings made on the ground. Other Member States provided information on the savings potential only (not actual savings on the ground). Overall, there was therefore not sufficient data provided to allow a full assessment of the

¹⁶² OPET (2012) E-public Procurement in Portugal: approach and results
http://ec.europa.eu/internal_market/publicprocurement/docs/eprocurement/conferences/speeches/l-valadares-tavares_en.pdf

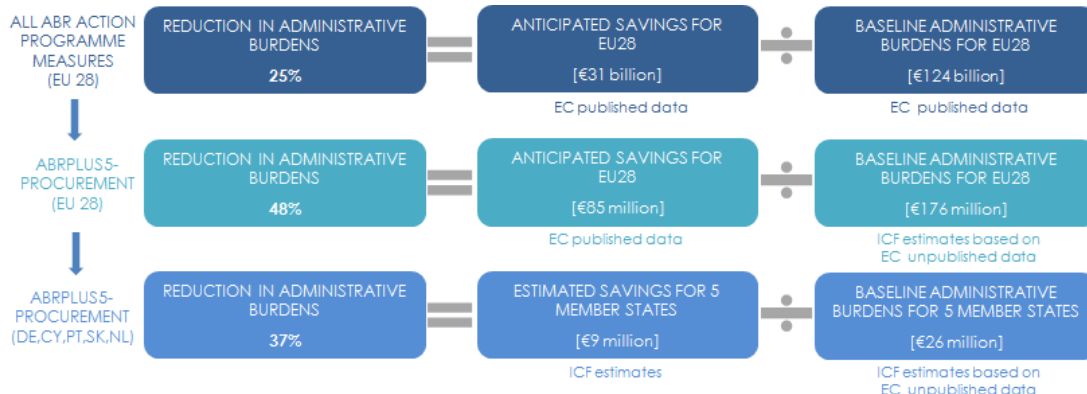
¹⁶³ Committee of the Regions (2014) Report on the consultation of the EER Regions on selected measures of the ABRplus initiative

savings made on the ground across all Member States, although these figures were useful in allowing more accurate estimates for other Member States.

In terms of impacts, the baseline administrative burden for the Member State sample is estimated at €25.5 million, whilst ICF’s estimate (based on available data and assumptions) of current administrative burdens for the same Member State sample is €16.1 million.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

Figure 22.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



Five Member States (DK, DE, LV, NL and PT) provided qualitative information on the impacts which was sufficient to enable an overall assessment of impact with information generally stressing that there would be a reduction in administrative burdens for SMEs. The qualitative information provided by other Member States was not detailed enough to make a sufficient assessment of the impact which means that the picture is largely incomplete.

Only the Czech Republic provided example of national measures that go further but they were unable to provide data or evidence of quantitative estimates of savings lost as a result.

23 ABRplus6-INTRASTAT

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus6-INTRASTAT.'

23.1 Impacts of the measure

23.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus6-INTRASTAT in a sample of five Member States (Czech Republic, Hungary, Greece, Latvia and Sweden). These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus6-INTRASTAT for the five Member States using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described in Box 6.

Box 6 Calculation of baseline and current administrative burdens for ABRplus6-INTRASTAT¹⁶⁴

For the Member States which did not provide sufficient information on current administrative burdens via the ICF questionnaire (Sweden and Czech Republic), these administrative burdens are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

For the Member States which provided sufficient information on current administrative burdens (Hungary, Greece and Latvia), data from these Member States in response to the ICF questionnaire was used to estimate the current level of administrative burden.

All Member States in the sample have fully implemented the measure.

Formula for the calculation of baseline administrative burdens

In accordance with the SCM methodology: Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as % of administrative costs; For ABRplus6-INTRASTAT, the business as usual costs are 25 per cent¹⁶⁵; and
- Administrative cost, which is calculated as:
 - Administrative Cost = Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Time is hours spent on preparation and submission of an Intrastat declaration and tariff is the hourly salary of the individual completing the activity;
 - Number of actions is computed as Intrastat declarations *Annual frequency.

Approach to estimating current administrative burdens

¹⁶⁴ CEPS report (2009): Measurement of administrative burdens generated by the acts included in the "extension list" attached to the action programme on administrative burdens.

¹⁶⁵ Deloitte, Ramboll and CapGemini, "Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs", 2008. Annex "Statistics Priority Area".

The first step involved ICF assessing which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus6-INTRASTAT measure. The introduction of ABRplus6-INTRASTAT is likely to result in a decline in the number of businesses that are obliged to report on their imports and exports of goods within the EU.

ICF also checked if the use of online tools has had an impact on the time variable. Only one Member State (Czech Republic) reported a reducing effect on time from the introduction of ABRplus6-INTRASTAT but the information provided was not sufficient to be taken into account¹⁶⁶.

The second step involved ICF using desk-based research to identify a suitable estimate for the current number of businesses that are required to submit customs declarations on their imports and exports of goods within the EU. ABRplus6-INTRASTAT states that 3 per cent of the value of exports and 5 per cent of the value of imports do not have to be reported by each Member State (this current number of businesses required to comply is therefore likely to be lower in comparison to the baseline figure). ICF used a proxy of the average EU percentage decrease in the number of traders required to report and submit the Intrastat data (26%)¹⁶⁷.

The current number of businesses required to comply with Intrastat obligations is calculated by applying the 26% decrease estimate to the baseline number of businesses. The current administrative burdens are estimated using the baseline SCM methodology but replacing the baseline number of businesses variable with the new, current figure for businesses which have to comply with submitting customs declarations. This approach was used for estimating current administrative burdens for Sweden and the Czech Republic.

For the remaining Member States (Hungary, Latvia and Greece), current administrative burdens were based on the data available from Member States' responses to ICF's questionnaire. In their response, Hungary estimated the current number of businesses to be 11,300. ICF used this figure instead of the baseline number of traders to calculate the current administrative burden for Hungary.

Finally, for Greece and Latvia, ICF used figures relating to realised savings that were provided in their consultation response. These were €1.45 million and €451,000 respectively. These figures were subtracted from available baseline figures for each of the two Member States in order to obtain current administrative burdens.

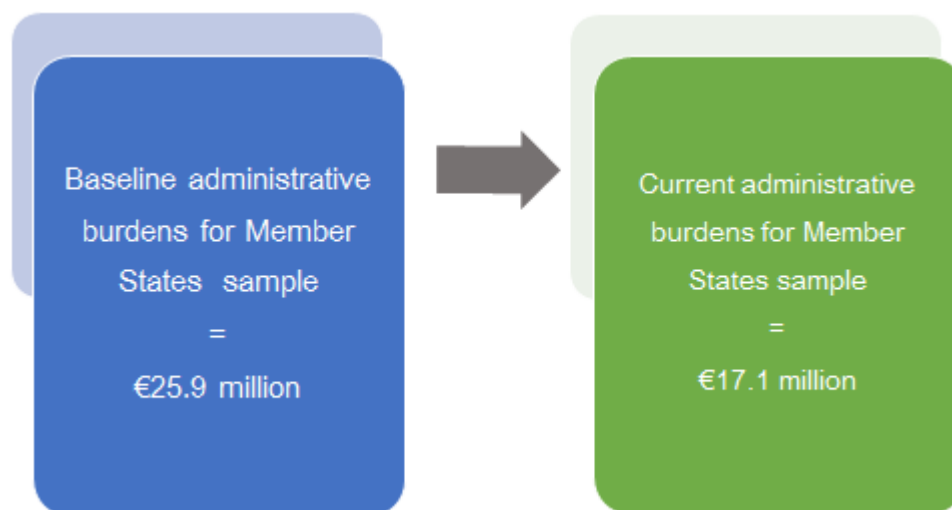
Figure 23.1 below provides a summary of the baseline and current administrative burdens across the sample of Member States for ABRplus6-INTRASTAT. It shows that the aggregate administrative burden following the implementation of ABRplus6-INTRASTAT measure may have decreased by around €9 million, or 34 per cent. These represent a mix of estimated

¹⁶⁶ Czech Republic reported a time reduction in days while its baseline time is 27 minutes. See Detailed Mapping Annexes, Annex 6.

¹⁶⁷ HM Revenue and Customs, Intrastat Business Populations Project, 2014. The average EU percentage decrease in the number of traders (PSIs or Providers of Statistical Information) required to report and submit data is 19%. This accounts for traders who: (1) import only (who would have therefore been fully exempted from Intrastat reporting); and (2) import as well as export (hence, they would have been partially exempted from Intrastat reporting). This estimate covers the time period 2008-2011. ICF estimated the number of PSIs for years 2012 and 2013 by extrapolating from the difference in figures between 2008 and 2010 (for year 2012 extrapolation) and 2009 and 2011 (for year 2013 extrapolation). There are no significant differences in year-on-year figures between these years. The estimated average EU percentage decrease in the number of traders required to report and submit the Intrastat data in the period 2008-2013 is 26%. It is noted that the EU average estimate is based on data on number of PSIs provided by 26 Member States (data from Spain is missing while Poland, Malta, Ireland and Estonia have provided only partial data). It is further noted that the HM Revenue and Customs report also provides data on the decrease in the number of businesses for individual Member States. However, the data regards the total reduction in PSIs between the actual (2011) and the predicted (2014) rate, i.e. the reported reduction in the number of PSIs figure represents a percentage decrease between the current number of all traders (regardless of the flow of trade they report on) and the baseline number of all traders (again, regardless of the flow of trade they report on). These are predicted reductions (and therefore are not based on hard evidence). As a result, they do not correspond with the EU average estimate for 2008-2011. Consequently, ICF has applied the EU average estimate in the calculations of the administrative burdens.

savings based on available data and assumptions, as well as savings reported by individual Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus6-INTRASTAT (as reported by the European Commission) of €134 million (or 42 per cent of the total EU baseline administrative burdens¹⁶⁸). The administrative burden savings estimated by ICF for the sample of five Member States (34 per cent of the total baseline administrative burdens for the five countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (42 per cent of the total EU baseline administrative burdens).

Figure 23.1 Snapshot of baseline and estimated current administrative burdens for ABRplus6-INTRASTAT



Source: Member State responses to questionnaires from the European Commission and ICF International (in their response Hungary estimated the current number of businesses to be 11,300, Greece reported realised savings of €1.45 million and Latvia of €451,000)- see Detailed Mapping Annexes, Annex 6; desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annexe “Statistics Priority Area”. Also Deloitte internal data on baseline administrative burdens. HM Revenue and Customs, Intrastat Business Populations Project, 2014. The average EU percentage decrease in number of traders (PSIs or Providers of Statistical Information) required to report and submit data is taken from page 11.

A more detailed breakdown of the baseline and current administrative burdens is set out below in Table 23.1. It is noted that the administrative savings estimates for Greece drive down the overall decrease in administrative burdens. Indeed, this Member State has the lowest percentage of the administrative savings in comparison to the other four Member States in the sample. This is explained by the fact that Greece has reported the lowest decrease in the number of businesses variable¹⁶⁹.

¹⁶⁸ Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annexe “Statistics Priority Area”. Also Deloitte internal data on baseline administrative burdens.

¹⁶⁹ Greece reported that: “The estimation of the savings occurred due to the 25% reduction of the total number of the enterprises that were obliged to submit Intrastat declarations resulting of the increase of the applied exemption thresholds” (see Detailed Mapping Annexes, Annex 6). The 25% reduction in the number of traders is low in comparison to Hungary (55%) and Latvia, Sweden and Czech Republic (32%).

Table 23.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member States	Administrative burden type	TOTAL ADMINISTRATIVE BURDENS (€m)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
Hungary	Baseline	2.0			
	Current	1.1		43.0%	
Greece	Baseline	5.3			
	Current	3.8		27.6%	
Latvia	Baseline	0.9			
	Current	0.5		48.6%	
Sweden	Baseline		13.0		
	Current		9.3		28.9%
Czech Republic	Baseline		4.7		
	Current		2.4		47.8%
Total	Baseline		25.9		
	Current		17.1		33.8%

Source: Member State responses to questionnaires from the European Commission and ICF International (in their response Hungary estimated the current number of businesses to be 11,300, Greece reported realised savings of €1.45 million and Latvia of €450,000)- see Detailed Mapping Annexes, Annex 6; desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Statistics Priority Area”. Also Deloitte internal data on baseline administrative burdens. HM Revenue and Customs, Inrastat Business Populations Project, 2014. The average EU percentage decrease in number of traders (PSIs or Providers of Statistical Information) required to report and submit data is taken from page 11.

Note: Baseline administrative burden data was collected separately for micro, small, medium and large businesses, but it is not presented by company size. The time variable is not reported because it differs significantly depending on company size. Other variables are the same for all business sizes.

23.1.2 Potential savings lost through additional national requirements

Most Member States reported in the information they provided that there were no savings lost as a result of national measures going beyond the original requirements agreed at an EU level or they were not able to provide information¹⁷⁰.

However, as highlighted in section 8.3.4, some Member States have imposed additional requirements on businesses. Bulgaria and Cyprus, for instance, currently collect additional data via the Inrastat system. In addition to mandatory reporting on several data elements, businesses are also required to provide information with respect to a number of optional data variables.

The information provided by Member States in relation to these additional requirements was insufficient to allow ICF to estimate the impacts of the requirements on current administrative burdens and, hence, savings. However, qualitative conclusions are drawn below as to the likely impacts of these additional requirements based on the information provided by Member States.

¹⁷⁰ This finding should be interpreted with care. In a recent communication to ICF, ESTAT explained that, to their knowledge, most Member States do impose additional requirements but may not explicitly say so. Member States' estimations of actual savings could therefore be overestimated

It is expected that these additional requirements are likely to have an impact on businesses that will have to provide information with respect to a number of optional data variables. These may increase the amount of time spent on submitting Intrastat information.

23.1.3 Other benefits / impacts of the ABRplus measure

Additional qualitative evidence on the impacts of ABRplus6-INTRASTAT is available for fifteen Member States (for a full description of the additional qualitative information on impacts, see the separate document entitled 'Detailed Mapping Annexes'). This information is primarily drawn from Member States' consultation responses.

An increase in the share of traders who are exempted from the obligation to declare arrivals

The implementation of ABRplus6-INTRASTAT across Member States has led to a reduction in the number of traders reporting on their intra-EU imports¹⁷¹.

In Bulgaria, latest figures indicate that 71 per cent of all traders are now exempted from intra-EU trade reporting obligations as opposed to 60 per cent of traders in 2008 (i.e. prior to the implementation of the measure)¹⁷².

Similarly, in their consultation responses, Czech Republic indicated that the proportion of traders subject to exemptions increased from 82 per cent to 89 per cent for the period 2008-2013¹⁷³.

In Greece, revisions to reporting thresholds (from €55,000 in 2007 to €115,000) in 2012 led to a 25 per cent reduction in the total number of enterprises having to submit Intrastat declarations.

Through qualitative evidence set out in their consultation responses, the UK also reported similar benefits. Although many businesses with the least amount of intra-EU trade were already exempted from the obligation to submit Intrastat declarations prior to the implementation of ABRplus6-INTRASTAT, the measure allowed for another 6,500 additional SMEs to be dispensed from reporting obligations. The measure also helped remove "all compliance costs associated with Intrastat for approximately 20 per cent of all Intrastat businesses."

A reduction in the amount of time spent completing and submitting Intrastat declarations

The implementation of the measure has had a positive impact on the amount of time dedicated to the completion of Intrastat declarations in most MS. Some case examples (as discussed in Member States' consultation responses) are discussed below.

In Ireland, it is estimated that the measure has driven a reduction in the monthly time burden associated with Intrastat reporting. Traders have been reported to spend "around 100 minutes" in completing arrivals declarations under the new requirements. However, as a comparable measurement was not conducted in Ireland prior to the implementation of ABRplus6-INTRASTAT, the current estimate does not fully indicate the magnitude of the reduction in the time burden associated with Intrastat reporting.

On the other hand, Hungary has reported annual savings of 34,200 hours since the implementation of the measure. These savings were mainly driven by a reduction in the

¹⁷¹ Reported reductions in the share of traders exempted from Intrastat reporting by Member States are approximate. In a recent communication to ICF, ESTAT explained that these numbers may have changed over time.

¹⁷² Member State responses to questionnaire from EC.

¹⁷³ This reported increase in exempted traders is for arrivals only. The Czech Republic also reported an increase in exempted traders for dispatches of around 6%. However, this does not include those traders who both import and export. Thus, the Czech Republic information is incomplete and it is difficult to compare with the EU average estimate of 26%.

proportion of traders eligible for Intrastat reporting which fell from 8,400 in 2007 to 6,900 in 2008¹⁷⁴.

Loss of critical statistical data

While Member States were generally positive about the measure, many warned that future increases in national reporting thresholds for arrivals could result in the loss of statistical information. However, they did not elaborate on whether and how the information is actively being used to deliver benefits and/or whether the information can be sourced elsewhere.

This issue was raised by Sweden in their consultation responses to the European Commission and ICF. While “lost” trade data can be estimated with reliable methods, they warned that estimation at different levels of the CN (e.g. estimation for CN 8 products)¹⁷⁵ will become increasingly difficult if coverage is further reduced.

On the other hand, Ireland explained, through their consultation responses, that the reduction of administrative burden resulting from the implementation of ABRplus6-INTRASTAT mainly affected enterprises with the smallest EU turnover. Consequently, further adjustments to reporting thresholds would more likely reduce the burden for small traders with low-value items. “However many of these are Irish-owned companies and the loss of such data would greatly reduce the amount of information available to traders and to policy-makers”. A major concern was also raised in relation to important data on the importation of particular substances (e.g. hazardous chemicals, animal feed, etc.) being lost in the process.

Similarly, the Statistical Office of Slovenia further criticised the loss of a significant amount of data on traded products, in particular in “certain areas of national strategic trade¹⁷⁶,” that resulted from the implementation of the measure, although they did not elaborate on whether and how the information is actively being used to deliver benefits and/or whether the information can be sourced elsewhere.

23.2 Concluding remarks

Overall, available quantitative evidence was insufficient to provide a conclusive assessment of impacts of the measure on the ground. In addition, the information provided by Member States in relation to additional requirements imposed at Member State level was insufficient to allow an estimation of the impacts of the requirements on current administrative burdens and, hence, savings.

Additional qualitative evidence on the impacts of the measure was provided by seventeen Member States in their consultation responses. The main benefits driven by the implementation of ABRplus6-INTRASTAT were reported to be: (1) an increase in the share of traders who are exempted from the obligation to declare arrivals; and (2) a reduction in the amount of time spent in filling and submitting Intrastat declarations. Some Member States also highlighted unintended consequences of the measure. They were particularly critical of the potential loss of critical statistical information that could stem from higher national reporting thresholds. However, few Member States shared similar concerns.

The reduction in administrative burdens resulting from ABRplus6-INTRASTAT was therefore calculated on the basis of the number of micro businesses that are now exempted from

¹⁷⁴ The average time spent on Intrastat reporting was observed for a sample of SMEs and assumed to be the same for exempted and non-exempted SMEs. This totalled to about 23 hours/year. Multiplying this by the reduction in traders having to report (8,400 hours – 6,900 hours = 1,500 hours), this gives total savings of 34,200 hours

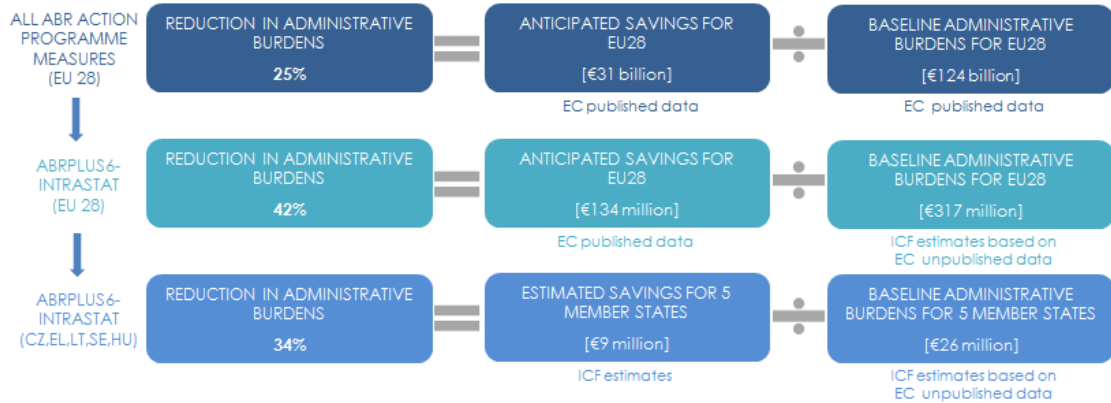
¹⁷⁵ Refer to the below for full definitions of product classification at European level:
http://epp.eurostat.ec.europa.eu/portal/page/portal/international_trade/documents/FAQ_XT_WEB_EN_final_January2012.pdf

¹⁷⁶ Slovenian authorities did not specify key areas of national trade. However, desk-based research indicates that Slovenia’s trade (both exports and imports) is mainly orientated towards: manufactured products, machinery and transport equipment, chemicals and food products

reporting Intrastat data. Current administrative burdens were estimated at €17.1 million, representing a near 34 per cent reduction from the estimated baseline figure of €25.9 million.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

Figure 23.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



24 ABRplus7-PRODCOM

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus7-PRODCOM.'

24.1 Impacts of the measure

24.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus7-PRODCOM in a sample of five Member States (Czech Republic, Hungary, Greece, Denmark and Portugal). These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus7-PRODCOM using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described below.

Box 7 Calculation of baseline and current administrative burdens for ABRplus7-PRODCOM¹⁷⁷

For the Member State which did not provide sufficient information on current administrative burdens via the ICF questionnaire (Portugal) the current administrative burdens are estimated using existing baseline data and assumptions. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

For the Member States which provided sufficient information on current administrative burdens (Czech Republic, Hungary, Greece and Denmark), data from the ICF questionnaire was used as the basis for the current level of administrative burdens.

All Member States in the sample have fully implemented the measure.¹⁷⁸

Formula for the calculation of baseline administrative burdens

In line with the SCM methodology: Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as percentage of administrative costs. For ABRplus7-PRODCOM the BAU costs are zero; and
- Administrative cost is calculated as:
 - Administrative Cost = Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Where time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity; and
 - Number of actions is computed as Number of businesses *Annual frequency.

ICF obtained baseline (administrative burden) data (including data on the following underlying components: tariff, time, frequency and the number of businesses subjected to reporting obligations) from a previous assessment conducted by Deloitte, Ramboll and CapGemini.

¹⁷⁷ CEPS report (2009): Measurement of administrative burdens generated by the acts included in the "extension list" attached to the action programme on administrative burdens.

¹⁷⁸ Czech Republic and Denmark stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed both Member States have fully implemented each provision for the purposes of estimating burdens.

Approach to estimating current administrative burdens

The first step involved ICF assessing which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus7-PRODCOM measure. Since ABRplus7-PRODCOM reduces reporting requirements (by decreasing the number of headings in the PRODCOM questionnaire), the amount of time spent completing the questionnaire is expected to fall as fewer sections have to be completed¹⁷⁹.

The second step involved ICF estimating current administrative burdens. ICF used desk-based research to identify a suitable proxy value for the reduction in time associated with a reduction in the number of headings reported in the PRODCOM questionnaire. In its consultation response, the UK reported that for the period 2004-2012, the number of headings contained in the PRODCOM list fell by 32 per cent (Annex 7 of the separate document entitled 'Detailed Mapping Annexes'). In the absence of alternative estimates or data, ICF assumed the reduction in time spent completing the PRODCOM questionnaire to be proportional with the reduction in the number of headings, i.e. there was an equal reduction of 32 per cent in the amount of time spent on reporting following the implementation of ABRplus7-PRODCOM. Based on this information, ICF estimated the current amount of time spent on PRODCOM reporting in Portugal¹⁸⁰ by subtracting the percentage time savings from the baseline value of time. The remaining variables used in the baseline calculation (tariff, frequency and number of businesses) were assumed to remain unchanged. Consequently, current administrative burdens were estimated using the baseline formula, but with an updated value for the time variable.

Third, responses to the ICF questionnaire were used to estimate the current level of administrative burdens for the four other Member States in the sample given these Member States provided sufficient information on current administrative burdens. Czech Republic stated in the ICF questionnaire (see Detailed Mapping Annexes, Annex 7) that the time taken to comply with PRODCOM requirements has decreased to two hours per activity. Hungary reported a new, current time of 1.29 hours. Greece has provided information of realised savings as well as the new, current time estimate of 0.68 hours (see Detailed Mapping Annexes, Annex 7). This information was used to calculate current administrative burdens using the SCM methodology (replacing the baseline time values with new, current estimates while baseline data for tariff, frequency and number of businesses remained unchanged).

Denmark indicated that its administrative burden had reduced by 30 per cent as a result of ABRplus7-PRODCOM (see Detail Mapping Annexes, Annex 7). This estimate was applied to the baseline administrative burden figure to calculate administrative savings. These were then subtracted from the baseline total administrative burden to arrive at the current total level of administrative burden.

Figure 24.1 below provides a summary of the baseline and current administrative burdens across the sample of Member States for ABRplus7-PRODCOM. It shows that the aggregate administrative burden following the implementation of the ABRplus7-PRODCOM measure may have decreased by around €4 million, or 36 per cent. These represent a mix of estimated savings based on available data and assumptions, as well as savings reported by individual Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus7-PRODCOM (as reported by the European Commission) of €102 million. However, the €102 million estimate of the total EU administrative savings is broadly equal to the total EU baseline administrative burdens of €101 million.¹⁸¹ This may reflect a different approach to the estimation of administrative burdens and savings in this report and in the baseline data

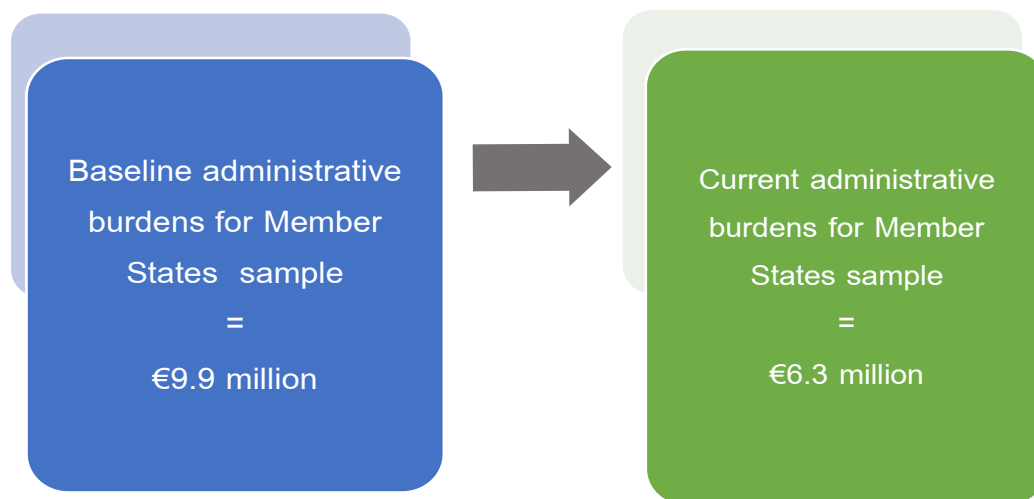
¹⁷⁹ The number of businesses variable may have changed (as well as time) as a result of the measure. This is because the reduction in PRODCOM headings reduces the number of products which need to be reported (i.e. as PRODCOM headings are PRODCOM product codes). Therefore, some businesses might be exempted completely from it if the products they report are not on the post-ABRplus7-PRODCOM list anymore. However, no information is available regarding how many businesses were exempted following the introduction of ABRplus7-PRODCOM.

¹⁸⁰ Note that ICF could not estimate the current administrative burden for the UK due to lack of baseline data.

¹⁸¹ Deloitte, Ramboll and CapGemini, "Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs", 2008 and its Annex "Statistics Priority Area".

analysis. As a result, the administrative savings for the sample of five Member States cannot be compared with the total EU28 administrative savings.

Figure 24.1 Snapshot of baseline and estimated current administrative burdens for ABRplus7-PRODCOM



Source: Member State responses to questionnaires from the European Commission and ICF International (Greece provided data on realised savings of €27,685 and Denmark stated that its administrative savings amounted to 30% of the baseline administrative costs, and Czech Republic reported that time variable has decreased to two hours per activity)- see Detailed Mapping Annexes, Annex 7; desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Statistics Priority Area”. Also Deloitte internal data on baseline administrative burdens.

A more detailed breakdown of the baseline and current administrative burdens is set out below in the table below. It is noted that Denmark and Portugal have the lowest estimated percentage decrease in administrative savings¹⁸². Denmark has provided information on administrative savings as a percentage of baseline administrative burdens but has not supplied enough information regarding the methodology behind their calculations. Portugal’s low administrative savings are due to the fact that this Member State had the lowest decrease in time variable in comparison to other countries in the sample.

Table 24.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member State	Administrative burden type	TOTAL ADMIN BURDENS (€m)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States’ calculations	ICF estimates	Member States’ calculations	ICF estimates
Czech Republic	Baseline	1.3			
	Current	0.6		52.7%	
Hungary	Baseline	0.6			
	Current	0.2		58.9%	
Greece	Baseline	0.06			
	Current	0.03		53.0%	
Denmark	Baseline	0.25		32.2%	

¹⁸² The low estimates of cost savings produced by Denmark could be explained by the fact that additional requirements were imposed at a national level and were therefore accounted for in the overall estimation of current administrative burden or cost savings.

Member State	Administrative burden type	TOTAL ADMIN BURDENS (€m)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
	Current	0.17			
Portugal	Baseline		7.7		
	Current		5.2		32.0%
Total	Baseline		9.9		
	Current		6.3		36.4%

Source: Member State responses to questionnaires from the European Commission and ICF International (Greece provided data on realised savings of €27,685 and Denmark stated that its administrative savings amounted to 30 per cent of the baseline administrative costs, and Czech Republic reported that the time variable has decreased to two hours per activity) - see Detailed Mapping Annexes, Annex 7; desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Statistics Priority Area”. Also Deloitte internal data on baseline administrative burdens.

*: Czech Republic and Denmark stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed both Member States have fully implemented each provision for the purposes of estimating burdens. Additionally, it is known that Denmark has implemented additional requirements at national level

24.1.2 Potential savings lost through additional national requirements

Most Member States reported in the information they provided that there were no savings lost as a result of national measures going beyond the original requirements agreed at an EU level, or were not able to provide information.

However, as highlighted in section 9.3.4, some Member States (Denmark, Estonia, Greece and Hungary) have imposed additional requirements on businesses. In Denmark, the number of survey questions relating to stocks has been increased from two to four since the timing of the PRODCOM survey was switched from a quarterly to an annual basis. Other examples were provided by Estonia and Greece.

The information provided by Member States in relation to these additional requirements was insufficient to allow ICF to estimate the impacts of the requirements on current administrative burdens and, hence, savings. However, qualitative conclusions are drawn below as to the likely impacts of these additional requirements based on the information provided by Member States.

It is expected that these additional requirements will reduce the potential for savings. As indicated by Denmark, cost reductions will be much smaller since reporting requirements would not have been simplified to their full extent for businesses. In this regard, ICF's estimates may represent an overestimation of the potential savings from ABRplus7-PRODCOM.

24.1.3 Other benefits / impacts of the ABRplus measure

Additional qualitative evidence on the impacts of ABRplus7-PRODCOM is available for thirteen Member States (for a full description of impacts, see Annex 2). A majority have attempted to quantify savings reaped from implementing the measure. In most cases, the main drivers of the reduction in administrative burden were:

- smaller sample frames;
- a lower number of PRODCOM headings or codes used for reporting purposes; and

- a reduction in the time spent on reporting (mainly driven by a change in the frequency of the PRODCOM survey to once a year).

In their consultation response to ICF, Greece indicated that the reduction in the number of PRODCOM headings constituted a predominant factor in reducing the ‘response burden.’ Between 2004 and 2011, the number of headings fell by about 36 per cent reaching a total of 7,922 in 2011 as opposed to 12,233 in 2004. Based on available estimates for the amount of time required for each PRODCOM heading (0.68 hours/heading) and the cost per working hour (€9.23), the overall saving from implementing ABRplus7 was estimated at €27,700 in 2012.

The measure also led to substantial savings in Austria. In their consultation response to the European Commission, they indicate that the reporting burden associated with PRODCOM decreased from 65,700 hours in 2006 to 61,850 hours in 2012, representing an overall savings of 3,850 hours. Assuming a cost of €32 per working hour, overall savings are estimated at €123,100. According to Austrian authorities, the “savings potential concerning the PRODCOM survey” was largely influenced by:

1. The enforcement of the electronic reporting system, ‘e-Quest;’
2. The use of a turnover threshold to minimise the response burden while ensuring a reasonable level of representativeness; and
3. The reduction of PRODCOM headings by about 8.7 per cent from 2006 to 2012.

In their consultation response to the European Commission, Romania indicated that the implementation of the measure allowed for a reduction in the amount of time required to complete data questionnaires. Average working time associated with PRODCOM reporting “decreased from about 6 hours in 2006 to about 4.5 hours in 2012”.

24.2 Concluding remarks

Overall, available quantitative evidence was insufficient to provide a conclusive assessment of impacts of the measure on the ground. In addition, the information provided by Member States in relation to additional requirements imposed at Member State level was insufficient to allow an estimation of the impacts of the requirements on current administrative burdens and, hence, savings.

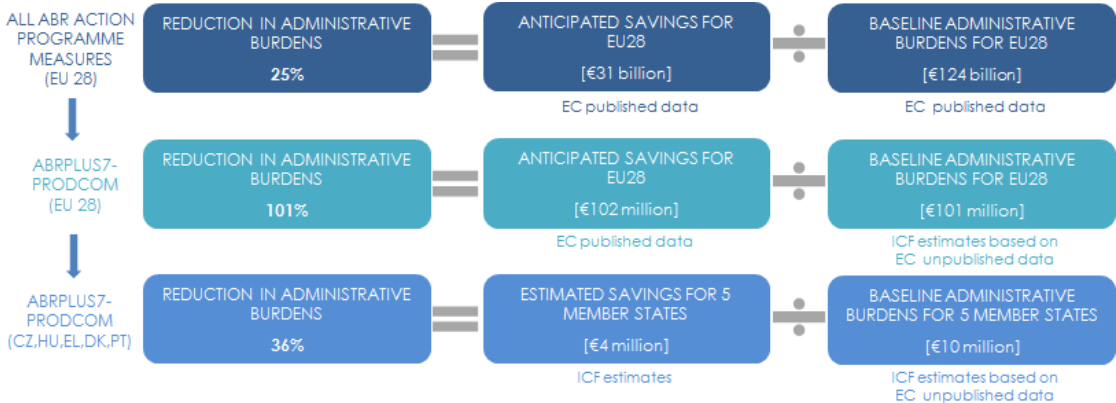
Additional qualitative evidence on the impacts of the measure was provided by thirteen Member States in their consultation responses. The main benefits driven by the implementation of ABRplus7-PRODCOM were reported to be: (1) fewer respondents (or producers) targeted for the PRODCOM survey; (2) a lower number of PRODCOM headings or codes used for reporting purposes; and (3) reduced time spent on reporting.

The reduction in administrative burdens resulting from ABRplus7-PRODCOM was therefore calculated on the basis of the reduction in the amount of time spent on PRODCOM reporting. Where quantitative data was not available, the reduction in time was assumed to be proportional to the reduction in the number of PRODCOM headings featuring on the PRODCOM survey. Current administrative burdens were estimated at €6.3 million, representing a 36 per cent reduction from the estimated baseline figure of €9.9 million.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.



Figure 24.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



25 ABRplus8-INVOICING

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus8-INVOICING'.

25.1 Impacts of the measure

25.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus8-INVOICING in a sample of five Member States – Cyprus, Sweden, Spain, France and Latvia. These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus8-INVOICING using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described in Box 8.

Box 8 Calculation of baseline and current administrative burdens for ABRplus8-INVOICING ¹⁸³

Since no Member States provided sufficient information on current administrative burdens in the ICF questionnaire, they are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

All Member States in the sample (Cyprus, Sweden, Spain, France and Latvia) have fully implemented the measure.¹⁸⁴

Formula for the calculation of baseline administrative burdens

In line with the SCM methodology: Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as a percentage of administrative costs. For ABRplus8-INVOICING, BAU costs are 25 per cent of total administrative costs; and
- Administrative cost is calculated as:
 - Administrative Cost = External costs + Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Where time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity;
 - Number of actions is computed as Number of businesses * Annual frequency;
 - External costs refer to external consultancy costs, i.e. fees paid to external service providers when businesses is relying on third party for the fulfilment of their fiscal obligation.

Approach to estimating current administrative burdens

¹⁸³ Please see Deloitte, Ramboll and CapGemini, "Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs", 2008.

¹⁸⁴ France and Latvia stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed both Member States have fully implemented each provision for the purpose of estimating current administrative burdens.

To estimate current administrative burdens, ICF used desk-based research and developed assumptions to arrive at the best possible estimates of current administrative burdens and implied potential savings (while baseline administrative burdens are based on hard evidence from Deloitte et al report).

First, ICF assessed which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus8-INVOICING measure being introduced. Since ABRplus8-INVOICING removes additional requirements on invoices and enables wider use of electronic invoicing, time spent completing the actions is likely to decrease. There are also potential reductions in external costs (i.e. the business might bring (at least some of the) invoicing in-house due to the simplification of invoicing rules, which will reduce external costs).

Second, ICF used desk-based research to identify a suitable proxy value for the reduction in time associated with a move from a paper-based to an electronic system¹⁸⁵. The source of data used by ICF provides an estimate for the time savings associated with the introduction of e-invoicing of 17.5 minutes. In the absence of any alternative estimates, this figure was used as a proxy for the estimated time savings associated with moving from a paper-based to an electronic invoice system. The current value of time is calculated by subtracting the time savings (17.5 minutes) from the baseline value of time.

The proxy estimate for a reduction in external costs is estimated using information from an ICF report and baseline data – a reduction in external costs due to ABRplus8-INVOICING of 60 per cent is assumed.¹⁸⁶ This estimate is applied to baseline external costs to arrive at the current value of external costs.

These estimated current figures of time and external costs were then used for calculating the current administrative burden for Cyprus, Sweden, Spain, France and Latvia using the SCM methodology, with tariff and frequency variables unchanged but replacing the baseline time variable and the external costs variable with the new, current values.

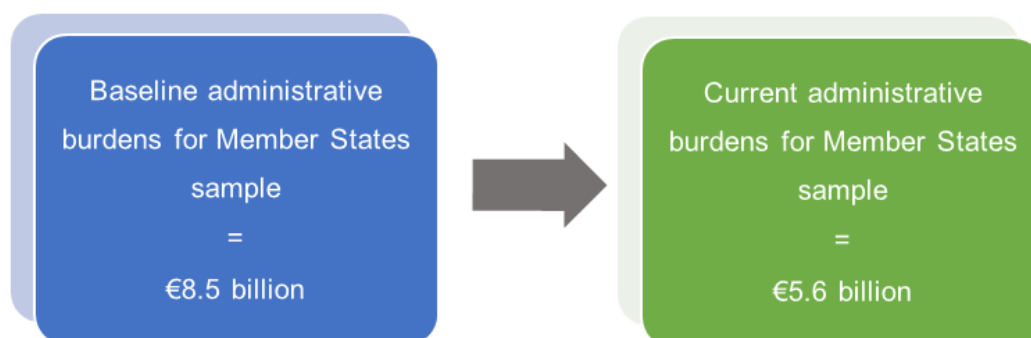
Figure 13.1 below provides a summary of the baseline and current administrative burdens across the sample of Member States for ABRplus8-INVOICING (Cyprus, Hungary, Spain, France and Latvia). It shows that the aggregate administrative burden following the implementation of the ABRplus8-INVOICING measure may have decreased by around €2.9 billion, or 34 per cent. These are estimated savings based on available data and assumptions, rather than actual realised savings based on actual Member State data. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus8-INVOICING (as reported by the European Commission) of €18,8 million (or 63 per cent of the total EU baseline administrative burdens¹⁸⁷). The administrative burden savings as a share of baseline administrative burdens estimated by ICF for the sample of five Member States (34 per cent of the total baseline administrative burdens for the five countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (63 per cent of the total EU baseline administrative burdens).

¹⁸⁵ EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52: "cost saving potential per invoice (Source: 'Electronic Invoicing Initiatives in Finland', Helsinki School of Economics, 2008).

¹⁸⁶ According to the baseline administrative burden data, it shows that on average the internal to external cost ratio is 10% to 90%. According to the ICF report for DG Enterprise (2013), "Cost Benefit Analysis for the delegation of certain tasks regarding the implementation of Union Programmes 2014-2020 to the Executive Agencies", current internal to external staff cost ratio is 70% to 30%. It is therefore assumed that current external costs will follow the same 70% to 30% ratio. As a result, a reduction in external costs of 60% is observed (90% - 30%). See Table 1.1 and Table 1.2 of the ICF report (2013).

¹⁸⁷ Deloitte, Ramboll and CapGemini, "Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs", 2008 and its Annexe "Tax Law Priority Area".

Figure 25.1 Snapshot of baseline and estimated current administrative burdens for ABRplus8-INVOICING



Source: Since no Member States in the sample provided sufficient information on the current administrative burdens in the ICF questionnaire, all current administrative burdens in the table are estimated using existing baseline data and additional data collected via desk-research and Deloitte internal data on baseline administrative burdens. EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52. ICF report for DG Enterprise, “Cost Benefit Analysis for the delegation of certain tasks regarding the implementation of Union Programmes 2014-2020 to the Executive Agencies”, 2013.

A more detailed breakdown of the baseline and current administrative burdens is set out below in the table below. Since ABRplus8-INVOICING covers seven separate information obligations, for simplicity only total administrative burden figures are reported. It is noted that all five Member States in the sample have similar estimated administrative savings as a proportion of baseline administrative burdens. This is due to the fact that the change in time variable is the same amongst all Member States (time-saving of 17.5 minutes).

Table 25.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member States	Administrative burden type	TOTAL ADMIN BURDENS (€bn)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
Cyprus	Baseline		0.08		29.6%
	Current		0.06		
Sweden	Baseline		0.8		32.3%
	Current		0.5		
Spain	Baseline		4.1		34.6%
	Current		2.7		
France	Baseline		3.5		33.8%
	Current		2.3		
Latvia	Baseline		0.04		34.2%
	Current		0.03		
Total	Baseline		8.5		34.0%
	Current		5.6		

Source: Since no Member States in the sample provided sufficient information on the current administrative burdens in the ICF questionnaire, all current administrative burdens in the table are

estimated using existing baseline data and additional data collected via desk-research and Deloitte internal data on baseline administrative burdens. EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52. ICF report for DG Enterprise, "Cost Benefit Analysis for the delegation of certain tasks regarding the implementation of Union Programmes 2014-2020 to the Executive Agencies", 2013.

** France and Latvia stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed both Member States have fully implemented each provision for the purposes of estimating burdens.*

25.1.2 Other benefits / impacts of the ABRplus measure

Many Member States had difficulty providing data and evidence and quantifying the savings in administrative burdens as a result of ABRplus8-INVOICING in their response to the consultation. Although Hungary was able to provide some data and evidence including estimates of actual savings (although it did not fully implement the measure), while Germany, the Netherlands, Austria, Slovenia and the UK provided estimates of potential savings (see Annex 3, section A3.2 in the separate Annex document). In particular, Germany estimated the savings potential to be €4.5 billion using the Standard Cost Model and taking into account the simplification for electronic invoicing as well as the on-going simplification for storage of invoices. This contrasts with the €1.5 billion of savings originally predicted for Germany as more businesses took up e-invoicing than originally anticipated in the European Commission's estimates.

Other Member States were able to provide some qualitative information in their responses that indicated a reduction in administrative burdens and costs for firms. In particular, savings in issuing invoices, sending of invoices and the storage of invoices by both suppliers and customers were frequently cited.

Qualitative information provided by Ireland indicated that the new rules are less onerous on businesses and that setting harmonised rules at an EU level gives businesses the legal certainty that an invoice compliant in one Member State will be compliant in all Member States.

Greece reported in their response a cost reduction from: printing and sending invoices to buyers; preserving and storing paper copies of invoices; savings from eliminating liability when entering into and accepting agreements using electronic invoicing; savings reductions in the time taken to send invoices; and savings in detecting errors and correcting of invoices. In addition, Hungary categorised savings in their response as relating to: office equipment; printing and postage; freeing of storage capacity; and labour savings resulting from simpler, more automated invoice processing. Hungary has estimated the savings from each of these areas (see Annex 8, section A8.3 in the Detailed Mapping Annexes). In addition, Finland stated in its response that electronic invoicing could decrease the cost of invoicing by about 70 to 80 per cent compared to paper invoices.

Austria reported in its qualitative information provided, that, in the banking and insurance sector, electronic invoicing is increasingly desired. However, this measure does not have a direct effect on the economy, since e-invoicing was already common practice in many small businesses. A study carried out by the Austrian Federal Economic Chamber on e-bills estimated that the benefits could be as high as €8 billion if 60 per cent of all e-invoices are sent in XML format. However, currently only a maximum of 8 per cent of all e-invoices are transmitted as XML files in Austria. This point is reiterated by an Austrian business organisation which responded to the ICF business community questionnaire. The Netherlands stressed that e-invoicing is seen as an important step towards paperless public administration and can have financial, economic and environmental benefits. The consequence of having only national systems is that invoices are often not exchangeable and that the various national systems cannot 'communicate' with each other.

Poland noted in its qualitative information provided, that the introduction of e-invoicing regulations has liberalised the standards for transmission and storage of invoices in electronic form and that entrepreneurs no longer have to bear the financial costs of verification of an electronic signature. The UK suggested in its response that there are significant potential cost savings for business in meeting their VAT invoice obligations, in

terms of invoice creation, sending and storage obligations. It also noted a cost of £17 per business in familiarisation costs when implementing the measure. In addition, an HMRC document¹⁸⁸ reports that electronic invoices can have advantages over traditional paper invoices and provide many potential benefits for business, including:

- reduced handling and storage costs;
- rapid access and retrieval of invoices;
- simpler record keeping, payment processing and dispute handling;
- improved traceability of orders; and
- structured and secure business data.

However, the qualitative information from Italy emphasised that five trade associations that were consulted believe that this method of issuing and transmitting invoices should not be made compulsory as it involves costs for the installation and use of specific software and could actually increase costs especially for small businesses. Italy noted in their response to the Member State consultation that, in practice, there has been a lack of uptake of electronic invoicing by Italian operators, possible due to this reason. Luxembourg also observes in their consultation response that there is limited take-up of electronic invoicing amongst economic operators.

A business community representative in Germany who responded to an ICF questionnaire stated that the implementation of e-invoicing has led to positive effects in terms of simplifications. In particular, they emphasised that businesses are now using e-invoices more confidently and that e-invoicing can reduce the costs of invoicing by 70 to 80 per cent. However, they mentioned that businesses still face some issues because the standards for the storage of electronic documents are not clearly formulated and are not always consistent between Member States which can create risks and additional costs for businesses.

In addition, a Belgium-based pan-European organisation operating in all 28 Member States who responded to the ICF business community questionnaire stated that they believe this measure is of significant benefit as it has helped remove some of the suspicion attached to electronic invoicing and to many forms of e-commerce, more generally. The organisation stressed that in assigning a legally equal status to paper and electronic invoicing, the measure contributed to the acceptance of electronic invoicing and helped lead its current status of being a generally accepted form of invoicing in many countries – for tax but also business purposes. This particular organisation stated that electronic invoicing does result in cost savings for all types of businesses. They noted that a European Commission study in 2009¹⁸⁹ indicated that paper based invoicing costs about €10 per invoice, compared to around €2 to process an electronic invoice. Additionally, the processing time is significantly reduced – particularly for e-businesses where the customer effectively self-bills when making the order. The organisations suggested that other research has indicated that the average time to process an invoice can be reduced from 17 days for paper invoices to around 3 days for an electronic invoice and this reduction in time should help expedite the receipt of payment. The organisation also emphasised the environmental benefits of e-invoicing, including reducing the consumption of paper and other consumables, reducing energy consumption and reducing CO2 emissions arising from transporting paper documents.

Finally, the same pan-European business organisation also believes that there would have been some additional cost savings from the simplified invoicing rules introduced for invoices of under €100, although they assume that the cost savings would be less than those derived from electronic invoicing. Also, where Member States had already introduced special schemes (as permitted under Article 395) to simplify the procedure for collecting VAT, such

¹⁸⁸ HMRC (2012) VAT: changes to VAT

¹⁸⁹ European Commission (2009) Analysis of Business Requirements for e-Invoicing in a Public Procurement Context

http://ec.europa.eu/idabc/servlets/Doc9a95.pdf?id=32108,%20http://www.ricoh%E2%80%90europe.com/Images/einvoicing%E2%80%90whitepaper_t_57%E2%80%9029043.pdf

as special retail schemes, it is likely that the impact of this provision would be greatly reduced.

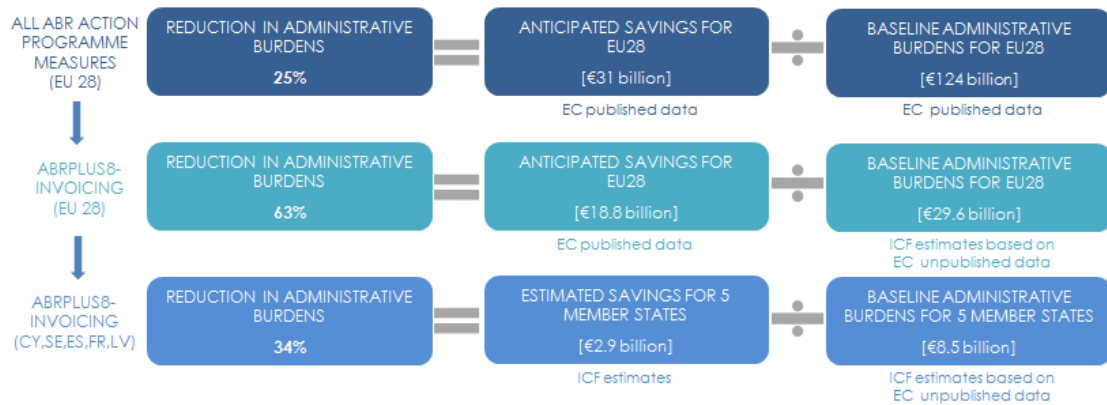
25.2 Concluding remarks

Based on the data and evidence provided by Member States, the majority were unable to quantify the savings in administrative burdens as a result of ABRplus8-INVOICING, although Hungary provided some estimates for actual savings which informed ICF estimates. Overall, there was therefore not sufficient data provided to allow a full assessment of the savings made on the ground across all Member States.

The baseline administrative burdens for the Member States chosen for the sample was €8.5 billion, compared to ICF’s estimate (based on available data and assumptions) of current administrative burdens for chosen Member States of €5.6 billion.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

Figure 25.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



Six Member States (CZ, LV, HU, AT, PL and UK) provided qualitative information on the impacts which was sufficient to enable an overall assessment of impact. Generally the information indicated a reduction in administrative burden and costs for firms particularly in relation to the process of issuing invoices, the sending of invoices and the storage of invoices.

26 ABRplus9-VAT

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus9-VAT'.

26.1 Impacts of the measure

26.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus9-VAT in a sample of five Member States (Greece, Hungary, the Netherlands, Austria and the UK). These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus9-VAT using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described in Box 9.

Box 9 Calculation of baseline and current administrative burdens for ABRplus9-VAT¹⁹⁰

For the Member State (Greece) which did not provide sufficient information via the ICF questionnaire, the current administrative burdens are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

For the Member States (Netherlands, Hungary, Austria and the United Kingdom) which provided sufficient information on current administrative burdens, data from the ICF questionnaire was used to estimate the current level of administrative burdens.

All Member States in the sample have fully implemented the measure¹⁹¹.

Formula for the calculation of baseline administrative burdens

In line with the SCM methodology: Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as percentage of administrative costs. For ABRplus9-VAT there are no business as usual cost; and
- Administrative cost is calculated as:
 - Administrative Cost = Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Where time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity;
 - Number of actions is computed as Number of businesses *Annual frequency.

Approach to estimating current administrative burdens

To estimate current administrative burdens, ICF used desk-based research and developed

¹⁹⁰ Please see Deloitte, Ramboll and CapGemini, "Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs", 2008.

¹⁹¹ The Netherlands, the UK and Hungary stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed Member States have fully implemented each provision for the purpose of estimating current administrative burdens.

assumptions to arrive the best possible estimates of current administrative burdens and implied potential savings (while baseline administrative burdens are based on hard evidence from Deloitte et al report).

First, ICF assessed which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus9-VAT measure being introduced. Since ABRplus9-VAT removes the obligation to complete paper forms in the language of the Member States of refund in the VAT refund procedure, the time spent completing the actions is likely to decrease. There are also potential reductions in overall cost per action as the businesses might avoid translation costs.

Second, ICF used desk-based research to identify a suitable proxy value for the reduction in time associated with a move from a paper-based to an electronic system¹⁹². Indeed, the introduction of an electronic application system and allowing invoices to be sent with an advanced electronic signature¹⁹³ is likely to reduce the time needed to complete the process of submission. The source of data used by ICF provides a proxy estimate for the time savings associated with the introduction of e-invoicing – an average time saving of 17.5 minutes. In the absence of any other estimates, this figure was used as a proxy for the estimated time savings associated with moving from a paper-based to an electronic invoice system. ICF then estimated an updated value of time by subtracting the time savings (17.5 minutes) from the baseline value of time.

In addition, the second updated variable is overall cost per action. According to ICF internal data, the average translation cost in terms of the total budget of a consultancy project is around 1 per cent.¹⁹⁴ The new, current value of cost per action is calculated by subtracting these cost savings from the new value of cost per action (already updated for the current time variable).

These estimated current figures of time and external costs were then used to estimate the current administrative burden for Greece (using the SCM methodology – firstly replacing the baseline time variable, then updating cost per action, while tariff, number of businesses and frequency remain unchanged).

Third, responses to the ICF questionnaire were used to estimate the current level of administrative burdens for the four other Member States in the sample given these Member States provided sufficient information on current administrative burdens. The UK stated in the ICF questionnaire (see Detailed Mapping Annexes, Annex 9) that realised administrative burden savings are around £2 million for businesses (€2.4 million¹⁹⁵). This figure was then subtracted from the baseline total administrative burden to arrive at the current total administrative burden. Both Hungary and Austria reported (see Detailed Mapping Annexes, Annex 9) realised administrative burden savings of €2.5 million. ICF deducted these figures from the baseline total administrative burdens to obtain the current total administrative burdens. Finally, ICF proceeded in the same way for the Netherlands that cited (see Detailed Mapping Annexes, Annex 9) an administrative burden reduction of €1.5 million. This figure was then subtracted from the baseline total administrative burden to arrive at the current total administrative burden.

The figure below provides a summary of the baseline and current administrative burdens across five Member States for ABRplus9-VAT (Greece, Hungary, the Netherlands, Austria

¹⁹² EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52: “cost saving potential per invoice (Source: ‘Electronic Invoicing Initiatives in Finland’, Helsinki School of Economics, 2008).

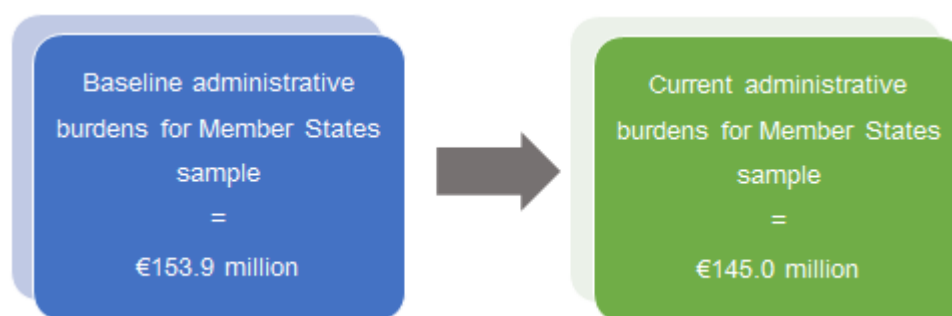
¹⁹³ Such as the possibility to sign multiple documents in one go, reduce waiting time in the process and reduce time wasting in printing.

¹⁹⁴ According to ICF internal data, the average translation cost in terms of the total budget of a consultancy project is around 1%. Using this estimate, a 1% reduction of the overall cost per action is assumed as a result of ABRplus 9-VAT measure removing translating requirements.

¹⁹⁵ Exchange rate is estimated at EUR 1= GBP 0.85 on average over the period 2009-2013. See <https://www.ecb.europa.eu/stats/exchange/eurofxref/html/eurofxref-graph-gbp.en.html> accessed on 24 September 2014.

and the UK). It estimates that the current administrative burdens associated with the ABRplus9-VAT information obligations for the sample of five Member States may have decreased by around €9 million, or six per cent. These represent a mix of estimated savings based on available data and assumptions, as well as savings reported by individual Member States. ICF’s estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus9-VAT (as reported by the European Commission) of €447 million (or 56 per cent of the total EU baseline administrative burdens¹⁹⁶). The administrative burden savings as a proportion of baseline administrative burdens estimated by ICF for the sample of five Member States (6 per cent of the total baseline administrative burdens for the five countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (56 per cent of the total EU baseline administrative burdens).

Figure 26.1 Snapshot of baseline and estimated current administrative burdens for ABRplus9-VAT



Source: Member State responses to questionnaires from the European Commission and ICF International (the UK reported the administrative burden savings of €2.4 million, Hungary and Austria provided the administrative burden savings figure of €2.5 million, and Netherlands reported a reduction in the administrative burdens of €1.5 million) - see Detailed Mapping Annexes, Annex 9; Deloitte internal data on baseline administrative burdens. *E-invoicing 2010 European market guide (EBA)*. ICF International internal data.

A more detailed breakdown of the baseline and current administrative burdens is set out below in the table below. Since ABRplus9-VAT covers two separate information obligations, baseline administrative burdens data was collected separately for micro, small, medium and large businesses and it was also differentiated by whether the activity involved outsourcing. For simplicity, only total administrative burdens are reported below.

The majority of Member States that provided data reported low administrative savings. The United Kingdom reported that their administrative savings figure does not include a reduction in resource costs. The Netherlands and Austria have not provided any further information other than the administrative savings estimates. Since no Member State supplied sufficient details of their methodology behind their estimates, ICF is not able to compare its own estimates with Member States’ own calculations.

Table 26.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member States	Administrative burden type	TOTAL ADMIN BURDENS (€m)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States’ calculations	ICF estimates	Member States’ calculations	ICF estimates
United Kingdom*	Baseline	67.1			
	Current	64.7		3.5%	

¹⁹⁶ Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annexe “Tax Law Priority Area”.

Netherlands*	Baseline	40.7	3.7%
	Current	39.2	
Hungary*	Baseline	7.2	34.7%
	Current	4.7	
Greece	Baseline	2.1	1.7%
	Current	2.1	
Austria	Baseline	36.9	6.8%
	Current	34.4	
Total	Baseline	153.9	5.8%
	Current	145.0	

Source: Member State responses to questionnaires from the European Commission and ICF International (UK reported the administrative burden savings of €2.4 million, Hungary and Austria provided the potential for administrative burden savings figure of €2.5 million and Netherlands reported a potential reduction in the administrative burdens of €1.5 million) - see Detailed Mapping Annexes, Annex 9; Deloitte internal data on baseline administrative burdens. E-invoicing 2010 European market guide (EBA). ICF International internal data.

* The Netherlands, the UK and Hungary stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed Member States have fully implemented each provision for the purposes of estimating burdens.

26.1.2 Other benefits / impacts of the ABRplus measure

Based on the data and evidence provided by Member States, only the UK was able to provide figures on actual savings. Slovenia, Austria, the Netherlands, Hungary and Latvia provided estimates of potential savings.

Around half of the Member States were able to provide some qualitative information or evidence on the impact of the measure in their response to the consultation. Bulgaria stressed in its response that prior to the introduction of the ABR measure, taxable persons submitted refund applications to the tax authorities of other EU Member States by letter, which involved a degree of uncertainty, or through agents, which was an expensive option for many smaller businesses. Following the changes, the only requirements for taxable persons established in one Member State are a qualified electronic signature (QES) and access to the internet. Greece also emphasises that with the electronic procedure claims can be sent without major costs for companies and Italy reported that trade associations have expressed their satisfaction at the new procedure. Hungary also mentioned the time and cost savings due to electronic communication, and reduced translation costs.

Denmark suggested in its response that the data traffic for refund procedures and the amount of refunds of Danish VAT following implementation indicated that the measure has succeeded in simplifying the procedures for businesses to obtain a rightful VAT refund. Ireland stressed in its response that anecdotal evidence suggested the new system is more effective than the previous method of dealing with EU VAT refunds. A similar trend was also noted in Portugal. Slovenia, Slovakia and the UK noted a more efficient and speedy process for VAT refunds as a result of the measure. However, in Lithuania, the impact is reported as minimal as few SME companies are using the VAT refund procedure because they trade locally. Finland reported in its response that during the period 2010–2013, the amount of applications to Finland have increased by 8.4 per cent and the amount of refunds paid by Finland have decreased by 0,7 per cent compared to the period 2006-2009. Similarly, in Hungary, the number of claims submitted to the Hungarian authority since January 2010 has increased 1.5-2.0 fold.

In the UK, a 2009 HMRC document 'Impact Assessment of the implementation of the new VAT refund procedure' states that all EU businesses will benefit from claiming via a system that predominantly uses their native language which they cite as unquantifiable but of significant benefit.

Finally, a pan-European organisation who responded to the ICF business community questionnaire stated that, although the measure is somewhat restricted, as it doesn't apply to the acquisition of goods and services for resale, they believe that this measure will still have increased the amount of VAT reclaimed by businesses that was incurred in other Member States. The organisation suggested that the previous paper-based refund procedures were very difficult for business (especially small businesses) to negotiate and there was a wide variation in the required procedures between Member States. The organisation reported that the fact that it is now possible to undertake the refund process through an electronic portal in the business' own Member State, in its own language, has undoubtedly made the procedure more accessible for all businesses. However, they suggest that there are still issues remaining regarding the inconsistency between Member States as to what constitutes reclaimable VAT and requirements relating to the electronic format in which documents have to be provided. Additionally, not all Member States process the refunds in due course.

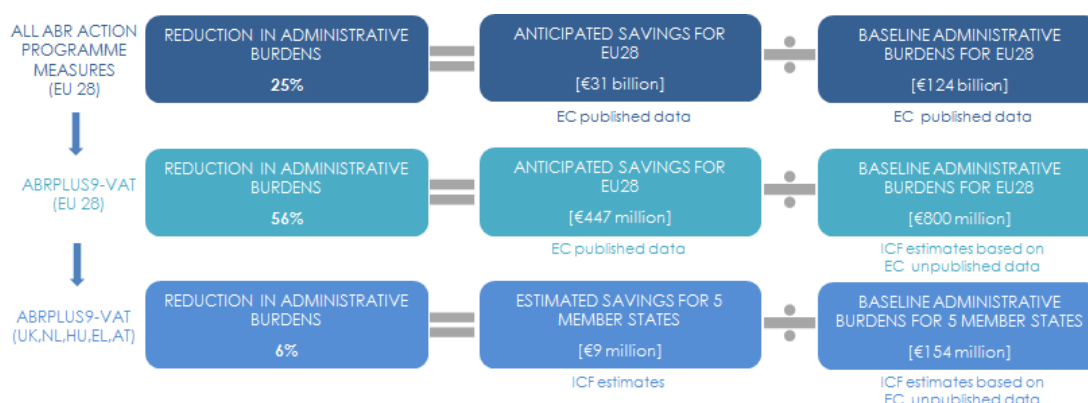
26.2 Concluding remarks

Overall only one Member State (UK) provided data and evidence on actual savings realised which enabled a full assessment of the savings made on the ground in this Member State. This information was useful in informing ICF calculations for a sample of other Member States. Other Member States provided information on the savings potential only (not actual savings on the ground). Overall, there was therefore not sufficient data provided to allow a full assessment of the savings made on the ground across all Member States and information from Member States in this area is not complete.

In terms of ICF estimations, the baseline administrative burdens for Member States in the chosen sample was €153.9 million compared to ICF's estimate (based on available data and assumptions) of current administrative burdens for the chosen Member States of €145 million.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

Figure 26.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



Seven Member States (BG, DK, EL, LU, HU, SK and UK) provided qualitative information on the impacts which was sufficient to enable an overall assessment of impact and indicated a reduction in burdens on businesses in the main. The qualitative information provided by other Member States was not detailed enough to make a sufficient assessment of the impact, meaning that the picture is only somewhat complete.

Eight Member States provided sufficient data and evidence to make a proper assessment of the lost potential as a result of national measures that go further, although this information simply confirmed that there was no lost potential.

27 ABRplus10-TACHOGRAPH

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus10-TACHOGRAPH'.

27.1 Impacts of the measure

27.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus10-TACHOGRAPH in a sample of five Member States, namely Denmark, Finland, Czech Republic, Portugal and Spain. These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus10-TACHOGRAPH using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described below.

Box 10 Calculation of baseline and current administrative burdens for ABRplus10-TACHOGRAPH ¹⁹⁷

For the Member States (Czech Republic and Spain) which did not provide sufficient information via the ICF questionnaire, current administrative burdens are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

For the Member States (Denmark, Finland and Portugal) which provided sufficient information on current administrative burdens, data from the ICF questionnaire was used to estimate the current level of administrative burden.

All Member States in the sample have fully implemented the measure.¹⁹⁸

Formula for the calculation of baseline administrative burdens

In line with the SCM methodology: Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as percentage of administrative costs. For ABRplus10-TACHOGRAPH there are no Business As Usual cost; and
- Administrative cost is calculated as a sum of administrative cost for vehicles without digital tachograph and administrative cost for vehicles with digital tachograph. Each administrative cost is computed as follows:
 - Administrative Cost = Additional Costs + Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Where time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity;
 - Number of actions is computed as Number of vehicles *Annual frequency;

¹⁹⁷ Please see Deloitte, Ramboll and CapGemini, "Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs", 2008: Annex "Transport".

¹⁹⁸ Spain stated in its questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed that the Member State has fully implemented each provision for the purpose of estimating current administrative burdens.

- Additional Costs represent the cost of equipment.

Approach to estimating current administrative burdens

First, ICF assessed which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus10-TACHOGRAPH measure.

The introduction of ABRplus10-TACHOGRAPH is likely to have two effects:

- It will reduce the time variable due to the simplification of the reporting rules associated with digital tachographs.
- It will reduce the number of vehicles variable because the measure applies only to: vehicles with more than 7.5 tonnes: and vehicles which had digital tachographs installed before the measure and new vehicles produced since the measure was introduced.

Second, ICF used desk-based research to identify suitable proxy values (in the absence of alternative data) for the reduction in time and the change in number of vehicles associated with the introduction of ABRplus10-TACHOGRAPH:

- For the estimation of current savings arising from new vehicles using digital rather than analogue tachographs, ICF used data on the production of vehicles with 7.5 tonnes or more after the ABRplus10-TACHOGRAPH was introduced¹⁹⁹. In the absence of any alternative estimates for the current value of time associated with the simplified rules for digital tachographs, the baseline time spent driving a vehicle with a digital tachographs (from the original baseline administrative burdens data) was used. This is because it reflects the time the driver of a new vehicle will spend recording working time using a digital tachograph.

For Czech Republic and Spain, these new, current values for the number of vehicles replaced the baseline figures to arrive at a reduction (savings) in baseline administrative burdens. These savings were then subtracted from the baseline administrative burdens to arrive at an estimate of the current administrative burdens²⁰⁰.

- For vehicles which had digital tachographs installed before the measure was introduced (i.e. the baseline number of vehicles), ICF could not identify any reliable estimate of the time reduction due to the simplification of reporting rules for digital tachographs (the baseline time for driving a vehicle with a digital tachograph could not be used because administrative savings for the baseline number of vehicles with digital tachographs arise only from a reduction in baseline time due to simplified reporting rules). As a result, the estimation of current administrative burdens does not include savings for vehicles which had the digital tachograph installed before the measure was introduced.

For Member States that did provide sufficient data and evidence, i.e. Finland, Portugal and Denmark (see Detailed Mapping Annexes, Annex 10) the current administrative burdens were based on their evidence. These Member States provided data on realised administrative burden savings. These savings were then subtracted from the baseline administrative burdens to arrive at an estimate of the current administrative burdens. This approach was based solely on data availability.

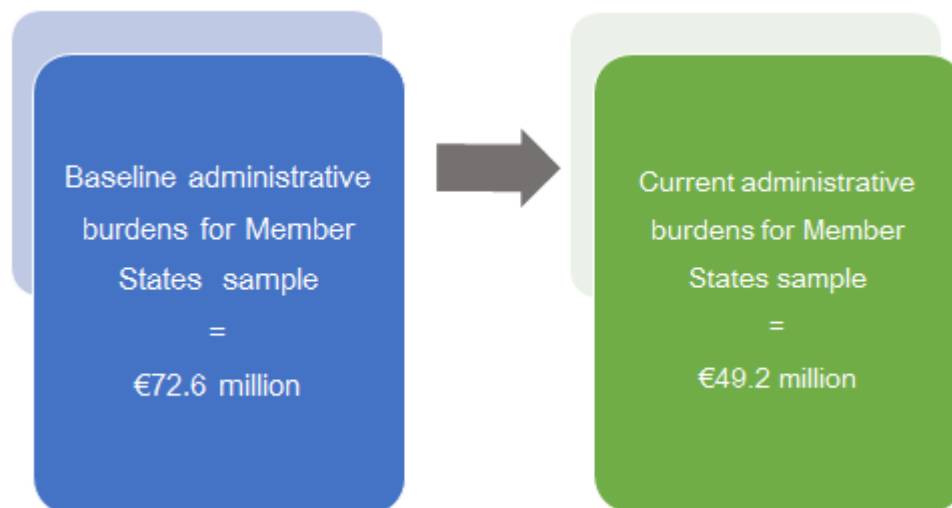
The figure below provides a summary of the baseline (pre- ABRplus10-TACHOGRAPH) and current (post- ABRplus10-TACHOGRAPH) administrative burdens across the agreed sample of five Member States. Based on information provided by Member States and ICF's own calculation, the estimated savings associated with ABRplus10-TACHOGRAPH for the sample of five Member States (Denmark, Czech Republic, Finland, Spain and Portugal)

¹⁹⁹ European Automobile Manufacturers Association (ACEA), Motor vehicle production in the EU by country: vehicles with more than 7.5 tonnes, 2012. Note data is available for 2012 only. ICF has estimated number of new vehicles for the period 2007-2013 by multiplying 2012 figure by six (this assumes steady growth in number of vehicles over the period).

²⁰⁰ Other variables used in the baseline calculation (tariff, frequency and number of businesses) remain unchanged.

amount to €23 million, or 32 per cent. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus10-TACHOGRAPH (as reported by the European Commission) of €415 million (or 77 per cent of the total EU baseline administrative burdens²⁰¹). The administrative burden savings as a proportion of baseline administrative burdens estimated by ICF for the sample of five Member States (32 per cent of the total baseline administrative burdens for the five countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (77 per cent of the total EU baseline administrative burdens).

Figure 27.1 Snapshot of baseline and estimated current administrative burdens for ABRplus10-TACHOGRAPH



Source: Member State responses to questionnaires from the European Commission and ICF International (Finland has provided an estimated administrative saving of €4 million, Portugal reported a potential administrative saving of €1.25 million and Denmark informed of a potential administrative saving of €2 million) -see Detailed Mapping Annexes, Annex 10 ; desk-based research – Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and publicly unavailable data from the European Commission. European Automobile Manufacturers Association (ACEA), Motor vehicle production in the EU by country: vehicles with more than 7.5 tonnes, 2012.

A more detailed breakdown of the baseline and current administrative burdens is set out below in the table below. For simplicity, only final administrative burdens are reported. It is noted that the Czech Republic, one of the Member States for which the administrative burden savings were estimated by ICF, has the lowest percentage decrease in baseline administrative burden of all five countries in the sample. This is due to the fact that the Czech Republic's number of vehicles variable (used for the administrative savings calculation) is significantly lower than for the other Member State for which ICF estimated administrative savings, Spain.²⁰² Portugal also has a low estimate of administrative burden savings according to the information provided by this Member State. However, Portugal reported no further details of the methodology behind their estimates.

Further, the ICF estimation of current administrative burdens does not include savings for vehicles which had the digital tachograph installed before the measure was introduced, due to a lack of data. ICF believes that this has significantly lowered the estimates.

²⁰¹ Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Transport Priority Area”. Also data publicly unavailable obtained from the European Commission. Note that percentage administrative savings at EU level for ABRplus10-TACHOGRAPH exclude AT, NL and the UK due to a lack of baseline data for these Member States.

²⁰² 3,408 new vehicles in Czech Republic compared with 281,250 new vehicles in Spain.

Member States which provided information on administrative savings have not shared the methodology behind their calculations. As a result, it is not possible to compare ICF's estimates with Member States' own calculations.

Table 27.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member State	Administrative burden type	TOTAL ADMIN BURDENS (€m)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
Denmark	Baseline	5.3		37.6%	
	Current	3.3			
Finland	Baseline	8.1		49.5%	
	Current	4.1			
Czech Republic	Baseline		12.8	1.7%	
	Current		12.6		
Portugal	Baseline	17.4		7.2%	
	Current	16.1			
Spain*	Baseline		29.0	55.1%	
	Current		13.0		
Total	Baseline		72.6	32.3%	
	Current		49.2		

Source: Member State responses to questionnaires from the European Commission and ICF International ((Finland has provided an estimated administrative saving of €4 million, Portugal reported a potential administrative saving of €1.25 million and Denmark stated that a potential administrative saving is €2 million) -see Detailed Mapping Annexes, Annex 10; desk-based research – Deloitte, Ramboll and CapGemini, "Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs", 2008 and publicly unavailable data from the European Commission. European Automobile Manufacturers Association (ACEA), Motor vehicle production in the EU by country: vehicles with more than 7.5 tonnes, 2012.

* Spain stated in its questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed that the Member State has fully implemented each provision for the purposes of estimating burdens.

27.1.2 Potential savings lost through additional national requirements

Denmark, Spain and Germany provided qualitative information on examples of additional requirements imposed on businesses over and above the requirements agreed at an EU level that may reduce the savings associated with ABRplus10-TACHOGRAPH.

The qualitative information provided by Member States in relation to these additional requirements was insufficient to allow ICF to estimate the impacts of the requirements on current administrative burdens and, hence, savings. However, qualitative conclusions are drawn below as to the likely impacts of these additional requirements based on the information provided by Member States.

It is expected that these additional requirements are likely to reduce the potential for savings as businesses have to spend additional time complying with these additional information requirements. In this regard, ICF's estimates may represent an overestimation of the potential savings from ABRplus10-TACHOGRAPH. For instance, Denmark provided data and evidence on savings that might incorporate the impacts of the imposed national measures that went beyond EU requirements. Consequently, Danish savings might be lower than otherwise would be the case without additional national requirements.

27.1.3 Other benefits / impacts of the ABRplus measure

Most Member States were unable to quantify the savings in administrative burdens as a result of ABRplus10-TACHOGRAPH, although Ireland and Slovenia provided data and evidence for actual savings in their questionnaire responses and Denmark, Hungary, the Netherlands, Austria and Portugal as well as Finland provided data and evidence of potential savings (see Member States responses in tables in Annex 10 section A10.2 of the Detailed Mapping Annexes).

While France did not reply to ICF's questionnaire, some information is available through secondary sources regarding the estimated annual reduction in administrative costs in 2007²⁰³. Similarly, Germany did not provide data and evidence on savings in its questionnaire response, but some evidence is available from the High Level Group on Administrative Burdens²⁰⁴, which suggests that the German Confederation of Skilled Crafts²⁰⁵ may have experienced savings of €60-90 million (further detailed information is presented in tables in the separate document entitled 'Detailed Mapping Annexes', which also includes relevant information gathered from the literature.).

Some Member States were able to provide qualitative information on how the measure is expected to decrease administrative burdens. Electronic analysis of electronic data on driving times and rest periods represents a benefit to the operators of vehicles as drivers are no longer obligated to fill in the record sheets and are able to save time. Finally, the introduction of the Intelligent Transport System (ITS) will permit better management of vehicle fleets and should compensate the one-time investment in digital tachographs for businesses.

Finally, the UK reported that although there are benefits to the introduction of digital tachographs, the introduction of these Regulations has not always led to a faster process. A proportion of the potential savings were from anticipated changes which were subsequently rejected, or have yet to happen. In addition, there are still a large number of vehicles which have analogue tachographs installed, for which savings have not been experienced.

27.2 Concluding remarks

The majority of Member States were unable to provide data and evidence to quantify the savings in administrative burdens as a result of ABRplus10-TACHOGRAPH, although DE, FI and PT provided some estimates for savings which informed ICF's estimates. Overall, there was therefore not sufficient data provided to allow a full assessment of the savings made on the ground across all Member States.

The aggregate baseline administrative burdens for a sample of five Member States are estimated at €72.6 million compared to ICF's estimate (based on available data and assumptions) of current administrative burdens for the same sample of Member States of €42.9 million.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

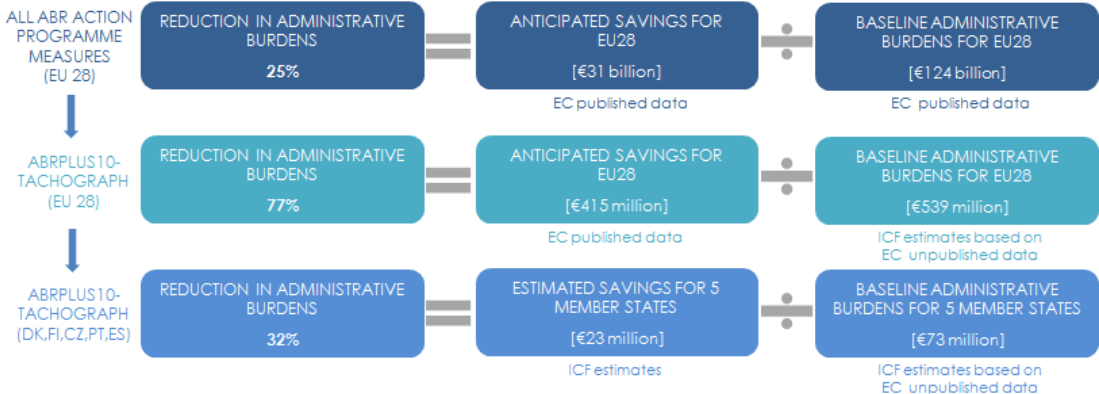
²⁰³ See the report from the Swedish presidency of the European Council (2007), Better regulation Presentation of practical exercise on sharing good examples.

²⁰⁴ The High Level Group on Administrative Burdens, or the Stoiber Group, set up in 2007.

²⁰⁵ The German Confederation of Skilled Crafts represents the overall interests of the skilled crafts sector vis-à-vis the Bundestag, the Federal Government and other central authorities, the European Union and international organisations.



Figure 27.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



Nine Member States (DK, DE, EL, ES, IT, HU, SI, FI and UK) were able to provide partial information on qualitative impacts to enable an assessment of impacts on the ground. Generally the information indicated a reduction in time variable due to the simplification of the reporting rules associated with digital tachographs. This is in line with our assessment of variables that are likely to change as a result of the measure. However, no sufficient hard data were provided by Member States on time savings.

28 ABRplus11-TARIFFS

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus11-TARIFFS'.

28.1 Impacts of the measure

28.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus11-TARIFFS in a sample of five Member States, namely Slovenia, the Netherlands, Hungary, the UK and Slovakia. These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus11-TARIFFS using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described below.

Box 11 Calculation of baseline and current administrative burdens for ABRplus11-TARIFFS ²⁰⁶

For the Member States (Slovakia and the United Kingdom) which did not provide sufficient information via the ICF questionnaire the current administrative burdens are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

For the Member States (Slovenia, Netherlands and Hungary) which provided sufficient information on current administrative burdens, data from the ICF questionnaire was used to estimate the current level of administrative burden.

All Member States in the sample have fully implemented the measure.²⁰⁷

Formula for the calculation of baseline administrative burdens

In line with the SCM methodology: Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as a percentage of administrative costs. For ABRplus11-TARRIFS there are no business as usual cost; and
- Administrative cost is calculated as:
 - Administrative Cost = Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Where time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity;
 - Number of actions is computed as Number of businesses *Annual frequency.

²⁰⁶ Please see CEPS, "Measurement of Administrative Burdens Generated by the Acts Included in the "Extension List" Attached to the Action Programme on Administrative Burdens", 2009.

²⁰⁷ The UK, Slovakia and the Netherlands stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed Member States have fully implemented each provision for the purpose of estimating current administrative burdens.

Approach to estimating current administrative burdens

The first step involved ICF assessing which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus11-TARIFFS measure.

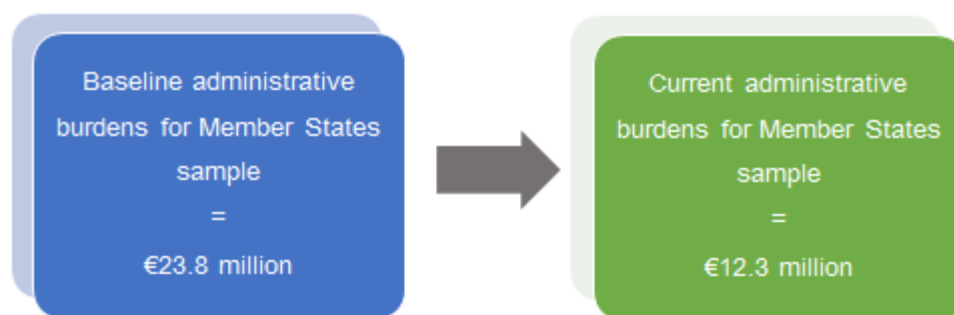
The introduction of ABRplus11-TARIFFS is likely to reduce the time variable because the obligation to provide notification of transport tariffs is abolished and the obligation to keep documentary evidence on board is alleviated.

The second step involved ICF searching for a suitable proxy value for the reduction in time. The feedback extracted from the questionnaire from the Netherlands reported that the reduction in administrative burdens amounts to almost 75 per cent of the baseline administrative burdens. As this is the only available estimate from primary and secondary sources, this is used in the calculation of current administrative burdens for the UK and Slovakia.

For the third step, ICF used the data provide via the ICF questionnaire to estimate the current level of administrative burden for Hungary and Slovenia. Hungary reported -see Detailed Mapping Annexes, Annex 11) administrative burden savings of €125,000 whereas Slovenia estimated a yearly saving of €185,000. Consequently, ICF has subtracted those figures from their respective baseline total administrative burden to obtain the current total administrative burden.

The figure below provides a summary of the baseline (pre- ABRplus11-TARIFFS) and current (post- ABRplus11-TARIFFS) administrative burdens across the agreed sample of five Member States. It shows that the current administrative burdens associated with the ABRplus11-TARIFFS information obligations for the sample of five Member States has fallen by €12 million, or 48 per cent. These represent a mix of estimated savings based on available data and assumptions, as well as savings reported by individual Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus11-TARIFFS (as reported by the European Commission) of €115 million (or 27 per cent of the total EU baseline administrative burdens²⁰⁸). The administrative burden savings as a proportion of baseline administrative burdens estimated by ICF for the sample of five Member States (48 per cent of the total baseline administrative burdens for the five countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (27 per cent of the total EU baseline administrative burdens).

Figure 28.1 Snapshot of baseline and estimated current administrative burdens for ABRplus11-TARIFFS



Source: Member State responses to questionnaires from the European Commission and ICF International (Slovenia and Hungary reported administrative burden savings of €0.2 million and €0.1 million respectively; Netherlands informed that the reduction in administrative burdens amounted to around 75 per cent of the baseline administrative burdens)- -see Detailed Mapping Annexes, Annex 11; and CEPS, "Measurement of Administrative Burdens Generated by the Acts Included in the "Extension List" Attached to the Action Programme on Administrative Burdens", 2009.

²⁰⁸ CEPS and Wi-Fo, "Follow-Up To The Pilot Project On Administrative Burdens", 2014, Table 8.

A more detailed breakdown of the baseline and current administrative burdens per Member State is set out below in the table below. Since ABRplus11-TARIFFS covers two separate information obligations, for simplicity only total current administrative burdens are reported. It is noted that Hungary and Slovenia have the lowest percentage of administrative burden savings. However, these Member States did not provide any further details on their method of calculation. The proxy provided by the Netherlands was used in the absence of other estimates. The abolition of the notification of transport tariffs should have reduced the administrative burden to zero (i.e. a 100% reduction). However, the obligation to keep evidence is alleviated but still exists. Therefore, there is still a small impact on administrative burden. ICF and the Commission have therefore agreed to use this 75% proxy. As a result, ICF is not able to draw further conclusions regarding these estimates.

Table 28.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member States	Administrative burden type	TOTAL ADMINISTRATIVE BURDENS €m		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
Slovenia	Baseline	2.1			
	Current	2.0		8.6%	
Netherlands*	Baseline	3.1			
	Current	0.8		75.0%	
Hungary	Baseline	6.7			
	Current	6.6		1.9%	
United Kingdom	Baseline		11.7		
	Current		2.9		75.0%
Slovakia*	Baseline		0.18		
	Current		0.05		75.0%
Total	Baseline	23.8			
	Current	12.3			48.4%

Source: Member State responses to questionnaires from the European Commission and ICF International (Slovenia and Hungary reported administrative burden savings of €0.2 million and €0.1 million respectively; Netherlands informed that the reduction in administrative burdens amounted to around 75 per cent of the baseline administrative burdens)- -see Detailed Mapping Annexes, Annex 11; and CEPS, "Measurement of Administrative Burdens Generated by the Acts Included in the "Extension List" Attached to the Action Programme on Administrative Burdens", 2009.

* Slovakia and the Netherlands stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed both Member States have fully implemented each provision for the purposes of estimating burdens.

28.1.2 Other benefits / impacts of the ABRplus measure

Despite the lack of quantitative information from Member States on the impacts of ABRplus11-TARIFFS, ICF extrapolated estimates for current administrative burdens based on the estimate provided by the Netherlands on savings in administrative burdens.

Member States did not provide any data and evidence of other benefits/impacts of ABRplus11-TARIFFS (except Slovenia, the Netherlands and Hungary).

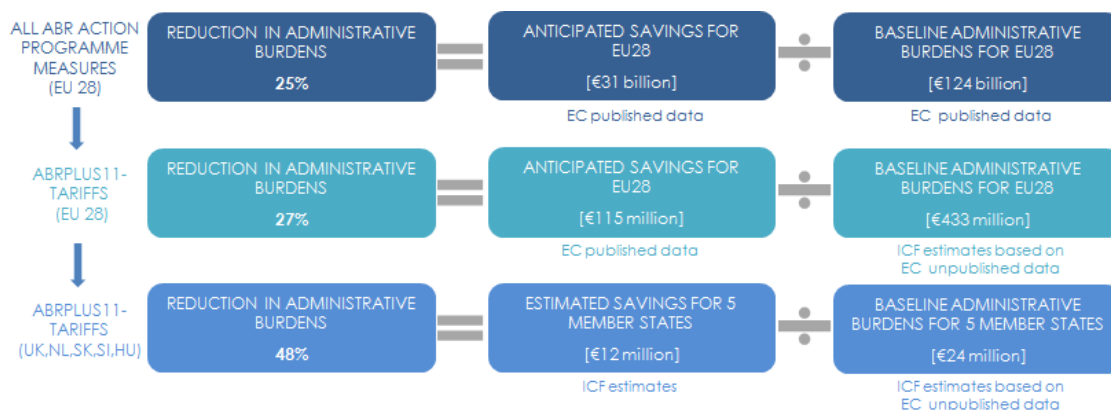
28.2 Concluding remarks

Based on the data and evidence provided by Member States, the majority were unable to quantify the savings in administrative burdens as a result of ABRplus11-TARIFFS, although SI, NL and HU provided some estimates for savings which informed ICF estimates. Overall, there was therefore not sufficient data provided to allow a full assessment of the savings made on the ground across all Member States.

The baseline administrative burdens for the Member States chosen for the sample was €23.8 million, compared to ICF’s estimate (based on available data and assumptions) of current administrative burdens for the chosen Member States of €12.3 million.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

Figure 28.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



Five Member States (LV, LT, HU, NL, and SI) were able to provide qualitative information on qualitative impacts to enable an assessment of impacts on the ground. Generally the information indicated a reduction in time due to the removal of the obligation to provide notification of transport tariffs and the obligation to keep documentary evidence on board.

Based on qualitative information, no Member State reported examples of measures that impose additional requirements at a national level. Six Member States did not provide examples of national measures that go further or that impose additional requirements/burdens than the measures agreed at a European level.

29 ABRplus12-HAULAGE

This section presents the study findings associated with the impacts of the ABRplus measure 'ABRplus12-HAULAGE'.

29.1 Impacts of the measure

29.1.1 Estimated current administrative burdens and potential savings

This section summarises ICF's analysis of the estimated savings in administrative burdens from the introduction of ABRplus12-HAULAGE in a sample of five Member States, namely Ireland, Hungary, Latvia, Slovenia and the UK. These estimated savings are derived by comparing the baseline administrative burdens with the estimated current administrative burdens. Full details of the approach taken are set out in Annex 2.

ICF estimated current administrative burdens for ABRplus12-HAULAGE using available data and assumptions in a manner consistent with the original European Commission SCM methodological approach as described in Box 12.

Box 12 Calculation of baseline and current administrative burdens for ABRplus12-HAULAGE ²⁰⁹

For the Member States (Ireland and Slovenia) which did not provide sufficient information on current administrative burdens via the ICF questionnaire, the current administrative burdens are estimated using existing baseline data and additional data collected via desk-research. The estimation approach involved two key steps (establishing the original approach to calculating baseline administrative burdens, and drawing on this approach to estimate current administrative burdens), which are described below.

For the Member States (Hungary, Latvia and the United Kingdom) which provided sufficient information on current administrative burdens, data for these Member States from the ICF questionnaire was used to estimate the current level of administrative burden.

All Member States in the sample have fully implemented the measure.²¹⁰

Formula for the calculation of baseline administrative burdens

In line with the SCM methodology: Administrative burden = Administrative cost – BAU, where:

- BAU refers to business as usual costs, which are the costs that would be incurred regardless of whether the information obligation existed, and are expressed as a % of administrative costs. For ABRplus12-HAULAGE the BAU costs are zero; and
- Administrative cost is calculated as:
 - Administrative Cost = Cost per action * Number of actions where:
 - Cost per action is calculated as Time*Tariff. Where time is the time taken to complete the activity and tariff is the hourly salary of the individual completing the activity;
 - Number of actions is computed as Number of businesses *Annual frequency.

Approach to estimating current administrative burdens

The first step involved ICF assessing which variables (in the SCM calculation of baseline

²⁰⁹ Please see CEPS, "Measurement of Administrative Burdens Generated by the Acts Included in the "Extension List" Attached to the Action Programme on Administrative Burdens", 2009.

²¹⁰ Slovenia and the UK stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed both Member States have fully implemented each provision for the purpose of estimating current administrative burdens.

administrative burdens, such as the time it takes to complete the activity and the number of businesses completing it) are likely to change as a result of the ABRplus12-HAULAGE measure.

ABRplus12-HAULAGE will have one effect:

- It will reduce the time variable because the process of completing and submitting information for road haulage and road passenger transport will be faster if an electronic, rather than a paper-based, system is used.

In the second step ICF used desk-based research to identify a suitable proxy value for the reduction in time. ICF identified a proxy for the reduction in time associated with a move from paper-based to electronic system²¹¹. The source of data used by ICF provides an estimate for the time savings associated with the introduction of e-invoicing. It found an average time saving of 17.5 minutes associated with fulfilling an electronic invoice rather than a paper invoice. In the absence of any alternative estimates, this figure was used as a proxy for the estimated time savings associated with moving from a paper-based to an electronic register system for road haulage and road passenger transport. Therefore, ICF estimated an updated value of time by subtracting the time savings (17.5 minutes) from the baseline value of time for the Member States of Slovenia and Ireland. Therefore, the current administrative burdens are estimated using the baseline SCM methodology but replacing the baseline time variable with the estimated value of time.

The final step involved ICF using the questionnaire to estimate the current level of administrative burdens for the three Member States of the sample of five that provided sufficient evidence on administrative burdens.²¹² The United Kingdom estimated in the ICF questionnaire (see Detailed Mapping Annexes, Annex 12) net savings of €4.7 million over 10 years. Consequently, ICF has subtracted an annual savings figure²¹³ from the baseline total administrative burden to obtain the current total administrative burden. Regarding Hungary and Latvia, both Member State reported see Detailed Mapping Annexes, Annex 12) a savings of €400,000 and €65,000 respectively. ICF deducted these figures from the figure of the baseline total administrative burden to obtain the current total administrative burdens.

The figure below provides a summary of the baseline (pre- ABRplus12-HAULAGE) and current (post- ABRplus12-HAULAGE) administrative burdens across the agreed sample of five Member States. It shows that the current administrative burdens associated with the ABRplus12-HAULAGE information obligations for the sample of five Member States is estimated to have fallen by around €1 million, or 21 per cent. These represent a mix of estimated savings based on available data and assumptions, as well as savings reported by individual Member States. ICF's estimate of savings for the five Member States in the sample can be viewed within the context of the estimate of potential savings for the EU28 for ABRplus12-HAULAGE (as reported by the European Commission) of €35 million (or 56 per cent of the total EU baseline administrative burdens²¹⁴). The administrative burden savings as a proportion of baseline administrative burdens estimated by ICF for the sample of five Member States (21 per cent of the total baseline administrative burdens for the five countries) can also be viewed within the context of the administrative burden savings predicted by the European Commission for the EU-28 (56 per cent of the total EU baseline administrative burdens).

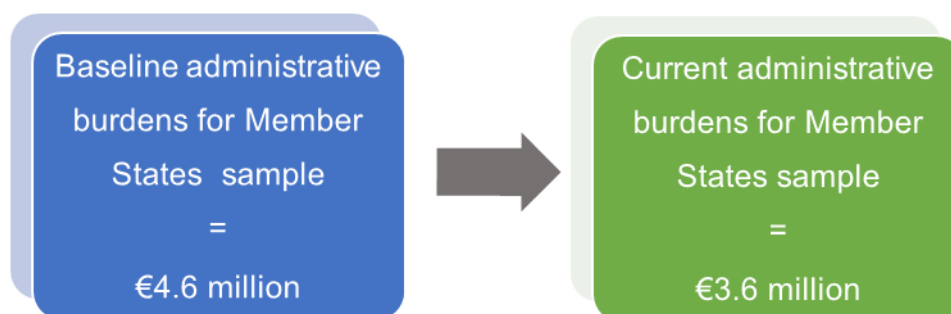
²¹¹ EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52.

²¹² In its questionnaire response, Ireland provided a savings figure (Annex 12 of Detailed Mapping Annexes). However, it was not used by ICF as it was higher than Ireland's original baseline administrative burden figure.

²¹³ ICF deducted €470,000 from the baseline total administrative burden. ICF assumed that a saving of €470,000 is expected every year (€4.7 million/10 years), and between the implementation of the ABRplus12-HAULAGE in the UK in 2013 and today, we estimate the annual savings at €470,000.

²¹⁴ CEPS, "Measurement of Administrative Burdens Generated by the Acts Included in the "Extension List" Attached to the Action Programme on Administrative Burdens", 2009, p.93

Figure 29.1 Snapshot of baseline and estimated current administrative burdens for ABRplus12-HAULAGE



Source: Member State responses to questionnaires from the European Commission and ICF International (Latvia reported administrative savings of €65,000, Hungary of €400,000 million and the UK of €470,000 million)- see Detailed Mapping Annexes, Annex 12; and CEPS, "Measurement of Administrative Burdens Generated by the Acts Included in the "Extension List" Attached to the Action Programme on Administrative Burdens", 2009. EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52.

A more detailed breakdown of the baseline and current administrative burdens is set out below in the table below. Since ABRplus12-HAULAGE covers four separate information obligations, for simplicity only total administrative burdens are reported²¹⁵. It is noted that the administrative savings estimates for Ireland and Slovenia drive down the overall change in the administrative burdens. Indeed, these two Member States have the lowest percentage figure for administrative savings in comparison to the other three Member States in the sample. The current administrative burdens for both Ireland and Slovenia have been estimated by ICF using desk-based research. Since other Member States did not provide any further data on the methodology behind their calculations, ICF was not able to draw further conclusions regarding the administrative savings for Ireland and Slovenia.

Table 29.1 Detailed baseline and estimated current administrative burdens and savings for the sample of Member States

Member State	Administrative burden type	TOTAL ADMIN BURDENS (€m)		TOTAL ADMINISTRATIVE SAVINGS (%)	
		Member States' calculations	ICF estimates	Member States' calculations	ICF estimates
Ireland	Baseline		0.27		
	Current		0.26		2.8%
Hungary	Baseline	1.40		28.5%	
	Current	1.00			
Latvia	Baseline	0.11		58.4%	
	Current	0.05			
Slovenia*	Baseline		0.45		2.1%
	Current		0.44		
United Kingdom*	Baseline	2.34		20.0%	
	Current	1.88			

²¹⁵ Also, the Regulation covers all vehicles whose permissible laden mass exceeds 3.5 tonnes. It is assumed that baseline administrative burden figures cover vehicles with weight over 3.5 tonnes.

Total	Baseline	4.58	20.8%
	Current	3.63	

Source: Member State responses to questionnaires from the European Commission and ICF International ((Latvia reported administrative savings of €65,000, Hungary of €0.4 million and the UK of €0.5 million)- see Detailed Mapping Annexes, Annex 12; and CEPS, "Measurement of Administrative Burdens Generated by the Acts Included in the "Extension List" Attached to the Action Programme on Administrative Burdens", 2009. EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52.

* Slovenia and the UK stated in their questionnaire that they have fully implemented the measure. However, they have not confirmed it and ICF assumed both Member States have fully implemented each provision for the purposes of estimating burdens

29.1.2 Other benefits / impacts of the ABRplus measure

Based on the data and evidence provided by Member States, results are mixed regarding the benefits of ABRplus12-HAULAGE. Five Member States declared that there are no savings from the measures whereas, five other Member States highlighted potential savings, mainly from the extension of the renewable period of the Community licence – and not from the implementation of the ERRU (see Member States responses in table in Annex 12 section A12.2 of the Detailed Mapping Annexes).

The implementation of the ERRU was most commonly cited in Member State questionnaire responses as the main driver for a lack of potential savings in administrative burdens. According to Germany: “*the new obligation to enter data into a central register results in an additional burden for the administrative bodies without any corresponding benefits*”. Malta put forward the same argument. As already cited in section 17.3.3, an EU Chamber of Commerce indicated that some additional requirements such as the ‘transport manager’ or the conditions to be met by undertakings and transport managers in order to satisfy the requirement of good repute, imply more administrative burden instead of less.

Lithuania underlined that additional obligations regarding the requirements of establishments does not lighten the administrative burden. This makes it more difficult for SMEs to have a transport manager in charge of haulage operations as restrictions on the numbers of enterprises and vehicles were imposed. Indeed, Malta viewed limitations in the operation of the Transport Manager to four companies and/or 50 vehicles as leading to a lack of supply of such Managers and therefore an increased difficulty for small operators to enter the market.

Finally, the end of the exemption for undertakings with vehicles of a maximum laden weight of between 3.5 tonnes and 6 tonnes means an additional burden for Spain.

According to qualitative information provided by Germany and Latvia, it seems that only the extension of the period of validity of the Community licence from five to ten years might reduce administrative burdens. The reduction in the Community licence applications would potentially save the applying enterprises in extra application fees (up to SEK 600 in Sweden); even though Finland recalled that the procedure for obtaining the Community licence is about the same as before with still many detailed phases. Only Ireland looks confident in the substantial beneficial impact of the new computer licensing system in the Road Transport Operator Licensing (RTOL)²¹⁶.

Portugal and Ireland provided some other qualitative comments. In particular, Portugal sees in the road package (Regulation (EC) No 1071/2009 and Regulation (EC) No 1072/2009) that road transport operators, their customers, enforcers and the economy as a whole would benefit from market transparency; improvements in road safety; improved quality of service and enhanced monitoring. Ireland focuses more on the benefits of the RTOL, such as the ability for road transport operators to add, substitute or remove vehicles on their licences online, and apply for other documents or permits they may need. More generally, exchange of data and document security systems would become more secured and it would be easier to check infringements.

²¹⁶ Online application service from the Irish department of transport, tourism and sport.

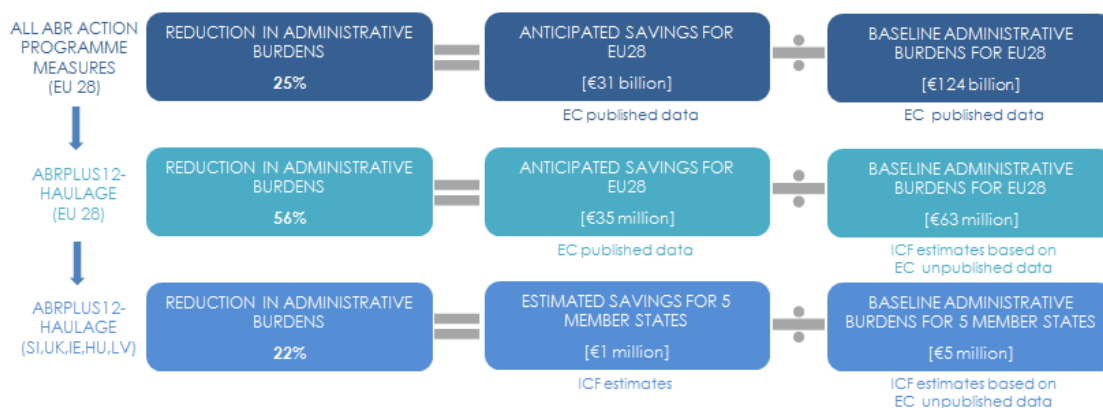
29.2 Concluding remarks

Based on the data and evidence provided by Member States, the majority were unable to quantify the savings in administrative burdens as a result of ABRplus12-HAULAGE, although HU, LV and the UK provided some estimates for savings which informed ICF estimates. Overall, there was therefore not sufficient data provided to allow a full assessment of the savings made on the ground across all Member States.

The baseline administrative burdens for the Member States chosen for the sample was €4.6 million, compared to ICF’s estimate (based on available data and assumptions) of current administrative burdens for the chosen Member States of €3.6 million.

The below figure compares these ICF estimates of savings for the sample of Member States with published European Commission data on savings for the EU28 associated with this ABRplus measure.

Figure 29.2 Comparison of EC published data on savings and administrative burdens for EU28 with ICF estimates of savings for a sample of Member States



Twelve Member States (DK, DE, IE, IT, LU, LT, LV, HU, MT, AT, PT, SI and SK) were able to provide partial information on qualitative impacts to enable an assessment of impacts on the ground. Generally the information indicated a reduction in time because the process of completing and submitting information for road haulage and road passenger transport will be faster if an electronic, rather than a paper-based, system is used.

PART IV: SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS

This summarises the report's conclusions and recommendations based on ICF's analysis of all evidence, data and information

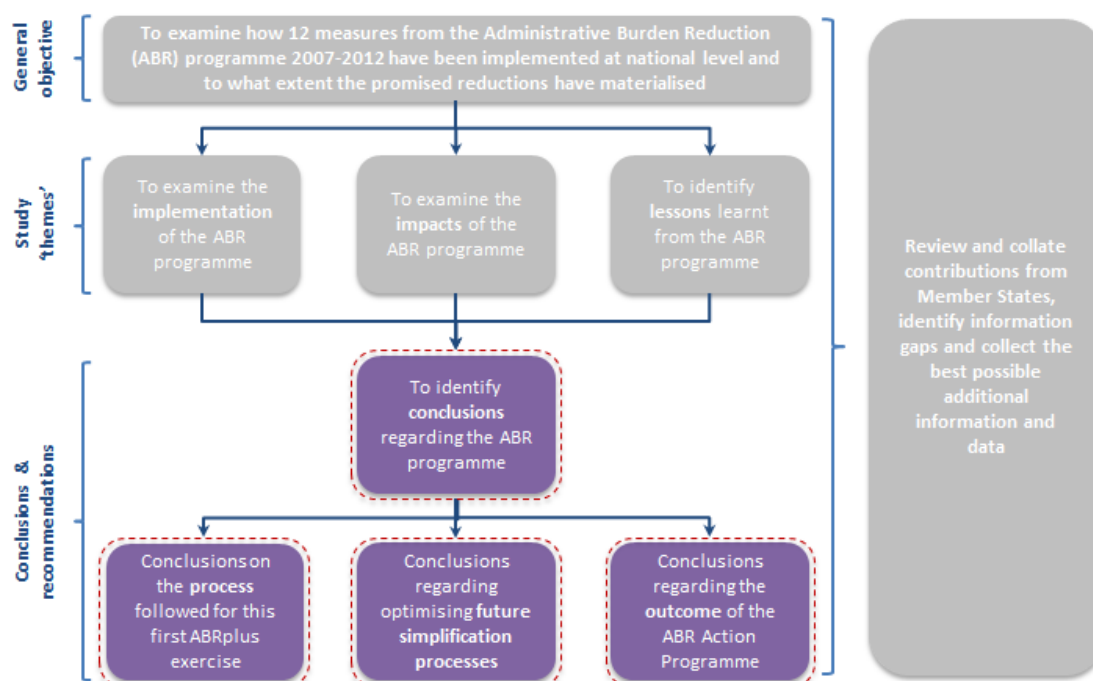
30 Summary of conclusions and recommendations

This section summarises the conclusions and recommendations of the study in relation to three key areas:

- the **process** followed for this first ABRplus exercise;
- the **outcome** of the ABR Action Programme; and
- optimising **future simplification processes**.

These three areas are represented in the below diagram (Figure 30.1). Specifically, this section summarises the relative strengths and weaknesses of this first ABRplus exercise, the outcomes of the ABR Action Programme (in relation to the 12 ABRplus measures detailed in this report) and how any future simplification processes can be optimised.

Figure 30.1 Overview of the areas in which study conclusions and recommendations are presented



30.1 The process followed for this first ABRplus exercise

30.1.1 Concluding remarks

ICF draws the following conclusions on the process followed for this first ABRplus exercise:

- Elements of the process that worked well:
 - **Constructive and timely engagement** from the European Commission throughout the study, including the individual Directorates General (AGRI, MARKT, ENV, ESTAT, TAXUD and MOVE) that formed the Steering Group for this study. This helped in liaising with Member State authorities and the Brussels-based business organisations, but also in providing information and evidence on ABRplus measures.
 - **Access to additional data** held by the European Commission on baseline administrative burdens which helped to establish a comprehensive dataset of baseline administrative burdens by ABRplus measure and by Member State.
 - **Mapping of existing data and information** from Member States (provided in response to the European Commission's original questionnaire) to the ABRplus study objectives and questions set out in the Tender Specifications.

- Elements of the process that worked less well:
 - **The selection of the 12 ABRplus measures** by the European Commission and the High-Level Group (HLG) on Administrative Burdens defined the scope of this first ABRplus exercise. This resulted in a set of measures that was introduced and/or transposed over a wide-ranging period of time. The HLG in particular selected some measures for which the transposition deadline had not yet passed. Consequently, this raised challenges in evaluating the implementation and impacts of measures for which some had not yet been implemented.
 - **The initial questionnaire sent to Member State authorities** was not sufficiently detailed and specific as to the information requirements of Member States. Some of the questions in the European Commission’s initial questionnaire to Member States could have been more specific (especially in relation to defining what is meant by “implementation” vs “transposition” and in relation to the measurement of administrative burdens and/or savings). Although to some extent these issues were addressed by ICF’s subsequent questionnaire to Member State authorities, it may have been helpful had these concepts and questions been more specific and detailed from the outset.
 - **The lack of an established and easily accessible dataset of baseline administrative burdens and potential savings** from the previous work undertaken on behalf of the European Commission. This required considerable additional time and resources to be spent in reconstructing a baseline dataset from a variety of sources and limited to some extent the conclusions that could be drawn regarding the extent to which the savings estimated by ICF for a sample of Member States could be reconciled/ compared against the potential savings for that same sample of Member States.
 - **Too great a reliance upon evidence and data from Member States** as to the experience on the ground with respect to the 12 ABRplus measures. The paucity of evidence in secondary sources, and the process that had been set in train by the European Commission in seeking ex post evidence and information from Member State authorities on the ABRplus measures, meant that the Member States were considered the primary source of evidence and data for this study. In reality, the completeness and robustness of the evidence provided by individual Member States varied significantly, which could reflect one or both of the following factors:
 - there was no system/process/approach established and agreed at a European level for individual Member States to monitor and measure the impacts of the ABR measures on an on-going basis; and
 - in the absence of an agreed approach at a European level for monitoring the impacts of the ABR measures on an on-going basis, it does not appear that individual Member States introduced their own processes and systems for measuring and monitoring the impacts of the measures on the ground.
 - **The lack of engagement from the business community** meant that it was difficult to obtain detailed data and information from businesses themselves regarding the impacts of these measures on the burdens they face.

30.1.2 Recommendations

On the basis of the above assessment of what worked well and what worked less well as part of this first ABRplus exercise, the following recommendations are made in relation to any future follow-up on the impact of ABR Action Programme initiatives:

- **The selection of measures to evaluate.** Any future follow-up should ideally focus on a subset of measures from the ABR Action Programme for which a sufficient period of time has elapsed since their implementation/ transposition. This will help to maximise the chances of data and information being available on their implementation and impacts. This will also help to maximise the time period over which the effects of the measures can be experienced and observed.

- **The monitoring/measuring of outcomes.** Systems and processes should be established and agreed at a European level for individual Member States to monitor and measure the impacts of future simplification processes on an on-going basis. The first ABRplus exercise demonstrates that, in the absence of such systems and processes at an EU level, individual Member States are unlikely to develop their own. Consequently, there is a role here for the European Commission to broker an agreement among all EU Member States as to how the impacts of future administrative burden reduction measures should be measured and monitored in a consistent and comparable manner. The European Commission's 'annual scoreboard' should help in this respect, although the success of this process in monitoring the impacts on the ground is dependent upon the establishment of clear and agreed responsibilities (including among individual Member State authorities) for the collection and reporting of data on impacts.
- **The development of specific evaluation indicators / key performance indicators (KPIs).** These should be considered as part of any future monitoring systems to ensure a consistent and comparable approach to measuring simplification outcomes. These indicators and metrics should be developed with regard to the underlying logic as to the anticipated impacts of future administrative burden reduction. That is, the development of logic models, which articulate the specific impacts that are expected to result from specific administrative burden reduction measures, would help to identify the specific outcomes and impacts that should then be measured as part of any ex post evaluation of these measures.
- **Development of a baseline.** Finally, future follow-up should ideally be preceded by an exercise (within the European Commission) to establish a dataset of baseline administrative burdens. This would help to save time and resources during any follow-up study, and would also help to focus the subsequent evidence gathering activities on the specific data required to facilitate comparisons with these baseline administrative burdens.

30.2 The outcome of the ABR Action Programme

30.2.1 Concluding remarks

ICF draws the following conclusions on the outcome of the ABR Action Programme:

- **Whether the possibilities offered by the revised legislation following the ABR reduction measures were fully implemented by Member States and, if not, the reasons for this.** The possibilities offered by the revised legislation following the ABR reduction measures have not been fully implemented by Member States, although a complete picture of the exact transposition and implementation status of each measure in each Member States is difficult to ascertain based on available evidence. However, it is clear that the measures have not, to date, been fully implemented, which ICF concludes is likely to reflect the following factors:
 - whether the measure involves multiple provisions, only some of which are mandatory, such that Member States may or may not adopt and implement the optional provisions even if they fully implement the mandatory provisions;
 - whether the measure is to be superseded by a new simplification measure in the very near future and/or the measure is still in the process of being introduced at an EU level (in which case some Member States have indicated they intend to implement the measure but are waiting); and
 - whether the Member State decides to implement the measure for reasons unrelated to the above factors (this is particularly the case for Directives where it involves transposition via national law and the practices of individual Member States may vary for different reasons).

Even where an ABRplus measure is introduced via an EU regulation, which is directly applicable, a Member State may need to take some action to implement the measure if the provision is optional rather than mandatory.

- **How the 12 selected ABR measures have been implemented by Member States.** Among the Member States that transposed/ implemented the measures, implementation occurred in most cases via amendments to national legislation (or through direct transposition in the case of EU regulations). For instance, for ABRplus2-SIMPLIFIED ACCOUNTING, the majority of Member States that have implemented the measure have increased balance sheet and net turnover thresholds to levels prescribed by the European Commission. For ABRplus3-MICRO ACCOUNTING, the majority of Member States that have implemented the measure have transposed most of the options laid out in Directive 2012/6/EU. Regarding ABRplus4-WASTE, the majority that have implemented the measure have done so via amendments and introductions to national legislation. For ABRplus5-PROCUREMENT, the relevant updated public procurement directives have only recently come into effect, therefore many Member States expect implementation to occur between 2014 and 2016. Amongst Member States that have implemented ABRplus6-INTRASTAT, the majority have adjusted the minimum coverage requirement for intra-EU imports (arrivals) to the level of 95 per cent as prescribed by the European Parliament and the Council Regulation.
- **How stakeholders were involved in the implementation of the ABR measures and to provide a comparative overview of the stakeholder involvement linked to results in Member States.** The extent to which Member State authorities involved stakeholders in the process of implementation varied widely. While some Member States appear to have regarded 'stakeholder involvement' as informing stakeholders of the introduction of the measure ex post (even in the case of a Directive), others provided clear examples of stakeholder engagement and consultation ex ante which informed the process of implementation. These examples included consulting on legislative proposals, engaging via industry representative forums, presenting information on websites, inviting comments and setting up working groups. Reflecting these different Member State interpretations of stakeholder involvement, this report makes a distinction between those Member States that sought active engagement and consultation with stakeholders and those Member States that informed stakeholders of a measure's implementation. The extent of stakeholder involvement may also reflect, in part, whether an ABRplus measure is introduced via an EU Directive or Regulation. Specifically:

 - where an ABRplus measure was introduced via a Regulation, the adoption of national law is often not necessary and, therefore, there is no obligation on Member State authorities to consult stakeholders on its implementation, although it may still be considered good practice to do so; and
 - where an ABRplus measure was introduced via a Directive, implementation requires the transposition into national law and, therefore, depending on national practice, there may be an obligation to consult stakeholders.

However, based on the responses from Member States to the questionnaires sent by the European Commission and ICF, there appears to be no direct correlation between the level (how many stakeholders) and nature (whether informed or actively consulted) of stakeholder involvement in the implementation of an ABRplus measure and whether that ABRplus measure has been introduced via a Regulation or a Directive.

- **Whether any obstacles or difficulties were experienced in the implementation and application of ABR measures.** There is little evidence to suggest that major obstacles or difficulties were experienced by Member States in the implementation of the ABRplus measures. Very few examples were cited by Member States and, of those that were, it was often unclear to ICF based on the evidence from Member States as to why these obstacles prevented the measure from being implemented instead of making the process of implementation more challenging than it would otherwise have been in the absence of the obstacle.
- **Whether Member States introduced any national implementation measures that go further and add additional requirements than the measures agreed at European level require.** Although there were some examples of Member States that introduced requirements (related to the ABRplus information obligations) at a national level that

went further than the original requirements agreed at an EU level, there is no evidence on whether and to what extent these additional requirements impacted upon the savings potential of the 12 ABRplus measures in a material way.

- **Whether the original savings potential has been fully met.** ICF's estimates of current administrative burdens and implied potential savings as part of this study suggests that the total estimated savings that may have been realised across the sample of Member States is €5.4 billion, representing the difference between the baseline administrative burdens (€13.9 billion) and estimated current administrative burdens (€8.5 billion) for the Member States sampled for each ABRplus measure. This saving represents a 39 per cent reduction in the administrative burdens faced by EU businesses as a result of these information obligations. This estimate is lower than would have been the case had Member States in ICF's sample indicated that they had fully implemented all provisions of relevance to the ABRplus measure (i.e. for some Member States and some ABRplus measures, only the mandatory exemptions/derogations were implemented, and not the optional exemptions/derogations, meaning that the original savings potential could not be fully met).

Although the overarching target of the ABR Action Programme was to reduce administrative burdens by 25 per cent, it is not possible to compare the estimated savings from this study for the sample of Member States (39 per cent) against this overarching target. This is because the 25 per cent overall reduction target was not based on the assumption that every individual measure in the ABR Action Programme and every Member State would deliver the same level of savings (25 per cent). Rather, it was based on an estimate of what the ABR Action Programme in its entirety would deliver. In relation to the savings figure of 39 per cent, it is not possible to draw any firm conclusions about the savings for any Member State that was not part of the sample of five Member States. The reason for this lies in the fact that the five sampled Member States will not necessarily have experienced the same level of savings in administrative burdens as the average of the total of the 28 Member States from the ABR Action Programme. The five sampled Member States may have adopted – on average – more or fewer provisions suggested by the European Commission than those Member States that were not sampled, or may have had different 'starting points'. Therefore, the percentages mentioned in this report only reflect the performance of these five Member States per ABRplus measure. Based on available information and data, ICF estimates that these 12 ABRplus measures may have been expected to deliver savings equivalent to approximately 56 per cent of baseline administrative burdens although, again, caution should be used when comparing figures. Further hard evidence from Member State authorities and the business community would help to underpin these estimates and conclusions on savings. Again, this figure does not enable us to draw any conclusions regarding the savings delivered by the entire ABR Action Programme. The 56 per cent savings figure was established by comparing the EU28 baseline data of the 12 ABRplus measures with the envisaged savings (as published by the European Commission). Data on the baseline administrative burdens and anticipated/achieved savings for the remaining 60 ABR Action Programme measures are not available, although it can be inferred that some of these measures will have delivered a smaller percentage reduction in administrative burdens than the 56 per cent that may have been delivered by the 12 ABRplus measures to arrive at an overall savings reduction figure of 25 per cent.

Further hard evidence from Member State authorities and the business community would help to underpin these estimates and conclusions on savings. A much more extensive study which estimated savings for every ABR Action Programme measure and every Member State would be needed to draw solid conclusions on the level of savings achieved by the ABR Action Programme in its entirety.

The absence of robust data and evidence from Member States means that existing sources and assumptions have had to be used instead to develop these best estimates of current administrative burdens and implied potential savings. Although this results in indicative estimates only, the study team has tried to follow as closely as possible the methodological approach used by the European Commission originally in calculating

baseline administrative burdens which provides some confidence that there have been savings associated with each of the ABRplus measures, even if some uncertainty remains regarding the precise scale of those savings.

- **Whether there is any qualitative information which contributes to the understanding of the impact of the measures.** Overall, the qualitative evidence and opinions provided by Member States were generally positive in sentiment regarding the impact of the ABRplus measures in reducing administrative burdens for businesses. However, in some instances, Member States made reference to the potentially unintended and negative consequences associated with the introduction of an ABRplus measure. These consequences included the loss of useful information on business activities which may have subsequent impacts (for example, on a business's ability to access finance), although they did not elaborate on whether and how the information is actively being used to deliver benefits and/or whether the information can be sourced elsewhere.
- **The lost reduction potential for each implementation measure that goes further than the measures agreed at European level require.** There were some examples of Member States that introduced requirements (related to the ABRplus information obligations) at a national level that went further than the original requirements agreed at an EU level. However, the impact of these additional requirements (in terms of the savings potential lost) are not easily quantifiable, particularly as the additional requirements specified by the Member State are insufficiently detailed to facilitate the quantification of their likely impacts on the variables (time, frequency and/or number of businesses) used to calculate administrative burdens using the SCM.
- **Good practice examples of implementation in Member States.** Only a small number of Member States were able to provide examples of best practice and, in a number of cases, these examples simply comprised of an assertion by the Member State that their approach could be considered 'best practice' without any supporting evidence to explain why this was the case or how they had taken a different approach to other Member States and/or as required by the relevant directive/regulation. However, there were some constructive examples provided across all ABRplus measures. Such examples generally involved the use of online/electronic tools for fulfilling the relevant information obligation, rather than a paper-based approach. Given the lack of data on current administrative burdens and savings provided by Member States, the estimates generated by ICF will not capture the impact of any best practice approaches on current administrative burdens (given it is unclear how these best practice approaches will impact the variables used in the SCM estimation technique used) which means that conclusions cannot be drawn regarding comparative cost-reduction between Member States that did and did not use a best practice approach (to understand the impact of the best practice approach on savings).
- **Whether the results so far suggest that there are possibilities to further simplify administrative burden.** Member States provided a limited number of suggestions for further simplifying the information obligations associated with the ABRplus measures. These varied considerably across the ABRplus measures. Some of these suggestions reflected the best practice examples provided by Member States insofar as they highlighted the use of electronic and online tools for further reducing the administrative burdens faced by businesses in fulfilling the relevant information obligations (see above). Further details on possibilities for additional simplification are discussed within the context of the subsection below.

30.2.2 Recommendations

Recommendations in relation to the outcome of the ABR Action Programme relate to optimising future simplification processes and, hence, are discussed in the subsection below.

30.3 Optimising future simplification processes

30.3.1 Concluding remarks

ICF draws the following conclusions regarding optimising future simplification processes:

- **Whether the results so far suggest that there are possibilities to further simplify administrative burden.** Member States provided a limited number of suggestions for further simplifying the information obligations associated with the ABRplus measures. These varied considerably across the ABRplus measures. Some of these suggestions reflected the best practice examples provided by Member States insofar as they highlighted the use of electronic and online tools for further reducing the administrative burdens faced by businesses in fulfilling the relevant information obligations. Further details on possibilities for additional simplification are discussed within the context of the subsection below.
- **Whether future simplification processes could be improved.** There is scope to involve stakeholders to a greater degree in shaping both the implementation of individual measures and the systems/processes for monitoring their impacts on the ground in terms of administrative reduction for businesses. As much as the focus of future simplification processes should be on implementing individual measures, this should be accompanied by clear and comprehensive plans for communicating and promoting the measures to individual businesses to ensure that the maximum potential of these measures in generating savings is realised. In addition, there should be an agreed approach to monitoring and measuring the impacts of future simplification measures on the ground both to evaluate the impacts of these measures, and to draw lessons for additional simplification over time. Further details on possibilities for improving future simplification processes are discussed within the context of the subsection below.

30.3.2 Recommendations

On the basis of the evidence and analysis undertaken as part of this first ABRplus exercise, the following recommendations are made for optimising future simplification processes:

- **The European Commission should agree with Member States an approach to evaluating/monitoring the impacts of any future simplification in advance of the simplification.** As noted above, there should be an agreed approach to monitoring and measuring the impacts of future simplification measures on the ground both to evaluate the impacts of these measures, and to draw lessons for additional simplification over time.
- **The European Commission should encourage Member States to involve stakeholders to a greater degree in the identification and implementation of future simplification measures.** The European Commission has engaged proactively with stakeholders to identify priority areas for future REFIT initiatives²¹⁷. Such engagement has also occurred in specific instances within specific Member States, as noted within this report. However, there appears to be little consistency in relation to the systematic and proactive engagement of the stakeholders most affected by implementation of simplification measures. As such, there is scope to involve stakeholders to a greater degree at a national level in shaping both the implementation of individual measures and the systems/processes for monitoring their impacts on the ground in terms of administrative reduction for businesses. As much as the focus of future simplification processes should be on implementing individual measures, this should be accompanied by clear and comprehensive plans for communicating and promoting the measures to individual businesses to ensure that the maximum potential of these measures in generating savings is realised. There may be a role for the European Commission in this regard, in encouraging Member States to actively engage

²¹⁷ See, for example, 'Commission follow-up to the TOP TEN consultation of SMEs on EU regulation' (COM(2013)446).

with stakeholders, and by sharing examples and case studies of good practice when it comes to stakeholder engagement.

- **The identification of future simplification measures should be informed by a set of common sense principles.** The feedback from Member States suggest a number of cross-cutting principles/approaches which should be considered in the context of future simplification measures, including:
 - Could the information obligation be fulfilled electronically/online? A number of Member States cited examples of using e-solutions and online tools to facilitate data entry and submission, thus reducing even further the administrative burden on businesses. These should be considered in parallel with other simplification approaches.
 - Could eligibility requirements and/or thresholds be relaxed/extended further? Some Member States cited an opportunity to reduce further the administrative burdens on businesses by extending derogations/exemptions to a greater number of firms through the relaxation of the eligibility requirements and/or thresholds which apply to the information obligations.
 - Could the information obligations be standardised/harmonised across Member States? Again, some Member States suggested that further consideration could be given to standardising / harmonising cross-border requirements (where relevant) in addition to reducing / abolishing requirements (e.g. asking tenderers in public procurement exercises standard questions to assess suitability).
 - Could the information produced by the relevant obligation be accessed elsewhere? Finally, Member State authorities suggested that greater use could be made of existing information/ databases to avoid duplication in information collection (for example, the provision and use of more public registers containing information about the eligibility of tenderers in public procurement exercises). Consequently, the 'need' for information obligations should be questioned in the context of whether the same information can be sourced elsewhere.



ANNEXES

Annex 1 Desk-based review sources

Background and policy documents

- European Commission (2013), *Commission Staff Working Document: Monitoring and Consultation on Smart Regulation for SMEs* {SWD(2013) 60 final *Accompanying the document Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions; Smart regulation - Responding to the needs of small and medium-sized enterprises* http://ec.europa.eu/smart-regulation/better_regulation/documents/1_en_autre_document_travail_service_part1_v3.pdf
- European Commission (2013) *Commission follow-up to the "TOP TEN" Consultation of SMEs on EU Regulation* {COM(2013) 446 final} http://ec.europa.eu/europe2020/pdf/top10_en.pdf
- European Commission (2012), *Communication From The Commission To The European Parliament, The Council, The European Economic And Social Committee And The Committee Of The Regions: EU Regulatory Fitness* [COM(2012)746 final] http://ec.europa.eu/smart-regulation/better_regulation/documents/com_2013_en.pdf
- European Commission (2012), *Commission Staff Working Document: Action Programme for Reducing Administrative Burdens in the EU - Final Report* [SWD(2012) 423 final] *Accompanying the document Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions, EU Regulatory Fitness* http://ec.europa.eu/smart-regulation/better_regulation/documents/document_travail_service_part2_en.pdf
- European Commission (2011), *Europe can do better: Report on best practice in Member States to implement EU legislation in the least burdensome way* http://ec.europa.eu/enterprise/newsroom/cf/itemdetail.cfm?item_id=5893&lang=en
- European Commission (2011), *Report from The Commission to the Council and the European Parliament: Minimizing regulatory burden for SMEs: Adapting EU regulation to the needs of micro-enterprises* [COM(2011) 803 final] <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=COM:2011:0803:FIN:EN:PDF>
- EU (2011), *Administrative burden reduction at the local and regional level* <http://cor.europa.eu/en/documentation/studies/Documents/administrative-burden-reduction.pdf>
- European Commission (2010), *EU Project on Baseline Measurement and Reduction of Administrative Costs: Final Report, incorporating report on Module 5.2 – Development of Reduction Recommendations* http://ec.europa.eu/dgs/secretariat_general/admin_burden/docs/enterprise/documents/files/abs_development_reduction_recommendations_en.pdf
- European Commission (2010), *Measurement of administrative burdens generated by the European Legislation* prepared by CEPS for the Directorate General of Enterprise and Industry of the European Commission under Specific Contract No. SI2.546728 implementing Framework Contract No. ENTR/2006/006 – Lot 4 http://ec.europa.eu/smart-regulation/refit/admin_burden/docs/enterprise/documents/files/abst09_ceps3_extension_en.pdf
- European Commission (2009) *Measurement of administrative burdens generated by the acts included in the "original list" included in the action programme on administrative burdens* prepared by the Centre for European Policy Studies for the Directorate General of Enterprise and Industry of the European Commission Specific Contract No. SI2.513744 implementing Framework Contract No. B2/ENTR/05/091-FC http://ec.europa.eu/dgs/secretariat_general/admin_burden/docs/enterprise/files/abst09_ceps_initia_en.pdf
- European Commission (2009), *Better Regulation: Presentation of practical exercise on sharing good examples* http://ec.europa.eu/smart-regulation/refit/admin_burden/best_practice_report/docs/swpr_en.pdf

- European Commission (2007), *Report of the expert group: Models to reduce the disproportionate regulatory burden on SMEs (including Annex)*
http://ec.europa.eu/enterprise/policies/sme/files/support_measures/regmod/regmod_en.pdf
- European Commission (2006), *Pilot project on administrative burdens* prepared by WiFo and CEPS for the European Commission, DG Enterprise under Contract Nr. B2/ENTR/05/091-FC
http://ec.europa.eu/smart-regulation/refit/admin_burden/docs/enterprise/files/pilot-study_en.pdf

Statistical and data sources

- DG Enterprise - Small Business Act: Database of good practices – available at:
<http://ec.europa.eu/enterprise/policies/sme/best-practices/database/SBA/index.cfm?fuseaction=practice.list>
- Eurostat Databases for data on trade and number of businesses affected by the 12 legislative acts. Databases used include: COMEXT, PRODCOM and SBS databases
- OECD - OECD Red Tape Scoreboard <http://www.administrative-burdens.com/default.asp?page=108&article=54>
- OECD - Cross country benchmarking studies
<http://www.oecd.org/investment/toolkit/measuringprogress/41435024.pdf>
- OECD, Better Regulation in Europe, The EU 15 project <http://www.oecd.org/gov/regulatory-policy/betterregulationineurope-theeu15project.htm>
- Priority areas & related data, available for the 13 priority areas at: http://ec.europa.eu/smart-regulation/refit/admin_burden/prioritiy_area_related_data_en.htm

Member State initiatives to reduce administrative burdens

- BIS (2013), *Simpler financial reporting for micro-entities: the UK's proposal to implement the 'micros directive'*
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/237045/bis-13-1124-simpler-financial-reporting-for-micro-entities.pdf
- HMRC (2012) *VAT: changes to VAT*
<http://webarchive.nationalarchives.gov.uk/+http://www.hmrc.gov.uk/news/news011112.htm>
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<http://www.hmrc.gov.uk/ria/vat-refund-procedure.pdf>
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<http://webarchive.nationalarchives.gov.uk/20070603164510/http://www.dti.gov.uk/files/file35995.pdf>
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<http://www.doingbusiness.org/reports/thematic-reports/review-of-the-dutch-administrative-burden-reduction-programme>
- EUPAN (2008), *Learning team administrative burden for citizens: Report on national approaches*
http://www.dgaep.gov.pt/upload/RI_estudos%20Presid%C3%AAsncias/Report_on_national_approaches.pdf
- NAO (2008), *The administrative burdens reduction programme: 2008*
<http://www.nao.org.uk/report/the-administrative-burdens-reduction-programme-2008/#>
- Ecoprise (2011), *Information Obligations for Small and Medium sized Enterprises in Baltic Sea Region Countries and Belarus* http://egoprise.eu/fileadmin/Achievements/AdmBurd_BSR-Countries_Final_Report_Version_1.1.pdf
- OECD (2011) *Cutting the red tape: Administrative simplification in Poland: Making policies perform* http://www.oecd-ilibrary.org/governance/administrative-simplification-in-poland_9789264097261-en

- OECD (2010) Cutting the red tape: *Why Is Administrative Simplification So Complicated? Looking beyond 2010* http://www.oecd-ilibrary.org/governance/why-is-administrative-simplification-so-complicated_9789264089754-en
- OECD (2008) *Forum on Tax Administration: Taxpayer Services Sub-Group. Information Note: Programs to Reduce the Administrative Burden of Tax Regulations in Selected Countries* <http://www.oecd.org/ctp/administration/39947998.pdf>
- OECD (2006) Cutting Red Tape: *National Strategies for Administrative Simplification* <http://www.oecd.org/gov/regulatory-policy/cuttingredtaperationalstrategiesforadministrativesimplification.htm>

Annex 2 Methodology for estimating administrative burdens

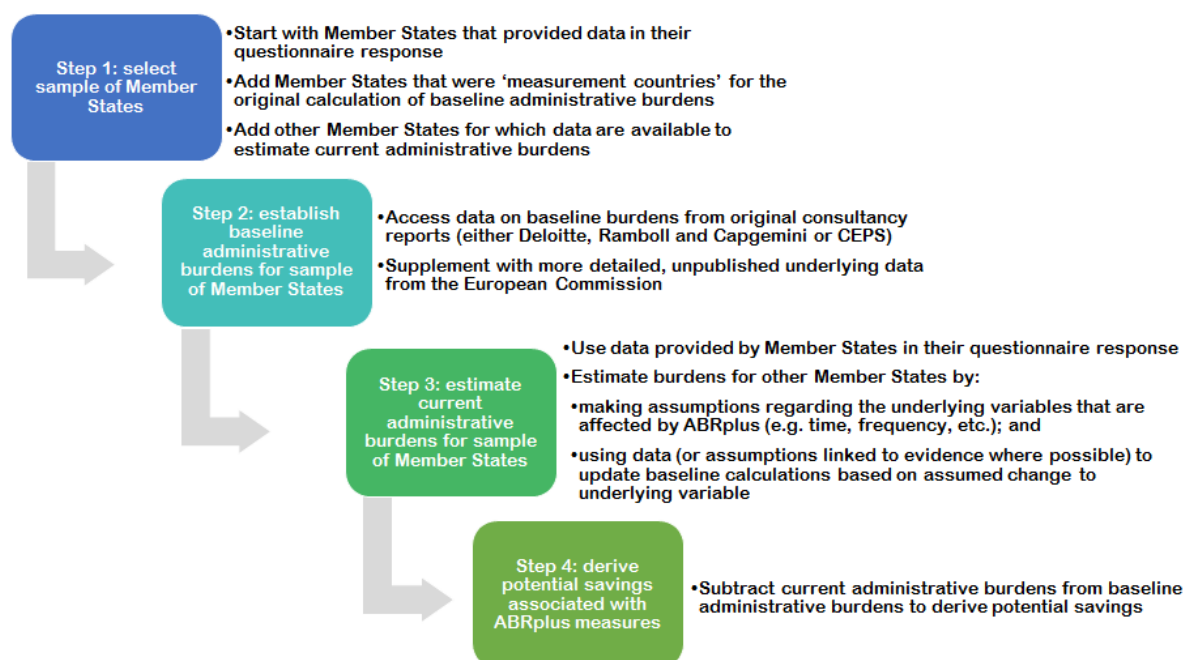
One of the core tasks associated with this study is the estimation of the current administrative burdens experienced by businesses in a sample of Member States which can be compared against the initial calculated baseline administrative burdens to derive implied savings as a result of the ABR Action Programme. This involves two key tasks:

- documenting the **baseline administrative burdens** (i.e. the administrative burdens experienced by businesses in complying with the information obligations of relevance to the 12 ABRplus measures prior to the implementation of the measures) ; and
- estimating the **current administrative burdens** (i.e. the administrative burdens experienced by businesses in complying with the information obligations of relevance to the 12 ABRplus measures following the implementation of the measures).

The Tender Specifications for this study specified that this task be undertaken for a sample of five Member States for each ABRplus measure.

The rest of this section describes the step-by-step approach undertaken to fulfil this task, as summarised below in Figure 1.1.

Figure 1.1 The step-by-step approach for reporting baseline and current administrative burdens for ABRplus



Step 1: select sample of five Member States

The first step involved selecting a sample of five Member States per ABRplus measure for which to establish baseline administrative burdens and estimate current administrative burdens. The following steps were undertaken to select the sample:

1. **Start with Member States that provided the European Commission and/or ICF with administrative burden data** – In the first instance, seven Member States²¹⁸ were asked by ICF to provide relevant data on current administrative burdens relating to ABRplus measures. For the majority of ABRplus measures, only a few Member States were able to provide sufficient data to

²¹⁸ Member States were selected primarily on the basis of the completeness of information and data they provided in response to the European Commission's original questionnaire. At the same time, the sampling exercise also sought to ensure a mix of 'new' and 'old' members of the EU and the sufficient geographical representation).

facilitate the clear and comparable calculation of current administrative burdens (please see Table 1.1 for details). For those Member States that provided sufficient data on current administrative burdens, they were included in the sample.

2. **Add Member States that were ‘measurement countries’ under the original calculation of baseline administrative burdens** – The next step involved supplementing the list of Member States under point 1 above with additional Member States in order to create a sample of five Member States per ABRplus measure. These additional Member States were selected on the basis of:
 - a. Member States that indicated in their questionnaire response that they had implemented the ABRplus measure; and
 - b. Member States that were defined as “measurement countries”, i.e. Member States for which baseline administrative burdens were originally calculated. This is because baseline data for these Member States was available from the relevant consultancy reports.
3. **Add other Member States for which data are available to estimate current administrative burdens** – Finally, if the sample of five Member States was still incomplete following point 2 above (for example, there were data gaps for some of the measurement countries which would prevent the estimation of current administrative burdens), other Member States were added to the sample if they had implemented the ABRplus measure and if data were available to facilitate the estimation of current administrative burdens.

The resulting sample of five Member States differs for each ABRplus measure. Table 1.1 below shows the sample of Member States for each ABRplus measure.

Table 1.1 A step-by-step selection of five sample Member States for the estimation of administrative savings for each ABRplus measure.

	Step 1	Step 2	Step 3
	Start with Member States that provided data via ICF questionnaire response	Add suitable Member States that were ‘measurement countries’	Add other Member States with available data
ABRplus1-EGGS	-	-	CZ, LV, SI, SE, UK
ABRplus2-SIMPLIFIED ACCOUNTING	UK	-	SE, LV, CZ,SK
ABRplus3- MICRO ACCOUNTING	-		FR, LV, UK, SK, AT
ABRplus4- WASTE	-	IT, LV, SI	SE,IE
ABRplus5- PROCUREMENT	DE	SK	PT, CY, NL
ABRplus6- INTRASTAT	LT, HU	SE	EL, CZ
ABRplus7- PRODCOM	CZ, EL, HU, DK	PT	-
ABRplus8- INVOICING	-	CY, ES, FR, LV	SE
ABRplus9-VAT	HU, NL, AT, UK	EL	None
ABRplus10- TACHOGRAPH	DK, FI	PT	ES, CZ
ABRplus11- TARIFFS	SI, HU	SK	NL, UK
ABRplus12- HAULAGE	UK, HU	-	LV, SI, IE

Step 2: establish baseline administrative burdens for sample of Member States

Calculation of baseline figures

The second step involved gathering data on the baseline administrative burdens (i.e. the administrative burdens that businesses experienced prior to the implementation of the ABRplus measures) for the sample of five Member States selected in Step 1.

The key sources of data on baseline administrative burdens are two consultancy reports – one by Deloitte, Ramboll and CapGemini and one by CEPS. Given that these consultancy reports described administrative burdens by ‘information obligation’, ICF was required to map each ABRplus measure to its relevant information obligations to understand how the administrative burden relates to the ABRplus measures.

For each information obligation²¹⁹, the consultancy reports used the Standard Cost Model (SCM) to estimate baseline administrative burdens as follows:

- Administrative costs are estimated, which are a function of the average cost to a business of fulfilling the relevant information obligation(s) (‘Price’)²²⁰ multiplied by the total number of actions performed a year (‘Quantity’).²²¹
- ‘Business as usual’ costs (costs incurred regardless of whether the provision existed) are subtracted from the administrative costs figure to arrive at an estimate of administrative burdens.

ICF used these reports to obtain data on the baseline administrative burdens and their underlying components (tariff, time, frequency and number of businesses) for the six ‘measurement countries’.

Table 1.2 provides an example of the baseline data for ABRplus4-WASTE for the corresponding sample of five Member States.

Table 1.2 Detailed baseline administrative burdens for sample of Member States for ABRplus4-WASTE

	<i>Price=time x tariff</i>		<i>Quantity=frequency x business</i>		Total Admin Costs (€m)	Business as usual costs (% total admin costs)	TOTAL ADMIN BURDENS (€m)
	Time (hours)	Tariff	Frequency	Number of Businesses			
Italy	24	25	1	12,212	7.3	0	7.3
Latvia	16	5	1	103	0.006	0	0.006
Slovakia	27	4	1	22,793	2.4	0	2.4
Sweden	2.8	23	1	364	0.02	0	0.02
Belgium	2.7	23	1	768	0.5	0	0.5
Total							9.8

The majority of the baseline data comes from the report prepared by Deloitte, Ramboll and CapGemini.²²² For ABRplus1 and ABRplus11, data comes from CEPS reports²²³, which apply the same estimation approach.

²¹⁹ In addition to different information obligations, for some ABRplus measures the calculation of the administrative burden differed by business size. This means that for each information obligation, data on tariff, time, frequency and number of businesses was collected separately for micro, small, medium and large businesses. For instance, there are seven information obligation relevant to ABRplus 8 and for each information obligation data was collected separately for business types. The baseline administrative burden was then calculated by aggregating figures from each segmentation.

²²⁰ The Price is estimated by multiplying tariff (based on average labour cost per hour) and the time required per action. Where appropriate, other types of cost (such as equipment cost for ABRplus1 for example) are taken into account.

²²¹ The Quantity is calculated as the frequency of required actions multiplied by the number of entities concerned.

However, data availability varies by ABRplus measure. Where necessary, any missing underlying data was accessed from the European Commission. Specifically, Secretariat-General provided ICF with a number of data spreadsheets which provided the detailed data behind the aggregated estimates of baseline administrative burdens from the consultancy reports.

Step 3: estimate current administrative burdens for sample of Member States

The third step involved estimating current administrative burdens for those Member States in each sample that did not provide data via their questionnaire response.

To estimate current administrative burdens, desk-based research and assumptions were used to develop the best possible estimates of current administrative burdens and implied potential savings (Table 1.3 below sets out the detailed approach for each ABRplus measure). ICF sought to follow as closely as possible the original European Commission SCM methodological approach used to calculate baseline administrative burdens as described earlier. However, for some ABRplus measures, the approach to the estimation of current administrative burdens was slightly different (depending on the potential impact of the measure as well as data availability). For example, for ABRplus2-SIMPLIFIED ACCOUNTING and ABRplus3-MICRO ACCOUNTING and ABRplus10-TACHOGRAPH, ICF estimated the savings/reduction in baseline administrative burdens as a result of the relevant ABRplus measure and these savings were then subtracted from the baseline administrative burdens to arrive at an estimate of the current administrative burdens.

To estimate current administrative burdens for each ABRplus measure, the first step involved deciding which variables (in the SCM calculation of baseline administrative burdens, such as the time it takes to fulfil the information obligation and the number of businesses completing it) are likely to change as a result of the ABRplus measure being introduced.²²⁴ The second step involved a search for any estimates of the current values for these variables following the introduction of the ABRplus measures. The main challenge reflected gaps in available data which, in some instances, required applying certain assumptions regarding the *scale* of the potential impact of the ABRplus measures on these variables. These assumptions and data sources were then applied to the variables used in the baseline calculation to estimate current administrative burdens.

For example, for ABRplus4-WASTE, ICF concluded that ‘time’ is the variable that is likely to change as a result of the measure. Since ABRplus4-WASTE introduces an electronic notification system for shipments of waste, time spent completing the notifications should fall because the process of filling-in and submitting the notification will be faster if an electronic, rather than a paper-based, system is applied. In the absence of any data (from Member States or other sources) on the reduction in time associated with the introduction of this electronic notification system, ICF used desk-based research to identify a suitable proxy value for the reduction in time associated with a move from a paper-based to an electronic system²²⁵. The proxy estimate used by ICF is based on the time savings associated with the introduction of e-invoicing. The source suggests an average time saving of 17.5 minutes associated with completing and submitting an electronic invoice rather than a paper invoice. In the absence of any alternative estimates, this figure was used as a proxy for the estimated time savings associated with moving from a paper-based to an electronic waste notification system. Therefore, ICF estimated an updated value of time by subtracting the time savings (17.5 minutes) from the baseline value of time.

²²² Deloitte, Ramboll and CapGemini (2008), “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, and its Annexes (2009). Each Annex refers to different Priority Area.

²²³ CEPS (2009) Measurement of administrative burdens generated by the acts included in the “extension list” attached to the action programme on administrative burdens.

²²⁴ ICF’s calculations do not include adjustments for inflation (hence tariff variable remains unchanged for each measure). This is because the calculations aim to isolate the effect of the measure itself therefore the comparison between baseline and current administrative burdens is in the same year.

²²⁵ EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52.

The remaining variables used in the baseline calculation (tariff, frequency and number of businesses) remain unchanged. Consequently, the current administrative burdens are estimated using the baseline formula, but with an updated value for the time variable.

Table 1.3 below provides, for each ABRplus measure, a summary of the approach used to estimate current administrative burdens, including:

- The assumption made regarding the variable likely to change as a result of the ABRplus measure, and why.
- The estimation approach taken.
- The source of the data used in the estimation approach.

Table 1.3 Summary of ICF approach to estimation of current administrative burdens

	Variable(s) likely to change	Description of updated variable	Estimation	Data source
ABRplus1-EGGS	<p>Number of eggs – because the measure exempts class B eggs.</p> <p>Number of businesses – because the measure exempts producers with up to 50 laying hens.</p>	<p>Savings from exempting class B eggs. Using figures on current egg production and the CEPS information that exempted class B eggs account for 30 per cent of total eggs produced, ICF arrived at an estimate of current number of eggs produced. In the next step the total number of ink bottles was calculated by dividing the current total number of class B eggs by 100,000. The savings from exempting class B eggs were estimated by multiplying current total number of ink bottles needed to label class B eggs by the baseline cost of ink bottle.</p> <p>Savings from exempting holdings with less than 50 hens were estimated by adding:</p> <ul style="list-style-type: none"> -Total printer cost savings from number of holdings with less than 50 hens not having to label the eggs anymore. ICF used Eurostat figures for number of holdings with 1-50 laying hens. This data was multiplied by baseline printer cost. -Total ink cost saved from exempting the non-class B eggs being marked by holdings with less than 50 hens. Total number of non-class B eggs collected was taken from the Eurostat data and CEPS information. The current number of non-class B eggs was then divided by 100,000 to arrive at current number of ink bottles needed to label non-class B eggs. These figures were multiplied by the baseline cost of ink bottle. 	<p>Total estimated savings from exempting holdings with less than 50 hens and exempting class B eggs from being labelled are then subtracted from the total baseline administrative burdens to arrive at an estimate of the total current administrative burdens.</p>	<p>For baseline figures see CEPS report (2009): Measurement of administrative burdens generated by the acts included in the “extension list” attached to the action programme on administrative burdens.</p> <p>For current figures see:</p> <p>Eurostat: Agriculture in the European Union - Statistical and economic information 2013. Section: Agricultural markets EGGS. Available at: http://ec.europa.eu/agriculture/statistics/agricultural/index_en.htm.</p> <p>Eurostat: Laying hens: number of farms and heads of poultry by agricultural size of farm (UAA) and size of laying hen flock, 2010. Available at: http://epp.eurostat.ec.europa.eu/portal/page/portal/statistics/search_database.</p>

	Variable(s) likely to change	Description of updated variable	Estimation	Data source
<p>ABRplus2-SIMPLIFIED ACCOUNTING</p>	<p>Number of businesses – The likely impact is an increase in the number of SMEs because more business can now be classified as SMEs and, hence, more businesses benefit from simplified accounting rules.</p>	<p>ICF estimated how many more businesses would be allowed to use simplified accounting rules and used this to estimate the administrative burden savings. In the absence of data on the number of businesses that move from a ‘non-SME’ category to a ‘SME’ category, ICF used Eurostat data on the growth in the number of SMEs in the period 2006-2013 as a proxy measure (representing the period between the baseline and current estimations being made).</p>	<p>ICF estimated the administrative costs savings which stem from an increased number of businesses (as more businesses are classified as SMEs as a result of ABR2-SIMPLIFIED ACCOUNTING).</p> <p>In order to estimate current administrative savings the baseline data on number of businesses have been replaced with the growth in the number of SMEs during the period 2006-2013. The SCM methodology was used with variables tariff, time and frequency remaining unchanged. The savings were then subtracted from the baseline administrative burdens to arrive at an estimate of the current administrative burdens.</p>	<p>For baseline figures see: Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Annual Accounts and Company Law”. For some Member States publicly unavailable data was obtained from European Commission.</p> <p>For Eurostat figures on number of SMEs see:</p> <p>Eurostat: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2), <i>Number of enterprises: total business economy; repair of computers, personal and household goods; except financial and insurance activities: businesses with less than 250 persons employed, 2009-2012.</i> For data on number of SMEs in year 2008 see Eurostat Pocketbooks, <i>Key Figures on European Business with a special Feature on SMEs, 2008</i>, Table 1.2.</p>
<p>ABRplus3-MICRO ACCOUNTING</p>	<p>Number of businesses – because there is a change in the number of businesses complying with the information obligation(s) based on exempting micro businesses from one or more of the obligations listed.</p>	<p>ICF estimates current administrative burdens. These stem from the number of small, medium and large businesses which are still required to report (while micro businesses have been exempted from one or more obligations). ICF estimated the current number of small, medium and large enterprises in 2013 as these are reporting on accounting rules.</p>	<p>Using the SCM model, the current number of small, medium and large businesses is multiplied by the baseline figures of time, tariff and frequency to arrive at estimated current administrative burdens. ICF also accounts for the degree to which the measure was implemented in each Member State.</p>	<p>For baseline figures see: Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Annual Accounts and Company Law”. For some Member States publicly unavailable data was obtained from</p>



	Variable(s) likely to change	Description of updated variable	Estimation	Data source
		ICF used Eurostat data on the number of small, medium and large enterprises in 2013 as a proxy measure.		<p>European Commission.</p> <p>For figures on number of micro businesses see:</p> <p>Eurostat: Annual enterprise statistics by size class for special aggregates of activities (NACE Rev. 2), <i>Number of enterprises: total business economy; repair of computers, personal and household goods; except financial and insurance activities: businesses from 0 to 9 persons employed, 2012.</i></p>
ABRplus4-WASTE	<p>Time – because the process of filling in and submitting the waste shipment notification will be faster if an electronic, rather than a paper-based, system is used</p>	<p>The Netherlands reported a reduction in time of 70 per cent of the baseline value. As this is the only available estimate, it is used in the calculation of current administrative burdens.</p> <p>The new value of time (on which the estimate of current administrative burdens is based) is calculated by subtracting percentage time savings from the baseline value of time.</p>	<p>Using the SCM methodology but replacing the baseline time variable with the new, current value.</p>	<p>For baseline figures see: Deloitte, Ramboll and CapGemini, “Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs”, 2008 and its Annex “Environment”. For some Member States publicly unavailable data was obtained from European Commission.</p> <p>The Netherlands estimate was collected via the ICF questionnaire.</p>
ABRplus5-PROCUREMENT	<p>Number of businesses – because only winning enterprises are required to comply and submit supporting documentation.</p>	<p>ICF uses a proxy estimate of the tendering success rate of businesses. The new, current value of businesses is calculated by subtracting businesses that did not win the tender from the baseline value of total businesses.</p>	<p>Using the SCM methodology but replacing the baseline businesses variable with the new, current value (while time, tariff and frequency remain unchanged).</p>	<p>For baseline figures see Deloitte, Ramboll and CapGemini (2009), “EU project on baseline measurement and reduction of administrative costs and its Annex “Public Procurement Priority Area”. For some Member States publicly unavailable data was obtained from European Commission.</p> <p>For proxy estimate of the tendering</p>

	Variable(s) likely to change	Description of updated variable	Estimation	Data source
				<p>success rate of businesses see: GHK report (2010), “Evaluation of SMEs’ access to public procurement markets in the EU”, Figure 4.9</p>
<p>ABRplus6-INTRASTAT</p>	<p>Number of businesses – because the number of businesses that should report on their import and export of goods within the EU is reduced (following the reduction in the coverage rate of intra-EU trade statistics).</p>	<p>A proxy value for the number of businesses that are no longer required to submit customs declarations is estimated. Using a proxy for average EU percentage decrease in number of traders required to report and submit data. This information is taken from the Intrastat Business Populations Project prepared by HM Revenue and Customs).</p>	<p>Current administrative burdens are estimated using the baseline SCM methodology but replacing the baseline number of businesses variable with the estimated figure for current number of businesses which have to comply with obligations.</p>	<p>For baseline figures see Deloitte, Ramboll and CapGemini (2009), “EU project on baseline measurement and reduction of administrative costs” and its Annex “Statistics Priority Area”. For some Member States publicly unavailable data was obtained from European Commission</p> <p>The following source was used for the estimation of current administrative burdens for Sweden and Italy: HM Revenue and Customs, <i>Intrastat Business Populations Project</i>, 2014. The average EU percentage decrease in number of traders required to report and submit data is taken from page 11.</p>
<p>ABRplus7-PRODCOM</p>	<p>Time – because completing the PRODCOM questionnaire will be faster as the number of headings of the PRODCOM questionnaire is lower.</p>	<p>ICF uses a UK proxy estimate of the estimated time savings associated with reducing PRODCOM reporting requirements, in the absence of other available estimates. The new, current value of time is obtained by subtracting the percentage time savings to the baseline value of time. Some Member States provided current value of time via the ICF questionnaire. This information was used to calculate their current administrative burdens using the SCM methodology (replacing the baseline time values with new, current estimates while</p>	<p>Using the SCM methodology but replacing the baseline time variable with the new, current value.</p>	<p>For baseline figures see Deloitte, Ramboll and CapGemini (2009), “EU project on baseline measurement and reduction of administrative costs” and its Annex “Statistics”. Also publicly unavailable data was obtained from the European Commission.</p> <p>For the time savings see: Information provided by the United Kingdom via the ICF questionnaire.</p>

	Variable(s) likely to change	Description of updated variable	Estimation	Data source
<p>ABRplus8- INVOICING</p>	<p>Time – because additional requirements on invoices are deleted and wider use of electronic invoicing is promoted. Potential reductions in external costs, since businesses might bring invoicing in-house due to the simplification of invoicing rules.</p>	<p>ICF uses the time savings associated with moving from a paper-based to an electronic invoice system (from EBA report), as a proxy estimate of the time savings associated with ABRplus8-INVOICING in the absence of other available estimates. The new, current value of time is calculated by subtracting time savings from the baseline value of time. The proxy estimate for a reduction in external costs is taken from the ICF report. The new, current value of external costs is calculated by subtracting cost savings from the baseline value of external costs.</p>	<p>Using the SCM methodology but replacing the baseline time variable and the external costs variable with the new, current values.</p>	<p>For baseline figures see Deloitte, Ramboll and CapGemini (2009), “EU project on baseline measurement and reduction of administrative costs” and its Annex “Tax Law”. For some Member States publicly unavailable data was obtained from European Commission. For data on time savings: EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52. For the reduction in external costs see: ICF (2013) report for DG Enterprise, “Cost Benefit Analysis for the delegation of certain tasks regarding the implementation of Union Programmes 2014-2020 to the Executive Agencies”.</p>
<p>ABRplus9-VAT</p>	<p>Time – because the introduction of an electronic application system will reduce the time needed to complete the process of submission. Potential further reductions in overall cost per action, since businesses might reduce their need for translation.</p>	<p>ICF uses the time savings associated with moving from a paper-based to an electronic invoice system (from EBA report), as a proxy estimate of the time savings associated with ABRplus9-VAT in the absence of other available estimates. The new, current value of time is calculated by subtracting time savings from the baseline value of time. In addition, the second updated variable is overall cost per action. According to ICF internal data, the average translation</p>	<p>Using the SCM methodology firstly replacing the baseline time variable, then updating cost per action.</p>	<p>For baseline figures see Deloitte, Ramboll and CapGemini (2009), “EU project on baseline measurement and reduction of administrative costs” and its Annex “Tax Law”. For some Member States publicly unavailable data was obtained from European Commission. For data on time savings: EBA (2010) E-invoicing 2010 European market guide. Estimations</p>

	Variable(s) likely to change	Description of updated variable	Estimation	Data source
		<p>cost in terms of the total budget of a consultancy project is around 1%. The new, current value of cost per action is calculated by subtracting these cost savings from the new value of cost per action (updated for current time variable).</p>		<p>are taken from Figure 17 page 52. ICF internal data on translation costs within the budget of a consultancy project.</p>
<p>ABRplus10-TACHOGRAPH</p>	<p>Time – because of the simplification of the reporting rules associated with a digital tachograph.</p> <p>Number of businesses – because the measure applies only to the following vehicles with more than 7.5 tonnes: vehicles which had digital tachographs installed before the measure and new vehicles produced since the measure was introduced.</p>	<p>For new vehicles the current value of time associated with the simplified rules associated with a digital tachograph was based on the baseline time spent driving a vehicle with a digital tachograph. This is because it reflects the time the driver of a new vehicle will spend recording working time using a digital tachograph.</p> <p>For vehicles which had digital tachographs installed before the measure, no estimate of time reduction due to the simplification of reporting rules for digital tachograph could be found.</p>	<p>For <i>new</i> vehicles, the current values for the number of vehicles replaced baseline figures (while baseline time variable remained unchanged) to estimate the reduction in baseline administrative burdens. These savings were then subtracted from the baseline administrative burdens to arrive at an estimate of the current administrative burdens.</p> <p>Due to a lack of reliable estimates for the time reduction for vehicles which had digital tachographs installed before the measure, administrative savings could not be estimated.</p>	<p>For baseline data see Deloitte, Ramboll and CapGemini, "Measurement data and analysis: EU project on baseline measurement and reduction of administrative costs. Annex "Transport", 2008. For some Member States publicly unavailable data was obtained from European Commission.</p> <p>Data for new vehicles was taken from: European Automobile Manufacturers Association (ACEA), Motor vehicle production in the EU by country: vehicles with more than 7.5 tonnes, 2012.</p>
<p>ABRplus11-TARIFFS</p>	<p>Time – because notifications of transport tariffs is abolished and the obligation to keep documentary evidence on board is alleviated.</p>	<p>The Netherlands suggested that the reduction in administrative burdens amounts to almost 75 per cent of baseline administrative burdens. As this is the only available estimate, it is used in the calculation of current administrative burdens.</p>	<p>In the absence of other alternative estimates, the Netherlands' estimate of administrative burden reduction is applied.</p>	<p>For baseline figures see: CEPS, "Measurement of Administrative Burdens Generated by the Acts Included in the "Extension List" Attached to the Action Programme on Administrative Burdens", 2009.</p> <p>The Netherlands estimate was collected via the ICF questionnaire.</p>
<p>ABRplus12-HAULAGE</p>	<p>Time – because the process of filling in and submitting information for road haulage</p>	<p>ICF uses the time savings associated with moving from a paper-based to an electronic exchange of information</p>	<p>Using the SCM methodology from the CEPS report but replacing the baseline time variable with the new,</p>	<p>For baseline figures see: CEPS, "Measurement of Administrative Burdens Generated</p>



	Variable(s) likely to change	Description of updated variable	Estimation	Data source
	and road passenger transport will be faster if an electronic, rather than a paper-based, system is used	system (from EBA report), as a proxy estimate of the time savings associated with ARBplus12-HAULAGE in the absence of other available estimates. The new, current value of time is calculated by subtracting time savings from the baseline value of time.	current value.	<p>by the Acts Included in the "Extension List" Attached to the Action Programme on Administrative Burdens", 2009.</p> <p>For data on time savings: EBA (2010) E-invoicing 2010 European market guide. Estimations are taken from Figure 17 page 52.</p>



ABRplus study

Final Report: Detailed Mapping Annexes

18 December 2014



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ABRplus study

Final Report: Detailed Mapping Annexes

A report submitted by [ICF Consulting Services Limited](#)

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DETAILED MAPPING ANNEXES

Annex 1 ABRplus1-EGGS

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response.

A1.1 Implementation of the ABR measure

Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE					
BG	FULLY IMPLEMENTED. Bulgaria has introduced a measure for producers who sell directly their eggs to consumers on local market and raising up to 50 laying hens not to mandatory mark their eggs with producer's code.	Please see previous column for partial response.	Bulgarian farmers were informed about possibility of applying the exemption of unmarked eggs by the Ministry of Agriculture and food. / On the website of the Ministry of Agriculture and food there is a specific information in this relation.	Bulgarian Ministry of Agriculture and food did not consider any problems in the regulation implementation.	There aren't any proposals.
CZ	FULLY IMPLEMENTED.	Since July 2008, in accordance to the veterinary law of the Czech Republic, breeders with less than 50 laying hens do not have marking obligation (Act No.	- Breeders in the Czech Republic were informed about possibility of applying	The Ministry of Agriculture of the Czech Republic did not consider	In accordance to decree No. 289/2007, § 14, par. 3, small quantities of fresh eggs (maximally 60 pieces)



Implementation					
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	166/1999 coll., as amended § 27 first paragraph, letter c).	the exemption of unmarked eggs by the Ministry of Agriculture and by issuing multiple articles in professional journals. - Specific information for farmers concerning poultry is also provided on the website of the Ministry of Agriculture and by the Czech-Moravian Poultry Union.	any problems in the regulation implementation.	supplied into the local retail store and designated directly to final consumers consumption must be accompanied by a visible consumer information such as the minimum period of durability, name and address of the breeder.	
DK PARTIALLY IMPLEMENTED Since the measures have been adopted in a Regulation, they are directly applicable in Denmark upon entry into force and has thus not been implemented in national law. National regulations on marketing standards for eggs are inserted in Executive Order No. 909 of 7 September 2012 on marketing standards for eggs. See next column for more details. The exemption in Council Regulation No 1028/2006 article 4 point 3 of the	See previous column for response. National measures have been implemented in Denmark in Executive Order No. 909 of 7 September 2012 on marketing standards for eggs. The order establishes the following provisions: Exception concerning eggs sold directly to the final consumer by the producer. Exemption from the requirements provided for in Annex A, part A, with the exception of point III(3), in Regulation 1234/2007.	The stakeholders were invited to comment the measures before the implementation.	No obstacles or difficulties to describe.	No national implementation measures to describe.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>sale to the final consumer in public markets is not relevant, and DK has not made use of it. This is because the exemption of producers with up to 50 laying hens from marking eggs with the producer code if they are sold at local markets does not have a significant savings potential in Denmark, since there is no tradition for allowing "direct sales" in local markets in Denmark – neither of eggs or any other products. When the producer leaves his property, the sale is considered as normal retail sales.</p>	<p>Exception concerning class B eggs marketed exclusively in Denmark. These eggs are excepted from labelling with the producer code and/or with another indication.</p> <p>Rules on penalties.</p>			
DE	<p>PARTIALLY IMPLEMENTED. The simplification option to exempt producers with up to 50 laying hens (laid down in Annex XIV to Regulation 1234/2007) is not implemented. The implementation would lead to significant difficulties controlling the egg labelling. This opinion is shared by official control bodies and economic stakeholders.</p>	<p>No implementation.</p>	<p>Direct correspondence with the sector.</p>	<p>The implementation would lead to significant difficulties controlling the egg labelling.</p>	<p>No implementation.</p>
EE	<p>FULLY IMPLEMENTED. Council regulation 1028/2006 is not valid any more. Part of this regulation is now under Council regulation 1234/2007</p>	<p>Estonia has adopted possibility to exempt hens egg producers (less than 50 hens) from labelling the manufacturer's code, if the</p>			



Implementation					
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(now 1308/2013) and other part under Commission regulation 589/2008.	manufacturer's name and address are provided into national legislation (regulation of the Minister of Agriculture no 76 - Specific requirements for the labelling of hens eggs in the case of marketing). No additional analyses carried out, so it is not possible to provide more detailed information about impacts.				
IE FULLY IMPLEMENTED.	Measure has been implemented in Ireland under S.I. 140/2009. European communities (Marketing Standards for Eggs) Regulations 2009.	All stakeholders with 50 hens or more were written to in advance of the introduction of the legislation. Information relating to the keeping of table egg layers was placed on the Department of Agriculture's website. Guidance documents were prepared for egg producers explaining the measure.	We are not aware of any issues with implementation.	Ireland has not gone further than the requirements set down at EU level.	
EL FULLY IMPLEMENTED. Packing centres: 1. Packing centres shall grade and pack eggs and label their packs.	See previous column.	As to the reduction of administrative burdens generated by the simplification	Not Known.	(Circular 6584/12-5-2010). Regarding the egg labeling it has been mentioned that many egg producers seal	



Implementation					
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<p>2. The competent authority shall authorise packing centres to grade eggs and shall allot a packing centre code to any operator whose premises and technical equipment are suitable for grading eggs by quality and weight. No suitable technical equipment for grading eggs by weight shall be required for packing centres working exclusively for the food and non-food industry.</p> <p>3. Such authorisation may be withdrawn whenever the required conditions laid down in the implementing rules adopted pursuant to Article 11 are no longer fulfilled.</p>		<p>addressed by this ABRplus, neither industry associations nor the competent administrations have been able to provide quantitative information confirming the administrative burdens measured and described in EU reports.</p>		<p>up eggs with some improvised stamps without the eggs being candling. According to the EU regulation 589/2008 article 6 all eggs must be marked within 10 days after their spawning. To ensure that the eggs that there are merchandised at the open markets, have been candled we must respect the following rules:</p> <ul style="list-style-type: none"> a) In case the eggs come from farms containing a candled center, the farmer or the trader that is selling them at the open markets is obliged to keep a copy of the center available b) In case the candling has been made in another centre only because the certain farm does not have a proper one, the dealer is obliged to keep a certification of the candled center, noting the amount of eggs that have been candled in that center from 	

Implementation					
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ES	FULLY IMPLEMENTED. The Regulation does not require transposition into national law, since it is a Regulation for direct application in the entire EU territory. However, there was a need to apply the national measures that the EC legislation has established for the EU Member States, and which basically include the establishment of exemptions to marking, which in Spain has been implemented fully as this is a measure to reduce operator's costs, control of optional labelling and the establishment of rules on infringements and penalties depending on the legal system.	Royal Decree No. 226/2008 of 15 February 2008, regulating the conditions for application of the Community Regulation on marketing standards for eggs was published. This decree establishes the following provisions: Exceptions to the mandatory marking of eggs. Labelling of egg packs and packaging. Optional labelling. Control provisions: Control of optional labelling and annual control plans. Duty to inform. Rules on penalties.	The sector and the stakeholders were fully informed of the application of the exception in Spain. The Ministry of Agriculture works closely with the sector for the application of this exception and other provisions of the European legislation.	Not known.	the farmer. This certification will be valid for 10 days. There have not been adopted national measures that go further than the measures agreed at European level.
FR					
HR					
IT	FULLY IMPLEMENTED. The Regulations were transposed by Italy by the Decree of 11 December 2009, which regulated the marketing of eggs, pursuant to Regulations	National implementing measures: - Article 8 of <i>Law No 34 of 25 February 2008</i> : Provisions to comply with the obligations arising from Italy's membership of the European	There was a meeting organized for representatives of public administrations and of stakeholders,		Risk of gold-plating in the national implementing rules under Articles 3 (Shipping of eggs to the food industry), 4 (Authorisation



Implementation					
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<p>(EC) No 1234/2007 and No 589/2008 and to Legislative Decree No 267 of 29 July 2003. Poultry farms with up to 50 laying hens are granted a further exemption.</p>	<p>Communities (Community Law No 2007) as replaced by Article 12 of Law No 96 of 4 June 2010 (Community Law No 2009). - <i>Ministerial Decree of 11 December 2009</i>. Manner of implementing the EU provisions on the marketing of eggs, pursuant to Regulation (EC) No 1234/2007, Regulation (EC) No 589/2008 and Legislative Decree No 267 of 29 July 2003. - Article 37 of <i>Law No 88 of 4 June 2010</i> (Community Law No 2008). Provisions on implementation of Regulations (EC) No 1234/2007 and No 589/2008 as regards the marketing of eggs, and of Directives 1999/74/EC and 2002/4/EC, on the protection of laying hens. This provision establishes penalties for failure to comply with the above-mentioned EU rules.</p>	<p>however, no stakeholder representatives took part in the meeting.</p>		<p>of egg packaging centres), 12 (Origin of eggs), 13 (Type of feed), 14 (Extra labelling), 15 (Notice), 16(1a), (7a) (Record-keeping) and 17(3) of the Ministerial Decree of 11 December 2009.</p>	
<p>Subsequently reached a written contribution by CONFCOMMERCIO (see attached document 1). On issues related to implementation were received from Confcommercio (Italian General Confederation of Enterprises, the Professional Activities and Self-Employment) who reported that</p>					



Implementation						
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	these sales are exempted from the general rules of the trade and could lower the level of protection for hygiene and food safety. According to Confcommercio is essential that ensured a substantial equality of rules and operating conditions among all those who, ultimately, affect the market as traders in direct service relationship with the citizens / consumers.					
CY	FULLY IMPLEMENTED. Cyprus National Law fully complies with the Regulation (e.g. No 1028/2006, which was replaced with 1234/2007).	The competent authority (CA) implements the Cyprus National Law which includes all the provisions of Regulation (EU) 1308/2013 and (EC) 589/2008.	The measure is implemented by the CA. The stakeholders are properly and frequently informed by the CA about the provisions of the Legislation.	Some of the stakeholders are not keen with the use of electronic equipment.	The stakeholders (producers/packaging centres) are required to fill a number of forms and supply the CA with the appropriate documents in order to be able to produce and trade eggs.	The Cyprus National Law will be repealed and replaced in 2015, by a new National Law which will no further include multiple forms.
LV	FULLY IMPLEMENTED. In Latvia measure for simplifying egg labelling is implemented since 2 October 2007 with Cabinet Regulation No 665 replaced by Cabinet Regulation No 857 of 14 September 2010 laying down requirements for the supply of eggs in small quantities.	The Cabinet Regulation No857 is made based on point 4 of Article 1 of Regulation (EC) No 853/2004 of the European Parliament and of the Council of 29 April 2004 laying down specific hygiene rules for food of animal origin regarding direct supply of eggs in small quantities to the final consumer and also includes an exemption from requirement to mark eggs with the producer code for	Stakeholders always are involved from the very beginning process of creating of national legislative acts.	Not any obstacles or difficulties in implementing process.	We have not got such information.	



Implementation					
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	producers with up to 50 laying hens set out in Council Regulation (EC) No 1028/2006 of 19 June 2006 on marketing standards for eggs.				
LT	PARTIALLY IMPLEMENTED. Specific national legislation regarding this aspect has not been adopted. However, the regulation is applicable directly and therefore the measure is fully implemented.	We note that our keepers of small laying hens never had an administrative obligation to register their farm and label eggs, so this new requirement to exempt producers with up to 50 laying hens from marking eggs with the producer code, therefore this do not need to be implemented again. No additional legislation to restrict the extent of this measure was adopted.	The stakeholders were not involved.	There were no obstacles to implement this measure.	No additional national measures were implemented.
LU					
HU	FULLY IMPLEMENTED. A joint ministerial decree making the full domestic implementation possible took effect on 20 September 2005.	A joint ministerial decree making the domestic implementation possible took effect on 20 September 2005. The objective of the Hungarian legislator was the earliest possible implementation of the simplification possibilities offered by the EU regulation in order to make the labelling obligation simplified/cancelled for small egg producers. The implementing regulation has been developed in cooperation with all the interested parties/stakeholders.	Stakeholders and interested parties were involved in preparing and drafting the national regulation, according to the applicable national rules on cooperation.	No obstacles or difficulties appeared.	No further burden reduction proposals were made in this respect that would go beyond EU rules.



Implementation						
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MT	PARTIALLY IMPLEMENTED. The simplification option to exempt producers with up to 50 laying hens (laid down in Annex XIV to Regulation 1234/2007) is not implemented. The implementation would actually lead to significant difficulties controlling the egg labelling.	See previous column for partial response.	Not applicable (N/A).	The implementation would lead to significant difficulties controlling the egg labelling.	N/A.	
NL	FULLY IMPLEMENTED. The Regulation has been implemented in the 'Besluit dierlijke producten' (Decision on animal products (under the Animal Law) article 2.10) and the 'Regeling dierlijke producten' (National regulation on animal products (under the Animal Law) (article 2.11).	On 1/1/2015, the exemption for sales of unsorted eggs will come in force. This arrangement applies an exemption of the mandatory sorting of eggs (on quality and weight of eggs) for poultry farms in the case they sale directly from the production facility (poultry farm), on a local public market or door-to-door sales (Regulation (EC) no 1308/2013, annex VII, part VI, article I, section 2).	Stakeholders are closely involved in the implementation.		Although NL provided no information here – see column in Table B- they state that savings are lost as a result of national implementation measures that go further citing mandatory reporting	
AT	PARTIALLY IMPLEMENTED. Austria does not make use of the exemption as set out in Annex XIV, Chapter A, III.3. of Reg. No 1234/2007, due to the following reasons: 1) The representatives of the Austrian egg sector declare themselves opposed to exemptions for certain groups of	N/A				



Implementation					
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<p>producers. The marketing standards are to apply to all economic operators without any exceptions.</p> <p>2) If eggs were offered on public markets without indication of the distinctive producer code, this might cause uncertainty among consumers (as they are used to labelling and appreciate it).</p> <p>3) The higher burden of control. On the one hand, a continuous control of the establishments keeping laying hens would be necessary to check that really only a maximum of 50 hens are kept and, on the other hand, that the unlabelled eggs offered really originate exclusively from this specific holding. The labelling of all the eggs offered on public markets prevents fraud. (See whereas clause 4 of Regulation (EC) 2052/2003).</p>					
<p>PL UNCLEAR. This derogation was due to the efforts of Poland for transitional measures for the introduction of compulsory labeling of eggs sold by small farms to local markets continued to 100 laying</p>					

Implementation					
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hens. In Poland it was not in practice, the application of the labeling of eggs sold on local public market, hence it is difficult to estimate the potential and actual savings.					
<p>PT FULLY IMPLEMENTED In Portugal we have the following national legal framework related to the above measure:</p> <ul style="list-style-type: none"> • <u>Dec. Reg. 59/94</u> of 24 september, laying down detailed rules concerning marketing standards for eggs; • <u>Desp. Normativo 27/2003</u> of 30 of July related with the farming method of laying hens, type of feed and other terms that may appear on the label on the packaging of eggs; • <u>Desp. 10050/2009 of 15 of April</u>, exempting: <p>Marking the eggs sold by the producers with up to 50 laying hens and without no more than 350 eggs per week, to the final consumer on a local public market in the region of production;</p>	<p>As referred in the previous column, the measure has been implemented in Portugal under <u>Desp. 10050/2009 of 15 of April</u>, regarding also the exemptions established on the Reg. 853/2004 (nº 3c of article 1º) to the direct supply, by the producer, of small quantities of primary products to the final consumer or to local retail establishments directly supplying the final consumer.</p> <p>One update of the remaining national legislation indicated is needed, but to do so, we are waiting for the Commission delegated acts foreseen in articles 75º, 78º and 88º of Reg. 1308/2013. Between other aspects, it will be important (since organic changes occur), to update competences, control provisions and sanctions.</p>	<p>The use of optional reserved terms is controlled by private control bodies officially recognised to such activity. The labels used to that purpose are previous submitted to the approval of public administration (these options were previously discussed with stakeholders).</p>		<p>As described on the second column, the producers to be exempted must comply with 2 requisites:</p> <ul style="list-style-type: none"> - have up than 50 laying hens - have no more than 350 eggs per week. 	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	-marking the eggs delivered directly from the production site to the food industry.				
RO					
SI	FULLY IMPLEMENTED. The regulation on marketing standards for eggs has been implemented into national law by Decree No. 360/2011 on time.	Council Regulation No 1028/2006 was implemented with the Rules on quality of eggs which entered into force on 26th of November 2008. Other national regulation was repealed. We applied the exemption relating exemption from the requirement for marking eggs producers with up to 50 laying hens.	The Rules were published on the web site 'e-Democracy', which allows interested stakeholders to provide their comments. Rules were supported by stakeholders.	No.	The measure has been implemented to the same extent as it was intended by the legislature. There are no additional measures.
SK	FULLY IMPLEMENTED. Implemented into national law by Decree No. 360/2011.	Implemented into national law by Decree No. 360/2011 laying down the health requirements for direct sales and deliveries of small quantities of primary products of plant and animal origin and the supply of milk and dairy products to the end consumer and other retail establishments. The Regulation applies to 38 registered primary producers.	No involvement of stakeholders.	No.	None.
FI	PARTIALLY IMPLEMENTED	The extent to which implemented: - In Finland producers may sell their eggs without quality and weight grading and stamping from the production farm,			1. By Government Decree 1258/2011 a maximum amount was specified for the sale of eggs by the Account of situations where the opportunity to apply



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>as door-to-door sale and at local marketplaces directly to the final consumer. For sale at local marketplaces the eggs must be stamped. In Finland there is no national legislation exempting from the requirements relating to the maximum of 50 hens (see also national measures that go further – 1).</p> <ul style="list-style-type: none"> - In Finland reductions to the marking have thus been granted for certain areas covered by exemptions, i.e. where a producer may sell eggs to local retail outlets without weight and quality grading by a packing centre/plant or stamping (see also national measures that go further – 2). - The Finnish Food Safety Authority Evira has not required to eggs sold at a marketplace in the area covered by the exemption to be stamped as this is not required for the eggs delivered to retail outlets. - In Finland Article 4(3) of Commission Regulation (EC) No 589/2008 has been interpreted so that Class A eggs of different sizes may be packed together in the same pack, the minimum net weight of the eggs must be given in grams and the indication "Eggs of different sizes" or equivalent terms must appear on the 			<p>producer directly to the consumer, which was set at 10,000 kg of eggs/year. This may well be considered as tightening the rules.</p> <p>2. By Government Decree 1258/2011 a maximum amount was also specified for this, according to which a producer may sell up to 30 000 kg of eggs/year to local retail outlets. This is also stricter than the earlier rule.</p>	<p>exemptions or reduce administrative burden has not been utilised:</p> <ul style="list-style-type: none"> - Marking of eggs, Article 4. Class B eggs must be indicated by a producer code and/or other marking. The Member States may exempt Class B eggs from this requirement if they are placed on the market in their territory only. In Finland the producers/ packaging centres do not mark Class B eggs with the producer code. Class B eggs are delivered to



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>outer surface of the pack. - In Finland Article 4(3) of Commission Regulation (EC) No 589/2008 has been interpreted so that Class A eggs of different sizes may be packed together in the same pack, the minimum net weight of the eggs must be given in grams and the indication "Eggs of different sizes" or equivalent terms must appear on the outer surface of the pack.</p>				<p>packaging centres with the pallet or stack carrying a note showing that it contains Class B eggs. Class B eggs are supplied as raw material to egg pulp industry, and they may not be used for other types of consumption. There is no national legislation on this.</p>
<p>SE FULLY IMPLEMENTED. Sweden has made use of the derogation for producers who sell directly to the consumer, as well as from marking requirements for producers with less than 50 laying hens selling on a local market. Eggs of class B are exempted from labelling on the national market.</p>	<p>The measures are introduced in the decree of the National Food Agency: Föreskrifter om ändring i Livsmedelsverkets föreskrifter (LIVSFS 2005:20) om livsmedelshygien; LIVSFS 2007:6</p>	<p>National Food Agency has introduced a brochure with guidelines for producers selling small quantities. National guides for good practice have been developed in cooperation with stakeholders.</p>	<p>No.</p>	<p>Sweden has no additional requirements further than the marketing standards for eggs.</p>	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>UK FULLY IMPLEMENTED. The UK makes use of the derogation from the requirement to mark eggs with the producer code for producers with up to 50 laying hens. The UK has fully implemented this measure. Both of these exemptions from the egg marking requirements are fully implemented in the UK.</p>	<p>The derogation has been enshrined in national legislation of all four administrations of the UK (since 2006 in England, Wales, and Northern Ireland and since 2008 in Scotland). The basis for this derogation is that very small producers (backyard) selling locally only, represent a tiny proportion (well below 1%) of the egg market, so the risk to the consumer is very small. Therefore, while the burden of registration and stamping was deemed small, it was considered unjustified to impose this requirement on small producers. Government policy is to reduce the administration burden on industry, in particular on SMEs, and the national legislation will reflect EU requirements on simplification.</p>	<p>Stakeholder organisations have additional guidelines.</p> <p>Stakeholders were informed about all the requirements and derogations within the Egg Marketing Regulations. This was done through various media, such as Explanatory leaflets and direct communications from the Competent Authority via discussions in the field, emails, and letters. Industry bodies and enforcement agencies were also kept fully informed.</p>	<p>No.</p>	<p>The UK has a policy of not gold-plating EU legislation.</p>	

A1.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG	N/A.	N/A.	N/A.	
CZ	Potential=7 € (Calculation provided by EC). Simplifying egg labeling has also time saving element. Realised savings = The Czech Republic uses the exemption, but does not monitor specific information concerning practical results of administrative costs savings for breeders of laying hens.	Generally, small breeders of laying hens use 80 % flat rate for cost calculation of income tax. Therefore, they do not provide such detailed cost accountancy of specific items. They assume that simplifying egg labelling has positive impacts for businesses in terms of reduction of administrative burden and costs related to elimination of following requirements: (1) marking of eggs obligation, (2) farm registration obligation in Central registration of livestock, and (3) regular providing of register information.		
DK	The savings potential has not been estimated but the Danish Veterinary and Food Administration has consulted the trade organization. The egg producing companies say that the simplifications have resulted in an easier flow through the companies. They also report that the simplifications have had a positive impact on the companies by reducing administrative burdens. The trade organization has not	The exemption of producers with up to 50 laying hens from marking eggs with the producer code if they are sold at local markets does not have a significant savings potential in Denmark, since there is no tradition for allowing "direct sales" in local markets in Denmark – neither of eggs or any other products. When the producer leaves his property, the sale is considered as normal retail sales. Hence the exemption in Council Regulation No 1028/2006 article 4 point 3 of the sale to the final consumer in public markets is not relevant, and DK has not made use of it.	No national implementation measures that go further than the EU regulation.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
DE	estimated the savings. Not significant.	No signification economic impact for SMEs and other businesses.	Not the case.	
EE				
IE	Difficult to quantify in monetary terms.	Approximately one third of egg producers in Ireland (120) have less than 50 hens.	Not applicable. No savings lost as implementation measure did not go beyond requirements.	
EL	Difficult to quantify in monetary terms.	No saving data available.	Not able to provide quantitative data.	
ES	UNCLEAR. Since it is said that the Regulation does not imply particularly noticeable potential savings, since the general provisions for implementation of the marketing legislation are outdated and the only provisions updated were those established in Commission Regulation (EC) No. 2295/2003 of 23 December 2003 introducing detailed rules for implementing Council Regulation (EEC) No. 1907/90 on certain marketing standards for eggs. But after some implementation information is mentioned.	UNCLEAR. See previous column for partial answer.	There have not been national measures that go further than the measures agreed at European level.	
FR				
HR				



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
IT	<p>Not able to provide quantitative data.</p> <p>It is not possible to provide a quantitative estimate of the possible savings due to simplification measure, because the database originally used by the Commission for the measurement of administrative burdens (essential to make any estimate) has not been shared and made available to the Member States. Particularly relevant is the absence of information on the frequency and the population of the undertakings concerned and the assumptions underlying the estimates of the savings made by the Commission (see letter of transmittal).</p> <p>As to the reduction of administrative burdens generated by the simplification Addressed by this ABRplus, neither industry associations nor the competent Administrations not have been Able to Provide quantitative information confirming Measured and described the administrative burdens in the EU reports. There is no further estimates or quantitative data.</p>	<p>As to the reduction of administrative burdens generated by the simplification addressed by this ABRplus, neither industry associations nor the competent administrations have been able to provide quantitative information confirming the administrative burdens measured and described in EU reports.</p>		
CY	No information available.	No information available.	No information available.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
LV	<p>Potential savings = 44 238 EUR</p> <p>Realised = Not available</p>	<p>There is no impact assessment or survey carried out regarding the impact of a reduced administrative burden on small-scale businesses and what are the benefits from implementation of the given measure.</p> <p>The potential savings from reduction of the administrative burden, when small-scale businesses are exempted from requirement to mark eggs with the producer's code, has been calculated according to the formula: $A*B*C*D$, where A – how many requirements have been canceled/simplified; B – provisional time (hours), that is necessary for one enterprise to fulfill a respective requirement (daily); C – how many enterprises the exemption is applied to D - average hourly rate in the second quarter of 2013 in Latvia, euros $1 \times 0,4 \times 50 \times 6,06 = 121,20$ EUR per day.</p> <p>If we assume that the egg production is continuous every-day process with no holidays, for a year the saving aggregates up to 44 238 EUR for 2013.</p> <p>Restrictions for calculations that lead to only approximate number is that hourly labor cost rate is based on the first half of the year 2013, and the number of small businesses is also approximation.</p> <p>The measure offers significant administrative burden reduction for small producers, who sell eggs to the final consumer on a local public market.</p> <p>Mainly SMEs' are affected, as the measure offer significant administrative burden reduction for particularly small producers, who sell eggs to the final consumer on a local public market in the region of production.</p>		
LT	The new egg labelling requirements	After evaluating the first measure of ABRplus program of	No national implementation measures that	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>had no direct influence for egg producers in Lithuania. Egg production companies have just started introducing previously existing regulations on the labeling of eggs in practice, so they could not make any conclusions and could not evaluate whether the adjustments made by new regulation will bring radical change during this short period of only two years.</p>	<p>egg labelling simplification, we inform that the new egg labelling requirements laid down in Council regulation (EC) No. 1028/2006 on marketing standards for eggs, and in Commission regulation (EC) No. 557/2007 laying down detailed rules for implementing Council Regulation (EC) No. 1028/2006 on marketing standards for eggs, had no direct influence for egg producers in Lithuania. Egg production companies have just started introducing previously existing regulations on the labeling of eggs in practice, so they could not make any conclusions and could not evaluate whether the adjustments made by new regulation will bring radical change during this short period of only two years. Also, in the case of our country, those simplifications of requirements for placing on the market have not had tangible effect on production facilitation process: manufacturers collect eggs, grade and mark them every day and the newly legally stated 10 day period is not used frequently; the egg production companies do not provide eggs for industry, therefore producers have not graded them earlier either. We note that our keepers of small laying hens never had an administrative obligation to register their farm and label eggs, so this new requirement to exempt producers with up to 50 laying hens from marking eggs with the producer code, did not have any affect in our country neither for them, nor for the controlling authorities. On the other hand, any initial analysis at a national level has not been performed prior to egg labeling simplifications entering into force, therefore, it is impossible to provide an estimate of how much the administrative burden for businesses or regulatory authorities was reduced, in the absence of reference data.</p>	<p>would go further and add additional requirements/burdens were adopted.</p>	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
LU				
HU	No saving data available.	The reason for not having data - with regard to the applicable specification, that producers with up to 50 laying hens may be exempted from displaying producer codes on their eggs, and thus the concerned units cannot practically be identified in databases. Therefore, the producers affected by the Regulation cannot either be identified or quantified. - The beneficiaries of the measure are family farms, licensed traditional small-scale producers and small producers whose core activity is not egg production. Beyond other activities, the affected family farms may have some laying hens the eggs of which, besides supplying the needs of the family, are taken to the market to supplement their income. This income supplement represents a few percentage of their total income. In view of statistical data collection, identification is rendered impossible also by the fact that it cannot be established which are the typical activities of a family along which it would keep some laying hens too.		
MT	Savings Potential -Not available.			
NL	Approximately 400 poultry farmers are expected to apply for the exemption.		There is a loss of savings of in total € 1,200 (€ 3.00 per entrepreneur) due to the mandatory reporting in case a farmer will use the exemption. Mandatory reporting is necessary for enforcement aims.	
AT	The saving potential would be marginal (2000 EUR). Austria does not make use of the exemption.	There are only 86 producers with up to 50 laying hens and the labelling costs are 0.12 EUR/ 100 eggs.		
PL				



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
PT	It is difficult to quantify in monetary terms.			
RO				
SI	On the basis of Standard Cost Model the potential (estimated) cost reduction was calculated – 24m EUR administrative costs/year.	<p>Measured savings are the result of administrative burden reduction for direct sales of eggs, Council Regulation allows some flexibility in the marking of eggs for hatching, and to take account of the needs of smaller producers marketing free-range and barn eggs. It is no longer required to grade eggs that are used directly by the industry. The new rules allow eggs to be collected, graded, marked and packed within 10 days of lay, rather than being collected every third working day. This helps the industry organise itself better. The new flexibility reduces costs for producers and the downstream sector as well as control costs for Member States.</p> <p>By exempting producers with up to 50 laying hens, more than 34.000 farms producing more than 127 million eggs¹ can be exempted from marking eggs with the producer code².</p> <p>Implementation of the Council Regulation No 1028/2006 saved costs for farmers and operators by creating more flexibility with regard to the rules concerning:</p> <ul style="list-style-type: none"> - the collection of eggs, - the marking on origin and laying date, - the obligations with regard to packaging and - the obligations to keep records. 	The measure has been implemented to the same extent as it was intended by the legislature. There are no additional measures.	

¹ Hens in domestic breeding amounts to up to 200 eggs per year

² Calculation is based on data of Statistical Office of the Republic of Slovenia (<http://pxweb.stat.si/pxweb/Dialog/Saveshow.asp>).



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
SK	Not known.		None	
FI	No quantitative data available.	According to the enterprises, the implementation has not benefited business or reduced administrative burden.		
SE	Sweden questions the fact that this legislation resulted in any savings due to reduced administrative burden. The smallest producers who are exempted from the marketing standards do not need to pay the control cost of 1700 SEK. If B-eggs would not be exempted from labelling that would mean an additional cost and administrative burden that is difficult to estimate.	The marketing standards for eggs is a heavily regulated area, costing the producers about 26 % of their annual sales to implement, with rules on sorting, labelling, packaging, quality control etc (<i>Commission's impact analysis of the quality package, page 14</i>).	There are no such implementation measures.	
UK	The UK has not carried out quantitative assessment of the potential savings to businesses from applying the derogation. However we estimate a savings of £60,000/ year based on 5000 holdings with <50 hens selling eggs at markets and making use of the derogation. This calculation is based on a low level agricultural worker (minimum agricultural wage for a Grade 1 agricultural worker is £6.21/hour) spending x time/year to stamp the eggs.	We reviewed the estimate circulated by the Commission and consider that: - Small holders would not use inkjet printers to mark the eggs, they would use hand stamps at a cost of approximately £30 each - Marking up to 50 eggs per day would take no longer than 5-10 minutes for a very low grade worker. - Despite the vast majority of holders covered by the derogation not having a registration number, it does not mean that they are making use of the derogation. The eggs may be for domestic use or supplied free to friends and family. Furthermore, such small holders would not benefit from optimised food, husbandry and lighting, and so the number of eggs laid per bird may be as low as 100 to	National measures do not go further.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>150 per annum.</p> <p>This derogation applies to very small egg producers only, which would only be viable if egg production was one of a number of economic activities, so it is not clear what proportion of businesses will be SMEs. In the UK, out of over 20,000 holdings with less than 50 hens, only 517 holdings are registered, demonstrating that the vast majority are unregistered. Therefore, they do not have a producer code to print on the eggs to make use of the exemption.</p> <p>However, given that the average number of hens per holding with less than 50 hens is 14.7, quite a few may be producing eggs for use in the home and giving the surplus to family, friends, neighbours, etc., rather than running it as a commercial activity.</p> <p>UK figures on number of holdings with less than 50 hens were obtained from the 2010 EU Farm Structure Survey, which only captures holdings when they exceed one of the survey's thresholds. They are thus an underestimation of the total number of holdings with less than 50 hens, but are the best data available.</p> <p>There is consensus from industry and enforcers in the UK that moving to a single 10-day-limit for collecting, grading, marking, packing of eggs and marking of packs was a positive simplification.</p>		

* This was the response from EL (not clear whether this denotes "Not applicable" or "Not available").



A1.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff involved</u> in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ³	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
<i>Example</i>	<i>Stamping/labelling of eggs with producer code</i>	<i>Plant operator grade</i>	<i>€20,000</i>	<i>0.5 hours</i>	<i>10</i>	<i>3</i>	<i>15,000</i>	
	<i>Product inspection/ compliance check</i>	<i>Manager grade</i>	<i>€30,000</i>	<i>0.1 hours</i>	<i>10</i>	<i>1</i>	<i>15,000</i>	
CZ	Issuing of accompanying information including date of expiration, name and address of the breeder	Plant operator grade	€253	0,02 hours	52	1	50	Potential savings=€7m (Calculation provided by EC). Elimination of following requirements: marking of eggs obligation farm registration obligation in Central registration of livestock and regular providing of register information
	Product inspection/ compliance check	Manager grade	€144	0,25 hours	0,5	2	50	
FR								
LV	A*B*C*D, where A – how many requirements have		D - average hourly rate in the second quarter of 2013 in	B – provisional time (hours),			C – how many enterprises the exemption is applied	1×0,4×50×6,06 = 121,20 EUR per day

³ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ³	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
been canceled/simplified;		Latvia, euros Nb: hourly labor cost rate is based on the first half of the year 2013,	that is necessary for one enterprise to fulfill a respective requirement (daily);			to Nb: the number of small businesses is also approximation.	If we assume that the egg production is continuous every-day process with no holidays, for a year the saving aggregates up to 44 238 EUR for 2013. The measure offers significant administrative burden reduction for small producers, who sell eggs to the final consumer on a local public market. Mainly SMEs' are affected, as the measure offers significant administrative burden reduction for small producers, who sell eggs to the final consumer on a local public market in the region of



	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ³	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
								production LV stated in their reply that such data is not collected and not available from owners. In Latvia they are 111 registered farms of laying hens which distributes eggs in small quantities direct to the final consumer.
AT							There are only 86 producers with up to 50 laying hens	The labelling costs are 0.12 EUR/ 100 eggs.
SI	Stamping/labelling of eggs with producer code (less than 50 hens) The new rules allow eggs to be collected, graded, marked and packed within 10	Operator grade	€11,000	0,01h/per unit	127.000.000 times/per year	1	By exempting producers with up to 50 laying hens, more than 34.000 farms producing more than 127 million eggs ⁴ can be exempted from marking eggs with the producer code ⁵ .	Savings potential mentioned by MS is €24m administrative costs/year.

⁴ Hens in domestic breeding amounts to up to 200 eggs per year

⁵ Calculation is based on data of Statistical Office of the Republic of Slovenia (<http://pxweb.stat.si/pxweb/Dialog/Saveshow.asp>).



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ³	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
<p>days of lay, rather than being collected every third working day.</p> <p>Implementation of the Council Regulation No 1028/2006 saved costs for farmers and operators by creating more flexibility with regard to the rules concerning:</p> <ul style="list-style-type: none"> - the collection of eggs, - the marking on origin and laying date, - the obligations with regard to packaging and - the obligations to keep records. 							
<p>SE</p>							<p>Sweden questions the fact that this legislation resulted in any savings due to reduced</p>



	Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the grade of staff involved in this activity	Please quantify the average annual earnings (€) of the grade of staff involved in this activity ³	Please quantify the amount of time (hours) taken to complete this activity	Please quantify the frequency of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the number of staff of the same grade involved in completing this activity	Please quantify the number of businesses (individual business entities) involved in completing this activity	Other
								administrative burden.
UK	(i) Completing and submitting an application form for registration purposes, in order to obtain a producer code (ii) labelling/ labelling of eggs with producer code	Owner / manager (Grade 6 agricultural worker, UK) Agricultural Worker (Grade 1)	£19,063.20 (UK agricultural minimum wage@ £366.60/week) ⁶ £12.593.88 (UK agricultural minimum wage@ £242.19/week)	0.08 – 0.16 hours (on a single occasion) 0.08 – 0.16 hours taken by a low grade worker to mark 50 eggs on each occasion	1 107	1 1	517 registered holdings (out of 20,000 holdings that keep less than 50 hens) 517 registered holdings (out of 20,000 holdings that keep less than 50 hens)	
UK		A very low grade worker.		Marking up to 50 eggs per day would take no longer than 5-10 minutes for a very low grade worker.			Hand stamps at a cost of approx £30 each. Despite the vast majority of holders covered by the derogation not having a registration number, it does not mean that	The cost of stamping (using a hand stamp and manually stamping individual eggs) is deemed very small for such businesses.

⁶ <https://www.gov.uk/agricultural-workers-rights/pay-and-overtime>

⁷ This is assuming that the hens are kept with low or little additional lighting, where the total egg output per hen may be as low as 100-150 eggs per annum



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ³	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
						<p>they are making use of the derogation. The eggs may be for domestic use or supplied free to friends and family. In the UK, out of over 20,000 holdings with less than 50 hens, only 517 holdings are registered, demonstrating that the vast majority are unregistered. Therefore, they do not have a producer code to print on the eggs to make use of the exemption.</p>	
		<p>UK figures on number of holdings with less than 50 hens were obtained from the 2010 EU Farm Structure Survey, which only captures holdings when they exceed one of the survey's thresholds. They are thus an</p>					



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ³	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
						underestimation of the total number of holdings with less than 50 hens, but are the best data available.	

A1.4 Lessons from the ABR measure

Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
BE		
BG	There aren't any proposals.	
CZ	No.	Presently, according to our opinion, administrative requirements for breeders up to 50 pieces of laying hens are minimal and further reduction is not recommendable with regard to growing focus on growth of animal hygiene requirements with regard to human health.
DK	As regards proposals for further burden reduction, we suggest to repeal the provision of Regulation (EC) nr. 853/2004, annex III, section X, chapter I, nr. 3, which provides that the last date of sale of chicken eggs is 21 days after laying. Furthermore, we suggest repealing the provision in art. 13 of Regulation 589/2008, after which the date of minimum durability is set at 28 days after laying. These simplifications are a great desire from the industry, and will contribute to reduction of food waste. There is no particular reason, unlike other	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		products, to pre-determine the durability and expiry date for eggs.	
DE			
EE			
IE	There are no examples of best practice available.	Ireland recommends that the exemption should remain in place.	
EL	No examples.	No data.	
ES	No.	Spain recommends that the exemption should remain in place.	
FR			
HR			
IT	There were no differences in the implementation of the framework, and consequently have not been reported best practice.	There were no further opportunities for simplification.	
CY	Provision of updated information about the provisions of the Legislation to the stakeholders via electronic means (CA website, email, fax).	The current measures are efficient enough and contribute to the simplification of administrative burden.	
LV	No	Existing derogations is optimal.	
LT	No best practice identified.	None.	
LU			
HU	The proposal on burden reduction can be referred to as best practice, it has reduced the administrative burden on small producers.		
MT			
NL			
AT	No		
PL			
PT		Portugal has already implemented electronic submission of documents. This could be a lesson for other Member States.	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
RO			
SI	In the process of implementation, we didn't note any examples of good practice.	Businesses that sell at the local market or by door-to-door should be exempted from sorting eggs by quality and weight.	
SK	None.	In terms of consumer protection we don't propose further simplification in this field.	
FI			Finnish packaging units act/make every effort to act in compliance with the relevant rules and regulations and there is very little awareness of any reductions as regards the marking / inspection of eggs.
SE	Best practices for egg packers are adopted by the Swedish Eggs Association in collaboration with the control authorities.	There is a need for simplification concerning the issues of best-before date especially an also concerning time limits for grading, marking and packing eggs and marking packs, obligatory provisions for weight grading, records to be kept by producers, collectors and packing centres as well as detailed control provisions. The best before date lead to a considerable amount of food waste in Sweden.	
UK	Yes. Small producers who sell the eggs locally to consumers or to a local shop are also exempt from the requirement to register as a food business operator under the hygiene regulations. They are also not required to register on the Great Britain Poultry Register (GBPR). Therefore it is consistent to apply the derogation from marking eggs to such small producers.	<p>(i) Consider reinstating the previous exemption in 1907/90, so that the first paragraph of Article 5.1 of Commission Regulation (EC) 589/2008 will read: "With the exception of eggs referred to in Article 2.4, only packing centres shall grade and pack eggs and label their packs...." The rationale for this is that at present producers are not officially permitted to "grade" and label eggs as Class B and if eggs are to be downgraded at wholesale/retail level, they must be returned to a packer for Class B label to be applied. This is onerous and unnecessary and could be simplified.</p> <p>(ii) Consider if there is scope to expand exemptions for producers with <50 birds, for instance by including sales at retail</p>	



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
	(iii) There may be a case to increase the quality tolerances from 5% to 7% at packing centres and 7% to 9% at all other marketing stage (compare: fruit and vegetables currently make use of a 10% quality tolerance).	

Annex 2 ABRplus2-SIMPLIFIED ACCOUNTING

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response.

A2.1 Implementation of the ABR measure

		Implementation			
Please indicate whether you have implemented the measure fully and, if not, why not		Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE					
BG	<p>PARTIALLY IMPLEMENTED. Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006 was transposed into national law on 5 September 2008. Bulgaria has not used the possibility of increasing the thresholds for small and medium-sized enterprises (SME). Current legislation does not differentiate between small, medium and large undertakings.</p>	<p>Directive 2006/46/EC was transposed into the national Accountancy Act. In December 06 a distinction was introduced in the Bulgarian Accountancy Act (ZSch) between undertakings that are subject to simplified financial reporting requirements and all other undertakings. This related to those businesses where financial performance in the current or previous financial year did not exceed two of the following thresholds: Balance sheet value of assets as at 31 December BGN 1.5 mil; Net annual income from sales of BGN 2.5 mil; Average number of employees during</p>	Not applicable (N/A).	N/A.	N/A.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	the year of 50.				
CZ	FULLY IMPLEMENTED. Transposed by the amendment to the Act No. 563/1991 Coll., on Accounting and the implementing measures to this Act, i.e. the Amendment to Act No 513/1991 Coll., The Commercial Code and Amendment to the Act No 256/2004 Coll., on the Capital Market. The transposition deadline was met.	States no SME relevance.	No problem with implementation identified.	N/A.	
DK	FULLY IMPLEMENTED. The directive was transposed into Danish legislation by June 2008. (i) Businesses with a turnover of less than 50,000 Danish Kroner are exempt from registration; (ii) Certain small or medium-sized	The provisions of the directive implemented in Act on the change of Executive Order on the Danish Financial Statements Act. The Act was adopted 17 June 2008 (no. 516) and the entry into force was 1 September 2008. The changed provisions applied to financial years beginning 1 September 2008 or later. The undertakings were allowed to apply most of the changed provisions for financial years beginning before 1 September 2008.	Consultation was undertaken prior to implementation.	During consultation there were different opinions amongst stakeholders as to the increase of thresholds. While business associations supported the increase due to the reduced administrative burdens the auditors federations and financial institutions did not support this as	During the political process two changes was proposed, one being a mere consistency correction, the other a precision on the disclosure requirements with regard to applied methods for measuring investment assets and biological assets.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>companies may prepare abbreviated accounts and do not require an audit. It can be decided not to audit a company's annual financial statements, if the company does not cross two of the following three thresholds for at least two consecutive financial years: 1) a balance sheet total of DKK 1.500.000; 2) a turnover of DKK 3.000.000; or 3) an average full time employed staff of 12;</p> <p>(iii) Entities with turnover of less than 50,000 Danish Kroner per annum are not required to register for VAT (Source: 'Evaluation of Thresholds or Micro Entities').</p>		<p>they believed this change would result in annual reports with only very little information. There were also different opinions amongst stakeholders with regard to the abolition of the requirement to audit the management report. Business federations and auditors federations were in general positive towards this abolition but supposed that this amendment would result in only a small reduction of administrative burdens.</p>		



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
DE	<p>FULLY IMPLEMENTED. Directive 2006/46/EC has been implemented</p> <p>In Germany, all business enterprises are obliged to draw up financial statements, consisting of a balance sheet, a profit and loss statement, notes to the financial statements, and a management report. They have to be audited by a German Chartered Accountant (Wirtschaftsprüfer), if two of the following three criteria are exceeded:</p> <ul style="list-style-type: none"> - Balance sheet total over € 13,750,000 - Sales over € 27,500,000 - Number of employees over 250 (average p.a.). <p>(Source: 'Evaluation of Thresholds or Micro Entities')</p> <p>Germany used the MS-Option to increase thresholds for small and medium-sized companies by the "Bilanzrechtsmodernisierungsgesetz (BilMoG)" of 25 May 2009.</p>	<p>During the legislative drafting process various stakeholders, including representatives of SME companies, had an opportunity to comment on the draft legislation.</p>	<p>None.</p>	<p>States no gold plating (none).</p>	
EE	<p>NOT IMPLEMENTED. MARKET Directive 2006/46/EC on allowing SMEs to benefit from simplified accounting/auditing. Reduced information obligations for small companies in terms of reporting</p>	<p>N/A.</p>	<p>N/A.</p>	<p>N/A.</p>	<p>N/A.</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
off-balance-sheet arrangements. Estonia has not used the possibility for simplified approach. No impact occurs					
<p>PARTIALLY IMPLEMENTED. Ireland has implemented the options in the Directive as regards simplified accounting and auditing rules for small companies</p> <p>Ireland has not availed of the option in the Directive to increase the thresholds for medium sized companies in relation to simplified accounting rules.</p>	<p>This Directive was implemented into national legislation by Statutory Instruments No. 304 of 2012 for the purpose of availing of accounting exemptions for small companies and Statutory Instrument No. 308 of 2012 which increased the balance sheet and turnover thresholds for the purpose of availing of audit exemption.</p>			<p>For prudential reasons relating to shareholder protection Ireland does not exempt small public companies or small companies that are part of a group from the requirement for an audit. In addition small private companies must meet all three size criteria in Article 11 of Directive before being eligible for an audit exemption. As explained in Section D below, the Irish authorities propose to modify this requirement.</p>	
<p>PARTIALLY IMPLEMENTED. Directive 2006/46/EC of the European Parliament and of the Council of 14 June 2006 was</p>	<p>Abolition of the publicity to the Gazette (FEK)</p> <p>When the obligation for the publicity to the Government Gazette (FEK) of the</p>	<p>Extensive consultation, exchange of views among</p>	<p>There will be no problems or differences in the transposition of</p>	<p>There are no national measures that exceed the measures agreed at European level.</p>	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>transposed into national law on 6 September 2010. Greece has not used the possibility of increasing the thresholds for small and medium-sized enterprises (SME). Current thresholds are: 2,5 million euros total balance sheet, 5 million euros net turnover, 50 employees. The vast majority of Greek companies does not exceed these thresholds.</p> <p>The No. 34/2013 EU Directive which the Member States must transpose into the national law by 20 July 2015, introduced many acquittances, by which small businesses (Small undertakings shall be undertakings which on their balance sheet dates do not exceed the limits of at least two of the three following criteria may be exempted from the obligation to publish their profit and loss accounts and management reports.</p> <p>Implementation under law 4250/2014</p>	<p>annual accounts and of the decisions of the general meeting or/and the board of directors is terminated/abolished, then the actual cost of the undertakings will be reduced substantially. Relevant legislation (which requires the amendment of the Law 2190/1920 “about the SAs”) has been proposed and a positive response is expected.</p> <p>Revision of the Company Law 2190/1920. (Article 4 par. 2a, article 36a par.1 &2. etc.). The aim is to increase the financial thresholds (article 4 par.2a € 3.000.000- article 36a par.1 € 1.000.000 etc.) after which the firms will be subject to control and audit by the competent authorities and the audit companies.</p> <p>However, the vast majority of Greek companies do not exceed the existing thresholds; therefore they already benefit from the EU measures.</p>	<p>stakeholders in the private and public sector, meetings between the relevant OECD officers and the competent Greek authorities have taken place. all these facts were taken into consideration before implementing the measures.</p>	<p>Directive 34/2013 of the EU in Greek law by the closing date of 20/07/2015.</p>		



Implementation					
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<p>The requirement for all businesses to publicize their annual accounts and of the decisions of the general meeting or/and the board of directors etc. to the national government gazette (FEK) will be terminated by 31/12/2014. Filling the relevant documents and information to the General Commercial Registry (GEMI) remains.</p> <p>From 20/7/2014 up to 31/12/2014 the undertakings will pay no charges at all for publications to the national government gazette.</p> <p>This measure together with the abolition, under the same law above, of the obligation for the undertakings to submit original documents to the public authorities will reduce dramatically the administrative costs for all companies. However there are no estimates about the amount of these savings for the companies.</p>					
<p>FULLY IMPLEMENTED.</p>	<p>Implementation was carried out through Law No. 16/2007 of 4 July 2007 on reform and adaptation</p>	<p>Relevant to SMEs. The threshold for preparation of</p>	<p>None identified.</p>	<p>None identified.</p>	<p>The reform of other national standards has been included in</p>



Implementation						
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	of business legislation relative to accounting, for its international harmonisation based on EU law. Option for the Member States to raise thresholds up to the limits provided for in the Directive, which permits companies to prepare abridged balance sheets and profit and loss accounts. Also linked to these limits is the possibility of exemption from the obligation to prepare management reports and to subject accounts to audit.	abridged annual accounts was raised by 20 %. Therefore, SMEs that prepare abridged accounts are not subject to mandatory audit. In Catalonia, it was reported that neither regional authorities nor stakeholders have been involved in the implementation process (EU Committee of Regions, 2014)			the law on the transposition of the Directive. The afore-mentioned Law No. 16/2007 of 4 July 2007, among other things modified: the Code of Commerce, the provisions of the Spanish Public Limited Companies Act approved by Royal Legislative Decree No. 1564/1989 of 22 December 1989, Law No. 2/1995 of 23 March 1995 on Limited Liability Companies, Law No. 27/1999 of 16 July 1999 on Co-operatives.	
FR						
HR						
IT	PARTIALLY IMPLEMENTED. When transposing in Italian law	Legislative Decree No 127/1991 introduced Article 2435-bis of the Civil	In the activities of simplification and	The associations have reported	No gold plating identified	Italy decided not to take up the concept of



Implementation					
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<p>both Directive 78/660/EEC and the subsequent Directive 2006/46/EC, the Italian lawmakers did not take advantage of all the simplification opportunities granted by EU law.</p> <p>However in relation to the measure - Member States may permit SMALL UNDERTAKINGS to draw up abridged balance sheets (Article 47(2) Directive 78/660/EEC) Italy provided information on how implemented.</p>	<p>Code (Abridged Financial Statements) under which abridged financial statements may be published by those companies which in their first financial year, or subsequently in two consecutive financial years, did not exceed two of the above limits:</p> <p>a) balance sheet total of not more than: ITL 2 000 million;</p> <p>b) net turnover of not more than: ITL 4 000 million;</p> <p>c) average number of employees during the financial year of not more than: 50.</p> <p>Legislative Decree of November 3, 2008, n. 173. Implementation of Directive 2006/46/EC amending Directives 78/660/EEC, 83/349/EEC, 86/635/EEC and 91/674/EEC relating, respectively, to: annual accounts of certain types of society; consolidated accounts; annual accounts and consolidated accounts of banks and other financial institutions and insurance companies. In the activities of simplification and burden reduction are regularly consulted the main associations: Italian Confindustria and Enterprise Network (CNA,</p>	<p>burden reduction are regularly consulted the main associations: Italian Confindustria and Enterprise Network (CNA, Confartigianato, Casartigiani, Confcommercio, Confesercenti).</p> <p>On 11.21.2013 was held a meeting with representatives of relevant government departments and stakeholders to assess the impact of the simplifications introduced, according to the program ABRplus.</p>	<p>that the rule is superseded by subsequent legislation, in particular the recent Mediation Directive 2013/34 / EU.</p>	<p>medium-sized company, in all likelihood in order to avoid excessive segmentation of economic-financial disclosure requirements for Italian businesses and to reflect more closely the makeup of the national business system.</p>	



Implementation					
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	Confartigianato, Casartigiani, Confcommercio, Confesercenti).				
CY YES. Within the context of reducing unnecessary administrative burden for small businesses, the competent authority responsible for the implementation of SBA, is committed to promote the necessary measures and procedures to transpose Directive 2013/34/EU into national law. Consistent with the provisions of the Directive, this effort is expected to be completed by the deadline already set by the Directive.	This was done through the Companies Law legislation (CAP 113), according to which “Small” companies file their financial statements which are usually prepared by a non-statutory auditor.	The stakeholders were informed and are informed by the Department of the Registrar of Companies of the significance of Article 152A for “small” companies through Public Consultations. The competent authority for the implementation of SBA intends to interact with all stakeholders, the involvement and contribution of which will determine the successful implementation of Directive 2013/34/EU.	Article 152A of the Company Law, Cap 113 provides that all companies, except “small” size companies (defined in the Law), are obliged to have their accounts audited by a statutory auditor. As stipulated, however, in the Assessment and Collection of Taxes Law, every person deriving income from the sources specified in the Law, shall for each year of assessment maintain books and records on the basis of which	The Assessment and Collection of Taxes Law, states that every person deriving income from the sources specified in the Law, shall for each year of assessment maintain books and records on the basis of which accounts are prepared in accordance with acceptable accounting standards, which are audited according to acceptable auditing standards by a person who has a licence to act as auditor of a company according to the Companies Law. On the other hand, Company Law (Article 152A), Cap 113, states that all companies, except “small” size companies (defined in	



Implementation					
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			accounts are prepared in accordance with acceptable accounting standards, which are audited according to acceptable auditing standards by a person who has a licence to act as auditor of a company according to the Companies Law. There is no intent, in the near future, to change any of the above requirements.	the Law), are obliged to have their accounts audited by a statutory auditor.	
LV PARTIALLY IMPLEMENTED. The Directive 2006/46/EC was transposed into national legislation in the end of 2006. The provisions in relation to information disclosure of off-balance sheet arrangements and transactions with related	In accordance with paragraphs 5 and 6, Art 1 of the Council Directive 2006/46/EC of 14 June 2006 amendments were made to the law on Annual Accounts by supplementing the Law with Art 53.1 and section 6, Art 53.1 determining that the company is	Taking into account that Latvia used option to reduce information obligations for small companies in terms of reporting	None identified.	None.	



Implementation					
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<p>parties were entered into force on 1 January 2008. However there is no application of the maximums thresholds defining small companies laid down in the Directive 2006/46/EC. There was no increase of the thresholds defining medium-sized companies.</p>	<p>obliged to provide information on transactions with related parties, the size of such transactions, the nature of existing relations and also other information on these transactions which is needed to understand the financial situation of the company. Article 55.1 of the Law on Annual Accounts has been supplemented by section 6 including the requirement transposed from the Directive to permit the valuation of financial instruments in accordance with international accounting standards. The amendments made to the Consolidated Annual Account Law in relation with the Council Directive 2006/46/EC of 14 June 2006 are also dealing with the disclosure of the information on related parties.</p>	<p>off-balance sheet arrangements and transactions with related parties there were not consultations with stakeholders about these provisions.</p> <p>There were consultations with stakeholders about increasing the thresholds for small companies. The thresholds defining small companies were raised by 250% and small companies are not subject to mandatory audit.</p>	<p>None identified.</p>	<p>There is no additional requirement.</p>	
<p>FULLY IMPLEMENTED. Directive was amended and came into force in 2008.</p>	<p>There are only two types of companies in Lithuania; Small companies and Big companies (which exceed the threshold of small companies). Accorded to the amended Law on financial statement of entities the</p>	<p>The draft laws were discussed with stakeholders and according to their comments were adjusted.</p>			



Implementation					
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	<p>thresholds defining small companies were increased. Consequently around 19 per cent of companies have gone into the lower category (from large to small) and these companies can benefit from using simplified accounting requirements.</p> <p>Sole proprietors are not required to file annual accounts. Rather, they can make an income declaration. Some 25000 sole proprietors are currently registered;</p> <p>Audit is mandatory for all public and private companies meeting two of the three criteria below:</p> <ul style="list-style-type: none"> (i) Revenues from sales exceed LTL 10,000,000 (EUR 2,896,200) over the past accounting year, over (ii) The accounting year, the average number of employees was at least 50, assets on the balance sheet exceed LTL 5,000,000; (iii) Minimum turnover threshold for VAT registration of 100 000 litas (28,962 euros); <p>(Source: ' Evaluation of Thresholds or Micro Entities')</p>				



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		Directive 2006/46/EC - the Law on Financial Statements of Entities - was amended and went into force in 2008 (Source: Lietuvos Respublikos Finansu Ministerija).				
LU	FULLY IMPLEMENTED. Implemented through law of 10 December 2010.	See previous column.			States no gold plating.	
HU	NO. Due to the characteristics of the local enterprise structure, Hungary takes advantage of the opportunity of simplification only in relation to small-sized enterprises. With regard to the fact, that in Hungary the value limit applicable to small-sized enterprises did not even reach the lower limit set in Directive 78/660/EEC and that, considering the typical sizes of local enterprises, the country did not wish to further increase this limit after 2006, the coming into force of Directive 2006/46/EC did not require separate transposition.	Currently in Hungary, pursuant to Section 9(2) of Act C of 2000 on Accounting, the possibility of preparing a simplified annual account applies if in two consecutive years, two of the following three indicators do not exceed the following limits: - the balance sheet total does not exceed 500 million forints, - the annual turnover does not exceed 1 000 million forints, and/or - the average number of employees in the year under review does not exceed 50 persons. The first two indicators do not reach the upper limit (4 400 000 EUR, 8 800 000 EUR) set by Directive 2006/46/EC, which results from the fact that Hungarian enterprise sizes do not correspond to the European	N/A.	N/A.	N/A.	The typical sizes of Hungarian enterprises do not justify allowing even more SMEs to benefit from simplified reporting rules by setting higher value limits.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>average.</p> <p>A law on small and medium sized enterprises was adopted in 2004. (2004. évi XXXIV tv.) This includes a definition of a micro entity, small and medium sized enterprises. The European definition from 2003 is used with a micro enterprise having less than 10 employees.</p> <p>According to the Law on accounting (2000. évi C. tv.) certain small or medium-sized companies may prepare simplified accounts. At least two of the following conditions must be fulfilled during the last two business years to do so (9.§ (2)):</p> <ul style="list-style-type: none"> - Balance sheet total is less than 150 m HUF (600,000 €) - Total net turnover is less than 300 m HUF (1.2 million €) - Employment is under 50 <p>(Source: 'Evaluation of Thresholds or Micro Entities').</p>				
<p>MT</p> <p>FULLY IMPLEMENTED. The Directive was transposed in Malta. The Malta Financial Services Authority (MFSA) transposed</p>	<p>The main change related to the publishing of the corporate governance statement and the following listing rules were amended: introduction of a</p>	<p>Relative provisions of the Directive had been already incorporated into</p>	<p>No particular difficulties were experienced since listed companies</p>	<p>Institutions are required to submit five year summary figures as well [BR/07/2014.01].</p>	

Implementation					
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<p>Directive 2006/46/EC through amendments to the Listing Rules which came into force on January 11, 2010. There was, however, a transitory period for issuers in relation to compliance with the corporate governance statement requirement under Directive 2006/46/EC as set out in section (b), paragraph 3.4 of this circular.</p> <p>Moreover, the 'Insurance Business (Companies Accounts)(Amendment) Regulations, 2008 [Legal Notice 253 of 2008] was enacted so as to bring the Insurance Business sector in line with the requirements of the Directive.</p>	<p>new Listing Rule 8.35a, substitution of Listing Rule 8.36; insertion of new Listing Rule 8.36a and introduction of new Listing Rules 8.36b and 8.36d. For further detailed information please refer to the circular issued by the Listing Authority, a document, which was attached to Malta's response.</p>	<p>the Maltese Companies Act [Chapter 386 of the Laws of Malta]. As such, since the amendments introduced by Directive 2006/46/EC already formed part of Maltese Law, no further consultative process was deemed necessary. Amendments to the Listing and Banking Rules as well as the enactment of LN 253 of 2008 were also deemed to be in accordance with the provisions of the Companies Act and as such, no further consultation was considered</p>	<p>already had the obligation to publish their corporate governance statements. The amendments to the Listing Rules included a 'comply and explain' approach whereby listed companies are now required to divide the statement in two parts – the first part dealing with company's adherence to the main principles while the second part deals specifically with non-compliance with any of the code's provisions.</p>	<p>Thresholds for abridged accounts are less stringent than those envisaged by the Directive. These are companies which on their balance sheet dates do not exceed the limits of two of the three following criteria:</p> <ul style="list-style-type: none"> - balance sheet total: two million and five hundred and sixty-two thousand and three hundred and ten euro and seventy-four cents (€2,562,310.74); - turnover: five million and one hundred and twenty four thousand and six hundred and twenty-one euro and forty-eight cents (€5,124,621.48); - average number of employees during the accounting period: fifty. 	



Implementation					
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			necessary.		
NL	FULLY IMPLEMENTED. Current thresholds currently set as prescribed in Directive 2006/46/EC. The current thresholds are in force as from 25 October 2006 and applied for financial statements for financial years beginning on or after 1 January 2007.	See previous column			
AT	FULLY IMPLEMENTED. Austria chose an early transposition for this Directive since the transposition deadline was on the 5th of September 2008.	The URÄG 2008 was adopted in parliament on 10th of April 2008 and entered into force on the 1st of June 2008. This regulation was necessary to implement the Directive 200/46/EC and to strengthen the trust in balance sheets and the reliability of annual auditors.			
PL					
PT	FULLY IMPLEMENTED. The Informação Empresarial Simplificada (Simplified Corporate Information - SCI) was established by Decree-Law No. 8/2007 enacted January 17th, and it is an electronic way in which companies can submit compulsory	The SCI is conducted by online standard forms through the Portal of Finance (www.portaldasfinancas.gov.pt). Once confirmation is made, the document is ready to be submitted. At this time, it immediately generates an ATM reference. The payment of the			



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>accounting, fiscal and statistical declarations online and entirely paper free (www.ies.gov.pt).</p> <p>Up until the SCI, companies have been obliged to provide the same information about their annual accounts to four separate agencies (commercial registries, the Fiscal Administration, INE and the Bank of Portugal) and by four different procedures:</p> <ul style="list-style-type: none"> - Filing and registering annual accounts in paper format at a commercial registry office (Ministry of Justice); - Submitting an annual accounting and fiscal declaration to the Ministry of Finance (Directorate-General for Taxes); - Submitting annual accounting information to the National Statistical Institute (INE) for statistical purposes; - Submitting information relating to annual accounting data to the Bank of Portugal for statistical ends. 	<p>registration act can be made through the ATM or home banking. Companies have five days to make the payment of € 80. This settlement relates only to the provision of deposit accounts, paid single act of encompassing the SCI. The amount payable is far lower, since its value was, from June 30, 2006, equal to € 100.</p>				
<p>Private Limited companies that do not have an Auditing Board are required to appoint a qualified auditor (Revisor Oficial de Contas) if two of the following three limits are surpassed for two consecutive years: net assets > € 1,500,000; net sales & other profits > €3,000,000; employees > 50 (Source: 'Evaluation of Thresholds or Micro Entities').</p>					



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>With the creation of SCI, all this information that companies needed to provide relating to their annual accounts can now be submitted in a single process and at once with a single public entity in charge of forwarding the data to the other, avoiding trips and eliminating the delivery of paper documents. Therefore, it combines, in a single act, the delivery of the annual accounting and tax information, the provision of accounts registry, the provision of statistical information to INE and provision of annual accounting data for statistical purposes, to the Bank of Portugal.</p> <p>The SCI is conducted by online standard forms through the Portal of Finance (www.portaldasfinancas.gov.pt). Once confirmation made, the document is ready to be submitted. At this time, it immediately generates an ATM reference. The payment of the registration act can be made</p>					



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>through the ATM or home banking. Companies have five days to make the payment of € 80. This settlement relates only to the provision of deposit accounts, paid single act of encompassing the SCI. The amount payable is far lower, since its value was, from June 30, 2006, equal to € 100.</p> <p>After registration of accountability, it will always be given the access code to a free cost Permanent Certificate of Registration (the usual fee amounts to € 25). This certificate makes available in electronic and continuously updated support playback of all business records of the company concerned. The access code for Permanent Certificate eliminates the paper certificate that can be used in all interactions with public or private entities, instead of the traditional document.</p> <p>The certificate is available from the moment the payment is made and processed the relevant Register at the Commercial Registry level.</p>					



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
Through the Portal of the Company (www.portaldaempresa.pt), entities can track the status of your Register of Accountability.					
RO					
SI	FULLY IMPLEMENTED. The measure was implemented by Act Amending the Companies Act, Ur.l. RS, nr. 68/2008, adopted on 8 July 2008, entered into force on 23 July 2008 Act Amending the Investment Funds and Management Companies Act, Ur.l. RS, nr. 92/07.	In accordance with Directive 2006/46/EC Member States should bring into force the laws, regulations and administrative provisions necessary to comply with the Directive by 5 September 2008 at the latest. Act Amending the Companies Act and Act Amending the Investment Funds and Management Companies Act were adopted on time. The support of EU expert group was helpful. There are no suggestions for further burden reduction or improvements.	The Rules were published on the web site 'e-Democracy', which allows interested stakeholders to provide their comments. Rules were supported by stakeholders.	There were no obstacles.	There are no additional measures.
SK	PARTIALLY IMPLEMENTED. The Directive 2006/46/EC was transposed. However there is no application of the maximum limits laid down in the Directive. In principle, Directive 2006/46/EC	The Directive 2006/46/EC was transposed in particular into Act No. 198/2007 Coll. and the MF decree No. 4455/2003-92, as amended.	N/A.	N/A.	N/A.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
does not lay down an obligation for MSs to use the increased thresholds. Voluntary transposition of Directive 2006/46/EC in relation to small and medium-sized enterprises has not been applied also because the Slovak Republic has treated the disclosure of data from the financial statements in an equal manner for all entities.					
NOT IMPLEMENTED. The directive change was not nationally transposed (FI).	N/A.	Respondents from Helsinki-Uusimaa have indicated that stakeholders' involvement has been more limited (EU Committee of Regions, 2014)	N/A.	N/A.	
FULLY IMPLEMENTED. The directive was implemented through government bill 2008/09:71 and on 1 November 2010 thru government bill 2009/10:204. The measure was not implemented.	See previous column.	A white paper was sent out for public consultation in January 2008 and a second paper was sent out in June 2008. A public hearing was held in June 2008.	N/A.	N/A.	
UK FULLY IMPLEMENTED.	Section 382 of the Companies Act	The UK	In March 2007 the	N/A.	At July 2006, there



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>Implemented in the UK with effect from 6 April 2008 for financial years beginning on or after that date.</p>	<p>2006 was amended to increase the thresholds used to define a small company. Maximum thresholds were implemented to allow the greatest number of companies to benefit from reductions in the administrative burdens associated with the preparation and publication of annual financial statements and their statutory audit.</p> <p>Certain small or medium-sized companies may prepare abbreviated accounts and do not require an audit;</p> <p>Entities with turnover of taxable supplies of less than £62,000 per annum are not required to register for VAT;</p> <p>There is a simplified flat rate scheme for businesses with turnover of less than £150,000 per annum. Companies with a turnover of less than £1.35 million can account for VAT on a cash basis (ie VAT is paid after the company receives payment from its suppliers). (Source: ' Evaluation of Thresholds or</p>	<p>Government launched a public consultation on its proposed approach to the implementation of this Directive in March 2007. This involved the publication of a consultation document – available to the general public – and targeted engagement with key stakeholder groups e.g. professional bodies and membership groups.</p>	<p>UK Government consulted on the implementation of the Directive 2006/46/EC. Issues raised included the need to balance the needs of users of accounts with the regulatory burdens on business; recognition that users of the accounts of small businesses are likely to be small businesses themselves; users need for reliable and accurate information; and the need to educate users in the interpretation of financial statements. (These themes</p>		<p>were 1.51m UK registered companies which meant the criteria for “small companies” at that time – approximately 94% of all (1.61m) UK companies. As a consequence of the increase in small company thresholds in the UK, 3,100 medium-sized private companies became small for financial reporting purposes. 6,100 small companies benefited from the changes in eligibility for audit exemption. At December 2013 there are 2.54m UK registered companies which are small. This represents around 94% of all (2.69m) UK companies.</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>Micro Entities').</p> <p>The UK has implemented the maximum thresholds used to define a small company to allow the greatest number of companies to access a less burdensome financial reporting regime. These thresholds are:</p> <ol style="list-style-type: none"> 1. Turnover: not more than £6.5m 2. Balance sheet total: not more than £3.26m 3. Number of employees: not more than 50 <p>This applies to auditing and accounting requirements. For a company to qualify as small in the UK it must satisfy any two of these criteria. However, in financial years ending prior to 1 October 2012, for a UK company to qualify as small for audit purposes it needed to satisfy the criteria for turnover and balance sheet total.</p> <p>Under the UK's small company regime, companies (other than micro-entities – which may prepare abridged accounts) are required to prepare full accounts</p>		<p>remain current and were reflected, to varying degrees, in the consultation on the implementation of Directive 2012/6/EU).</p>		



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>for shareholders but may publish abbreviated accounts. Small companies are also not required to publish their Profit & Loss report or directors report with Companies House – although they may if they wish.</p>				



A2.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG	N/A.	N/A.	N/A.	
CZ	N/A.	Due to the fact that even before the adoption and a transposition of this Directive these obligations have not been applied for non-listed entities in the Czech Republic, the transposition of this Directive did not cause any new reduction of the administrative burdens for these entities. The aim of the Directive in this area has been therefore achieved; respectively it corresponded to the previous state of play.	N/A.	
DK	The reduction of administrative burdens for the undertakings covered by the bill were assessed to amount to a total of approx. €2.95m pro anno (SCM). According to a survey produced in June 2010 measuring the extent of realised reductions stemming from the implementation of Directive 2006/46/EC the administrative burdens are reduced by a total of approx. €8m pro anno (SCM).	The area of private law which includes accounting represents 27% of cat. A and 12.9% of cat. B in DK. B (EC pilot project on administrative burdens, 2006)		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
DE		Total savings potential resulting from the transposition of the Directive 2006/46/EC estimated at EUR 300 million. Savings driven by options made available to SMEs: (1) not having to engage a statutory auditor; (2) not having to prepare a management report		None
EE	N/A.	N/A.	N/A.	
IE		€3m approx. These potential savings are on foot of national legislation in 2012 that increased the audit exemption limits to the maximum provided for in Article 1 of the above Directive. (The balance sheet total was increased from €3.65m to €4.4m and net turnover was increased from €7.3m to €8.8m).	The further increase in the audit exemption threshold benefits additional small companies who no longer have to expend money and time on the engagement of auditors. Statistical data indicates that an additional 1250 companies approx. became eligible to take advantage of audit exemption when the thresholds were raised to the maximum.	None available.
EL		With the suggested regulations it is estimated that administrative costs and audit costs for businesses will be significantly reduced, however, the total amount of reductions cannot be estimated today because of the negative financial circumstances.	Revision to Company Law will reduce the cost of the bureaucracy and audit for the companies and also the submission and processing of entries in general commercial registry (GEMI) will not be delayed.	There are no national implementation measures yet that go further than the measures agreed at European level.
ES		The administrative costs and audit	The benefit for SMEs is significant.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	costs for business will be reduced; however the total amount cannot be estimated today.	Respondents from Murcia Region, Spain agree that ABRplus 3 has the potential to improve the situation of small businesses (EU Committee of Regions, 2014).		
FR				
HR				
IT	IT TB is not possible to provide a quantitative estimate of the possible savings due to simplification measure, because the database originally used by the Commission for the measurement of administrative burdens (essential to make any estimate) has not been shared and made available to the Member States. Particularly relevant is the absence of information on the frequency and the population of the undertakings concerned and the assumptions underlying the estimates of the savings made by the Commission (see letter of transmittal) There are no quantitative data or estimates As there is no gold-plating, not it is still conceivable that an estimate of their cost.	There are no estimates or quantitative data.	As there is no gold-plating, it is not possible to have an estimate of their cost.	
CY	No quantitative estimates available.	No additional information available.	No information available.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
LV	The audit cost savings for companies is estimated approx. 16.8 milj. Euro over a 7 year period	Approx. 3 000 companies went from medium – sized to small and benefit from simplified accounting and exemption from a statutory audit.	N/A.	
LT	The quantitative estimates were not calculated.	States 19 per cent of companies who went from higher category to lower category of business size will benefit from simplified accounting.	N/A.	
LU	Not measured with precision	Increase of thresholds tend to help SME's to reduce their administrative burdens (more “condensed” information, no management report, no audit)		
HU	N/A.	N/A.	N/A.	
MT	UNCLEAR. They mention that ‘savings potential’ – not applicable. The Maltese component of this Savings Potential estimate has not been provided by the European Commission despite several requests.	‘Small Companies’ as defined in the Companies Act Article 185 (1) ‘may, for all purposes of this Act, draw up abridged balance sheets and abridged layouts of profit and loss account’ for submission to the Registry of Companies (ROC). However, it appears that most ‘small companies’ still prepare full accounts for other purposes and therefore submit the full version to the ROC.		
NL		The area of private law which includes accounting represents 22.5% of total administrative burdens in category A and 12.8% in cat B in the NL (EC pilot project on administrative burdens, 2006)		



Impacts																		
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens		Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact													
AT	Savings potential of ~ 20 million Euro		The benefit for SMEs that only have to draw up abridged balance sheets or do not have to draw up consolidated annual report is significant.															
PL																		
PT	<table border="1"> <thead> <tr> <th>Benefits</th> <th>Before SCI</th> <th>After SCI</th> </tr> </thead> <tbody> <tr> <td>Level of compliance</td> <td>3.4%</td> <td>65%</td> </tr> <tr> <td>Access to companies' annual a/cs after official publication</td> <td>6 – 7 months</td> <td>Instantly</td> </tr> <tr> <td>Process</td> <td>Paper-based</td> <td>Electronic</td> </tr> <tr> <td>Monitoring</td> <td>Nearly impossible</td> <td>100% of companies</td> </tr> </tbody> </table>		Benefits			Before SCI	After SCI	Level of compliance	3.4%	65%	Access to companies' annual a/cs after official publication	6 – 7 months	Instantly	Process	Paper-based	Electronic	Monitoring	Nearly impossible
Benefits	Before SCI	After SCI																
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Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>from which one can point out several benefits, such as:</p> <p>(1) Greater simplicity for companies - four obligations can now be taken care of through the submission of a single form. Documents no longer need to be presented in person or in paper format;</p> <p>(2) Lower costs for companies - With SCI, the cost of registering accounts is cheaper. Companies save on travel costs and on having to create documents in different formats for four separate government agencies. Previously, this register was made of paper, resulting in higher costs to the Public Administration, by allocating staff for months, their workmanship, and higher cost for companies that besides preparing the documentation for the other entities, needed to proceed with the presentation of the paper documents, pay the registration and publication of such registration (initially in the Portuguese Official Gazette), waiting sometimes months, that the register was made, and the extracts of these documents, in addition to its very high cost (16 €, 2.5 € per page) were not immediately available. Through the Portal of the Company</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		(www.portaldaempresa.gov.pt), entities can track the status of the Register of Accountability.		
RO				
SI	Estimation - 126.000 eur/year, calculation based on SCM	Small companies are exempted from the requirements from mandatory submission of corporate governance statement in annual report. They are also exempted from additional obligations from article 43(1). Small companies are defined on the basis of maximum number of employees, net turnover and balance sheet total in Directive 78/660/EEC. These thresholds were increased therefore the proportion of small companies also increased.	There are no measures that go further than the measures agreed at EU level.	
SK	N/A.	N/A.	N/A.	
FI	N/A.	N/A.	N/A.	
SE	No detailed information available.	The combined net effect of introducing the corporate governance statement, requiring a presentation of off-balance-sheet arrangements and transactions with related parties most likely offsets the savings potential of the remaining proposals.	N/A.	
UK	Potential savings: Using values as calculated for the impact assessment in 2007:	Increased numbers of UK companies were able to access the small company regime as a consequence of the uplift in	The costs of not applying fully the flexibilities offered in respect of the Member State option to exempt small companies for audit were not	Until 2012, the UK did not apply fully the flexibilities offered by



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>It was estimated that a further 3,100 medium-sized companies and 1,600 large companies would be eligible to prepare and file less detailed accounts at Companies House. If the reduced reporting requirements would lead to a saving of only 6 hours of accountancy time per year, using an hourly rate of £26.00 the savings per company would be in the region of £156 per annum. This results in a reduced burden for all 4,700 qualifying companies amounting to a total saving of up to £730k per annum. Further, if the thresholds used to define small companies were used to determine eligibility for exemption from the requirement to have a statutory audit, it was estimated that 1,100 medium-sized companies and approximately 6,100 small companies would become eligible to take up the option not to have their accounts audited. The median audit fee for small companies was £5,000 per year. If all eligible companies were to take up the exemption total estimated savings would be</p>	<p>threshold values for balance sheet total and net turnover. The small companies regime is optional and some eligible companies voluntarily continue to provide full accounts. Similarly, a number of small companies continue to have their accounts audited although not required to do so.</p> <p>Potential costs associated with simplification of accounting requirements:</p> <p>(1) Loss of transparency which may adversely affect the companies, their stakeholders and credit providers;</p> <p>(2) Reduced financial information leading to a higher cost of capital and delayed credit;</p> <p>(3) One-off familiarisation cost for all chartered and certified accountants as well as practising bookkeepers, who will compile company accounts. Note: 23% of micro-entities prepare their own accounts so there will be some familiarisation cost for the share of these micro-entities that take on the exemption. However, once an understanding of the exemption is assimilated, there will be no ongoing cost to enact the exemptions</p>	<p>calculated.</p>	<p>the option in the Fourth Company Law Directive (78/660/EEC) to relieve small companies from the obligation to have an audit. Prior to October 2012, to qualify for an audit exemption in a year, companies had to qualify as small and meet both the balance sheet and turnover threshold criteria. Now, to be eligible for the audit exemption in a year they need only qualify as small in that year.</p>



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>in the region of £36.0 million per annum.</p> <p>Taken together the annual average benefit = £36.73m. The present value of this benefit was calculated at £305.47m over a 10 year period.</p>	<p>given their simplicity.</p> <p>(4) For the UK, total one-off familiarisation costs estimated at £4.74m to £11.86m, with a central case of £8.70m. Calculation is based on the following:</p> <p>(i) Wages for accountants and book-keepers plus non-wage labour are £21.10 per hour and £12.97 per hour respectively;</p> <p>(ii) In terms of the number of accountants and book-keepers affected in the UK, the Professional Oversight Board (2012) notes that in 2011 there were 312,104 members of the seven accountancy bodies in the UK. In addition, consultation with the Institute of Certified Book-keepers revealed that there are 3,500 practising book-keepers in the UK;</p> <p>(iii) Analysis undertaken by Collis in 2012 estimated that 23% of micro-entities compile their own accounts and around half of all micro-entities had taken up the exemption allowing them to file small company accounts. Therefore, around 360,000 (23%) of the 1.56 million micro entities in the UK might compile their own accounts.</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>(5) One-off accounts software development costs are also anticipated -- > IT and development costs for Companies House were estimated to be between £160,000 and £190,000, whilst the underlying project, business and legal costs were estimated to be £50,000</p> <p>(6) Calculation of costs: familiarisation costs expected to range from £2.37m to £7.11m with a best estimate of £4.74m. The same level of costs for the software changes - £210,000 to £240,000 - is expected. This gives a total one-off cost best estimate of £4.96m with a range of £2.58m to £7.35m</p> <p><i>Source: 'Simpler financial reporting for micro entities: The UK's proposal to implement the 'Micros Directive' (BIS)</i></p>		
EU-28	<p>Directive 2006/46/EC led to a reduction in administrative burden of €862.6 million at EU level (<i>EC 2009 measurement of administrative burdens generated by the acts included in the original list, p12</i>).</p>	<p>The EU Accounting Directive encourages Member States to distinguish between micro- and medium-sized undertakings, with a view to ensuring that administrative costs are appropriate to their size;</p> <p>DG Internal Market (2005) considered the impact of raising thresholds by various percentages. They report that the impact on small and medium enterprise populations from various</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>increases in the threshold levels is, overall, modest in relative terms but still considerable in absolute terms:</p> <p>(1) For the highest investigated level of increase (25%), the percentage change will be somewhere between 1.5 and 2 percent;</p> <p>(2) The relative effects on the medium enterprise population is higher, for the highest investigated level of of the thresholds increase (i.e. 25%). The change is expected to be somewhere between 16 and 19 percent.</p> <p>(3) Additionally, it is reported that many companies which are currently seen as 'large' will observe a reduction in the amount of information to be provided by ways of notes when they fall in the small category. Notes will include between 8 and 13 items, compared to 14 to 24 items or plus today; There will be no need to specify extraordinary items in the profit and loss, as a simple explanation where appropriate in the notes will suffice;</p> <p>(4) The above effects are likely to be most significant in: Belgium, Bulgaria, Cyprus, the Czech Republic, Estonia, Finland, France, Greece, Hungary,</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		Ireland, Latvia, Lithuania, Malta, Poland, Portugal, Romania, Spain, Sweden and Slovakia (Source: DG Internal Market, 2005 http://ec.europa.eu/internal_market/accounting/docs/studies/sme_thresholds_en.pdf);		

A2.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ⁸	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
<i>Example</i>	Reporting off-balance-sheet arrangements by SMEs	Administrator grade	€20,000	0.5 hours	10	3	15,000
	Compliance check of reporting	Manager grade	€30,000	0.1 hours	10	1	15,000
DK							
DE							
IE	Audit exemption threshold increased from €3.65m to €4.4m turnover and from €7.3m to €8.8m Balance Sheet	Bookkeeper / Financial Controller	Labour cost of €29.06 per hour, adjusted for pension, sick leave, etc.; therefore approx €45-50k per annum;	Approx 6-8 hours internally (plus the external cost of the auditor, estimated to be €1,500, based on interviews);	1 per annum	1 book-keeper internally; 1 auditor externally	1,262
LT	Preparation of abridged balance sheet and profit (loss) statement	Accountant	€25, 452	1 hours	1	1	4, 200
	Need not to prepare cash flow statement	Accountant	€50, 904	2 hours	1	1	4, 200
AT							

⁸ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the <u>grade of staff</u> involved in this activity ⁸	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
PT							
UK	This information is not available.						

A2.4 Lessons from the ABR measure

Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
BE			
BG	N/A.	N/A.	
CZ	N/A.	N/A.	
DK			
DE	No best practice - It would be premature to evaluate the outcome of the proposal, as the effects will be seen only in a couple of years.		States at this time, it is premature to draw any conclusions or recommendations.
EE	N/A.	N/A.	
IE	None available	The Irish Authorities propose to amend legislation to allow companies to avail of the audit exemption when two out of three criteria (thresholds on the number of employees/balance sheet total/annual turnover) are met rather than requiring companies to meet all three criteria as is the current position.	
EL	Law 3419/2005 for the General Commercial Registry as it will be amended Under law 3419/2005 for the General Commercial	The administrative burden will be reduced further when the possibility to submit the documents only in electronic form is given to the enterprises. This requires the implementation of the e-signature which will be given to all companies and of course	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
	Registry, as it will be amended and updated, all companies will be able to submit their documents to the registry only in electronic form and to pay electronically all the relevant fees. This measure together with the abolition of the obligation to publicity to the national gazette and the obligation to submit original documents to the public authorities, meet the criteria of best practice in our view, but there is no evaluation yet in this matter.	premises the full digitization of the services of the public sector as well. However there is not a deadline for the accomplishment of this project	
ES	N/A.	N/A.	
FR			
HR			
IT	There were no differences in the implementation of the rules, and consequently no best-practice examples have been reported.	There were no further opportunities for simplification.	
CY	No information available	No information available	
LV	Small undertakings will benefit from the simplification measures.	We have not made any decisions regarding this matter.	
LT	19 per cent of companies who moved from higher category to lower category of business size can use an option to draw up abridged balance sheet and profit (loss) statement or to draw up full balance sheet and profit (loss) statement and not to draw up cash flow statement.		
LU	Yes, cites the measure as best practice as SME's will benefit from the simplification measures.		
HU	N/A.	N/A.	
MT			During 2010, the Listing Authority in consultation with practitioners identified the need for a comprehensive review



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		<p>of the Listing Rules with the aim of simplifying and updating the Rules so that they can be understood and applied more easily by practitioners and entities operating in the Maltese capital market. In fact Listing Rules mentioned in Section A above have been re-numbered as 5. Listing Rules were re-numbered as principles were divided into main principles, supporting principles and code provisions. When preparing the corporate governance statement, listed companies are now required to divide such statement in two parts – the first part dealing with company’s adherence to the main principles whilst the second part would deal specifically with non-compliance with any of the code provisions. (Reference is made to Circular to all Company Secretaries of Listed Companies and</p>



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		Stockbroking Firms dated 16th November 2010 – Revision to the Listing Rules – document attached).
NL		
AT		
PL		
PT		
RO		
SI	No available examples.	We have no suggestions for further improvement.
SK	N/A.	N/A.
FI	N/A.	N/A.
SE	N/A.	N/A.
UK	The UK has provided qualifying small companies with the choice of preparing abbreviated accounts if they wish but considers the decision to take up the option is entirely a matter for the companies’ directors. This will be a business decision based on the companies’ information needs and future plans.	The UK subsequently amended its legislation to allow companies to take advantage of the audit exemption when two out of three criteria (thresholds on the number of employees/balance sheet total/annual turnover) were met rather than requiring companies to meet all three criteria as was the original position.

Annex 3 ABRplus3-SIMPLIFIED ACCOUNTING

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response

A3.1 Implementation of the ABR measure

Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE UNCLEAR BUT MAY NOT HAVE IMPLEMENTED. With respect to the state of implementation, respondents from Flanders point out that the directive still has to be implemented in Belgium (EU Committee of Regions, 2014).	After implementation, Belgian micro-companies will no longer be obliged to publish their quarterly results (EU Committee of Regions, 2014).	Stakeholders are involved in the implementation of this measure (EU Committee of Regions, 2014).			
BG NOT IMPLEMENTED. Directive 2012/6/EC has not been implemented but simplified rules for micro enterprises were introduced in the Barian Accountancy Act (ZSch) in 2006 , hence the reason for Bulgaria not having raised thresholds further as set out in Directive 2012/6/EC; Directive 2012/6/EC is part of	Simplified financial reporting rules apply to undertakings that do not exceed two of the following thresholds: 1. Balance sheet total as at 31 Dec: EUR 766,938; 2. Net turnover: EUR 1,278,230; and 3. Average number of employees: 50;				



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
Directive 2013/34/EU which will be transposed by July 2015.	Simplified financial reporting rules are set out in the ZSch. These include: 4. SMEs are allowed to draw up and file an abridged financial report (Article 26(4) ZSch); 5. SMEs are exempt from filing cash flow statements and statements of equity (Article 26(4) ZSch); 6. Undertakings that are allowed to apply simplified financial reporting rules are not subject to an independent financial audit (Article 38(1)(5) ZSch).				
CZ NOT IMPLEMENTED. Provisions concerning micro-entities, which are optional, have not been implemented in the Czech legislation.	Considering micro entities only mandatory provisions of the accounting directive 2013/34/EU expected to be implemented.	Consultation is being undertaken prior to implementation.	No problems.	N/A.	
DK NOT IMPLEMENTED. Implementation of the accounting directive 2013/34/EU carried out so far.	Mandatory provisions of the accounting directive 2013/34/EU expected to be carried out in the first half of				



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>1) In relation to the publication of abridged balance sheets (for small and medium-sized companies), DK has not made use of options in article 47(2a) and 47 (3a); and DK has not implemented the option to relief small companies from publication; (2) regarding the publication of P&L, small companies are allowed to omit the publication of P&L; (3) DK has made use of the MS option relating to the preparation and publication of abridged notes on the accounts to some extent; (4) re preparation & publication of annual reports, DK allows small companies not to give information concerning annual reports but it has not made use of the option in article 47 and small companies can therefore omit to publicise an annual report and an accounting signature; and (5) small companies are not omitted from statutory audit (DG Internal Market Annex Report, 2005).</p>	<p>2014; Possibility for the Danish government to implement provisions relating to the reduction of administrative burdens for micro entities at the same time.</p> <p>(i) Businesses with a turnover of less than 50,000 Danish Kroner are exempt from registration;</p> <p>(ii) Certain small or medium-sized companies may prepare abbreviated accounts and do not require an audit. It can be decided not to audit a company's annual financial statements, if the company does not cross two of the following three thresholds for at least two consecutive financial years: 1) a balance sheet total of DKK 1.500.000; 2) a turnover of DKK 3.000.000; or 3) an average full time employed staff of 12;</p> <p>(iii) Entities with turnover of</p>				



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	less than 50,000 Danish Kroner per annum are not required to register for VAT (Source: 'Evaluation of Thresholds or Micro Entities').				
DE FULLY IMPLEMENTED. 1) Full implementation of provision relating to the publication of abridged balance sheets for small and medium-sized companies (note: separate disclosures required by articles 9 and 10 have been omitted); (2) full implementation of the option relating to the publication of P&L for both small and medium sized companies; (3) DE has fully implemented for both small and medium-sized enterprises the provision relating to the preparation and publication of abridged notes on the accounts; (4) DE has fully implemented the provision relating to the preparation and publication of annual reports - this MS option is for both small and medium-sized companies; (5) full implementation of the MS option to exempt small companies from statutory audit. Note: the German thresholds are currently 10% above the EU	When implementing the member state options of Directive 2012/6/EU Germany has used the same thresholds as the Directive to determine micro enterprises. Germany has used four options granted by the Directive 2012/6/EU: preparation of abridged balance sheet and abridged profit and loss account, option not to prepare notes and option not to publish annual accounts (whereas certain requirements have to be met). The other options under the Directive 2012/6/EU have not been used: (1) The option not to prepare a management report provided by the Directive 2012/6/EU is already covered by the	During the legislative drafting process various stakeholders, including representatives of SME companies, had an opportunity to comment on the draft legislation.	MS - Option used in Germany by the „Kleinstkapital-gesellschaften-Bilanzrechtsänderungs-gesetz (MicroBilG)“ of 20 December 2012 by using exact the same thresholds for the privileged undertakings and using the following options: Preparation of abridged balance sheet and abridged profit and loss account, not to prepare notes and not to publish annual accounts used. First application possible to financial statements for business years ending after 30 December 2012.	None.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
thresholds, i.e. an increase below 10% would not lead to changes in Germany (DG Internal Market Annex Report, 2005).	option in Art. 46 para. 3 of the Directive 78/660/EEC as amended by Directive 90/604/EEC of 8 November 1990 (micro undertakings are a subgroup of small undertakings). Germany has used this option already in 1994. (2) The other two options relate to prepayments and accrued income / accruals and deferred income which would have caused more costs than benefits for companies to introduce them in to the German law.				
EE NOT IMPLEMENTED. MARKET Directive 2012/6/EU on allowing Members States to exempt micro enterprises from certain provisions of the accounting directives Exempts micro enterprises from calculating prepayments, accrued income, accruals and deferred income. Directive 2012/6/EU on allowing Members States to exempt micro enterprises from certain provisions of the accounting directives Exempts micro enterprises from calculating prepayments, accrued income, accruals and deferred income.	N/A.	N/A.	N/A.		



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>Exempt micro enterprises from general publication requirement.</p> <p>Estonia has not used simplifications for micro-entrepreneurs as those were not compulsory. No impact occurs. Exempt micro enterprises from general publication requirement.</p> <p>Estonia has not used simplifications for micro-entrepreneurs as those were not compulsory. No impact occurs.</p>					
<p>IE NO. The relevant Irish Authorities are currently carrying out a consultation on the EU Accounting Directive 2013/34/EU which enables micro entities to benefit from a simplified accounting regime. The consultation will close on 31 March 2014. Official action will be informed by the outcome of the consultation process.</p> <p>(1) Publication of abridged balance sheet: if a private company meets the threshold as a small or medium company it can choose to file its full Accounts (which must be presented to its members at the AGM) or instead file abridged Accounts;</p>	N/A.	<p>Consultation is being undertaken prior to implementation. Stakeholders were consulted. The consultation closed on 31 March 2014. Official action will be informed by the outcome of the consultation process. Transposition will be completed by due date 20 July 2015.</p>	N/A.	Not applicable as measure has not been implemented yet.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>(2) Publication of profit and loss account: full Accounts must include a Profit and Loss Account. If a private company meets the threshold as a Medium sized company and if it chooses to file an abridged set of Accounts, a Profit and Loss Account must be filed;</p> <p>(3) Preparation and publication of abridged notes on the accounts: if a private company meets the threshold of small or medium and filed abridged Accounts Notes to the Accounts are required to be filed;</p> <p>(4) Preparation and publication of annual report: full accounts must be presented to the members at the AGM unless the private company meets the criteria to avail of audit exemption. (DG Internal Market Annex Report, 2005).</p>					
EL	<p>NOT IMPLEMENTED. Directive 2012/6/EC of the European Parliament and of the Council of 12 March 2012 has not been transposed into Greece's legislation. However, the 34/2013 EU Directive</p>	<p>Abolition of publicity to the Government Gazette (FEK) of the annual accounts and of the decisions of the general meeting or/and the board of directors;</p>	<p>Extensive consultation, exchange of views among stakeholders in the private and public sector, meetings between the relevant</p>	<p>No problems or differences in the transposition of Directive 34/2013 of the EU in Greek law.</p>	<p>There are no national measures that exceed the measures agreed at European level.</p>

Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>which will be implemented by July 2015 covers the provisions of Directive 2012/6/EC for micro entities.</p> <ul style="list-style-type: none"> - Publication of abridged balance sheet: small companies may prepare abridged balance sheets. - Publication of profit and loss account: small companies may prepare abridged profit and loss accounts. - Preparation and publication of abridged notes on the accounts: small companies may prepare abridged notes on the accounts. - Preparation and publication of annual report: small companies may prepare summarized annual reports. - There is no provision for small companies exempting them from statutory audit. <p>(DG Internal Market Annex Report, 2005).</p>	<p>Revision of the Company Law 2190/1920, whereby provisions will be revised for undertakings that do not exceed the limits of at least two of the three following criteria:</p> <ul style="list-style-type: none"> (1) balance sheet total of EUR 4000000; (2) net turnover of EUR 8000000; and (3) average number of employees in a given financial year: 50. 	<p>OECD officers and the competent Greek authorities have taken place. All these facts were taken into consideration before implementing the measures.</p>			
<p>ES NOT IMPLEMENTED. Options provided under Directive 2012/6/EU that permit a simplified accounting regime for micro entities have not been implemented as these rules and procedures were already reviewed under Royal Decree No. 1515/2007 of 16 November 2007</p>	<p>Royal Decree No. 1515/2007 includes provisions targeted at simplifying the accounting regime for micro-enterprises; the Decree was approved to develop Law No. 16/2007 of</p>	N/A.	N/A.	N/A.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	4 July 2007; the Law is specifically targeted at SMEs that do not exceed the limits of two of the three following criteria: (1) balance sheet total of EUR 350,000; (2) net turnover of EUR 700,000; (3) average number of employees during a year: 10.				
FR	UNCLEAR BUT MAY HAVE IMPLEMENTED. Respondents from Nord-Pas de Calais indicate that the French Government has recently launched measures converging with the ABRplus measure in question (EU Committee of Regions, 2014).	Regarding Nord-Pas de Calais, respondents indicate that the regional authorities have participated, but do not provide additional information concerning stakeholders involved (EU Committee of Regions, 2014).			
HR					
IT	NOT IMPLEMENTED. transposition has taken place in Italy – as a result, Italy does not currently provide the possibility of granting exemptions for micro-entities.	N/A.	N/A.	N/A.	N/A.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>CY NOT IMPLEMENTED. Measures have been taken to implement Directive 2012/6/EU. However, within the context of reducing unnecessary administrative burden for small businesses, the competent authority responsible for the implementation of SBA is engaged to promote the necessary measures and procedures to transpose Directive 2013/34/ EU into national law. Consistent with the provisions of the Directive, this effort is expected to be completed by the deadline already set by the Directive.</p>	N/A.	No information available.	No information available.	No information available.	
<p>LV PARTIALLY IMPLEMENTED. Amendments were made in the Annual Accounts Law. Amendments entered into force as of 1 January 2013. However, there is no application of the maximum thresholds defining micro undertakings and all possible exemptions for micro undertakings prescribed by the Directive 2012/6/EU.</p>	<p>Micro undertakings are defined as undertakings not exceeding two of the following criteria on the date of their balance sheet dates:</p> <ul style="list-style-type: none"> (1) balance sheet total of 50 000 euro (2) net turnover of 100 000 euro (3) average number of employees: 5 <p>Simplifications provided through amendments:</p> <ul style="list-style-type: none"> (1) permission to draw up an abridged balance sheet, 	<p>There were broad consultations with stakeholders. Consultations were undertaken prior to implementation.</p>			



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	(2) exempted from obligation to draw up the notes to the financial statements, must disclose information required by law at the foot of the balance sheet instead.				
<p>LT NOT IMPLEMENTED. Information from LT indicates that implementation will take place alongside the transposition of the Accounting Directive 2013/34/EU; Possible transposition date: 1 June 2015.</p> <p>According to the opinions of stakeholders general decision is taken not to implement the micro regime.</p>	<p>Sole proprietors are not required to file annual accounts. Rather, they can make an income declaration. Some 25000 sole proprietors are currently registered;</p> <p>Audit is mandatory for all public and private companies meeting two of the three criteria below: (i) Revenues from sales exceed LTL 10,000,000 (EUR 2,896,200) over the past accounting year, over (ii) The accounting year, the average number of employees was at least 50, assets on the balance sheet exceed LTL 5,000,000; (iii) Minimum turnover threshold for VAT registration of 100 000 litas (28,962 euros);</p>	N/A.	N/A.	N/A.	N/A.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>(Source: 'Evaluation of Thresholds or Micro Entities').</p> <p>It is planned to transpose the Directive on micro-entities together with the Accounting Directive 2013/34/EU. Indicative dates of transposition are: 1 June 2015 (Source: Lietuvos Respublikos Finansu Ministerija).</p>				
<p>LU NOT IMPLEMENTED. Given that the 'micro-entity' regime is an optional regime, Luxembourg has not yet decided whether to implement it or not</p>	N/A.	N/A.	N/A.	N/A.	
<p>HU FULLY IMPLEMENTED. Implementation of Directive 2012/6/EU was completed as of 01 January 2013.</p> <ul style="list-style-type: none"> - Publication of abridged balance sheet: publication of an abridged balance sheet permissible for some companies as per article 11 of Directive 78/660/EEC. - Preparation and publication of abridged notes on the accounts: 	<p>Pursuant to Section 9(6) of Act C of 2000 on Accounting, an entrepreneur not subject to statutory audits may prepare a simplified annual account for micro-enterprises; This simplification only applies if, on the balance sheet turning date in two consecutive years, two of</p>	<p>The National Accounting Committee has taken an active part to develop the concept of simplified annual accounts of micro entities. The Committee composed of representatives of professional</p>	N/A.		



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>permissible for some companies who may prepare and publish abridged notes on the accounts, as per article 44 of Directive 78/660/EEC.</p> <p>- Preparation and publication of annual report: when a company prepares abridged annual accounts, it does not need to prepare (and publish) annual report, according to article 46.3. of Directive 78/660/EEC. The size limits for preparing abridged annual accounts are lower than those given in Directive 2003/38/EC, thus the Directive did not affect directly the Hungarian exemptions.</p> <p>- Apart from some exemptions, companies, which have an annual net turnover not exceeding EUR 200.000 do not need to have their abridged annual accounts (or annual accounts) audited by a statutory auditor. (DG Internal Market Annex Report, 2005).</p>	<p>the following three size-related indicators do not exceed the following limits: (1) balance sheet total of HUF 100 million; (2) net turnover of HUF 200 million; (3) average number of employees in a given year: 10.</p> <p>The above characteristics are set out in Government Decree No. 398/2012 (XII. 20.)</p> <p>According to the Law on accounting (2000. évi C. tv.) certain small or medium-sized companies may prepare simplified accounts. At least two of the following conditions must be fulfilled during the last two business years to do so (9.§ (2)):</p> <ul style="list-style-type: none"> - Balance sheet total is less than 150 m HUF (600,000 €) - Total net turnover is less than 300 m HUF (1.2 million €) - Employment is under 50 <p>(Source: 'Evaluation of</p>	<p>organisations (e.g. Association of Hungarian Accounting Professionals, Chamber of Hungarian Auditors, etc.).</p>			



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	Thresholds or Micro Entities').				
<p>MT NOT IMPLEMENTED. Directive has not been implemented in Malta in view that micro-enterprises already had the facility of submitting an abridged version of their accounts through the Companies Act Article 185 (1b).</p> <p>Options provided under Directive 2012/6/EU that permit a simplified accounting regime for micro entities have not been implemented as these rules and procedures were already reviewed under Article 185(1) of the Companies Act [Chapter 386 of the Laws of Malta].</p>	<p>Article 185(1) of the Companies Act provides for the simplification of accounting processes for micro entities that do not exceed the following thresholds:</p> <ol style="list-style-type: none"> 1. Balance sheet total: forty-six thousand and five hundred and eighty-seven euro and forty-seven cents (€46,587.47); 2. Turnover: ninety-three thousand and one hundred and seventy-four euro and ninety-four cents (€93,174.94); 3. Average number of employees during the accounting period: two (2). 	<p>Relative provisions of the Directive had been already incorporated into the Maltese Companies Act [Chapter 386 of the Laws of Malta]. As such, since the amendments introduced by Directive 2012/6/EU already formed part of Maltese Law, no further consultative process was deemed necessary.</p>			<p>SMEs relevance: Very few micro-enterprises are submitting an abridged version of the accounts. The reason may be that despite the exemption from the need to submit full accounts under the Companies Act, entities may still be preparing them in this format for other purposes. They are therefore opting to submit a copy of the full accounts to the Registry of Companies so as not to incur further expenses.</p>
NL					



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>AT PARTIALLY IMPLEMENTED. Austria has made use of the following Member State options: (1) publication of abridged balance sheets (small companies) [full implementation] (note: no exemption has been made for medium-sized companies); (2) full implementation of the option relating to the publication of P&L for both small and medium sized companies; (3) with regard to the preparation and publication of abridged notes on the accounts, AT has made use of 29(2); 34(2); 40(2); and 42 only - no exemption has been granted concerning 15(3) ; 15(4), 18 and 21.; (4) AT has not made use of the MS option relating to the preparation and publication of annual reports for both small and medium-sized companies (DG Internal Market Annex Report, 2005).</p>					
<p>PL</p>					
<p>PT YES. PT has indicated that a simplified accounting regime has been instituted for micro entities.</p> <p>(1) Portugal has fully made use of the Member State option to draw up</p>	<p>Provisions implemented in 2011 by DL 36-A/2011, March 9.</p> <p>Private Limited companies that do not have an Auditing</p>				



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>abridged balance sheets omitting some of the separate disclosures required by Articles 9 and 10 for small companies. Equally, for medium sized companies: Portugal has made use of this Member State option;</p> <p>(2) Portugal has made use of this Member State option fully for both small and medium sized companies;</p> <p>(3) Portugal has made use of this Member State option fully. Equally, Portugal has made use of this Member State option for medium-sized companies;</p> <p>(4) Portugal has made use of this Member State option fully regarding both small and medium sized companies (DG Internal Market Annex Report, 2005).</p>	<p>Board are required to appoint a qualified auditor (Revisor Oficial de Contas) if two of the following three limits are surpassed for two consecutive years: net assets > € 1,500,000; net sales & other profits > €3,000,000; employees > 50 (Source: 'Evaluation of Thresholds or Micro Entities').</p>				
RO					
SI	NOT IMPLEMENTED. Directive 2012/6/EU has not been implemented	N/A.	N/A.	N/A.	N/A.
SK	NOT IMPLEMENTED. The Slovakian Ministry of Finance	Compilation of financial statements in an		No obstacles.	None.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
submitted a bill amending and supplementing Act No. 431/2002 Coll., on Accounting. Amending statutes were passed by the National Council on 17 October 2013 under No. 352/2013; Proposed effective date for the above Act is: 1 January 2014.	abbreviated form for micro entities; Balance sheet and income statements to be compiled in a summarized form; The obligation relating to the valuation of securities and derivatives by the fair value abolished for micro entities; Frequency of inventory-taking of assets has been reduced – (1) non-current assets will have to be recorded once every four years; (2) cash only to be recorded only as of the date on which the financial statements are being prepared; Obligations regarding account-keeping have been softened for accounting units that have not been established for business purposes.				
FI UNCLEAR BUT MAY NOT HAVE BEEN IMPLEMENTED. Information from FI seems to suggest that implementation of Directive 2012/6/EU has not taken place; On the other hand, it is reported that					



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
possible implementation of Directive 2012/6/EU will be carried out in conjunction with the implementation of Directive 2013/23/EU.					
SE NOT IMPLEMENTED. Directive 2012/6/EU has not yet been implemented, but is currently being deliberated by a committee; This committee will present its recommendations on how to implement the directive by 31 January 2015.	N/A.	N/A.	N/A.	N/A.	
UK FULLY IMPLEMENTED. In addition to Directive 2012/6/EU, the UK has also implemented Directive 2013/34/EU. On the other hand, Directive 2013/34/EU presented an opportunity for the UK to provide the highest possible thresholds to determine the eligibility criteria for micro-entities; The Small Companies (Micro-Entities' Accounts) Regulations 2013 were made on 28 November 2013; The Regulations have retrospective effect for accounts ending on or after 30 September 2013 and filed after 1 December 2013.	Broader definition of what constitutes a micro-entity: (1) balance sheet total £316,000; (2) net turnover: £ 632,000; (3) average no. of employees: 10 Qualifying companies permitted to: (1) prepare highly-abridged accounts (e.g. P&L); (2) prepare abridged balance sheet with the minimum footnotes prescribed; (3) disregard UK accounting standards that would otherwise require a greater	A UK-based consultation sought views on the proposed options for implementation of the Micros-Exemption. Stakeholders involved in the consultation: (1) Association of Chartered Certified Accountants (ACCA); (2) Institute of Chartered Accountants in England and Wales (ICAEW); (3) Institute of Chartered Accountants of Scotland (ICAS); (4)	Directive 2013/34/EU proved complex to implement alongside UK's existing legislation; Particular controversy around exempting qualifying companies from the obligation to recognise or present information about prepayments and accrued income and accruals and deferred income; With regard to the prepayments and accruals issue, it has been pointed out that	Following consultation, the UK did not take up the option to exempt qualifying companies from the obligation to recognise or present information about certain prepayments and accruals. Companies already excluded from the UK's small company regime were also excluded from the micros regime. Neither of these points introduced new cost burdens on business.	In addition to companies excluded under Directive 2013/34/EU, the UK has also excluded the following companies from taking advantage of the micros-exemption: (1) Companies already excluded from the small companies regime set out in the Companies Act



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>(1) UK has not fully made use of the Member State option to draw up abridged balance sheets omitting some of the separate disclosures required by Articles 9 and 10;</p> <p>(2) Regarding Article 15(3)(a), UK has not made use of this Member State option. Regarding Article 15(4), UK has not made use of this Member State option;</p> <p>(3) UK has not made use of the Member State option for medium-sized companies;</p> <p>(4) UK has made use of the Member State option relating to the publication of profit and loss account fully for both small and medium sized companies;</p> <p>(5) UK has made use of the Member State option relating to the preparation and publication of abridged notes on the accounts fully for small companies. For medium-sized businesses, UK has not made use of the MS option except as regards Article 43(1)(8);</p>	<p>level of detail in either the P&L or the balance sheet; (4) disregard the disclosure of notes beyond those required by Directive 2013/34/EU; and (5) disregard the requirement of producing an annual report.</p> <p>Certain small or medium-sized companies may prepare abbreviated accounts and do not require an audit;</p> <p>Entities with turnover of taxable supplies of less than £62,000 per annum are not required to register for VAT;</p> <p>There is a simplified flat rate scheme for businesses with turnover of less than £150,000 per annum. Companies with a turnover of less than £1.35 million can account for VAT on a cash basis (i.e. VAT is paid after the company receives payment from its suppliers).</p>	<p>Institute of Certified Bookkeepers; (5) CBI; (6) Federation of Small Businesses (FSB); (7) Financial Reporting Council (FRC); (8) Baker Tilly; (9) Ernst and Young; and (10) Price Waterhouse Coopers (BIS, <i>Simpler Financial Reporting for Micro-Entities: The UK proposal to Implement the 'Micros Directive, 2013'</i>)</p> <p>DTI has discussed implementing relevant provisions with Small Business Service, HM Treasury and HMRC;</p> <p>DTI held a workshop to discuss implementation of the Directive aimed at representatives of the small business community to discuss the implications of an increase in the thresholds used to</p>	<p>companies are already allowed to disregard immaterial items; the exemption therefore allows for items material to a proper understanding of a company's accounts to be disregarded inappropriately in the accounts.</p>	<p>In relation to the 'exemption from the obligation to present "prepayments and accrued income" and "accruals and deferred income', the UK government has considered additional measures.</p> <p>(1) For instance, there seems to have been further consideration in relation to the preparation of accounting figures, whereby the Govt foresees that micro enterprises may have to maintain a separate record of accruals/prepayments; (BIS, 2013).</p>	<p>2006;</p> <p>(2) Charitable companies.</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>(6) UK has made use of the Member State option relating to the preparation and publication of annual report fully regarding both small and medium sized companies;</p> <p>(7) UK has made use of the Member State option to exempt small companies from statutory audit fully.</p> <p>(DG Internal Market Annex Report, 2005).</p>	<p>(Source: ' Evaluation of Thresholds or Micro Entities').</p> <p>UK implementation of this measure allows micro businesses that meet two of the three criteria to access a simpler accounting regime. However, the UK has not exempted micro entities from the obligation to present prepayments and accrued income and accruals and deferred income. UK stakeholders did not support the adoption of a hybrid form of reporting that would result from an exemption from this obligation. Companies are instead required to present a "true and fair" view of their financial position.</p> <p>The UK has exempted micro entities from the obligation to draw up notes on their accounts, publish an annual report and publish their annual accounts (to the extent permitted by the</p>	<p>define small and medium-sized companies and their application to reporting requirements.</p> <p>Delegates attended from:</p> <p>(a) The Institute of Chartered Accountants in England and Wales (ICAEW);</p> <p>(b) Association of Chartered Certified Accountants (ACCA);</p> <p>(c) Association of Accounting Technicians (AAT);</p> <p>(d) Institute of Directors (IoD);</p> <p>(e) Forum of Private Business (FPB);</p> <p>(f) Federation of Small Business (FSB);</p> <p>(g) Financial Reporting Council/CASE;</p> <p>(h) Financial Reporting Council/ Professional Oversight Board.</p> <p>The UK Government conducted a public</p>			



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>Directive, which requires companies to publish at least their balance sheet information).</p> <p>Micro entities may draw up an abridged Profit & Loss account and balance sheet, but they are not required to do so.</p>	<p>consultation on its proposed approach to the implementation of this Directive. This involved the publication of a discussion document (during the negotiation of the Directive) and a further formal consultation document both of which were available to the general public; presentations; and targeted engagement with key stakeholder groups e.g. professional bodies and membership groups.</p>			



A3.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE		<p>Respondents from Flanders (Belgium) agree that ABRplus 3 has the potential to improve the situation of small businesses.(EU Committee of Regions, 2014);</p> <p>However, they have also identified a small but nonetheless significant undesired effect of this ABRplus measure: credit institutions have less financial information at their disposal and are therefore less inclined to lend money to the companies concerned by this measure (EU Committee of Regions, 2014).</p>		
BG				
CZ	N/A - we cannot estimate total savings potential resulting from the transposition of the Directive 2012/6/EC, because this Directive has not been implemented.	N/A.	N/A.	
DK				
DE	Potential savings: 36 million Euro and a one-time additional burden for undertakings concerned of 9 million Euro (to change the accounting system). The	Reduction of burdens for SME is identical to potential savings resulting from the transposition of	None.	Pursuant to MicroBilG,



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	estimation of savings is based on the assumption that more than 500,000 undertakings are entitled to use the new options. This figure has been estimated with assistance of the Federal Statistical Office (Statistisches Bundesamt).	the Directive 2012/6/EU because the directive only addresses very small undertakings.		micro undertakings may use the options for financial statements for business years ending after 30 December 2012. Whereas the new accounting directive 2013/34/EU also replaces Directive 2012/6/EU the new directive has not led to any additional requirements or options for micro



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
				undertakings.
EE	N/A.	N/A.	N/A.	
IE	N/A.	N/A.	N/A.	
EL	There are not data or estimates of savings due to activities undertaken by businesses after the transposition of directive 2006/46/EC.	Likely impacts of a revision of the Company Law 2190/1920: reduced cost of the bureaucracy and audit for companies and less time involved in the submission and processing of entries in general commercial registry (GEMI).	There are no national measures that exceed those agreed at European level.	
ES	N/A.	N/A.	N/A.	
FR		Respondents from Nord Pas de Calais, France agree that ABRplus 3 has the potential to improve the situation of small businesses (EU Committee of Regions, 2014).		
HR				
IT	Since the simplification measure has not been implemented, it is not conceivable to have an estimate of savings.	N/A.	N/A.	
CY	No quantitative information available.	No information available.	No information available.	
LV	Not measured.	Approx 70 % undertakings are micro undertakings. Implementation of micro undertakings tend to help undertakings to reduce their	N/A.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		administrative burdens		
LT	N/A.	N/A.	N/A.	
LU				
HU	<p>Reduced administrative burden from micro enterprises not having</p> <p>(1) To make notes when preparing reports. Expected savings (in terms of time): 4 hours;</p> <p>(2) To perform evaluation tasks. Expected savings: on average, 10 evaluation tasks x 0.5 working hours;</p> <p>(3) To work out accounting policies. One-off effects: saving of 10 working hours;</p> <p>Assuming a gross cost of HUF 2,000 per working hour (i.e. one-off savings of HUF 20,000 per enterprise) and repetitive effects per business year (i.e. HUF 18,000 per enterprise), the quantified effect for 200,000 enterprises amounts to EUR 26 million.</p>	See previous column.		
MT	The Maltese component of this Savings Potential estimate has not been provided by the European Commission despite several requests.			
NL				
AT				
PL				
PT				
RO				
SI	N/A.	N/A.	N/A.	
SK		Reduced administrative costs for micro accounting units;	N/A.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		This change will likely affect about 60% of all trade companies in Slovakia.		
FI				
SE	N/A.	N/A.	N/A.	
UK		<p>The direct cost to business, which includes familiarisation costs for accountants, book-keepers and micro entities, is estimated to be £0.45m per year over a 10 year period. In addition to the cost to business, the UK Registrar has estimated costs of £200,000 to upgrade software systems accordingly. However, adopting a break-even analysis, we anticipate that these costs will be offset by a modest number of micro-entities (6%) deciding that the micros-exemption gave them the confidence to do their own accounts in future rather than contract this work out to an accountant.</p>	<p>It is too early to properly assess the impact of this measure. Some users of accounts considered that the lack of information in micro-accounts may impact on a company's ability to access finance or on its cost of finance.</p> <p>On the prepayments and accruals issue, consultation responses pointed out that companies are already allowed to disregard immaterial items for this purpose, therefore the exemption would enable items material to a proper understanding of a company's accounts to be disregarded inappropriately in the accounts. On the issue of micro-entity accounts being deemed true and fair, there is concern that the wording of the provision goes further than was intended when one follows the cross-references to their ultimate conclusion.</p>	N/A.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>ACCA (and its members) is of the opinion that the process of filing accounts is in itself insignificant in terms of costs, whereas the process of recording transactions and book-keeping, which produces the relevant information and accounts for most of the cost of preparing financial reports, is an essential discipline for all businesses, large or small, and is outside the scope of the administrative burdens reduction programme (ACCA, 2010).</p> <p>Other anticipated impacts (as viewed by ACCA and its members):</p> <p>(1) A significant amount of information on micro enterprises' financial performance and position will disappear from the public domain; even though businesses will still be required to produce financial reports for shareholders, tax authorities and on an ad-hoc basis for powerful stakeholders such as banks and major customers and suppliers. In that respect, the ACCA foresees that the ability of small businesses to be held accountable will be</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>severely restricted as information will either be missing or non-comparable between businesses. This could impact on customers, suppliers, procurers of goods and services, minority interests, and private providers of finance;</p> <p>(2) Credit rating agencies will also not be able to download financial information about micro enterprises from a central registry (ACCA, 2010).</p>		
EU-28	€3,499 million	<p>Total cost savings for companies under various proposed exemption thresholds have been estimated:</p> <p>(1) If the number of persons employed were the only criterion, savings from exempting companies with 10 or less people employed are of the order of €6,655 million;</p> <p>(2) Savings from exempting companies at a lower threshold of 5 or less employees are of the order of €5,570m;</p> <p>(3) If turnover were the only criterion, savings from exempting companies with less than €5m in</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>turnover would be of the order of €7,465 million;</p> <p>(4) For companies with €2m or less these savings would be of the order of €7,044m;</p> <p>(5) For companies with turnover of 1m or less; the potential savings are €6,493m;</p> <p>(6) If both turnover (<€1m) and employment (<10) criteria were applied, the number of companies exempt would be 5,369,738 with a total cost saving of €5,976m.</p> <p>(7) The total number of enterprises impacted by the requirements in the EU Company Law Acquis estimated to be 6.3 million enterprises;</p> <p>(8) Estimates of time and costs: the national experts also estimated that it takes approximately 10 hours of administrative work for an accountant or an auditor to prepare, approve and publish a condensed balance sheet for a micro company. Unit cost estimated at €1,113;</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>(9) Rambøll calculates total compliance costs for micro and small companies as €4.9 billion and €1.5 billion respectively. (Source: 'Evaluation of Thresholds or Micro Entities').</p> <p>Complexity and wide scope of the Accounting Directives' requirements have led to extensive costs which divert resources from the core business activities of small companies. Consequently, the economic burden on the smallest enterprises was disproportional as compared to the larger enterprises. Therefore, it should be possible to exempt micro-entities from certain obligations that may impose on them an unnecessarily onerous administrative burden (Source: 'New Aspects in European Accounting Regulation of Micro-entities').</p>		

A3.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ⁹	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
<i>Example</i>	<i>Reporting accounting information (e.g. prepayments, accrued income, accruals and deferred income) by micro enterprises</i>	<i>Administrator grade</i>	<i>€20,000</i>	<i>0.5 hours</i>	<i>10</i>	<i>3</i>	<i>15,000</i>
	<i>Compliance check of reporting</i>	<i>Manager grade</i>	<i>€30,000</i>	<i>0.1 hours</i>	<i>10</i>	<i>1</i>	<i>15,000</i>
DE							
EL							
LV	Bookkeeping, accounting. Preparation of annual financial statements (annual accounts).	Accounting profession (excl. auditing profession) is not regulated profession in Latvia. People working in the accounting profession have mainly college or higher education. Most of micro enterprises are	€11,000 (average annual salary in the accounting profession)	No data available	12 (each month) 1 (once a year)	1	17,000 (total number of micro enterprises)

⁹ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ⁹	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
		outsourcing accounting services.					
HU							
AT							
PT							
SK							



A3.4 Lessons from the ABR measure

Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
BE			
BG			
CZ	N/A.	N/A.	
DK			
DE	Adaption of thresholds is a reflection to economic developments and can adjust effects of a “cold inflation.”		
EE	N/A.	N/A.	
IE	N/A.	N/A.	
EL	Reduced administrative burden from introducing the possibility to submit financial documents only in electronic form. This ‘project’ is still in progress.		
ES	N/A.	N/A.	
FR			
HR			
IT		There were no further opportunities for simplification.	
CY	No information available.	No information available.	
LV	The aforementioned measure is at an early stage and it is not clear at the moment if it is best practice.	We have not made any decisions regarding this matter.	
LT	N/A.	N/A.	
LU			
HU		The Government Decree provides further administrative simplifications for	



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
	micro entities. (E.g. in relation to costs of assets, creation of provisions and value adjustments etc.).	
<p>MT The Registry of Companies (ROC) online system has been used as a proof of concept by the Parliamentary Secretariat for Justice who currently embarked on a similar project to develop the Law Courts Registry System. The ROC online system has again in 2013, been used for the EU eGov Services Benchmarking exercise.</p> <p>The implementation of Registry of Companies (ROC) digital submission of all companies' related forms including the company statute and annual returns generated a cost savings of EUR3,577,824.</p>	<p>In July 2013, the ROC online system has been connected to the European Business Register which provides direct online access to Malta company data.</p>	<p>Between 2008 and 2012, the MFSA (Registry of Companies) implemented digital submission of all companies' related forms including the company statute and annual returns and other forms with a total cost savings of EUR3, 577,824. The Registry of Companies can also confirm that the take-up for these facilities has been very significant. The total number of entities submitting documents online is 10,000.</p> <p>During 2012, the MFSA (Registry of Companies) completed the implementation of digital submission of all companies' related forms including the company statute and annual returns and other forms with a total cost savings of EUR3, 577,824. The Registry of Companies can also confirm that the take-up for these facilities has been very significant. The total number of entities submitting documents online is 10,000. In 2013, over 200 new companies were also formed online.</p> <p>During 2013, the user registration process was also revamped to make it easier for prospective users to register with the system and start making use of it. Another important functionality, rolled-out during the last quarter of 2013, was the notifications letters mechanism whereby officials of registered</p>



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		companies having a valid email address registered with the system will now be receiving emails notifying them that filing of the respective annual accounts and/or annual returns are due. When the time-frame stipulated by law to file these documents is overdue, another notification will be sent, informing the company officials that a daily penalty will start to be incurred.
NL		
AT		
PL		
PT		
RO		
SI	N/A.	N/A.
SK	None.	
FI		
SE		
UK	<p>Another consideration was to extend exemptions to qualifying partnerships and Limited Liability Partnerships;</p> <p>In relation to the 'exemption from preparing an annual report,' other considerations include: removing the requirement for micro-entities to disclose the acquisition of own shares from the Directors' Report in order to avoid duplication BIS, 2013</p>	



Annex 4 ABRplus4-WASTE

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response

A4.1 Implementation of the ABR measure

Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE						
BG	<p>UNCLEAR. The development and establishment of an electronic system for data interchange in the area of trans-boundary waste shipments needs a comprehensive feasibility study, relevant information technology resources and tangible investments.</p> <p>The establishment of such a system on national level may lack the necessary added value if it does not match standardized EU criteria and is not capable to interact with existing interchange systems in other EU countries. In that regard we are presently exploring the characteristics of existing</p>					



Implementation						
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation	
systems in neighboring and other EU countries and await the results of the study launched by the EC in 2013 to explore the feasibility of establishing an EU-wide electronic data interchange (EDI).						
CZ						
DK	PARTIALLY IMPLEMENTED. The change in the national legislation is expected to take place in the first half of 2014. The Danish EPA has no current projects on creating or implementing an electronic notifications procedure although the possibility has been considered and explored and a Nordic project on the subject has been conducted.	N/A.	The assessment of other means to simplify the notification procedure was done in cooperation with a national business advisory board in 2013.	Obstacles and difficulties to electronic data interchange is incompatibility between electronic signature systems and incompatibility/different formats of national systems.	No measures other than the measures of Regulation (EC) No 1013/2006 of the European Parliament and of the Council on shipments of waste.	The Danish EPA has in cooperation with a national business advisory board in 2013, assessed other means to simplify the notification procedure for shipment of waste. It has been decided, that when Denmark is the country of dispatch, Danish EPA as the competent authority, shall not as default require information on: - the duration and specification of the



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
					recovery- or disposal facility, and - a description of the waste treatment procedures at the facility. This will ease the notification procedure notably for the between 180-200 notifications where Denmark is country of dispatch.
DE NOT IMPLEMENTED. The Federal Government has sent the Commission letter of July 2010 to the 16 Federal States (Länder) with the request to take further steps if possible. In the meeting of the EU Waste Shipment Correspondents on 8 July 2011, Germany has suggested that the Commission prepares a proposal for an amendment to the Waste Shipment Regulation in order to make an electronic data interchange for the notification procedure mandatory. For the meeting of the EU Waste Shipment Correspondents on 27 June 2012, the Commission has prepared a short	N/A.	N/A.	N/A.	N/A.	



Implementation					
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<p>discussion paper that mainly contained the idea of launching a study. In the meeting of the EU Waste Shipment Correspondents on 27 June 2013, the Commission reported that such a study had been started and would be finalized mid-2014.</p> <p>We think that it is not feasible for Germany to take major steps in the direction of an electronic data interchange before the study has been finalized, before a common data interchange format has been agreed upon (see Art. 59(1)(d) of the Regulation) and before an electronic data interchange has been made mandatory through an amendment of the Regulation.</p>					
<p>EE NOT IMPLEMENTED. In the meetings of the EU Waste Shipment Correspondents there have been discussed that the Commission prepares a proposal for an amendment to the Waste Shipment Regulation in order to make an electronic data interchange for the notification procedure mandatory. In 2013 the Commission reported that such a study had been started and would be finalized mid-2014. Estonian Competent Authority Environmental Board has also taken part</p>	<p>N/A.</p>				



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<p>of the study (answered some questionnaire). We think that it is not feasible to take major steps in the direction of an electronic data interchange before the study has been finalized or before an electronic data interchange has been made mandatory through an amendment of the Regulation. We also are about to analyse our environmental databases and we also are discussing to add the notification procedure and movement documents to our national database, but it is only in the discussion stage.</p> <p>We have not implemented the measures. There are only 55 notifications per year and to set up an electronic database for the notifications has not been our priority. And as we have understood the EC is also looking into a possibility to create such electronic data interchange.</p>					
<p>IE FULLY IMPLEMENTED – see next column for details.</p>	<p>S.I. No. 419 of 2007: Signed 5 July, 2007. The purpose of these Regulations is to streamline the administration of the Transfrontier Shipment of</p>	<p>The stakeholders involved included 34 Local Authorities, the City and County Manager’s Association, the</p>	<p>There were no significant difficulties involved in implementing the measure- the industry</p>	<p>No additional burdens or requirements are in place.</p>	



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	<p>Waste legislation in Ireland so as to provide a better and more consistent level of implementation generally. They provide for the designation of Dublin City Council as the sole competent authority responsible for the implementation of the Waste Shipments Regulation (EC) No. 1013/2006 in Ireland with effect from 12 July 2007. Prior to this Regulation, the competent authorities for exports of waste were 34 local authorities, with the competent authority for imports and movements through the State being the Environmental Protection Agency. The Regulations also revoke the Waste Management (Transfrontier Shipment of Waste) Regulations, 1998.</p> <p>S.I. No. 324 of 2011: Signed 20 June 2011. The purpose of these Regulations is to streamline the administration of the legislation</p>	<p>Environmental Protection Agency and the waste industry, as represented by the Irish Waste Management Association. The electronic track and trace system has significantly reduced the administrative and financial requirements of the historic paper based system, and afforded a level of flexibility to users of the system .</p>	<p>stakeholders viewed the measure as positive as it significantly reduced the requirement to interact with 35 different authorities.</p>		



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	<p>on the shipments of hazardous waste exclusively within Ireland so as to provide a better and more consistent level of implementation generally. In line with the external TFS system of control for shipments of waste from Ireland they provide for the designation of Dublin City Council as the sole competent authority responsible for the implementation of article 33 of the Waste Shipments Regulation (EC) No. 1013/2006 (the TFS Regulation) with effect from 1 July 2011. This will have the effect of linking both systems and facilitate better management controls on shipments of hazardous waste. In addition the internal tracking system will be an electronic system-as opposed to a paper based system which has applied up to the commencement of these Regulations.</p>				
<p>EL UNCLEAR BUT LIKELY TO BE IMPLEMENTED IN THE FUTURE. The</p>	<p>N/A.</p>		<p>There may be problems in</p>		



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<p>situation in Greece is unclear. EL only mentioned that a study on establishing an electronic data interchange tool for the notification procedure, at EU level, launched by the European Commission, is being elaborated. Greece supports the idea of having a common electronic tool at European level in order to reduce the overall administrative burden during the notification procedure.</p> <p>In Greece there is not at the moment a fully operational electronic tool for the notification procedure, according to the Regulation (EC) no. 1013/2006.</p> <p>Therefore, Greece supports the idea of having a common electronic tool at European level in order to reduce the overall administrative burden during the notification procedure. In this framework, the results of the study, which had been started and would be finalized mid-2014, by the European Commission, regarding the establishment of a common at EU level electronic tool are expected.</p> <p>The situation in Greece is unclear. EL only mentioned that a study on establishing an electronic data interchange tool for the notification procedure, at EU level, launched by the</p>			<p>establishing a common electronic data interchange tool for the notification procedure at EU level, since there are Member states that implement their own systems.</p>		



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European Commission, is being elaborated. Greece supports the idea of having a common electronic tool at European level in order to reduce the overall administrative burden during the notification procedure.					
<p>ES IN PROGRESS. Cross-border shipment of wastes is regulated by Regulation (EC) No. 1013/2006 of the European Parliament and of the Council of 14 June 2006, on cross-border wastes shipments. This Regulation is applied directly by the Member States. The notification procedure established in the same cannot be simplified or amended unilaterally by a Member State. Therefore, any simplification measures undertaken for international wastes shipments shall be exclusively dedicated to streamlining the system, i.e., electronic processing of the part of the procedure that corresponds to the Spanish State.</p> <p>Wastes shipments within Member States must follow the provisions of Article 33 of the EU Regulation, which provides that the regime to be applied within the States shall be consistent with the rules laid down in the EU Regulation. Thus,</p>	<p>Insofar as the draft Royal Decree for shipments within the Spanish State is concerned, it foresees that the shipment operator can submit a general notification for several shipments, provided that they have the same origin and destination and refer to the same type of wastes. This measure simplifies the previous procedure laid down in Royal Decree No. 833/88 of 20 July 1988, under which the operator had to submit one notification for each shipment. In addition to this measure, electronic processing of the entire procedure is now incorporated thereby simplifying and streamlining it. Deadlines are currently unavailable to complete</p>	<p>Stakeholders have participated in the legislation process, in some cases they have made some remarks and in other's suggestions regarding the difficult measures.</p>	<p>The simplification processes are untied to electronic procedures and Mi implementation requires electronic developments in the autonomous regions.</p>	<p>None adopted.</p>	



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Article 25 of Law No. 22/2011 of 28 July 2011 on wastes and contaminated soil was drafted in line with the above. This Article is being legally developed via a Royal Decree on wastes shipments which is currently being drafted, and will contain simplification measures that will imply savings for both companies and public administrations.	<p>processing and start implementation of the modification of the current EC Regulation on wastes shipments. The Spanish Permanent Representation in Brussels believes that the next Greek Presidency intends to negotiate the approval of the amendment, at least its first reading, during its six-month presidency.</p> <p>There is no specific implementation date because the draft Royal Decree on shipments is still in its preparation stage (final), but it is expected to be implemented in 2014 (attached is the regulatory impact report for this draft Royal Decree).</p>				
FR					
HR					
IT	FULLY IMPLEMENTED. National implementing measures: 1. Legislative Decree No 152 of 3 April 2006, "Rules on environmental	Steps are under way to expand use of this system to the rest of the country: currently, the Region of Lombardy is working	On 27 November 2013 a meeting was held at the Department for EU	An obstacle reported by the Region of Lombardy is the	Gold plating has not been identified.

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<p>protection”.</p> <p>2. Ministerial Decree No 370/1998, “Financial guarantee for the cross-border transport of waste”.</p> <p>3. <i>Legislative Decree No 82 of 7 March 2005</i>, “Digital Administration Code” as amended by Legislative Decree No 235 of 30 December 2010.</p> <p>4. <i>Decree of the Regional Executive No 2686 of 14 December 2011</i>, “Implementation of the computerised management of waste export notifications (forms 1/A and 1/B) through use of SITT (Cross-border waste transport information system)”.</p> <p>In Italy, currently the only example of an electronic system for notifying shipments is the Cross-border Waste Transport Information System (SITT), developed and implemented by the Region of Lombardy and which is only operational in its territory.</p>	<p>with the Regions of Veneto and Friuli Venezia Giulia to expand use of the SITT to these two latter Regions, under the HarNoBaWi project, which also involves the Austrian Land of Carinthia).</p> <p>Both the industry associations and the Region of Lombardy agree on the need to promote full integration between the electronic waste shipment notification system (SITT) and SISTRI (waste traceability control system).</p> <p>In particular, the Region of Lombardy has submitted a “<i>Proposal for integrating SITT and SISTRI</i>”. The main features of the proposal are set out below.</p> <p>The Ministry of the Environment has set up a working group between the managers of the SISTRI and SITT systems to assess whether they can be integrated. The purpose of</p>	<p>Policies with representatives of the public administrations and of stakeholders to assess the impact of the simplifications put in place, as provided for by the ABRplus programme.</p>	<p>fact that some foreign authorities do not accept the notifier’s electronic signature. The Region believes that this obstacle will be overcome by the electronic data interchange (EDI) systems currently being developed by the Commission’s DG ENV, which should remove the need for authorities to send paper notifications.</p>		



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	<p>setting up this group is to extend the current control of waste movements within the national territory, which is carried out by SISTRI, to waste imports and exports, which are governed by Regulation (EC) No 1013/2006. The SITT system, implemented by the Region of Lombardy, allows full compliance with EU rules.</p>					
CY	<p>UNCLEAR. Cyprus participates in IMPEL-TFS Projects. As a country with a very small capacity (only one person has the responsibility to deal with the whole aspect of waste shipments), we can easily exchange information and get help from other MS fast and effectively via the existing electronic forum (Basecamp). To our opinion, Basecamp can be used as a very good base in order to create an electronic notification system and a forum of safe exchange of information. Notification procedure in Cyprus is done both via mail and electronically (via email and fax).</p>	<p>TFS documents are evaluated and approved from Cyprus with no delay. The whole procedure prior Notification is accepted to be done electronically via email. If no further documentation is needed, the Department of Environment prepares and sends, within the same day, a letter to the competent authorities involved (via mail and/or fax and/or email). Along with sending the documents to the competent authorities involved, Cyprus communicates, via internet, with focal points of other countries,</p>	<p>SMEs involved do not face any major difficulties and they have an open channel with local competent authorities to electronically send documents, exchange information and get advice in order to finalise TFS documents. SMEs are only obliged to bring hard copies to the competent authorities when the whole procedure is finished.</p>	<p>Obstacles in the whole procedures are: a) The clarification whether electronic signature is fully accepted and fully binding for everyone engaged in the procedure; b) Difficulties to track the right person to communicate with especially for third countries;</p>	<p>No further national measures implemented that add additional requirements/burdens.</p>	<p>SMEs involved do not face any major difficulties. They have an open channel with local competent authorities in order to speed up procedures and achieve the final goal (obtaining consent for movements). Cyprus on average deals with about 50-60 cases per year concerning Prior</p>



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	<p>for any further information or clarification. In most cases this is acceptable and, at the same time, effective, in order to achieve the fastest possible approval.</p> <p>The evaluation and approval of TFS Documentation in Cyprus are free of charge.</p>		<p>c) Cyprus has not the capacity to develop easily a dedicated national electronic exchange system. A central European system like the IMPEL-TFS Basecamp should be very helpful for us.</p>		<p>Notification to dispatch and transit countries competent authorities, it also deals with another 50 cases concerning notifications for which Cyprus is considered to be a transit country.</p>
<p>LV FULLY IMPLEMENTED. In accordance with the Article 26, para 5 of the Regulation No.1013/2006, subject to the agreement of the competent authorities concerned and of the notifier, the information and documents listed in paragraph 1 may be submitted and exchanged by means of electronic data interchange with electronic signature or electronic authentication in accordance with Directive 1999/93/EC of the European Parliament and of the Council of 13 December 1999 on a Community framework for electronic signatures [20], or a comparable electronic authentication system which provides the same level of security. In such cases, organizational</p>	<p>The system manager is the State limited liability company “Latvian Environment, Geology and Meteorology Centre”. The system users shall be producers, owners or collectors of hazardous waste who must transport hazardous waste and the manager of hazardous waste.</p> <p>Using the Internet, the system manager shall provide the system user with:</p> <p>1. an opportunity to fill in electronically a form of transport card-bill of lading of hazardous waste (hereinafter – bill of</p>	<p>Stakeholders had been consulted during the process of the adoption of the relevant legal act (Cabinet of Ministers Regulations No.484 “Procedure for the Record Keeping, Identification, Storage, Packing, Marking and Keeping of Transport Records of Hazardous Waste”) by providing possibilities to comment on the draft legal act before it is</p>	<p>No major problems for the operation of State information system for record keeping of transportation of hazardous waste within Latvia have been identified at national level. It will be important to ensure successful parallel operation of State information system for record keeping of transportation of</p>	<p>There are no such measures, since State information system for record keeping of transportation of hazardous waste within Latvia is applied only for transportation within country and international shipments are excluded from its scope of application.</p>	<p>SME are subjects to the State information system for record keeping of transportation of hazardous waste within Latvia.</p>



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<p>arrangements concerning the flow of electronic data interchange may be made. Latvian competent authorities have not entered in the above mentioned agreement with the competent authorities of the other Member States.</p> <p>By the Cabinet of Ministers Regulations No.484 “ Procedure for the Record Keeping, Identification, Storage, Packing, Marking and Keeping of Transport Records of Hazardous Waste” (adopted 21.02.2011.) there has been introduced the State information system for record keeping of transportation of hazardous waste within Latvia.</p>	<p>lading) in the system;</p> <p>2. An opportunity to confirm transactions in the system, which have taken place with other users, or also to reject them;</p> <p>3. An opportunity to perform activities in the system, indicating the quantity of processed waste;</p> <p>4. An opportunity to follow the balance calculated by the system (the quantity of waste located with the user) regarding the activities and transport indicated by the system user; and</p> <p>5. An opportunity to view reports on transactions performed by the system user. There have been registered approximately 60 system users - hazardous waste management companies. Approximately 6100 bills of lading are issued and processed by the system.</p>	<p>submitted to the interministerial consultations and also during interministerial consultations. Stakeholders are provided with possibility to submit their observations electronically to the relevant institutions (Ministry of Environmental Protection and Regional Development and “State Ltd“ Latvian Environmental, Geological and Meteorological Centre” and State Environmental Service).</p>	<p>hazardous waste within Latvia and electronic data interchange system foreseen in the draft Regulation mentioned above, in order to avoid duplication and overlapping.</p>		
<p>This system is not applicable for waste shipments in accordance</p>					



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with Regulation 1013/2006.					
LT IN PROGRESS. Waste shipments e-documentation is part of United record system of goods, packages and waste. The task is to create possibility to submit waste shipments documents required by provisions of regulation (EC) No 1013/2006 on shipments of waste by using e-means (documents on financial guarantee (including coordination, evaluation, initial verification od data), notification documents, form of annex VII), also provide by sender information on receipt and recycling of waste (as well as submit documentary proof), information [(special) features, (number/type of) businesses concerned, measurement data etc.). Now we are on a first stage of works (deliberation of technical possibilities, modalities, technical documentation etc.) We expect to launch this system in 2018.	N/A.	At initial stage of preparation process for establishing United record system of goods, packages and waste (URS) it was issued the general survey regarding whole URS. Stakeholders related were asked to indicate problem points of the existing record system and expectations (suggestions) for URS. On later stage it is planned to include stakeholders related in process of implementation (the exact means of this cooperation is still under consideration).	No data/N/A. We expect to execute public purchasing procedure for the establishment of URS till the end of 2014 (considering financing possibilities). At this stage of the implementation of the measure there is no possibility to indicate exact obstacles and difficulties in implementation of the measure.	As regards waste shipments documentation we are considering to include into URS form of Annex VII of Regulation 1013/2006 on shipments of waste.	
LU FULLY IMPLEMENTED. A system of electronic data interchange in relation with waste shipments is in operation. This system allows for the moment only	In a second step the system will be made accessible to smaller notifiers /consignees by the means of a special web				



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	application. The system can be used for national waste shipments subject to notification as well as for international shipments. For international shipments to countries participating in the EUDIN-project, the whole data interchange can be done via electronic means.				
HU	In Hungary's opinion, setting up of an expert working group by the EU Commission would have been needed for the implementation of the system. For information purposes, on the national side even the necessary financial conditions for the implementation were not available.	N/A.	The implementation was done through modification of the relevant national legislation. Accordingly, stakeholders such as government institutions, authorities, and NGOs etc. were informed / involved in the legislations' modification procedure.	On the national side even the necessary financial conditions for the implementation were not available.	There was no such implementation. Hungary has considerably reformed its waste management based on the recently adopted national waste management legislations: our aim with the new Act CLXXXV of 2012 on Waste was to transpose the Waste Framework Directive and to renew the Hungarian legislative framework which had been hindering the modernization of the waste



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					<p>management of the country. The Act and the implementing regulations (different ministerial and governmental decrees) came into force on the 1st of January 2013. The Parliament has adopted the Act CLXXXV of 2012 on Waste in the interest of protecting human health and the environment, mitigating environmental pollution, practical and feasible management of natural resources, reducing overall impacts of resource use and improving the efficiency of such use, furthermore,</p>



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					<p>preventing or reducing the adverse impacts of the generation and management of waste and ensuring the reduction of the volume and hazardous nature of waste, and the re-use of products that are not waste, the retention of material or waste in the production and consumption cycle, improving the recycling rate of waste in order to attain a high level of material recovery, and the environmentally sound disposal of waste that cannot be recovered or recycled. The above mentioned changes</p>



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					and the burdensome structural, legislative and other strongly connected rearrangements did not allow us to make relevant estimates that would allow us to quantify the administrative burdens data experienced by relevant businesses after the implementation of the ABR measure.
<p>MT IN PROGRESS. No as the measure is still being discussed. In June 2013, the European Commission launched a study to determine the feasibility of having an EU Wide electronic data interchange. The study will be finalized by-2014. The first draft of the report was issued in April 2014, for which Malta submitted comments. Therefore, at this stage, it is not feasible to take major steps in the direction of an electronic data interchange before the study has been finalized or before an electronic data interchange has</p>	<p>N/A.</p>	<p>Stakeholders will be consulted once the proposed EU Wide electronic data is issued. So far the EU Commission has only issued a study to assess the feasibility of such a system.</p>	<p>When implementing the Electronic Data Interchange (EDI) for waste shipments, Malta would be required to allocate both physical and financial resources in order to have a harmonized EU-wide electronic</p>	<p>N/A – the matter is still at an early stage.</p>	<p>N/A.</p>



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<p>been made mandatory through an amendment of the Regulation.</p>			<p>system. In fact in our comments to the consultants we asked for clarification as to the capital costs involved in setting up the system, together with recurrent costs for its continuous running, yearly maintenance and support subscriptions.</p>		
<p>NL FULLY IMPLEMENTED. We work on further digitalization of the notification process to reduce the administrative burdens for business as well as ourselves. At the moment we work on the project called e-TFS. We see that (Dutch) companies are really interested in using this to send their movement documents by xml to the authorities concerned. e-TFS is a project between the Netherlands (ILT) and Germany (Competent authority of Lower Saxony -</p>	<p>The pilot project includes two companies: a Dutch notifier (SITA) and a German waste recovery facility (EVI). So far since March 2013 more than 900 transports per month have been announced trough this system. In total more than 20.000 announcements (shipment announcements, conformations of receipts, conformations of treatment and cancellations) have been send</p>	<p>The two competent authorities that have been involved during the project (ILT and NGS) have approached waste-companies to inform them about the success of the project. This information should inspire the waste companies to start sending XML-</p>	<p>With the implementation of e-TFS, the waste-companies have to make sure that the XML-messages are sent with a digital signature that is accepted by all the competent authorities. The ILT demands another signature,</p>	<p>In order to create clarity for both the business community and enforcement authorities, the Inspectorate of the Dutch Ministry of Infrastructure and the Environment has taken the initiative to establish numerical contamination threshold values for the</p>	<p>We see that (Dutch) companies are really interested in using this to send their movement documents by xml to the authorities concerned.</p>



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NGS). Since the beginning of 2013 we are exchanging transport documents fully digital.	by xml-messages. Both companies have the same provider, being ZEDAL. The planning is to stop this pilot by the beginning of 2014 and to implement it in the daily work. Also Germany has implemented the xml-scheme on national basis (by the ZKS). From the spring of 2014 it will be possible to exchange xml-messages between the Netherlands and whole Germany by the ZKS. More specific information available in the MS reply (e.g. graphical explanation of key features, Process-Description flow-chart for the Netherlands (ILT); Definition of common xml-interface).	messages. Other competent authorities in Germany have also been asked to accept XML-messages and in September 2014 some of the authorities will also start to accept XML-messages.	then the competent authorities of Germany. Some German companies have to change/ upgrade their signature before they can send XML-messages to the ILT that are also accepted by the ILT.	three largest waste flows: paper, ferrous and nonferrous waste and plastic waste.	
AT	FULLY IMPLEMENTED. The Austrian eGovernment project for the waste and environment sector (EDM – Electronic Data Management) has been established in 2005. The specific application “eShipment” for data interchange in the field of waste shipment started in 2005 and was fully activated for all operations	The Austrian electronic data exchange system has been developed through the EUDIN project in collaboration with other Member States. The Austrian electronic data interchange system for the notification system for waste		All Austrian companies involved in the notification procedural rules pursuant to the Waste Shipment Regulation can be counted as SMEs	



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by the end of 2010.	shipments is capable of all necessary data transfer as set out in the procedural framework of the Waste Shipment Regulation. Notifications may be submitted to the Austrian competent authority electronically, the prior information regarding actual start of shipment, confirmation of receipt and certificate for recovery or disposal may be provided by means of electronic data interchange. Austria designated one competent authority responsible for the implementation of the Waste Shipment Regulation which manages approximately 2.000 notifications by 600 notifiers and 800.000 movement documents following consent to a shipment annually.				The Austrian e-Shipment system accelerates the notification procedure for SMEs and supports companies to save resources.
PL					
PT	NOT IMPLEMENTED.	N/A.			
RO					
SI	NOT IMPLEMENTED.	N/A.	N/A.	N/A.	N/A.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>SK FULLY IMPLEMENTED. In the field of waste management, the transposition of the individual changes of selected European legislation has been ensured through Act No. 223/2001 Coll., on waste and amending certain other statutes, as amended. One of the most pressing priorities in reducing administrative burdens is the introduction of e-solutions in business-to-government agenda, i.e. securing communication of businesses with the government in the field of waste management by electronic means, without the need for subsequent communication in the form of exchanging hardcopies.</p>	<p>FULLY IMPLEMENTED. The Ministry of Environment of the Slovak Republic as the competent authority for the transboundary movement of waste applies the following principles: According to Art. 26 of Regulation of the European Parliament and of the Council No. 1013/2006 on shipments of waste (the "Regulation"), information and documents relating to the notification of waste shipments may be submitted by post or alternatively using any of the following methods of communication:</p> <ul style="list-style-type: none"> a) by fax or b) by fax followed by post, or c) by e-mail with a digital signature. In this case, any stamp or signature required shall be replaced by the digital signature, or d) by e-mail without 		<p>No.</p>	<p>None.</p>	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>digital signature followed by post.</p> <p>The documents to accompany each transport in accordance with Article 16(c) and Article 18 of the Regulation may be in an electronic form with digital signatures if they can be made readable at any time during the transport and if this is acceptable to the competent authorities concerned.</p>				
<p>FI</p> <p>1) The development of an electronic data exchange system Nordic TFS for handling of notifications and movement documents for shipments of waste is going on in Sweden and Finland. Background work was done in 2012 and the agreement with the supplier written in 2013.</p> <p>2) The possibility to give the consents to waste shipments with the validity of three years to pre-consented facilities has been used.</p> <p>3) A border area agreement between Sweden and Finland has been prepared.</p> <p>Implementation:</p> <p>1) 2014</p> <p>2) 2010</p> <p>3) 2014.</p>	<p>1) Nordic TFS portal was planned to take in the production this year 2013, there's been some delay but start-up seems to be possible by the end of the year.</p> <p>2) Some 10/a consents have been given since 2010 when the national legislation concerning the charges was amended.</p> <p>3) After the signature of the border-area agreement and notifying to commission it makes possible to give consents of five years perhaps to some 5-10 notifications that</p>				



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	belong to the purview of the agreement. Also the informing of the competent authorities concerning movements by movement documents will be simplified.				
SE	<p>UNCLEAR BUT SEEMS TO BE IN PROGRESS. The Nordic countries (Norway, Finland, Denmark and Sweden) had a study under the Nordic Ministry Council 2008 to 2010 “Digital applications and movement tracking forms according to EC Regulation 1013/2006”. As result of this study a Swedish company (Ida Infront AB) has implemented an e-service called “NORDIC TFS” under www.wasteshipments.eu. The Finish Environmental Institute and Swedish EPA were involved in the development of this e-service. We have started Nordic TFS as a Pilot in March 2013 for a few Swedish Exporters and are now on the way to implement the e-service for all notifications from Sweden.</p> <p>Swedish EPA is also since 2012 in co-operation with the EUDIN-group (Austria, Belgium and Luxembourg). On base of the communication protocols of EUDIN it should be possible to communicate between Nordic TFS and EUDIN. We are also in contact with the e-tfs (Netherlands) and the ZKS in Germany to talk about the possibilities for co-operation between our systems.</p>	<p>Large and small recovery companies from Sweden and Finland was involved in the development of Nordic TFS and has done the first test for this e-service. The feedback from Nordic TFS users to Swedish EPA and the provider is very important for the further steps in Nordic TFS.</p>	<p>Difficulties in implementing Nordic TFS has coming up between Finland and Sweden. Obstacles coming up in the beginning because the system is limited to the notifiers – the whole notifications procedure cannot be used because users from other countries are missing. This has been accepted by Swedish EPA and the stakeholders because it's easier to make</p>	<p>No measures on European level established. DG ENV coming soon to publish the pre-study for EDI.</p> <p>DG ENV will also develop and establish a standard for digital communication used by all new or existing systems.</p> <p>Nordic TFS is flexible for these changes in future.</p>	<p>SME was involved in the test of the e-service. Four of them already use the Nordic TFS.</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>The standards of EUDIN (xml-data format/definitions) will be used for communication from Nordic TFS primary; but it is possible to use other communication standards too.</p>		<p>notifications and generate movement documents.</p> <p>The difficulties between FI/SE or also between SE/DE depending on the different interpretation of the WSR for example more than one waste producer, mandatory field for a notification, documentation uploaded, financial guarantee and more. Other problems are missing standards and digital signature. See art. 24 WSR: What is a comparable security to a digital</p>		



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>UK</p> <p>NOT IMPLEMENTED. The European Commission have initiated a study to examine the feasibility of establishing a harmonised EU-wide Electronic Data Interchange (EDI) for Waste Shipments. The project officially started in June 2013 and will last for 12 months. The UK has contributed views to the project organisers and will continue to engage as the work develops. As the Commission is seeking a harmonised EU-wide system, it would not be feasible for the UK to develop a national system until the EU project has been completed.</p>	<p>N/A.</p>		<p>signature?</p>		
<p>EU</p>					<p>SMEs told that the Regulation has not led to the creation of a common market for waste utilisation and recycling. More should be done to ensure uniform implementation of the regulation with more focus on hazardous waste and less on</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
					<p>unproblematic waste. There should be further simplification of procedures to move waste between Member States, leaving the inspection and evaluation of waste treatment facilities to the authorities of the receiving Member State (EC_2013_follow up to the top ten consultations of SMEs on EU regulation).</p>



A4.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG				
CZ				
DK	<p>A conservative estimate would be between approximately €50.000 and €71.000 pro anno.</p> <p>No savings potential meet as the measure was not implemented.</p>	<p>The potential cost reduction was not quantified by the business advisory board. It is very difficult to estimate how many notifications the EPA will process and where the information is not needed which is needed to estimate a precise savings potential.</p> <p>The time saved as a result of the measure is estimated to be no more than half a day per notification. At an estimated rate of 133 Euro per hour and 4 hours equals a half day, it gives a saving per notification of 532 Euro. If the information is not requested in half of the notifications then it will equal a saving of: with 90 notifications = 47.880 Euro and with 100 notifications 53.200 Euro per year. If the information is not requested in 2/3 of the notifications then it will equal a saving of: with 119 notifications = 63.308 Euro and with 132 notifications 70.224 Euro per year.</p> <p>As the Danish EPA has not created or implemented an electronic notifications procedure although the possibility has been considered and explored and a Nordic project on</p>	N/A.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		the subject has been conducted. It is therefore very difficult to estimate the precise cost reduction for business owners who ships waste. The full potential in an electronic notification procedure would be achieved with a system on an EU level, given that the regulation on shipment of waste is designed to ensure, that waste should be managed within the EU. The change in the notification procedure in Denmark will affect all types of business including SME.		
DE	N/A.	N/A.	N/A.	
EE	<p>We do not see that with this electronic data interchange we could have much savings in Estonia. We have approximately 55 notifications per year.</p> <p>Whether savings meet – not applicable as did not implement the measure.</p> <p>Since we have not implemented the measures, there are no savings. However, if we had a national system, only companies who start the notification in Estonia could use this. There are only 10 to 15 notifications which are started in Estonia per year and we really do not see that this is financially reasonable and the investments we need to make to implement the measures are disproportionate to the savings the 10 or</p>	N/A.	N/A.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
IE	<p>15 companies can save per year.</p> <p>It has not been possible to calculate the actual savings as a result of the introduction of the Waste Management (Shipments of Waste) Regulations 2007 SI 419 of 2007 and European Communities (Shipments of Hazardous Waste exclusively within Ireland) Regulations 2011 SI 324 of 2011 in Ireland.</p>	<p>There were originally 34 local authorities administering/enforcing Transfrontier Shipment (TFS) in some form or another, until the introduction of SI 419 of 2007 and the establishment of the National TFS Office.</p> <p>SI 324 of 2011 also led to the establishment of a Single National Authority consolidating and the streamlining the administration of hazardous waste movements within Ireland.</p> <p>The above legislation has resulted in:</p> <ul style="list-style-type: none"> - Reduction of the administration from 34 Local Authorities to one Local Authority; - Standardisation of charges/fees to businesses in terms of hazardous waste (DCC originally charged €20 per C1 hazardous waste shipment form, the NTFSO has now have standardised the charge to €6 nationally. The average cost nationally of a C1 form was €12; - Centralisation of the point of contact for businesses; and - Provision of an online service with significantly improved business processes and efficiencies. 	<p>As there are no measures that go further than measures agreed, there are no subsequent loss of savings.</p>	
EL	<p>There are no realized savings at the moment.</p>	N/A.		
ES		<p>It affects all production sectors; both large firms and SMEs, since it relates to the transfer of all wastes produced or managed (thereby affecting</p>	N/A.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		all economic activities that generate wastes and waste managers).		
FR				
HR				
IT	<p>Achieved: Introduction of the SITT has achieved the following results: 1) <u>digitisation of notifications</u>; 2) <u>electronic processing of guarantees</u>. The <u>savings</u> obtained through this simplification may be measured as follows: - Region of Lombardy Saving: 39 278 EUR. - Businesses: 415 618 EUR. 3) Notifiers have obtained the following benefits: - They no longer need to personally go to the offices of the Lombardy Region to pick up the forms or submit documents; - The time needed to transmit the data contained in the notification and in the guarantee has been reduced by one third. 4) The Region of Lombardy has obtained the following benefits: - It saves on the costs of sending out the paper documents; - It saves on the time necessary to interact with notifiers who presented themselves at the offices; - The time for checking declarations is cut</p>	<p>The Region of Lombardy has also identified the following non-measurable benefits: - Time saving for businesses on the time they would have spent waiting for an appointment; - Quicker collection of documents, and better protection of the privacy and confidentiality of the documents managed by the Region; - Quicker processing of notifications and no need to request additional documents.</p>	N/A - as there is no gold-plating, it is not conceivable to have an estimate of their cost.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>down by one third.</p> <p>Potential: The Region of Lombardy (which after the meeting forwarded a number of explanatory documents), has provided the following estimates on the impact of deploying the SITT, which refer to the territory of Lombardy in the year 2012:</p> <p>1) Cost of the paper procedure for the public administration</p> <ul style="list-style-type: none"> - Checking of notifications: 28023 EUR; - Forwarding to the foreign authorities: 8916 EUR; - Checking of quarantees: 138 673 EUR. <p>2) Cost of the paper procedure for businesses:</p> <ul style="list-style-type: none"> - Filling in and submitting notifications: 843 524 EUR; - Establishing and submitting guarantees: 288 763 EUR. 			
CY	No quantitative estimates available for the moment.	The electronically communication with SMEs has reduced a lot the time needed for the preparation and submission of notifications because of the fast and effective exchange of information. It is estimated that the time needed has been reduced more than 50% of the time needed a few years ago.	No quantitative estimates available for the moment.	
LV	There are no savings, since businesses have to pay a fee for notification or fee for keeping of transport records for hazardous waste carried out within Latvia.	The system user shall pay the fee for keeping of transport records of hazardous waste to the system manager. The fee shall be formed by: 1) annual fee for keeping of transport records of	There are no such national implementation measures that go further and additional requirements/burdens than the measures agreed at European level require. Therefore	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		hazardous waste regardless of the number of months in a year during which the person uses the system – 853,72 euro and value added tax; and 2) fee for the bill of lading – 1,42 euro for each bill of lading and value added tax.	there are no savings lost as a result of national implementation measures.	
LT	No data yet. Under evaluation At this stage of implementation quantitative data of savings is not available.	At initial stage of preparation process for the establishing URS it was counted a presumption that effectiveness of work will increase 25 percent comparing with effectiveness of work by using current system (including means of IT (e-mail etc.).	At this stage of implementation quantitative data is not available.	
LU		Only an EU-wide system which is compatible to foreign systems as well as with national systems operated in Member States allows the opportunity to considerably reduce the costs in relation with waste shipments. At the current state only a part of the shipments can benefit from this system. With the introducing of the web-application this part will be considerable higher. A handicap for Luxembourg is, that the biggest part of waste shipments is international shipments. Due to the fact, that a EU-wide system of electronic data interchange is missing and only a few Member States have such systems (which are often not compatible one with another) the potential benefit is limited. However, when the web-application is available, an incentive to use the electronic system will be introduced by fixing lower fees for shipments done via the electronic system than for		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		shipments done on the classic way (by fax/post followed by encoding in the database). Beneath the gains due to electronic data interchange (no post/fax costs, no paper costs, no human intervention needed if direct interchange between databases, the costs of the notifications will also be reduced by this way.		
HU	Zero	N/A.	N/A.	
MT	N/A.	If the measure is implemented, its implementation would save mail costs, administrative costs in terms of processing time and lessen the time by when permits are processed and acquired.	Currently, processing of applications for shipments of waste consume a considerable amount of time to process due to the fact that all documents are processed manually through registered post. In addition, in certain cases, there is a risk that documents do not arrive at destination unless sent by express courier. Therefore if the proposed electronic system is in place, business would save both time and money since applications would be processed in a shorter timeframe.	
NL	Unknown.	Benefits for SMEs: - time-saving : no manual data entry, - completely filled and correct documents: documents with common mistakes are rejected immediately (immediate response) with no human interference, - better data quality: no manual data entry , no handwritten documents, - if message is accepted data is immediately accessible in back-office system for inspection, - digital signature: it is always traceable who has signed the message,	The numerical contamination threshold values for the three largest waste flows (paper, ferrous and nonferrous waste and plastic waste) will be evaluated later this year. They were established because there was too much uncertainty for both companies and inspectors as to when a waste stream would be classified as a green list waste of as an orange list waste for which a permit was needed. This uncertainty led to many questions and court procedures.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<ul style="list-style-type: none"> - identical to the current situation: it is possible that competent authorities have different set of rules, - layer technique: the complete transport message is forwarded with all content (including signatures), - the procedure corresponds 1:1 to the procedure as described in the regulation, - during the 1st evaluation meeting the companies stated as main benefits: better digital overview of their transports, less mistakes possible as there are mandatory fields and other controls included in their system, up to 70% of time-savings, less paperwork. 		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
AT	<p>1) The present annual savings in administrative costs through the implemented Austrian electronic system for shipments of waste are estimated at around € 230.000,-;</p> <p>2) We assume potential savings in administrative costs for Austria of around € 1,4 million per annum if an electronic system for data interchange has been fully established within the EU.</p>	<p>1) This includes savings in entry, integrity and supervision of data for notification submission and documents (movement/confirmation of receipt/recovery or disposal) received.</p> <p>2) - Around 8.000.000, - tons of waste moved through Austria by import/export/transit in 2012. One transport approximately carries 30 tons of waste, 266.000, - transports of waste moved through Austria by import/export/transit in 2012.</p> <p>- For every transport 3 documents (movement/confirmation of receipt/recovery or disposal) have to be submitted to the Austrian competent authority. We assume 5 minutes working time per document, based on an annual salary of € 34.193, - (VD-Sonst.Dienste, incl. inflationary factor of 1,0889), € 20,35 per hour (based on 1680 hours/a), € 1,7 for 5 minutes, multiplied by 800.000 documents per annum this is € 1,4 million per annum.</p>		
PL				
PT	N/A.	N/A.		
RO				
SI	N/A.	N/A.	N/A.	
SK		<ul style="list-style-type: none"> - Saving time filling in electronic documents, - saving postal costs, - savings in archival activities, - simplifying the process of administration, - flexibility of access to the requested documents. 	N/A.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
FI	Potential savings = 40 000 e (longer consents).	<ol style="list-style-type: none"> 1) There is no evaluation about Nordic TFS savings; 2) 20 000 e / a; 3) will be 20 000 – 40 000 e/a. 		
SE	Savings Potential: For Sweden it is estimated to be 185.000 € per year.	There is a study on EDI from DG ENV in progress and coming to be published in July. DG ENV wants to establish a communication standard as a next step. Because of this circumstance, no comments from Sweden.		
UK	Unknown.			
EU	For the Shipment of Waste Regulation, as well as the IPPC and WEEE directives, reduction proposals were either adopted or presented by the Commission recently, resulting in possible yearly savings for European businesses and public authorities of approximately, together, € 317 million (Opinion of the HLG Subject: Administrative burden reduction; priority area Environment).	The administrative costs stemming from Regulation (EC) N° 1013/2006 on shipments of waste: € 125 million of which 99.8 % are classified as administrative burdens. Less than € 3 million is considered as resulting from IOs not directly obliged by the Regulation (Opinion of the HLG Subject: Administrative burden reduction; priority area Environment).		Propose to establish national electronic databases for registrations of waste shipments (Opinion of the HLG Subject: Administrative burden reduction; priority area Environment).

A4.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁰	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
<i>Example</i>	<i>Notification of cross-border shipments of waste</i>	<i>Administrator grade</i>	<i>€20,000</i>	<i>0.5 hours</i>	<i>10</i>	<i>3</i>	<i>15,000</i>
	<i>Compliance check of notifications</i>	<i>Manager grade</i>	<i>€30,000</i>	<i>0.1 hours</i>	<i>10</i>	<i>1</i>	<i>15,000</i>
IT							
LV	Notification of cross-border shipments of waste.	Administrator grade.	Provided link in footnote 7 is not available/functional.	8.	3.	1.	47.
	Compliance check of notifications.	Manager grade.	Provided link in footnote 7 is not available/functional.	1.	3.	1.	47.
LT	We are considering including into URS documents required by provisions of regulation (EC) No 1013/2006 on shipments of waste. It is considering to create possibility to agree financial guarantee (coordination, evaluation, initial	At this stage of implementation information required is not available.	At this stage of implementation quantitative data is not available.	At this stage of implementation quantitative data is not available.	At this stage of implementation quantitative data is not available.	At this stage of implementation information required is not available.	Under evaluation.

¹⁰ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings (€)</u> of the grade of staff involved in this activity ¹⁰	Please quantify the <u>amount of time (hours)</u> taken to complete this activity	Please quantify the <u>frequency of this activity</u> per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
verification of data), also to provide by sender information on receipt and recycling of waste (as well as to submit documentary proof), also to provide information (special features, number/type of waste, measurement data etc.) of imports of waste, we are also considering the possibility for users to complete form of Annex VII. If technical potential allows it is also considering possibility to submit financial guarantee and notification documents.						
HU						
AT						
FI						
SE	Reduced workload with IT-system (EX/IM) Reduced/Eliminated registration of movement documents Automated BASEL-	1 full time employee; 12 Man-weeks.	€ 44 250/ € 36 000; € 80 500; € 24 000.	7h compared to 10h/ 5,5h compared to 8h 1 610 hours; 480 hours.	300.	



Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings (€)</u> of the grade of staff involved in this activity ¹⁰	Please quantify the <u>amount of time (hours)</u> taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
reporting.						

A4.4 Lessons from the ABR measure

Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
BE		
BG		
CZ		
DK	No.	
DE	After the completion of a pilot project between Lower Saxony and the Netherlands, electronic data interchange is now conducted on a regular basis between Lower Saxony and the Netherlands.	We think that it is feasible for Germany to take major steps in the direction of an electronic data interchange only after the study commissioned by the Commission has been finalized, after a common data interchange format has been agreed upon (see Art. 59(1)(d) of the Waste Shipment Regulation) and after an electronic data interchange has been made mandatory through an amendment of the Waste Shipment Regulation.
EE		We can see the ABR only when the electronic data interchange is not national but it works within the EU.



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
IE	<p>Single point of contact nationally, ability to represent IRL at IMPEL-TFS cluster, ability to participate in World Customs initiatives, participate in DG TAXUD collaborative projects, collaborate with INTERPOL and share information as needed.</p> <p>Central repository for up to date statistics and information and Guidance documents provided to the waste industry to assist in the export/import administrative processes. Statutory register of imports and exports published annually. Exchange inspections with other Competent Authorities to ensure consistent enforcement and interpretation of the Regulations.</p>	<p>The development and use of an e-business system for TFS notifications to facilitate and expedite formal consents to shipments, using electronic signatures would further streamline and simply the administrative system for business users.</p> <p>The completion of the Customs Combined Nomenclature project (linking Customs codes to waste codes) would further streamline the enforcement of the Waste Shipment Regulations. NTFSO is a participant on this joint project.</p> <p>Develop an agreed mechanism to facilitate cross-border business through the simplification of notification procedures.</p>	
EL	The aforementioned measure is at an early stage and it is not clear at the moment if it is best practice.		
ES	Some Autonomous Communities have already implemented electronic platforms that permit electronic processing of wastes shipments within the State.	The greatest opportunities to simplify procedures are in the electronic processing unrelated to waste shipments.	
FR			
HR			
IT	The <u>Cross-border waste transport information system (SITT)</u> , developed and implemented by the Region of Lombardy, can be considered a best practice. This system was implemented after an in-depth study with sector experts, followed by a long trial period and with the direct engagement of the parties concerned (meetings, presentations, technical group meetings and training courses on system use).	There were no further opportunities for simplification.	
CY	For both cases of prior notification procedure and green wastes shipments (Annex VII), all significant forms have been identified and they are readily available to SMEs. As a result of this, someone that is interested to export waste, knows exactly what he has to fill and also have standard forms available on his behalf.	Reinforcing the job done through IMPEL TFS Basecamp. As a small country with little experience on Waste Shipments, we can easily and fast get advice and solutions on problems facing during evaluating notifications.	
LV	Not available.	There are no suggestions for simplification.	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
LT	Not available at the stage of implementation.	Not available at the stage of implementation. Under evaluation.	
LU			
HU	No.		
MT	The implementation measure (if implemented) is considered to be best practice. As indicated above it would reduce administrative burden.	As indicated to the consultants, it is suggested that the system will be able to support an online payment gateway.	
NL	e-TFS and Digital Notification Advisor (DNA) Digital Notification Advisor (DNA) and upload appendixes We developed our own application DNA (Excel) so companies can fill in the notification forms digitally. This low-budget solution works very well. Also we give the opportunity that companies upload their appendixes concerning notification on our website. Only the original, handsigned notification document (and financial guarantee) have to be send by post-mail.	In the past the Commission launched a temporary service in 2010 to support Member States in implementing legislation on the transport of waste within, into, out of and through the EU. This included a Forum where national authorities could rapidly exchange information/best practices and discuss questions concerning the day-to-day application of the WSR, including matters relating to the prevention of illegal shipments of waste. More complex enquiries were dealt with by experts through a designated Waste Shipment Helpdesk. A set of Frequently Asked Questions have been posted on the Forum website, based on the answers provided by the Helpdesk. This included clarifications on a number of issues, including classification and procedural matters, treatment operations, basic definitions and so on. The aim was to provide accurate and timely information concerning the Regulation and its implementation. Despite of the results of the correspondence meeting and the temporary helpdesk still unclearness about the classification and differentiation in classification remains. Guidance concerning waste shipments and inspections already exists at EU level, as well as a set of frequently asked questions and answers on waste shipments. However, the experience is that these aren't sufficient in the day-to-day application of the EU Waste Shipment Regulation.	
AT	- EURO Cloud Award 2013 (EDM including EUDIN); - EPSA Award 2013 (EDM including EUDIN); - European Commission Best Project 2006 (EUDIN).	- We believe that further significant administrative burden reductions by the use of electronic systems in the area of waste shipment can only be reached by fundamental amendments to the Waste Shipment Regulation. In particular Article 26 of the Waste Shipment Regulation needs to be revised in order to make electronic data interchange in the field of waste shipments mandatory and independent from the notifier's approval. Furthermore the general notification procedures need to be looked at in detail and adapted to the requirements of electronic documentary exchange.	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		- Amendment of the Waste Shipment Regulation, in particular Article 26, to facilitate the functioning of a transboundary electronic notification system.	
PL			
PT			
RO			
SI	No.	N/A.	
SK	No.		
FI	No.		
SE	EUDIN.		
UK	N/A.		

Annex 5 ABRplus5-PROCUREMENT

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response

A5.1 Implementation of the ABR measure

Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE					
BG IN PROGRESS/PARTIALLY IMPLEMENTED. The measure is in line with the Commission's proposal for a new directive on public procurement. BG expects to implement the measure in the first quarter of 2014. The envisaged timeframe for its transposition is 24 months; The measure will be implemented within the timeframe for transposition of the public procurement legislative package into national law; The measure is expected to be	The measure has been partially implemented. The 2006 Public Procurement Act (ZOP) requires candidates and tenderers to declare their personal situation when applying for public procurement contracts (Article 45 of Directive 2004/18/EC); However, the documents issued by the competent authorities as evidence that there are no grounds for excluding a candidate from participation (Article 47(4), (6), (8) and (9) to (11) ZOP) are to be submitted only by selected contractors; In accordance with national law,	A working group to be set up at the beginning of 2014 and will be entrusted with drawing up a new draft Public Procurement Act by the end of the year; At Community level, the Public Procurement Legislation Units of the Directorate-General for Internal Market and Services have expressed their intention to support the process of transposing the legislative package on public procurement by organising	There are no obstacles met in implementing the existing national provision for self-declaration so far. Some difficulties concerning more clarity for the right persons, who are obliged to provide self-declaration were overcome with the amendments and supplements in the	There are no such measures regarding self-declarations, as even at the moment only successful contractor provides documents for circumstances regarding his/her personal situation.	The measure applies to both traditional and sectoral contracting authorities (within the scope of Directives 2004/18/EC and 2004/17/EC, respectively). With regard to contract value, the thresholds apply to



Implementation					
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fully implemented and enter into force as a part of the new public procurement legislative package to be transposed into national law by the end of 2015.	the documents issued by the relevant competent authorities to verify the circumstances referred to in Article 45 of Directive 2004/18/EC are submitted by the selected contractor upon signature of a public procurement contract (Article 47(1) ZOP). At the tendering stage, the subcontractors to the candidates/tenderers also submit declarations in respect of the circumstances concerned. However, documentary evidence is only required from the subcontractors to the tenderer with the highest ranked tender.	thematic meetings within the framework of the Advisory Committee for Public Contracts, and bilateral and multilateral working meetings with representatives from the Member States and the Public Procurement Directorate, providing assistance by interpreting the manner in which certain provisions are to be applied and publishing guidelines, good practices, etc.	Law in 2008 and 2012.		procurement at both national and Community levels.
CZ IN PROGRESS. It will eventually be implemented – the Directive was published in the Official Journal of the European Union. The Czech Republic is prepared to transpose it into national law within the stated transposition period.	Implementation will require an adoption by an entirely new piece of legislation; As part of the implementation process, CZ will aim at creating the conditions for access to the widest range of potential suppliers in public tenders for SMEs. Throughout the transposition process the Czech Republic will observe all concerns as regards the medium-sized enterprises.	The Czech Republic has established the working group for public procurement where public authorities, suppliers, professionals, supervisory bodies etc. are represented.	The wording of directives itself is not unambiguous, thus the meaning and purpose of individual provisions is not clear. The Czech Republic will need assistance from the EC.	According to provisions of the Czech PPA, the contracting authority is obliged to publish on its profile (i.e. the obligatory electronic tool for publishing of information and documents) the statement of reasons for (a) purposefulness of a public contract, (b) proportionality of the requirements for technical qualifications prerequisites,	



Implementation					
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				(c) delimitation of commercial and technical terms and conditions of a public contract in relation to the needs of a contracting authority, (d) establishment of basic and partial evaluation criteria and the manner of evaluation of tenders in relation to the needs of a contracting authority.	
DK IN PROGRESS. Danish public procurement law committee has been assigned the task of drafting the rules that shall transpose the Directive into Danish law. It is expected to put forward a legislative proposal on the transposition of the Directive in 2014/2015.	See previous.	DK has set up a public procurement law committee with the task of drafting the rules that shall transpose the Directive into Danish law. It is expected to put forward a legislative proposal on the transposition of the Directive in 2014/2015.			
DE FULLY IMPLEMENTED. The respective regulations were integrated into German public procurement procedure regulations and implemented in 2010.	The regulations on self-declaration were introduced into national public procurement legislation (VOB/A and VOL/A) in 2009/2010; The measure was described in the 2010 and 2011 Federal Government Reports on the bureaucracy reduction programme.	The regulations on self-declaration were developed and decided upon in the responsible committees ("Vergabeausschüsse"), where the relevant stakeholders (contractors and bidders) are represented with voting rights, and then	None.	No measures leading to higher / additional burdens.	The introduction of self-declaration was strongly welcomed by the "end-users" as an essential simplification in the tendering



Implementation					
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		<p>introduced in the public procurement legislation. No serious problems were encountered in this process.</p> <p>In the regular consultation process all stakeholder groups concerned could get involved and submit their proposals.</p>			process.
EE	IN PROGRESS. The measure is described in directive of the European Parliament and of the Council on public procurement 2014/24/EL, which entered into force on 17th of April 2014. The directive, including ABR measure, shall be transposed into national legislation in the course of two years following into force, as it is the implementation period of the directive. So the measure has not been implemented yet.		N/A.		
IE	FULLY IMPLEMENTED.	The Office of Government Procurement (OGP) has undertaken a review of DOF Circular 10/10 with a view to updating, including new	The Office of Government Procurement (OGP) consulted widely both within the public sector and outside. We have also consulted with the	The new Circular has been broadly welcomed by industry representative	No additional burdens or requirements are in place.



Implementation					
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	<p>initiatives, strengthening and reinforcing its application across the public sector. Circular 10/14, launched on 17 April 2014 sets out new initiatives aimed at opening up opportunities for small businesses to bid for State business – see http://www.procurement.ie/sites/default/files/circular_10-14_0.pdf. These new guidelines are in line with EU policy COM (2011) 896 and are aimed at reducing the administrative burden on businesses that want to tender for public contracts – paragraph 4.5 and 5.7 in particular. Paragraph 4.5 specifically states “Documentary evidence of financial capacity to undertake a project should not be sought by buyers early on in the procurement process. Instead candidates/tenderers should declare that they meet the minimum standards required by the buyer and will produce the necessary documentation (e.g. bank statements, audited accounts, proof of professional indemnity, etc.) when</p>	<p>Chief State Solicitors Office and with the wider procurement executive including those representing the Education, Defence and security; Health and Local Authority sectors and they have also provided input into this document. The SME working group (comprising industry representatives and Department of Jobs, Enterprise and Innovation) also inputted into the document.</p>	<p>associations.</p>		



Implementation						
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	<p>provisionally short-listed in a restricted procedure or when chosen as the successful tenderer in an open procurement competition".</p> <p>Circular 10/14 also accelerates some of the key measures contained within new EU Directives on Public Procurement. 2014/24/EU and 2014/25/EU</p> <p>These measures include requirements to tender in an open and transparent process on-line, reductions in bidder's turnover requirements, proportional and reasonable insurance requirements, and breaking larger contracts down into lots.</p>					
EL	FULLY IMPLEMENTED.	Provision has been made in Presidential Decree 118/2007 (Regulation for Public Procurement for Goods).		None recorded.	None.	
ES	FULLY IMPLEMENTED. The amendment has been introduced in Article 44 of Law 14/2013, of 27 September, to support entrepreneurs and their internationalization, published	This is to establish the possibility that the contracting authority requires a statement by the tenderer indicating that meets the conditions set by law for government contracts. This	All bills affecting legitimate rights and interests of citizens necessitate a hearing process and therefore, given the institution's change in the law, has been hearing the	There have been no obstacles in its implementation. On the contrary, as has been well received in both	There have been no additional burdens on the measures required by the European standards.	Reduces administrative costs for companies and facilitate the access of



Implementation					
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<p>in the Official Gazette on September 28, 2013.</p>	<p>measure does not exempt compliance with the requirements, but the phases are altered: first proposed award and then validate the selection criteria. This option is already provided for in Article 57 of the proposed new Procurement Directive currently in process. This measure is a clear savings to tenderers and very importantly facilitates the participation of SMEs in public procurement, adapting to such europea. La regulatory action has been articulated by a regulation having the force of law amending the previous regulation, adding two sections of Article 146 of the Consolidated Law on Public Sector, with the following lines:</p> <p>The contracting authority may, if it thinks fit, may, in the specific administrative clauses that the initial contribution of the documentation referred to in paragraph 1 shall be replaced by a declaration by the tenderer indicating that meets the conditions set legally to contract</p>	<p>SMES. It has also given audience to the various ministries concerned, including the Ministry of Economy and Competitiveness, which has a Branch in charge of channelling the relationships between SMEs and the General State Administration.</p>	<p>the private sector and the public.</p>		<p>SMEs to public procurement. In fact, as this measure is intended to reduce the administrative burdens they have to bear the companies in recruitment procedures.</p>



Implementation					
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	<p>with the Administration. In such a case, the tenderer to whom the contract award proposal rests, must prove to the contracting authority prior to the award of the contract, the possession and validity of the documents required. In any case, this statement simply responsible for works contracts with estimated value less than € 1,000,000 and supplies and services with lower estimated value € 90,000.</p> <p>In any case the contracting authority, in order to ensure the success of the procedure, may request, at any time before the adoption of the proposed award moment that bidders provide documentation of compliance with the conditions to be awarded the contract.5. The decisive factor in assessing the existence of the conditions required capacity and solvency moment to government contracts will be the end of the period for submission of proposals.</p>				
<p>FR UNCLEAR. In Nord-Pas de Calais, there are currently</p>		<p>From the EU Committee of Regions report (2014):</p>			



Implementation					
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exchanges between the Region and different stakeholders linked to social enterprises, which are aimed at facilitating access to public procurement issued by the Region itself (EU Committee of Regions, 2014).		<p>respondents from Nord Pas de Calais fully agreed that: <i>“other stakeholders, such as business organisations, are involved as partners in the implementing process”</i>.</p> <p>There are also currently exchanges between the Region and different stakeholders linked with social enterprises to facilitate access to public procurement issued by the Region itself (EU Committee of Regions, 2014).</p>			
HR					
IT	<p>IN PROGRESS. The national framework had already anticipated some of the provisions contained in the proposal COM (2011) 896 final.</p> <p>Following the recent adoption of Directive 2014/24 of 26 February, 2014, Italy will provide its transposition into national law and the implementation of planned measures. As for competitions</p>			<p>It has not been identified gold-plating’s national law already provides, in terms of public procurement, forms of self-certification. In particular, based on the provisions of Articles 41 and 42 of the Public Procurement Code, the requirements of economic and financial capacity (with the exception of bank statements, which must be tabled in the offer),</p>	



Implementation					
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<p>and public procurement national standards of reference are as follows: Leg. n. 163 of 12 April 2006, "Code of public contracts for works, services and supplies in the implementation of Directives 2004/17/EC and 2004/18/EC." Presidential Decree n. 207 of 5 October 2010, containing the Regulations for the execution and implementation of Legislative Decree 12 April 2006 n. 163, entitled 'Code of public contracts for works, services and supplies in implementation of Directives 2004/17/EC and 2004/18/EC.' On the 11/21/2013, there was a meeting organized for Representatives of Public Administrations and of stakeholders. See details in Annex 3.</p>				<p>and technical and organizational capacity are the subject of self-certification under the rules set out in Presidential Decree n. 445/2000 as amended by art. 15, paragraph 1 of Law no. 183/2011 (Law of stability for the year 2012). The check on the veracity of statements is done according to the regulations and rules set forth by art. 48 of the Public Procurement Code and in compliance with art. 15 of Law no. 183/2011. In addition, following the entry into force of the amendments to the rules governing certificates and affidavits, introduced by art. 15, paragraph 1, of Law 183/2011, which modifies the content of DPR 445/2000, the public sector cannot request certificates or documents containing information already in the possession of a public office. This provision shall also</p>	



Implementation					
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				apply to public contracts, with positive effects in terms of simplification of procedures for companies that participate in the races.	
CY FULLY IMPLEMENTED. Amendments implemented - since 2006, the various certificates regarding solely the Personal Situation of the candidate or the tenderer (and not the financial standing nor the technical capability) are requested to be submitted only by the successful tenderer or candidate; At the submission stage, a self – binding declaration certifying the tenderer’s/candidate’s personal situation is requested to accompany the request to participate / tender.	Since 2006, the measure was fully implemented by all contracting authorities and entities. Specifically, the various certificates regarding the Personal Situation of the candidate or the tenderer are requested to be submitted only by the successful tenderer or candidate; At the submission stage, a self – binding declaration certifying the tenderer’s/ candidate’s personal situation is requested to accompany the request to participate / tender. A template of a self-declaration is included in the model tender documents prepared by the Public Procurement Directorate of the Treasury of the Republic.	All contracting authorities and entities fully implement this measure.	No obstacles were met in implementing this measure.	No information available.	
LV FULLY IMPLEMENTED. Improvements in reducing administrative burden in procurement procedures were implemented already in 2009;	The new procedure after COM (2011) 896 has been fully implemented in Latvia in the same levels as given by directive, and the new legislation came into	Stakeholders are able to express opinion in the legislative procedure (one stage in the Cabinet of Ministers, second –	The largest challenge is the e-documentation system, which has been implemented	No additional requirements to directive have been implemented.	



Implementation					
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as a result no additional requirements to directive have been implemented.	force on 01.08.2012.	Parliament). If it is necessary ministries discuss new regulation with stakeholders preliminary to submit draft law to the Cabinet of Ministers or Parliament. Procurement Monitoring Bureau (PMB) make workshops for contracting authorities and economic operators and explains the most common mistakes in procurement procedures, shares best practice. PMB in cooperation with associations of economic operators develops guidelines and recommendations for different types of procurements (for example, for security, IT, catering procurements etc.). These guidelines consists of proposals for criteria, terms of reference etc.	in Latvia since 01.01.2014. New regulations in law since 01.01.2014 anticipate that necessary documentation of suitability can be received without the permission of the tender's submitter and his presence.		
LT FULLY IMPLEMENTED. Since 02-03-2010 Article 32(8) of the Lithuanian Law on Public Procurement provides that the contracting authority may request that suppliers provide,	In the act Public Procurement Office director order No. 1S-54 as of 15-04-2010, it is stated that contracting authority may request that suppliers provide, in place of the documents proving their	These legal acts were published and contracting authorities (hereinafter – CA) and entities were informed about this measure. Moreover, seeking to	There is no information about the obstacles or difficulties implementing this measure.	There are not any national implementation measures that go further or additional requirements/burdens than the measures agreed at European level.	



Implementation					
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in place of the documents proving their qualification, a declaration of compliance with the minimum qualification requirements indicated in the contract documents of the form established by it. In these cases, the documents attesting to compliance with minimum qualification requirements shall be required solely from the supplier whose tender may be recognised as the successful tender according to the results of the assessment.	qualification, a declaration of compliance; Minimum qualification requirements to be indicated in contract documents are: (1) Open procedure for above EU thresholds public procurement, except when e-auction or dynamic purchasing system apply; (2) Below EU thresholds public procurement, except when prequalification procedure apply.	promote the application of this measure it was presented in trainings and workshops.			
LU					
HU	NOT YET IMPLEMENTED Implementation has not yet taken place. The aim of the ABR Plus assessment concerning the area of public procurement is to assess the economic impacts of a provision of the Directive on public procurement to be adopted in 2014, which provides that only the winning enterprise(s) will need to demonstrate suitability (the other tenderers will not be	N/A.	N/A.	N/A.	



Implementation					
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<p>obliged to submit relevant documents).</p> <p>Since Member States will have 24, or, in the case of certain provisions 30 months following the adoption of the Directive to transpose it, we do not have sound information or data to fill in the template.</p>					
<p>MT FULLY IMPLEMENTED.</p>	<p>The measure has been implemented as follows:</p> <p>Part 1 of the measure: <u>only winning enterprises need to submit demonstrating suitability as a tenderer in a procurement procedure. Contracting Authorities can conduct suitability checks after the tendering process</u> has been fully implemented as explained below.</p> <p>Part 2 of the measure: <u>Contracting Authorities could waive the obligation if such evidence has already been submitted in a certain timeframe</u> is implemented partially as explained below.</p> <p>Comment re Part 1:</p>		<p>No specific obstacles encountered known of.</p>		<p>With regards the templates (both traditional and electronic), the contracts department is the body responsible for their updating.</p> <p>These are constantly updated, and such updates are communicated via emails sent on our mailing list.</p> <p>This same</p>



Implementation					
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	<p>Self-declarations have been introduced these past years both in the electronic tendering and the traditional tenders. In the traditional tenders, self-declaration templates for submission are provided with the published tender document. In the electronic tendering this is even easier as since the introduction of the electronic Public Procurement System in 2011, the tenderer is only required to click accept or agree to the conditions, declare he is not bankrupt etc. without the need to submit anything at tendering stage. For both the traditional and electronic tenders, only the winning tenderer is, upon notification that he is the successful tenderer, is requested to provide proof of compliance. Compliance Documents requested are as follows:</p> <ul style="list-style-type: none"> - Courts of Justice Malta / Courts of Justice Gozo - Inland Revenue Dept. - VAT Department - Customs Department <p>Successful bidders are also</p>				<p>principle of requesting self-declarations is also imparted through courses on procurement given by this department in collaboration with CDRT.</p>



Implementation					
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	<p>notified that when collecting the Compliance Certificate from the Civil Section, Courts of Justice, Malta they would be requested to take a declaration on oath stating that their company is not bankrupt or undergoing bankruptcy procedures. This obligation applies only for contracts which value exceeds 500,000eur. If the winning tenderer is foreign, he is requested to provide these certificates from the counterparts of the above-mentioned offices of his own country.</p> <p>Comment Re: Part 2: The Compliance Documents are generally still requested in original for each and every contract which value exceeds 500,000eur. However if a contractor has won another tender in the previous three months and has already submitted the Compliance Certificates, the income tax return certificate and the VAT certificate are accepted in true copy of original. However the other two</p>				



Implementation					
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	documents from the courts of justice are always requested in original for each and every contract awarded in view that the status of the documents may vary substantially within a span of three months.				
NL	FULLY IMPLEMENTED. Self-declaration has been implemented on the 1 st of April 2013.	Implemented in the Procurement Law 2012. The self-declaration form is regulated in lower regulation.	Talks were held with stakeholders (both CA and AD).	The self-declaration is made in PDF format; the format has some technical issues with some computer platforms.	
AT	FULLY IMPLEMENTED. Self-declarations as means of proof that the economic operator fulfils the relevant selection criteria have been introduced in Austria already in 2010 by Federal Law BGBl. I Nr. 15/2010.	See previous column		Since the proposal for a Directive on public procurement has not yet been adopted by the Council and the Parliament no implementation issues can be reported.	There was an extension of the system of self-declaration in 2012 by Federal Law BGBl. I Nr. 10/2012.
PL	IN PROGRESS. The implementation procedure of new EU directives on public				



Implementation					
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procurement has been started by the National Procurement Office.					
PT FULLY IMPLEMENTED. Article 81 ^o of Public Contracts Code – only the successful tenderer must present the qualification documents.	Entered into force in 30th July 2008 and since the 1st of November 2009 the e-submission became mandatory along with the e-public procurement for the pre-award phase.	When the code was released there was a significant amount of training for contracting authorities as well as some dissemination actions, more generic, on the major legislative differences	Portugal is analysing the possibility of interchanging data between public entities in order to avoid the submission of documents by the success tenderer.	See the previous answer.	
RO FULLY IMPLEMENTED. With reference to ABRplus 5, the national legislation in RO has already regulated this aspect by art. 11, para (4), (5) and (6) of G.D. no. 925/2006, as amended by G.D. no. 834/2009; When transposing the new European legislative package on public procurement into the national legislation, presenting a statement on your own account, confirming the compliance with the qualification requirements, as	Specifically, under art. 11, para (4), (5) and (6) of the G.D. no. 925/2006, (4), the tenderer shall submit initially only a declaration on his own account, signed by his legal representative, confirming that the qualification requirements are met, as requested in the documentation awarded. Additionally, the declaration shall be supported by an Annex clearly specifying concrete ways of fulfilling the respective requirements, and also whether various values, quantities or others have been requested;				



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
requested in the tender documentation, will be regulated as a rule.	As per para (4) the tenderer is required to submit/ fill in relevant certificates/ documents confirming the compliance with the qualification requirements , when receiving a request from the contracting authority in this regard, within the period specified in that request. This period will take at least 3 working days; The contracting authority is required to ensure that the tenderer whose tender is declared the winning one presents, no later than the due date for the completion of the report of the award procedure, certificates/documents stipulated at para (5), as these are included in the public procurement file; As per para (5), the public procurement file shall also comprise certificates/ documents of other tenderers only if, within the evaluation process, there have been decisions of rejecting the respective tenders that were based on the information from those certificates/ documents.”				
SI	FULLY IMPLEMENTED. Act Amending Public Procurement Act (Uradni list RS,	Yes. The draft law was posted on a website	During the drafting of the legislation	There are no additional measures.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	št. 90/2012), adopted on 21 November 2012, entered into force on 30 December 2012. Official consolidated text of Public Procurement Act (Uradni list RS, št. 12/13).	eDemokracija designed to interact with stakeholders in the preparation of legislative solutions. In addition, the Ministry of Finance, the bill sent to individual stakeholders who with comments and suggestions are normally involved in the definition of legislative solutions in the field of public procurement, namely the Association of Municipalities of Slovenia, the Community of Municipalities of Slovenia, Slovenian Chamber of Commerce, Craft and Small Business of Slovenia, Engineering Slovenian Chamber of Commerce and the National Review Commission for the revision of public procurement procedures.	the biggest obstacle has been examining the regimes, practices in other countries and preparation of statutory provisions. The Ministry of Finance has not yet carried out any ex-post evaluations of the provision.		
SK	FULLY IMPLEMENTED.	Introduced by Act No. 28/2013 Coll. amending and supplementing Act No. 25/2006 Coll. on public procurement and on amendments to certain statutes, as amended. According to Art. 32 Sec. 8, meeting the		No.	None.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	prerequisites for participation in public procurement can be proved by an affidavit of the bidder or applicant, whereas the documents proving the prerequisites for participation shall be provided to the contracting authority by the successful bidder under Art. 44 Sec. 1 at the time and in the manner specified by the contracting authority and contracting entity.				
FI	NOT IMPLEMENTED. Implementation has not taken place.	Not applicable			The coming Directive on public procurement does not include detailed provisions on practical issues regarding situations where only the winning tenderer submits relevant documents on suitability. If



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
					the winning bidder is unable to provide for relevant documents or these documents implicate problems or shortcomings in suitability, the future Directive remains silent on how to proceed.
SE FULLY IMPLEMENTED. Legislation in force as of July 15th 2010. The title of the legal act is "lag (2010:571) om ändring i lagen (2007:1091) om offentlig upphandling"	See previous column.	Stakeholders have been involved in a procedure whereby the legislative proposal was referred to them for consideration.	The legislation is in force and applied without any reported problems by the public procurers		
UK IN PROGRESS. This has not yet been implemented in UK as the relevant updated public procurement directives have only come into effect in March 2014, for transposition into national law by April 2016. The	The directive including the measures in question, will be implemented substantially by "copy-out" of the wording of the directive into UK Regulations.	The UK Government has had targeted engagement with key stakeholders, in particular on the provisions in the directive which allow or require Member States to make choices on	We have not identified any specific problems.	The UK does not wish to impose additional requirements or burdens on economic operators which go further than those in the directive. We do however plan to go further than the	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
UK is currently planning to transpose the "classic" directive 2014/24/EU by the end of calendar year 2014.		implementation. We also plan a public consultation during 2014 on the draft Regulations as a whole.		directive, to the benefit of economic operators to prevent burdensome "selection" questions.	



A5.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG	N/A - cannot be estimated. Due to transposition timeframe likely to take 24 months, savings potential cannot be estimated.		N/A - there are no calculation for savings lost.	Provisions concerned facilitate access to public procurement contracts for all companies, including small and medium-sized enterprises.
CZ				
DK	Expected.	It is expected that there will be administrative relief for SMEs in that they basically only need to submit documentation if they win the tender. SMEs also only need to submit documentation, if the contracting authority is not in possession of the material in advance or can obtain it in a database However, due to the current national legislation, the saving potential in Denmark is considered to be minimal - the situation in Denmark unchanged after transposition. There are already provisions requiring contracting entities to ask for documentation from the winning bidder upon winning;		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		The only difference between the new directive and the current national legislation is that the current legislation only concerns documentation which proves that the bidder is not subject to grounds of exclusion according to the Procurement Directive whilst the new rules will also include all other types of documentation – i.e. proof of technical and financial capabilities.		
DE	In Germany annual savings amount to about 173 m € p.a.	<p>SMEs in particular benefit from this greatly simplified procedure when tendering, since contract values in the services / deliverables largely fall into a range which allows for SME participation.</p> <p>The introduction of self-declaration was strongly welcomed by the end-users as an essential simplification in the tendering process</p> <p>Similarly for larger contract values, such as in the construction area, the requirement to split the contract into lots will lead to increased SME participation.</p>	None.	Part of the burden reduction stems from an additional national simplification, the option of pre-qualification. Companies have to prove their eligibility once, further proof of qualification is then not needed for further procurement bids of this company. As regards simplification figures, the two simplification options (self-certification / pre-qualification) cannot be calculated separately.
EE	N/A			
IE	Not quantified.	In conjunction with the Department of Jobs, Enterprise and Innovation, the	As there are no measures that go further than measures agreed, there are no subsequent	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		Office of Government Procurement has set up a high level group on SME access to Public Procurement. The focus of this group is to develop and monitor strategies for SME access to public procurement. In addition the Office of Government Procurement, through its new governance model, including its procurement executive, will be monitoring any issues that arise from the implementation of Circular 10/14. Finally, design changes are currently being made to the eTenders national portal to capture data relating to procurement, and, in particular, data relating to contracts awarded over €25,000. It is expected that these changes will facilitate better monitoring and reporting on public procurement trends on a broad range of fronts going forward.	loss of savings.	
EL	No available data at present.	SMEs with lower administrative cost potential benefit from simplified procedure.	None.	
ES		Respondents from Catalonia fully agree that implementation of ABRplus 5 has the potential to improve the position of small businesses (EU Committee of Regions, 2014).		The effect of replacing the production of documents by a signed declaration in tenders will save, which has been calculated by estimating the cost of



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
				<p>these varies between 602 and 585 € depending on whether it is done in person or via e-mail. In the first case, the savings would be 80 € and 22 € in the case of the face. According to the State Procurement Platform, in the year 2012 5.194 tenders were issued taking into account all levels of government and all procedures (open, negotiated with advertising, etc.) and assuming that at least two companies are presented to each tender, the estimated three years, savings would reach € 664,182 if all bids were onsite and € 2,415,209, if all bids were electronic. However, considering that 50% of 5,194 bids may be electronic, the savings would amount to more than € 1.5 million.</p>



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
FR				
HR				
IT	IT TBC The national legislation prior to proposal COM (2011) 896 already provided for the simplification of documentation and self-certification. The communication had no impact in terms of savings. The effects will be produced with the transposition of Directive 2014/24 adopted February 26, 2014.	The associations, on the whole, look favourably on the provisions contained in the Commission proposal, outlining why an encouraging picture for small and medium-sized enterprises (see details in Annex 3). As there is no gold-plating, it is not conceivable that an estimate of their cost.		
CY	In terms of time – saving, it is estimated that the administrative burden was approximately reduced by 50.000 man days.	The administrative burden of the competent authorities issuing the various certificates relating to the Personal Situation of the tenderer / candidate was also reduced by approximately 10.000 man days.	No savings were lost due to other national measures.	
LV	Realised and potential savings data not available because there is no data on the number of applicants participating in procurement procedures, as well as the time for collecting the documentation was not estimated before new regulations. Contracting authority is responsible for requirements in the tender documents so administrative burdens could differ in each tender.	In 2013 were 15363 tenders announced in Procurement Monitoring Bureau supported tender data base. 2,5 (by expert opinion) economic operators submit proposals for a tender on average. Before amendments in public procurement and related laws, economic operators shall submit at least 2 – 3 statements from state and municipal institutions for a tender. It was possible to submit a copy of	No additional requirements to directive have been implemented.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	Procurement Monitoring Bureau has explained that contracting authorities shall not ask for any documents and certificates that are available in the public data bases. Estimations on administrative burdens are estimated in annotation of draft law, usually they are estimated if there is additional administrative burdens to economic operators. So administrative burdens reduction implementing measures haven't been estimated.	statement if it wasn't older than 1 month counting from submission date. So economic operator shall acquire these statements at least once each month if it is participating in the tenders at least one a month. There is no data available how much time economic operators spend to acquire statements. For example, statement from Commercial register costs 7, 11 EUR. The measure significantly saves time for all applicants to prepare the tender. This has been acknowledged by entrepreneurs.		
LT	Estimated savings at EU level available only: €12.5m and - €156.5m.	There is no additional information.	As was mentioned in Section A, there are no any national implementation measures that go further or additional requirements/burdens than the measures agreed at European level.	
LU				
HU	Inadequate data available for estimations to be produced. Not yet implemented as Member States have 24, or in some cases 30 months following the adoption of the Directive to transpose it	N/A		
MT				
NL	Estimated savings on both the CA and EO side in total between €18.2m and €24.3;	A difference can be made between the impact of the Dutch self-declaration and the coming implementation of the		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	Estimated savings at EU level available only: €12.5m and - €156.5m.	public procurement directive. By introducing the Dutch self-declaration there has been a relief in administrative burden. The European Single Procurement Document however does not only aim at relieving administrative burden but also aims at providing proof to the contracting authority. Therefore, it might be possible that the administrative burden will rise in the Netherlands as a result of the introduction of a European standard.		
AT	Savings following the introduction of the system of self-declaration were estimated at 12.3 Mio Euro; Further savings of 3.2 Mio Euro were estimated due to an extension of the system of self-declaration in 2012. The above estimated savings however include public procurement procedures below the thresholds which constitute the vast majority of public procurement procedures in Austria. The possible savings potential only for procurement above the thresholds cannot be estimated.			
PL				
PT	Don't have figures on this measure taken into account separately.	Although the decline of unit costs is not measured, there is a substantial simplification of the procedures considering that only the successful	The Portuguese government is preparing the new legal framework in which IMPIC will be able to do these kind of assessments	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		tenderer must present the qualification documents after the award of the contract. The 2011 survey on e-public procurement shows that 47% of SME consider that there is a significant decrease of bureaucracy.		
RO				
SI	Estimated savings: 155.612,00 EUR/per year (SCM).	Transposition was early, in 2012. With the adoption of amendment to the Public Procurement Act the contracting authority may request the tenderers to submit only the information the subject matter of the offer (type, brand name and model of goods, services or works), price, necessary information on other award criteria and a declaration on their honour that they meet all requirements from the public procurement procedure. Then, after evaluation of the tenders the contracting authority requests of the winning tenderer that he submits the relevant means of proof according to exclusion, selection and award criteria. Possibility of subsequent submission of documents, certificates and other means of proof reduces costs of participants in a procurement procedure. No help from the EU was needed.	There are no savings lost.	
SK	BEFORE:	In 2012, 1438 over-the-limit	N/A.	Number of tenders



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>The average administrative cost of processing one bid 1 by 1 bidder for documenting all elements: 800×0.75 (three weeks) = 600 EUR + 100 EUR related compliance costs (notarization, translation);</p> <p>The average administrative cost of processing one bid by 3 companies: $3 \times 600 + 3 \times 100 = 1\ 800$ EUR + 300 EUR.</p> <p>Administrative costs for all tenders (4000) for documenting all elements of all applicants: € 7,200,000 + 1,200,000 (related compliance costs).</p> <p>AFTER implementation of the measure (Documents submit only the winning bidder):</p> <p>Average administrative cost of processing 1 bid using affidavit (about 1 week, i.e. 25% of 800): $800 \times 0.25 = 200$ + related compliance costs 0 EUR.</p> <p>Calculation for 1 tender (2 supplies through the affidavit + 1 winning complete submission of documents): $(2 \times 200) + 600 + 100 = 1000 + 100 = 1100$ EUR (corresponding regulation of the winning bidder).</p> <p>TOTAL admin costs after</p>	<p>procurements, 2260 below-the-limit public procurement calls and 5388 low value procurement calls were announced.</p>		<p>(2013): 7592 (over-the-limit, below-the-limit, low value), in calculation used 4000 (over-the-limit, below-the-limit).</p> <p>The average number of bidders in the tender: about 3 (Transparency International).</p> <p>The average length of complete documentation preparation for participation in the over-the-limit / below-the-limit tender (for documenting all elements, human judgment based on the experience of preparing tenders): 3 weeks.</p> <p>The average length of a complete bid preparation using an affidavit of the bidder or applicant: 1 week The average wage in the national economy: approximately 800 EUR.</p>



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>implementation (4000) tenders: 4,000,000 + 400,000 (related compliance costs).</p> <p>SAVINGS: 4 000 000 EUR (48 %).</p>			
FI	<p>According to our rough estimations the savings might be around</p> <ul style="list-style-type: none"> - 425,00 euro per company in one tender - in total 19 125 000,00 euro in Finland per year 	Implementation has not yet taken place		
SE	Not defined in preparatory works or elsewhere			
UK	<p>Unknown - it is not possible at this stage to estimate such figures for the UK for this measure. However we estimate that simplification of information related to selection and exclusion of economic operators would probably be several million £STG.</p>	<p>The Commission's impact assessment estimates that the reduced costs for SMEs from reduced administrative burdens could be as much as 60% across the EU, and it follows that this should apply similarly for the UK.</p>	<p>We do not intend any UK implementation measures which will add any additional burdens on economic operators, therefore we expect that there will be no loss of savings for economic operators.</p>	
EU 27	<p>ABRplus 5: directive 2004/17 led to a reduction of Abs of €7.5 million and directive 2004/18 led to a reduction of ABs of €124.6 million (both of them €132.1 million) (p50). EC_2009_Measurement of administrative burdens generated by the acts included in the original list</p>	<p>ABRplus 5 SEC (2008) 2193 is a non-binding working document but this act is expected to reduce the burdens on enterprises, especially on SMEs, taking part to Public Procurement Procedures regulated by Directive 2004/17/EC and directive 2004/18/EC. EC_2009_Measurement of</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>administrative burdens generated by the acts included in the original list.</p> <p>ABRplus 5: SMEs told that EU Directives on public procurements include onerous requirements regarding the economic standing of SMEs, inappropriate use of quality criteria by contracting authorities to establish the most economically advantageous tender and difficulty stemming from the application of different procedures or practices in different Member States despite harmonisation.</p> <p>EC_2013_follow up to the top ten consultation of SMEs on EU regulation.</p>		



A5.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff involved</u> in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹¹	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
<i>Example</i>	<i>Self-declaring suitability as tenderer</i>	<i>Administrator grade</i>	<i>€20,000</i>	<i>0.5 hours</i>	<i>10</i>	<i>3</i>	<i>15,000</i>	
	<i>Checking of self-declaration</i>	<i>Manager grade</i>	<i>€30,000</i>	<i>0.1 hours</i>	<i>10</i>	<i>1</i>	<i>15,000</i>	
DK	It is expected that there will be administrative relief for SMEs in that they basically only need to submit documentation if they win the tender. SMEs also only need to submit documentation, if the contracting authority is not in possession of the material in advance or can obtain it in a database.							The saving potential in Denmark is considered to be minimal - the situation in Denmark unchanged after transposition. There are already provisions requiring contracting entities to ask for documentation from the winning bidder upon winning. The only difference between the new directive and the current national legislation is that the current legislation only concerns

¹¹ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the grade of staff involved in this activity	Please quantify the average annual earnings (€) of the grade of staff involved in this activity ¹¹	Please quantify the amount of time (hours) taken to complete this activity	Please quantify the frequency of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the number of staff of the same grade involved in completing this activity	Please quantify the number of businesses (individual business entities) involved in completing this activity	Other	
		documentation which proofs that the bidder is not subject to grounds of exclusion according to the Procurement Directive whilst the new rules will also include all other types of documentation – i.e. proof of technical and financial capabilities.						
DE	VOL/A: presentation of proof of eligibility SMEs in particular benefit from this greatly simplified procedure when tendering	<i>Administrator grade (ausgebildete Fachkraft, mittleres Qualifikationsniveau)</i>	30,62 Euro/Stunde (Jahreswert nicht vorhanden)	0,23 Stunden (14 Minuten)	13,6 Mio Fälle pro Jahr	1	(Ca. 850.000)	<u>Additional remark:</u> In addition to the required time to fulfil the information obligation, additional material expenditure amounts to 8 EUR per case in a VOL/A bid, and 15 EUR per case in a VOL/B bid.
	VOL/A: presentation of proof of eligibility	<i>Administrator grade (ausgebildete Fachkraft, mittleres Qualifikationsniveau)</i>	30,62 Euro/Stunde (Jahreswert nicht vorhanden)	0,22 Stunden (13 Minuten)	13,6 Mio Fälle pro Jahr	1	(Ca. 850.000)	Economy-wide, total administrative burdens per year for bidding processes amount to 404 million EUR p.a. for VOL/A bids, and
	VOB/A: presentation of proof of eligibility	<i>Administrator grade</i>	28,78 Euro/Stunde	0,23 Stunden (14 Minuten)	5 Mio Fälle pro Jahr	1	(Ca. 120.000)	



	Please describe the main information obligations/ activities AFTER the implementation of the ABR measure	Please describe the grade of staff involved in this activity	Please quantify the average annual earnings (€) of the grade of staff involved in this activity ¹¹	Please quantify the amount of time (hours) taken to complete this activity	Please quantify the frequency of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the number of staff of the same grade involved in completing this activity	Please quantify the number of businesses (individual business entities) involved in completing this activity	Other
	VOB/A: presentation of proof of eligibility	(ausgebildete Fachkraft, mittleres Qualifikationsniveau) Administrator grade (ausgebildete Fachkraft, mittleres Qualifikationsniveau)	(Jahreswert nicht vorhanden) 28,78 Euro/Stunde (Jahreswert nicht vorhanden)	0,22 Stunden (13 Minuten)	5 Mio Fälle pro Jahr	1	(Ca. 120.000)	215 million EUR p.a. for VOB/A bids.
IE	Data not available							Not quantified. It is particularly important that small and medium sized businesses are not hindered in competing for contracts that they could perform effectively.
LT	We would like to inform you that there are more than 7 500 CAs and entities in Lithuania and they are very different among themselves (number of employees, volume and amount of public procurement per year and others). Beside this, the public procurement practice related with this measure implementation is very different because according the legal acts it is the possibility not the obligation to apply this measure in practice. Due to these reasons it is impossible to give the detailed administrative burden data.							Estimated savings at EU level available only: €12.5m and - €156.5m.
AT								Savings following the introduction of the system of self-declaration were



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹¹	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
							<p>estimated at 12.3 Mio Euro; Further savings of 3.2 Mio Euro were estimated due to an extension of the system of self-declaration in 2012.</p> <p>The above estimated savings however include public procurement procedures below the thresholds which constitute the vast majority of public procurement procedures in Austria. The possible savings potential only for procurement above the thresholds cannot be estimated</p>
PT	Although the decline of unit costs is not measured, there is a substantial simplification of the procedures considering that only		There are no savings indicators settled until now.			The 2011 survey on e-public procurement shows that 47% of SME consider that there is a significant	



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹¹	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
<p>the successful tenderer must present the qualification documents after the award of the contract.</p> <p>Since 2008 the measure indicate on the above sample is implemented. Only for the selected economic operator is necessary the qualification docs.</p>						decrease of bureaucracy.	
UK						The Commission's impact assessment estimates that the reduced costs for SMEs from reduced administrative burdens could be as much as 60% across the EU, and it follows that this should apply	Unknown - it is not possible at this stage to estimate such figures for the UK for this measure.



Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹¹	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
						similarly for the UK	

A5.4 Lessons from the ABR measure

	Lessons	Any other comments on lessons learnt
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	
BE		
BG	Yes; According to Bulgaria’s Public Procurement Act, the absence of any legal grounds for exclusion from tendering must be verified by documentary evidence submitted only by the selected contractor; Candidates or tenderers submit self-declarations in respect of the absence of the exclusion criteria laid down in Article 47(1) and (5) ZOP and contracting authorities are legally required to specify the grounds referred to in Article 47(2)ZOP; Article 47(5) requires any conflicts of interest with implications for the candidate/tenderer and the contracting authority to be disclosed; Amendments to the Public Procurement Act, which entered into force in 2008 and 2012 indicate the representatives of candidates and tenderers who may sign declarations on their behalf.	In order to facilitate all public procurement stakeholders, including small and medium-sized enterprises, at the tender preparation stage, more public registers containing information about the eligibility of candidates and tenderers should be available.
CZ		
DK		
DE	In addition to self-certification, additional savings potential stems from the prequalification option (see above). At regional (Länder) level especially, the thematic and sectoral adjustments to procurement thresholds have	Prequalifications are an option in cases where similar procurements are frequently performed and where a similar / constant circle of bidders regularly participates.



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
accelerated and simplified bidding processes further. In total, simplifications in the area of public procurement in Germany amount to some 435 million EUR p.a. (for VOL/A ad VOB/A combined).		
EE	N/A	
IE	The guidance in Circular 10/14 is designed to further enable SMEs in competing for public contracts. This is in line with EU policy on increased SME participation in public procurement. At all times this guidance is to be implemented by buyers in accordance with the principles of EU law, and in a manner that is fully compliant with EU public procurement law and national guidelines.	None available.
EL	The legislative provision on requesting declaration of compliance is being fully implemented.	Implementation of e-procurement measures is expected to further decrease of administrative burden.
ES	N/A - It is not possible to know, at the moment, best practices since the modification of the Spanish laws dating from the end of September 2013.	YES. As an opportunity for further action, respondents from Catalonia suggest that the European Union could establish the option for Member States to approve a reservation of public procurement for SMEs, in the same way as this is currently possible for social organisations (EU Committee of Regions, 2014)
FR		
HR		
IT	IT The Ministry of Infrastructure and Transport should be noted that was established in Italy, the National Database of public contracts - BDNCP, at the Authority for the Supervision of Public Contracts, which captures the documentation proving their ownership of the requirements of general, technical, organizational, economic and financial participation in procurement procedures governed by the Code, while for the requirements not included in the BDNCP, the possession of the same is verified by the application of the provisions contained in the Code Contracts and Presidential Decree n. 207/2010.	The Ministry of Infrastructure and Transportation recommends the following actions: Implementation and improvement on the part of contracting authorities support the legal, administrative and operational to provide to companies wishing to interface with the contracting authorities. This means monitoring the legislation on contracts and tenders and the tender, at the same time, the needs of information represented by economic operators, with a view to enhancing efficiency and effectiveness of interventions by the Government. Adjustment of internal organizational contracting authorities to achieve the goals.



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
	Establishment of technical committees for the examination and resolution of emerging issues in different sectors with the participation of the competent authorities and major trade associations.	
CY	A template of a self-declaration is included in the model tender documents which are accommodated in the "Public Procurement Best Practice Guide" prepared by the Public Procurement Directorate of the Treasury of the Republic. This practice is applied by all the contracting authorities as well as by the contracting entities.	In reducing even further the administrative burden borne by the economic operators, various other certificates beyond those relating to their Personal Situation, are requested, if necessary, after the submission of the tenders/request to participate.
LV	Yes. State introduced e-statement system. Contracting authorities get information from state and municipal institutions for checking of tenderers from this system.	Procurement Monitoring Bureau and State Regional Development Agency work on e-procurement system where all proposals would be able to submit electronically. It will reduce expenses and time of economic operators for submission of proposals.
LT	Yes; Allowing contracting authorities to request a declaration of compliance with the minimum qualification requirements instead of official documents proving their qualification could be considered a best practice example.	Preparation drafts of laws on public procurement transposing the new EU public procurement directives are under the process in Lithuania. The provisions of new EU public procurement directives concerning the declaration of compliance with the minimum qualification requirements will be transposed to national laws on public procurement.
LU		
HU	Not yet implemented – too early to tell.	
MT	This department has started switching from traditional to electronic procurement in 2011 with a high take up both by local and foreigner economic operators. By the beginning of 2014, all tenders with an estimated value equal to or above EU thresholds were published as e-tenders and this is irrespective of whether they are published by the department of contracts or by other contracting authorities. Between 2011 and 2013, 204 contracts have been awarded through this department electronically to 142 different economic operators (companies or joint ventures). This has considerably reduced administrative burdens as all notifications and acceptance of awards is being done electronically, therefore also increasing transparency. Also, the Standard Cost Model measuring instrument itself is a good	



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
example of how to quantify efficiencies from the reduction of legislation and policies. On the other hand this instrument is not straightforward and therefore ongoing training is necessary to use the tool properly.		
NL The measure has been in effect for a year now. It is too early to report any best practice. The Netherlands is currently evaluating the Procurement Law 2012, this includes the self-declaration. Results are not expected before April 2015.	It might be possible that the administrative burden will rise in the Netherlands as a result of the introduction of a European standard. Among other things, the European standard could leave the option for contracting entities to ask for documents from the economic operator when filling in the self-declaration. In the Dutch self declaration this is not allowed.	
AT		
PL		
PT Yes - as well as incorporating this measure in Public Contracts Code, in 2008, Portugal implemented the dematerialization the year after.		
RO		
SI There are no examples of good practices.	No additional opportunities.	
SK No.		
FI No.	None	
SE The legislation is in force and applied without any reported problems by the public procurers.		
UK It is too early to give examples of best practice in implementation of the new directive as this has not yet been transposed in national law. However the UK Government is committed to avoiding unnecessary bureaucracy in public procurement and to ensuring that SMEs are able to compete "on a level playing field". In January 2012 the Government issued a Procurement Policy Note 01/12 on the usage of "Pre-qualification questionnaires" (for seeking answers to exclusion and selection questions), plus a standard PQQ which central government bodies are expected to use. This encompasses the use of "self-declarations". We expect to release an updated version of this standard PQQ during summer 2014.	As noted above the UK aims to transpose the new public procurement directive 2014/24/EU during the current calendar year 2104. We also intend to use this opportunity to include additional measures which will simplify burdens further (for example requiring that that authorities should ask standard suitability check questions (in cases where the economic operator chooses not to submit an ESPD).	We suggest that the Commission updates its 2008 "Commission Staff Working Document - European Code of Best Practices



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		facilitating access by SMEs to public procurement contracts”



Annex 6 ABRplus6-INTRASTAT

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response.

A6.1 Implementation of the ABR measure

	Implementation					
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE						
BG	FULLY IMPLEMENTED. Bulgaria defines annual exemption threshold for each flow (arrivals and dispatches) under which traders are exempted from the obligation to provide Intrastat declarations; The exemption thresholds are defined following as close as possible to the targeted data coverage rates defined in the Regulation 638/2004 of 31 March 2004; Changes in the Regulation 638/2004 (reduction of the minimum coverage rate on arrivals from 97% to 95%) applicable from 2009 were taken into account in the calculations of the threshold which resulted in the increase of the share of the traders	The exemption thresholds are set in a way that allows the largest number of traders to be exempted from providing information to the Intrastat system (i.e. maximum possible burden reduction) and at the same time the high level of quality of the produced data to be kept; Changes in the Regulation 638/2004 (reduction of the minimum coverage rate on arrivals from 97% to 95%) applicable from 2009 were taken into account in the calculations of the threshold which resulted in the increase of the share of the traders	NSI is working closely with the National Revenue Agency for the transposition of the changes in the national framework and for the implementation of all the necessary organisational, technological and procedural measures which will lead to the simplification results required by the EU legislation.	We could not apply exactly the targeted data coverage rates defined in the Regulation 638/2004 of 31 March 2004 as there would be some commodity groups or MS with very low coverage.	Optional data elements are collected in order to provide data needed for Balance of payment and National accounts. These data elements include: the country of origin, on arrival; the region of origin, on dispatch, and the region of destination, on arrival; the delivery terms; the mode of transport.	Additional measures are undertaken in order to reduce the administrative burden on business in Bulgaria: All the data on Intrastat declarations are collected on-line by the National Revenue Agency; -Small transaction threshold is implemented for transactions smaller than 200 Euros (390 BGN); -Simplified reporting for motor vehicle



Implementation					
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below the exemption threshold.	below the exemption threshold.				and aircraft parts; -Reduction of the number of the indicators – data on statistical procedure previously collected by the respondents now is estimated based on the data on the nature of transaction.
CZ FULLY IMPLEMENTED. Data collection in the Intrastat system is embedded in Art. 319 of the Act. No. 13/1993 Coll. the Customs Act, as amended.	Practical and methodical implementation is made by the Decree No. 201/2005 Coll., on the Statistics of Exported And Imported Goods and The Method Of Reporting on Trade Between The Czech Republic And Member States Of The European Community, as amended.	Constructive and helpful comments received from PSIs relating to electronic application processing and data transmission are taken into account.	The InstatDesk Application is more suitable for larger PSIs (over 500 records per month) than SMEs.	We plan to raise the exemption thresholds in Intrastat in connection with the Modernised Customs Code (MCC) and Union Customs Code (UCC).	
DK FULLY IMPLEMENTED.	The thresholds for reporting Intrastat were increased in accordance with the reduced requirement for coverage meaning that fewer enterprises should report. This favoured especially SMEs.	Relevant business organisations are informed about changes to reporting requirements via their involvement in Statistics Denmark’s advisory committees.	The main challenge relates to estimating accurately the non-observed trade due to the higher thresholds – and not least to distribute the estimated trade by countries and	None. DK applies all simplification measures in the Intrastat legislation. For instance we only collect the mandatory variables.	



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
DE	YES. Germany has fully implemented the provisions of Regulation (EC) No 638/2004 and the amending Regulation (EC) No. 222/2009.	With the Sixteenth Regulation amending the Foreign Trade Statistics (which came into force in 2012) the reporting thresholds were increased from €400.000 to €500.000 in 2012.	All relevant stakeholders – public administrations, Bundesländer and national confederations – took part in the legislative process of enacting the regulation.	None.	None.	
EE	UNCLEAR.. Statistics Estonia implemented intra-EU trade statistics in May 2004 when joining EU. Regulation 638/2004 has been fully implemented.	In line with the accession of Estonia to the European Union two new systems had to be implemented for production of foreign trade statistics: the Intrastat system (Intra EC Trade Statistics) for collecting data about the trade between EU Member States, as well as the system Extrastat (Extra EC Trade Statistics) for collecting data about the trade with non-EU countries. Preparations for the implementation of the system Intrastat to collect data on the exchange of goods between the EU Member States was Phare twinning project in cooperation with Finnish Customs, our	A pilot survey of enterprises engaged in foreign trade was conducted in the Framework of Intrastat project in 2003.	The difference compared to previous surveys was large and many changes had to be introduced as the timely submission of and quality of Intrastat data directly influence the observance of Estonian economy on the national as well as on the European Union level. There were several technical, methodological and other problems during implementing	No additional measures.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	employees were trained in Finland and Sweden. To enable the efficient implementation of Intrastat in Estonia, Jorma Tuomainen from the Finnish Customs is working as an adviser in the Statistical Office of Estonia since 1 July 2003 till 30 June 2004. In 2003, eight visits to the Statistical Office by short-term experts took place within this project in order to draw up mid-term reviews of the project, as well as to make future plans.		the new system.		
IE FULLY IMPLEMENTED.	<p>The Intrastat survey collects data from traders involved in merchandise trade exports and imports with other EU member states. Ireland is obliged by an EU Regulation to provide data detailed by commodity etc. to the European statistical office. This data is a very important component of Balance of Payments and National Accounts statistics.</p> <p>In Ireland the data are collected by VIMA and processed by the CSO. The Intrastat legislation</p>	<p>This is a Regulation 638/2004 of 31 March 2004 and is implemented by Traders having to comply with Intrastat requirements if they exceed the Intrastat trade value thresholds. A traders manual is updated annually and traders are informed of this update. Traders are also informed of any changes or improvements in data</p>		<p>Ireland has not gone further than the requirements set down at EU level.</p>	



Implementation						
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	was amended in 2009 by lowering of the minimum coverage requirement for imports from 97 % to 95 %. VIMA and the CSO also introduced further simplifications in 2011/2012 e.g. traders were given more time to submit returns and the Revenue online data entry system was enhanced to assist the trader in completing a return.	collection There will be another Response Burden survey held in 2014. The sample of traders will be given an opportunity to give feedback on the Intrastat survey, including data requirements and data collection methods.				
EL	FULLY IMPLEMENTED. Hellenic Statistical Authority in compliance with the simplifications measures provided in the EU Regulation 222/2009 increased the exception thresholds which resulted to a significant reduction to the administrative burden of the PSIs.	Further improvement of the Intrastat web system has been introduced, while the number of PSI's submitting Intrastat declarations have been increased. The exemption threshold for arrivals gradually increased from €55.000 in 2007 to €115.000 in 2012.	There was no actual involvement of the stakeholders.	No obstacles were faced for the implementation of the new exemption thresholds.	No any additional measures at national level have been implemented.	The PSI's have been informed about the application of the new thresholds by an announcement in the form of a Press Release. Moreover ELSTAT's portal is hosting the relevant information about the applied thresholds.
ES	NOT IMPLEMENTED. Modification of thresholds has not taken place since 2008;	Not applicable (N/A).	Not applicable since the measure has not been implemented due to the obstacles.	Obstacles to implementation: (1) the first effects of the crisis were reflected in the 2008	None.	It is foreseen the modification of the threshold for year 2015.



Implementation					
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			statistics. Therefore, it was considered inappropriate to modify the thresholds to ensure greater comparability of the foreign trade statistical data series; and (2) there was the adoption towards the end of 2011 of a new Royal Decree on sanctions for breaching the statistical obligation. In this case, and in order to measure the effects of the Royal Decree, change of thresholds was considered inappropriate until such time as the sanctioning procedure was well consolidated.		
FR					
HR					
IT	NOT IMPLEMENTED. ISTAT is	N/A	ISTAT, working closely	N/A	N/A



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>actively engaged in the implementation of simplification measures for Intra EU statistics and plays a crucial role in the SIMSTAT project finalized to substantially reduce the statistical burden for intra-EU operators.</p> <p>However, due to some delays in national implementation procedures, the minimum coverage rate on arrivals has not yet been implemented.</p> <p>Moreover, in last Seminar about SIMSTAT (24/09/2014, Luxembourg), Eurostat has pointed out that: "A unified data collection system for VAT and INTRASTAT (integrated fiscal and statistical data) - AS ITALY DOES - has the potential to simplify the data collection, reduce total response burden and ensure collection of consistent data. Eurostat will discuss this issue with DG TAXUD to assess the feasibility of starting an initiative at EU level."</p>		<p>with the Customs Agency - Ministry of Finance has implemented all the necessary organisational, technological and procedural actions and supported the updating of national legislation to transpose rapidly and effectively the simplification measures introduced by the EU statistical regulations; Stakeholders have been actively engaged in the design and implementation of the new INTRASTAT, system, especially with regard to the main technical and organisational innovations introduced in the initial phase; A meeting was held at the Department for EU Policies with representatives of the public administrations</p>			



Implementation					
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		<p>and of stakeholders of IT to assess the impact of the simplifications put in place in Nov 2013. Stakeholders included: (1) Public Administration Department; (2) ISTAT; (3) Customs Agency; (4) Ministry of Economic Development; (5) National Confederation of Craft Industries (Confartigianato); (6) Confederation of Italian Industry (Confindustria); (7) National Confederation of Trade, Tourism, Services and SMEs (Confcommercio); and (8) CNA (National Confederation of the Craft Sector and SMEs).</p>			
<p>CY YES. Cyprus has fully implemented the provisions of Regulation (EC) No 638/2004 and the amending Regulation (EC) No 222/2009.</p>	<p>In terms of value, threshold levels for arrivals flows was gradually increased from €55.000 in 2009 (reference year) to €100.000 in 2012.</p>	<p>Providers of statistical information (PSIs) were informed about the increase in threshold levels via an</p>	<p>No serious obstacles were encountered. However, a number of PSIs chose not to take advantage of</p>	<p>Besides the compulsory elements, Cyprus also collects via the Intrastat declarations a number of variables which are specified</p>	

Implementation					
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		information leaflet issued by the VAT Department. A help desk facility was also provided to PSIs, both by the VAT Department and the Statistical Service.	the increase in threshold levels by continuing the submission of Intrastat declarations.	as optional in the EU Regulation.	
LV FULLY IMPLEMENTED. Latvia implemented the requirement of the Regulation 638/2004 of 31 March 2004 “that the thresholds below which parties are exempted from providing any Intrastat information shall be set at the level that ensures that the value of at least 95% of total arrivals of the relevant Member State’s taxable person is covered” in 2009.	The assimilation threshold for arrivals was increased from 65000LVL (92487EUR) (2008) till 100000 LVL (142287EUR) in 2009- 2012. As a result providers of statistical information (PSIs) with smaller values for arrivals were exempted from the obligation to provide statistical institution with <i>Intrastat</i> reports.	PSIs were informed about the implementation of the measure via website of the statistical office. In <i>Intrastat Helpdesk</i> it is available information on assimilation thresholds. Besides, from 2012 the statistical office issues General Administrative Statement that is published in the official publisher of the Republic of Latvia “Latvijas Vēstnesis” that defines for the PSIs obligation to submit <i>Intrastat</i> statistical reports when assimilation threshold is reached.	There were no important difficulties observed during the process of the implementation of the measure.	On-line data collection tool “e-parskats” was improved and percentage of PSIs that submit <i>Intrastat</i> reports has increased from 27,0% in 2008 to 74,6% in 2012.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
LT	FULLY IMPLEMENTED. Amendments were implemented.	Intrastat Exemption thresholds for arrivals were calculated according to the new requirements of Regulation (EC) No 222/2009 of the European Parliament and of the Council of 11 March 2009 (reduction of the minimum coverage rate on arrivals from 97% to 95%). In terms of value, Exemption threshold levels for arrivals flows was gradually increased from €130329 in 2008 (reference year) to €188253 in 2012.	Stakeholders were not involved.	No difficulties.	
LU					
HU	FULLY IMPLEMENTED. The reduction of the respondents' By decreasing the actual coverage rate of EU imports to the legal minimum of 95%, the measure was fully implemented	As a result of the legislative change, SMEs with the smallest EU imports were exempted from their obligation to provide monthly data, thus reducing the number of respondents by 18%.	Since the way burden reduction could be carried out was clear-cut, there was no need to involve any stakeholders. A threshold meeting the 95% coverage rate was defined and all enterprises having trade value below that exempted.	There were some concerns rather than obstacles or difficulties – with reduced coverage rate the share of estimated data increases intensifying quality issues in Eurostat quality assessment procedure.	The measure in question had originally been scheduled for the beginning of 2008, but was finally postponed to 2009. Hungary implemented the measure from 2007 to 2008.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>MT NOT IMPLEMENTED. It is not in Malta's interest to reduce the number of respondents, as there are a lot of small traders and quality in statistics would diminish. However there is an annual threshold of €700 as a minimum for traders to declare their imports/exports.</p>	N/A.	N/A.	N/A.	N/A.	
<p>NL FULLY IMPLEMENTED. By decreasing the coverage rate from 97 % to 95 %, Statistics Netherlands has increased the reporting thresholds from € 400.000 to € 900.000.</p>	See previous column.	<p>Dutch trade organisations as well as the Dutch Government supported and welcomed the implementation of this measure and the realisation of administrative burden reduction;</p> <p>An alternative proposal to reduce further response burden is being discussed with Dutch enterprises and Dutch trade organisations at this moment. During these sessions Statistics Netherlands is eager to learn from Dutch enterprises about their business needs in</p>			<p>Statistics Netherlands has continued to support the Commission's effort to further reduce the administrative burdens. They are advising to reduce thresholds further to 90% whilst pursuing studies on how further simplification can be brought about.</p>



Implementation					
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		order to return more relevant statistical information. In this way enterprises will be more motivated to respond to statistical surveys which will improve the perception of administrative burden caused by statistical obligations.			
AT FULLY IMPLEMENTED. National exemption and simplification threshold were raised - it is worth noting that in Austria, the same exemption threshold applies for Arrivals and Dispatches. In the past they have been raised on numerous occasions.	Increase of the assimilation threshold from EUR 300,000 to 500,000 2010.				
PL					



Implementation																											
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation																						
<p>PT FULLY IMPLEMENTED. Change of cover tax for total arrivals in 2009 (from 97% to 95%) was implemented in PT.</p> <p>In 2014 a new coverage rate for imports was established (Regulation No. 1093/2013) , from 95% to 93%, and implemented in PT, which results in a new increase in the annual thresholds defined.</p>	<p>In terms of value, threshold levels for arrivals flows was gradually changed, as follows:</p> <table border="1" data-bbox="669 624 999 975"> <tr><td>2014</td><td>350.000 €</td></tr> <tr><td>2013</td><td>250.000 €</td></tr> <tr><td>2012</td><td>200.000 €</td></tr> <tr><td>2011</td><td>200.000 €</td></tr> <tr><td>2010</td><td>300.000 €</td></tr> <tr><td>2009</td><td>400.000 €</td></tr> <tr><td>2008</td><td>100.000 €</td></tr> <tr><td>2007</td><td>70.000 €</td></tr> <tr><td>2006</td><td>50.000 €</td></tr> <tr><td>2005</td><td>60.000 €</td></tr> <tr><td>2004</td><td>60.000 €</td></tr> </table>	2014	350.000 €	2013	250.000 €	2012	200.000 €	2011	200.000 €	2010	300.000 €	2009	400.000 €	2008	100.000 €	2007	70.000 €	2006	50.000 €	2005	60.000 €	2004	60.000 €	<p>The stakeholders were not directly involved. But after taking the decision of changing the threshold, Statistics Portugal contacted all stakeholders regarding the application of the changes in their systems.</p>	<p>N/A.</p>	<p>N/A.</p>	
2014	350.000 €																										
2013	250.000 €																										
2012	200.000 €																										
2011	200.000 €																										
2010	300.000 €																										
2009	400.000 €																										
2008	100.000 €																										
2007	70.000 €																										
2006	50.000 €																										
2005	60.000 €																										
2004	60.000 €																										
<p>RO FULLY IMPLEMENTED. In 2012, a statistical survey was carried out with the purpose of assessing the administrative burden on the of intra-community trade economic operators generated from Intrastat for 2011; Based on the results of this review, a statistical threshold for intra-community arrivals of goods within the Intrastat statistics system was increased since 2013, from 300,000 lei to 500,000 lei.</p>	<p>A statistical threshold for intra-community arrivals of goods within the Intrastat statistics system was increased since 2013, from 300,000 lei to 500,000 lei.</p>																										



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
SI	FULLY IMPLEMENTED. Statistical Office of the Republic of Slovenia amended the legislation in 2009.	The value of statistical threshold was increased from EUR 85,000 000 to EUR 120,000, i.e. the degree of statistical coverage decreased from 98.3% to 96.9%.	The stakeholders weren't involved.	No obstacles.	No additional requirements.	
SK						
FI						
SE	FULLY IMPLEMENTED. In 2009 the Swedish Intrastat system was adjusted in response to the revised Regulation regarding the threshold for arrivals.	In the Swedish Intrastat system the threshold for arrivals was adjusted from 2,2 million SEK to 4,5 million SEK for being included in the survey and this change favoured SME:s that fell below the new threshold.	The Board of Swedish Industry and Commerce for Better Regulation (NNR) was informed about the change of threshold for arrivals.	Estimating the simplification effect after increasing the threshold in Intrastat in 2009 was not too easy. One should take into account aspects such as the flow, number of reported records, any help that can be provided by the partner company (commodity code, weight etc.), technical conditions at the provider, difficulties according to classification of goods on commodity codes and what kind	No national implementations which add additional burden.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
			of tools for the reporting that can be provided by the NSI. At the same time, the effect on the perceived burden is closely correlated with prestige bias of providers in connection with the reported time spent on reporting.		
<p>UK FULLY IMPLEMENTED. The UK legislation required to introduce the revised threshold which brought about the reduction in coverage for arrivals came into force on 1 January 2010. This increased the threshold from £270,000 to £600,000.</p>	<p>In the UK, the revised threshold was calculated to ensure only 95% of total arrivals trade by value was collected therefore keeping the number of businesses required to submit arrivals declarations to an absolute minimum.</p>	<p>Prior to this measure, HMRC undertook a public consultation on Intrastat simplification between June and September 2007 and put forward three options for the simplification of the Intrastat system: (1) reducing the volume of trade on which data must be collected from the current level of 97% of value to 95% ; (2) reducing the volume of trade on which data must be collected from the</p>			



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		current level of 97%of value to 90 %; or (3) implementation of a Single Flow system whereby each Member State would collect data for one trade flow only (arrivals or dispatches) and then exchange this with other EU members.			



A6.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States). In addition, responses to the questions in the table below should relate only to the administrative burden from the EU regulations and not the administrative burden from national requirements.

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG	Not available.	The share of the traders that were exempted from the obligation to declare their arrivals in 2008 was 60.2%; The changes in legal requirements gave the possibility for additional reduction of the burden on business and this share increased to 64.2% in 2009, 71.4% in 2010 and 71.3% in 2011; On the dispatch/export side all the possibilities for the reduction of the burden on respondents were also used.	See previous column.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		The share of the traders that were exempted from the obligation to declare their dispatches in 2008 was 54.0%. This share in 2009, 2010 and 2011 increased to 73.4%, 68.3% and 66.1% respectively; Accounting for minimum coverage rates, the number of the respondents in 2011 will be reduced additionally by 1409 traders on dispatches and by 2667 traders on arrivals.		
CZ	Realised savings as a result of the coverage of Intrastat imports from 97 to 95 per cent led to a reduction in administrative burden of approx. €300.000 . However, the extent of further saving potential is unknown, as it depends if and how SIMSTAT is implemented.	Number of used electronic application processing and data transmission has been reduced from 4 to 2. Additionally, division of labour possible and proved to be useful – typically because data collection and control/monitoring are undertaken by GDC staff; InstatOnline more applicable to SMEs (up to 500 records per month). The share of the traders that were exempted from the obligation to declare their arrivals in the period 2008-2013 increased from 82.2 % to 89.4 % On the dispatch side all the possibilities for the reduction of the burden on respondents were also used. The share of the traders that were exempted from the obligation to declare their dispatches in the period 2008-2013 from 80.5 % to 86.1 %. The number of respondents in the period 2008-2013 decreased by 23985 traders at arrivals and by 8271 at	The registration of new providers of statistical information will be reduced from 5 - 10 days to 1 day.	No data available for quantification.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
DK	Realised savings as a result of the coverage of Intrastat imports from 97 to 95 per cent led to a reduction in administrative burden of about €500.000. However, the extent of further saving potential is unknown, as it depends if and how SIMSTAT is implemented.	dispatches. A further reduction is foreseen in 2014, when the coverage of Intrastat imports is reduces from 95 to 93 per cent; The reduction in the coverage of intrastat will comprise the smallest importers.	None.	
DE	Since 2012 the increase of the threshold levels from € 400,000 to € 500,000 lead to a reduction in administrative burden of about 20 million € per year.	About 7000 traders – mostly small and medium enterprises - were exempted from their obligations to statistical reporting.		
EE	The number of respondents reduced from 12852 in 2003 to 9633 in 2005. Respondents include all units that reported foreign trade to customs or Intrastat survey.	Intrastat is not fully comparable with previous system when the foreign trade statistics in Estonia was based on customs declarations and statistical surveys are used for goods which are not subject to customs clearance. Since May 2004, to produce trade statistics between the EU Member States, data are collected directly from enterprises. Reduction of burden is not proportional to reduction of number of respondents because only businesses with foreign trade below threshold are exempted from Intrastat survey. Electronic data collection is implemented for collecting Intrastat which reduces administrative burden.	N/A.	No comments.



Impacts					
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact	
IE		<p>A Response Burden Survey was undertaken in 2013 by the Central Statistics Office (CSO) and VIMA (the branch of Revenue responsible for collecting Intrastat data). Preliminary analysis of this survey indicates that the Intrastat burden has been reduced by around 20% to 25% in recent years. The actual time taken and staff costs have fallen due to an increased usage of integrated IT systems by traders and electronic only filing of returns on the Revenue On-line Service (ROS). (Because a comparable measurement was not conducted in Ireland in 2008, it is not possible to give accurate reduction figures here).</p>	<p>The reduction of administrative burden affected enterprises with the smallest EU turnover. Further adjustments to the thresholds would mainly reduce the burden on small traders with low value items. However many of these are Irish owned companies and the loss of such data would greatly reduce the amount of information available to traders and to policy-makers. Important information on the importation of potentially particular substances could also be lost e.g. hazardous chemicals and animal feeding stuffs. The response burden survey found that the majority of traders have embedded the provision of Intrastat data into their IT data processing systems.</p> <p>This has reduced the monthly Intrastat burden to around 65 minutes for exports and around 100 minutes for imports.</p>	<p>As there are no measures that go further than measures agreed, there are no subsequent loss of savings.</p>	
EL	<p>Realised savings: € 1,450,215.6.</p> <p>The realised saving of 1,450,215.6 € resulted mainly from the lowering of the coverage rates of Intrastat arrivals. In the framework of SIMSTAT pilot project, further administrative burden reduction is foreseen.</p>	<p>In order to estimate the reduction of the burden to the enterprises the Standard Cost Model was used. The estimation of the savings occurred due to the 25% reduction of the total number of the enterprises that were obliged to submit Intrastat declarations resulting of the increase of the applied exemption thresholds from 55.000 euros in 2007 to 115.000 euros in 2012. The required time for filling in and submitting Intrastat</p>	N/A.	No further comments.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>declarations is estimated approximately 2 man-hours on a monthly basis (based on a 2007 special survey conducted for this reason) while the tariff is estimated approximately 9, 34 euros per hour.</p> <p>The large majority of PSIs spend less than 5 hours per month on Intrastat (Statistics Greece). The most important part of burden is caused by finding the correct CN code to be reported. Respondents of the survey (carried out by Statistics Greece) suggested as best way to simplify to somehow have dispatchers include CN codes on invoices and on other relevant documents. This would reduce burden considerably (for arrival reporters) and at the same time increase data quality. (Source: 'Simplification of Intrastat').</p>		
ES	TBC	Not applicable since the measure was not implemented.	N/A.	Despite thresholds not being changed from 2008, there was a fall in the number of mandatory data providers due to the significant decline in trade volume as a result of the



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
				economic crisis; The reduction in the number of mandatory data providers (due to a fall in trade volume) essentially affects enterprises whose arrivals and/or despatches, prior to the crisis, were close to the threshold value. And these were essentially SME.
FR				
HR				
IT	As to the reduction in administrative burden generated by the simplification brought about by ABRplus6, neither industry associations nor the competent administrations have been able to provide quantitative information confirming the administrative burden measured and described in EU reports. However, a mismatch was found between the Commission's estimates and the	Benefits generated by the reduction of the statistical reporting burden for SMEs were especially significant in the initial phase, while the results of later regulatory simplification measures have been more limited, albeit still noticeable; In 2010 electronic transmission of all Intrastat forms was implemented, saving time for the reporting businesses and speeding up the transmission of	As there is no gold-plating, it is not conceivable to have an estimate of their cost.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>businesses' own perceptions of actual reductions achieved.</p> <p>It is not possible to provide a quantitative estimate of the possible savings resulting from the simplification measure because the database originally used by the Commission for the measurement of administrative burdens (essential to make any estimation) has not been shared and made available to Member States. Particularly relevant is the absence of information on the frequency and the population of the undertakings concerned, as well as the assumptions underlying the estimates of the savings from the Committee (see. Transmittal letter).</p>	<p>information. Also reported that electronic transmission of the fiscal and statistical data of the Intrastat system has contributed significantly to reducing the reporting burden for businesses, national statistical entities and Customs; According to the latest fiscal and statistical data available to ISTAT, in 2011 about 385 000 businesses established in Italy were engaged in trade with other Member States. Of these, about 280 000, mostly SMEs, were exempted from the requirement to provide statistical information subsequent to the introduction and later developments of the Intrastat system;</p> <p>The remaining 105 000 were required to provide statistical information (in addition to information for taxation purposes), in differing levels of detail according to their volume of intra-EU trade;</p> <p>About 100 000 SMEs (as per the EU definition, those employing up to 249 people) were required to provide statistical information, mostly in a simplified form compared to larger companies, on account of their relatively small volume of intra-EU trade.</p>		
CY	The increase in threshold levels (value) from 2009 to 2012 resulted in a significant decrease in the number of providers of statistical information (PSI) for the Intrastat	No additional information available.	The additional variables collected via the Intrastat declarations result in an increase in the number of data lines submitted by PSIs. However, the introduction of the mandatory	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	system and in the number of data lines which were reported. Specifically, from December 2009 to December 2012: - the number of traders was reduced by 25%, - the number of lines was reduced by 17%.		electronic submission of Intrastat declarations has contributed to the reduction of the administrative burden on PSIs.	
LV	<p>Savings achieved by PSIs from reduction of coverage rate from 97% to 95% for arrivals during the period 2008-2012 resulted in EUR 450,540 (Realized = potential savings).</p> <p>Method applied for calculation of potential savings:</p> <p>(average time for the filling-in the <i>Intrastat</i> declarations in 2012 (8,1 hours) *number of respondents in Dec 2008 (7275)*12month * average hourly labour costs in 2008 (5,68 EUR)) minus (average time for the filling-in the <i>Intrastat</i> declarations in 2012 (8,1 hours) *number of respondents in Dec2012 (6425))*12month * average hourly labour costs in 2012 (5,71 EUR))</p>	The implemented measures resulted in the total reduction of the number of PSIs by 12% in 2012 in comparison with 2008. Considering the fact that approx. 80% of <i>Intrastat</i> population is SMEs the reduction of administrative burden is related to the enterprises with small trade values.	There were no any national requirements implemented during 2008-2012.	For the appraisal of burden-reduction, other factors should be taken into account such as simplification of Combined Nomenclature, implementation of new modern electronic tools of the data collection, stability of Intrastat population and size class of enterprises.
LT	The total number of PSIs in 2012 against 2008 decreased by 13 per cent; The number of PSIs which had to report arrivals decreased by 15 per cent. Savings in Euro are not available. Response Burden	The reduction in the minimum coverage requirement for arrivals from 97% to 95% led to a reduction in the number of PSIs. As a result, the total number of PSIs in 2012 against 2008 decreased by 13 per	There were no savings lost.	Actual cost savings are not known at the moment.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	Survey is foreseen in 2014.	cent; The number of PSIs which had to report arrivals decreased by 15 per cent and the number of declarations per year decreased by 19 per cent.		
LU	Anticipated savings: EUR 475, 000.			
HU	Savings potential is practically identical to actual savings. Estimated savings due to burden reduction is EUR 291,000	Number of respondents for intra-EU imports decreased from 8,400 in 2007 to 6,900 in 2008 (18%). The average time spent on reporting intra-EU imports by SMEs (group of traders most similar to the exempted ones) is estimated as 22.8 hours/year; Thus the annual time saved amounts to (1,500 *22.8) 34,200 hours. An analysis was conducted for a major coverage reduction to 90%. In this case, exemption would be total. Only for a smaller part of PSIs (500- 700) declaring both flows exemption would be partial. Also a significant impact at the more detailed levels for product groups (CN4 or CN8). 139 out of 469 NACE activity codes would totally disappear in case of a coverage reduction to 90% (Source: 'simplification of intrastat').	No savings lost.	
MT	Savings Potential -Not available.			



Impacts																				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact																
NL	EUR1 million worth of savings estimated for the Netherlands. This is 10.2% of the total administrative burden caused by Intrastat in the Netherlands of EUR11.5 million in 2008.	It has been estimated that the new rules have led to the exemption from Intrastat reporting obligations for 4.000 small and medium enterprises.																		
AT																				
PL																				
PT	<p>Realised € 105.000 (9% - 2009 vs 2008) 71.000 (5% - 2012 vs 2011) Increase € 95.000 (8% - 2012 vs 2008).</p> <table border="1"> <thead> <tr> <th>Year</th> <th>N° of Companies involved</th> </tr> </thead> <tbody> <tr> <td>2014</td> <td>8411</td> </tr> <tr> <td>2013</td> <td>11781</td> </tr> <tr> <td>2012</td> <td>13896</td> </tr> <tr> <td>2011</td> <td>13573</td> </tr> <tr> <td>2010</td> <td>12440</td> </tr> <tr> <td>2009</td> <td>11110</td> </tr> <tr> <td>2008</td> <td>20737</td> </tr> </tbody> </table>	Year	N° of Companies involved	2014	8411	2013	11781	2012	13896	2011	13573	2010	12440	2009	11110	2008	20737	See previous column		Changes on transactions characteristics and the end of simplified sample explain response lines variations and burden variations between 2009 and 2012.
Year	N° of Companies involved																			
2014	8411																			
2013	11781																			
2012	13896																			
2011	13573																			
2010	12440																			
2009	11110																			
2008	20737																			
RO	Taking into account that the statistical survey for assessing the administrative	The number of economic operators with reporting obligations for the intra-																		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	burden led to an average cost of completion and submission of the Intrastat statistical declaration per economic operator of 475 Euro/ year, an overall reduction estimated at about 2,4 million euros/year for economic operators with reporting obligations in Intrastat system comes as a result.	community arrivals flow has decreased by about 5,000 economic operators (representing 24% of the economic operators with obligations), from about 21,000 economic operators to about 16,000.		
SI	EUR 2,856,960/ year.	The reduction of the level of statistical coverage had major impact on reduction of administrative burden, but there is also an impact on the deterioration of the statistical data, in particular in certain areas of national strategic trade. From this perspective this means the loss of significant amount of information on traded products. According to the Statistical Office of the Republic of Slovenia information cannot be replaced with estimated data.	There are no savings lost.	
SK		N/A.	N/A.	Unknown - it is not possible to quantify.
FI				
SE	Estimated: EUR 1 million.	The reduction in number of reported commodities is estimated to 14, 744/month. Approximately 3,500 companies were excluded from the survey as a result of the increased threshold for arrivals. A rough estimate of the yearly total	No national implementations which add additional burden.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		decrease in burden for Providers of Statistical Information (PSI), expressed in number of hours is 72, 000 hours. This corresponds to a reduction of 18.2%.		
UK	Estimated savings: €2.2m per annum based on 2009 prices. This equates to a 10% reduction of the administrative burden of Intrastat; Reduction in the number of businesses required to submit arrivals declarations by around 35%, and reduction in the total number of businesses required to submit Intrastat declarations by around 20%.	Many businesses with the least amount of intra-EU trade were already exempted from the obligation to submit Intrastat declarations. The effect of implementing this measure in the UK was that around 6,500 additional SMEs were no longer required to submit Intrastat declarations and removing all compliance costs associated with Intrastat for approximately 20% of all Intrastat businesses.		With regards the actual implementation, there was a smooth transition with no issues. We were able to maintain data quality via good Below Threshold Trade (BTT) estimates.
EU-28	Regulation 638/2004 (after being amended by Reg. 222/2009) led to a reduction of €134.2 million (EC 2009 measurement of administrative burdens generated by the acts included in the original list; p63).			



A6.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹²	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
Example	<i>Reporting on volume of exports/imports traded</i>	<i>Administrator grade</i>	<i>€20,000</i>	<i>0.5 hours</i>	<i>10</i>	<i>3</i>	<i>15,000</i>
	<i>Compliance checking of reporting</i>	<i>Manager grade</i>	<i>€30,000</i>	<i>0.1 hours</i>	<i>10</i>	<i>1</i>	<i>15,000</i>
IT	The provision, which is required to evaluate the impact, has already been simplified by subsequent legislation. However, administered expenses arising from the ABR measure cannot be estimated as	There are no estimates or quantitative data	There are no estimates or quantitative data	There are no estimates or quantitative data	There are no estimates or quantitative data	There are no estimates or quantitative data	There are no estimates or quantitative data

¹² Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹²	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
	simplification had already taken place prior to its introduction						
LV	Reporting on volume of exports/imports traded, checking of reporting	Book-keeper		8.1	12	1	6400
HU	Reporting on intra-EU imports and exports (same activity by fewer enterprises on the import flow)	Professionals	€ 8.5/hour	No info on the total population, only on the importing SMEs	12	No info	6,900 medium and large enterprises for imports + 4,400 enterprises for exports.
NL							
SI	The calculation of administrative costs is currently not feasible because since we don't have all necessary information. SURS will conduct detailed analysis of the burden on respondents within the Intrastat statistical surveys carried out by the end of 2014.	N/A					
SE	We are not able to quantify this						
UK							

A6.4 Lessons from the ABR measure

Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
BE		
BG Yes. BG considers that the efforts they have put to reduce the burden on respondents by keeping at the same time high data quality of the Intra-EU trade has given significant results through the years.	Bulgaria is involved in all the activities related to SIMSTAT. Some MS are carrying out studies in order to investigate other opportunities for simplifications that will lead to reduction of the administrative burden on business. Based on the results and Impact assessment of the different approaches investigated Bulgaria will be able to choose the most appropriate way for further simplifications which will allow to continue the production of data with good quality required by the users.	
CZ The reduction of number of used electronic applications made the Intrastat reporting more user friendly, thus reduced the reporting burden. Better GDC organisation made the reminder system more effective.	The amended Regulation has allowed a balance to be achieved between burden relief and significance of the statistics in the CZ. The settings of the Intrastat and Extrastat system in CZ do not allow any further savings without a major loss of information.	
DK Mandatory digital reporting by PSIs On-line validation during the digital reporting Automatic correction of smaller errors reduces recontact to PSIs and thereby burden.	Major further reductions in the current set-up are not likely without a major loss of information. However, a possible area for some burden reduction could be better use of on-line validation of probability errors.	
DE No.	DE is of the opinion that the amended Regulation has allowed a balance to be achieved between bureaucracy relief and significance of the statistics. Consequently, further savings are no longer likely to be achieved without a	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
EE	Twinning project with Finnish Customs.	major loss of information. Implementation of Simstat system (initiated by Eurostat) could reduce the administrative burden as sample size will reduce.	No comments.
IE	None available.	None available.	
EL	The enhancement of the electronic reporting systems, of the web based application of Intrastat declarations, reduces further the burden of the enterprises while quality requirements are met.	Given the fact that since 2011 the electronic submission of VAT declarations as well as Vies recapitulative statements for arrivals and dispatches became mandatory, further reduction of the administrative burden will be achieved as long as the use of the web application system for submitting Intrastat declaration will be increased longitudinally. It is worth to notice that the existing national legal provisions for Intrastat declarations are in close link with the relevant obligations for fiscal purposes. ELSTAT is preparing proposals to the competent Ministry (of Finance) regarding the appropriate adjustment of the legal framework.	
ES	N/A.	YES. Concerning specific opportunities for further action, respondents from Catalonia indicate that it would be helpful to limit the number of mandatory questionnaires to which companies have to respond. It might be worth consideration to incorporate statistical issues into other existing instruments, in order to avoid generating new questionnaires (EU Committee of Regions, 2014). We are analysing to eliminate some voluntary variables.	
FR			
HR			
IT	It is not possible to identify best practices.	There were no further opportunities for simplification.	
CY	Yes - the electronic submission of Intrastat declarations became mandatory (by national legislation), which further reduced the administrative burden on SMEs.	1) The foreseen increase in threshold levels (in terms of value) in the coming years is expected to reduce further the number of PSIs submitting Intrastat declarations. 2) The possible introduction of SIMSTAT; PSIs will no longer be required to submit arrivals data, as Member States will be using dispatch data from other	



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
	Member States in order to produce their arrivals data.	
LV	The development and promotion of electronic reporting tools for filling in <i>Intrastat</i> reports also ensures the reduction of administrative burden for PSIs.	Commission Regulation (EU) No1093/2013 of 4 November 2013, Article 1 states that coverage rates for arrivals starting with 2014 shall be at least 93%. Further reduction of coverage rates both for arrivals and dispatches shall be carefully evaluated due to the loss of statistical information and data quality.
LT	No.	The reduction in the minimum coverage requirement for arrivals from 95% to 93% will be implemented in 2015. Statistic Lithuania will take part in the trial for exchange of micro-data on Intra-EU trade between Member States. Further simplification measures will depend on the results of the test.
LU	Yes - analyses have shown that the negative impact on quality is in general higher for smaller than bigger Member States. Further lowering of the minimum trade coverage seems not be the best practice for small or medium Member States.	
HU	No	
MT	N/A.	N/A.
NL	Yes - Statistics Netherlands indicates the reduction as best practice as it implemented a maximum threshold of € 900,000 as soon as the Regulation was adopted at the beginning of 2009.	In November 2013, Eurostat announced another decrease of the coverage rate for intra EU-imports from 95 % to 93 % as of January 2014. Statistics Netherlands will accordingly increase the reporting thresholds for both imports and exports from € 900,000 to € 1,500,000. As of 2014, about another 4.000 enterprises (of the 19.000 PSI's (Providers of Statistical Information) in total would not have to provide statistical information for Intrastat anymore; The transformation from Intrastat to Simstat (which focuses on a single flow approach) will require only the data collection of the dispatches. This information will then be shared between all other Member States on a micro-data level; However, there are signals that Simstat will not account for the full 50% reduction as envisaged, as amongst others it might increase the current number of observations since some Member States believe that the higher thresholds for exemption in other Member States will limit their quality of statistics. In addition, for single flow, extra variables will be needed to ensure robust export observations.



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
AT	Yes.		
PL			
PT	Implementation of automatic data collection via UPLOAD of a structured file in electronic Webform.	See previous column.	
RO			
SI	No.	No further suggestions.	The reduction of the level of statistical coverage has had a major impact on reduction of administrative burden, but there is also an impact on the deterioration of the statistical data.
SK	No.		
FI			
SE	Particularly positive is that the simplification benefits small companies, and the impact on different aggregates are not too serious. Most of the "lost" trade in the collection is now estimated with reliable methods. However the more the requirement of the coverage is decreased the larger companies will not need to report, and it will be more difficult to do reliable estimations on levels such as country distributed CN 8. The implementation in 2009 did not cause any serious damage according to lower reliability.	Simplifying the reporting to Intrastat reduced the burden but not the number of respondents. In order to reduce the number of respondent the thresholds has to be changed, however this has a negative effect on the quality since more trade has to be estimated. .	
UK	UK Intrastat Arrival Exemption Threshold is set at such a level that only the minimum number of businesses need to submit Arrivals declarations in order to meet 95% coverage. This ensures administrative burdens are minimised. However we are aware this is not the practice of other Member States, who continue to collect		



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
well above the minimum level required.		

Annex 7 ABRplus7-PRODCOM

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response

A7.1 Implementation of the ABR measure

Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE						
BG	YES.	<p>Clarification: period 2008-2012 covers Prodcom survey 2008 (on the basis of Prodcom List for 2008), 2009, 2010, 2011 and 2012 since Commission Regulation 36/2009 establishing for 2008 the "Prodcom list" is mentioned.</p> <p>Reduction of reporting requirements for period 2008-2012 was achieved in the following way:</p> <ul style="list-style-type: none"> • From 2008 onward the national Nomenclature of Industrial Production (PRODPROM) is identical to the European 	Not applicable (N/A).	None.	For period 2008-2012 there were no changes in the methodology.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>Nomenclature of Industrial Products (Prodcom List). It is revised each year reflecting the latest changes and modifications made in the Prodcom List. It means that the national breakdowns and the second measurement units were removed;</p> <ul style="list-style-type: none"> • Reduction of Prodcom codes for period 2008-2012 is 72 (from 3915 in Prodcom List 2008 to 3843 in 2012 respectively); • Reduction of the sample size (for several small NACE classes definite number of SME were excluded. That results in reduction of the number of units filled in the Prodcom questionnaire from 11801 for 2008 to 10237 for 2012); • Introduction of online survey and its follow-up yearly improvement; • Tailored paper questionnaire for respondents preferring to fill in the paper questionnaire 				



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>(contains list of all Prodcom codes within a definite NACE class for which the questionnaire is dedicated) .</p> <p>In January 2009 Information System “Business Statistics” (ISBS) put into operation. Its main advantage is that it saves time and resources of enterprises and reduces their burden. At the same time the quality of collected data has been increased significantly, the timeliness of results was improved and the number of non-response was reduced.</p> <p>For products within NACE Rev.2 class 10.51 “Operation of dairies and cheese making” is used data collected by the Ministry of Agriculture and Food.</p> <p>SME relevance - Prodcom survey is sample based. The sample design applied is a cut-off sample, which means that it is a full coverage survey with a threshold of industrial turnover amounting to 120 thous. BGN. Under this threshold the manufacturers are exempted from the obligation to provide Prodcom data.</p>				



Implementation						
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation	
CZ	FULLY IMPLEMENTED. The related measures allowed to simplify the national version of the PRODCOM List and also simplified the reporting of physical volumes. The removal of monthly and quarterly surveys created a space for simplification of short-term statistics.	Act No. 89/1995 Coll., on the State Statistical Service Act No. 411/2000 Coll. Amending Act No. 89/1995 Coll., on the State Statistical Service, as amended, and Act No. 582/1991 Coll., on the organization and implementation of social security, as amended regulations The Decree on establishing the Programme of Statistical Surveys for 2003.	Consultation with main users was carried out within the preparation of the Programme of Statistical Surveys, what represents standard legislative procedures. Consultation with selected respondents was carried out on an ad hoc basis (no legal background).	The national burden measurement does not take into the account an impact of electronic data collection, which started in the beginning of 2000s and whose share is constantly increasing.	There is no problem with gold plating in the sense of additional national data requirements but with indirect requirements of EU requirements.	The measures equally affected both large enterprises and SMEs).
DK	After the removal of EU requirements on industrial orders, Statistics Denmark will no longer collect this information. Due to this, the statistics name changed to Industrial production and turnover.	The survey on industrial production and turnover has been redesigned, so reporting of turnover from a big share of small and medium-size industrial enterprises is replaced with VAT information. Initiatives in relation to the industry's production and turnover, has reduced the reporting burden by 20 per cent.	The measures were discussed in our Committee of data providers and in our User group for manufacturing statistics.	While the measure of using VAT information was being planned the Danish government decided to raise the thresholds for monthly reporting of VAT. Hence, instead of targeting small businesses we ended up	The number of questions concerning stocks is increased from two to four as the quarterly data collection for stocks in manufacturing enterprises has been abolished.	Electronic reporting is almost 100 per cent.



Implementation						
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation	
			targeting medium size businesses.			
DE	In Germany, the basis for the compilation of PRODCOM data are the monthly and quarterly surveys on industrial production which are also used to generate the monthly production index as well as provide variable 110 for STS. Thus, the German PRODCOM statistics can be regarded as a secondary statistics; separate or additional surveys in order to compile the PRODCOM data are not conducted in Germany. (more explanation available in response sheets) Due to this in order to compile PRODCOM data in Germany as a secondary statistics, we conclude that we cannot identify a potential reduction of costs arising from the reduction of the EU-level requirements in that context. The national product list serves the need of the monthly survey on industrial production which is also source e.g. for the system of national accounts.	N/A.				
EE	NOT FULLY IMPLEMENTED. The measure is not fully implemented because the need of more detailed information about industrial production on		Main data users were consulted before implementation -	The administrative burden is high and deadline for	The List of Estonian Products is detailed compared to PRODCOM list, differences are not	No comments.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
the national level. List of Estonian Products (based on PRODCOM list) is used for collecting data about industrial production.		Ministry of the Environment and Ministry of Economic Affairs and Communications. Their needs are taken into account.	data collection is too short. Provisional data should be disseminate to Eurostat T+6 months.	significant.	
<p>IE FULLY IMPLEMENTED.; see adjacent column</p> <p>The PRODCOM survey collects data on the value and volume of production sold in a particular year, the survey is based on the PRODCOM list which consists of some 3,800 products, the list has been simplified over the past number of years from approximately 4,500 thus already reducing the burden on businesses. Of the existing 3,800 codes, just over 42% of all codes are collected by Ireland.</p> <p>Since 2005, the number of forms that have been issued has fallen from 4,500 to 3,800 in 2012. This relates to a change in economic activity rather than a change to the sampling rate. (The correspondence between the numbers of codes and the numbers of forms is a coincidence).</p>	Ireland follows the Regulation directed by Eurostat. When Eurostat reduce the product code list, Ireland does likewise. If Eurostat add new codes, then we are legally bound to collect this information, thus increase the burden on our respondents.	No they were not consulted as the survey is governed by Eurostat and comes with a Regulation.	None.		We are trialling the possibility of returning survey forms across different survey areas electronically. If this works well in other areas, this will be rolled out to the Prodcom survey to reduce burden and make it easier for respondents to supply us with the data.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
EL	The Hellenic Statistical Authority has applied all measures resulting from EU's regulations.	Abolishment of quarterly and monthly statistical surveys, reduction of the number of headings of the PRODCOM list, use of custom made pre-filled questionnaire for each respondent.	No actions have been done towards this direction.	No difficulties were faced during the implementation.	In some cases (section 10 and 11) we use 10 digit level analysis for specific products. We collect information on oil distillation products. The survey includes businesses that employ over 10 people and in several cases it includes businesses employing less than 10 people.
ES	There is no specific national legislation to determine which products must be included in the Annual Industrial Survey of Products. This survey is included in the National Statistical Plan and in the corresponding annual programmes under operation number 6132.	In our case the list of products investigated, other than the ones included in the Commission Regulation for each year, is as follows: - Production of electricity, gas and steam, and hot water; - Oil refining; - Military industry; - Additional breakdowns in certain products (canned fish, olive oil, etc.).	No stakeholders were involved in the measure.	No obstacles or difficulties were involved implementing the measure.	No national measures were taken that meant additional burden.
FR					
HR					



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>IT FULLY IMPLEMENTED. The survey is included in the National Statistical Programme, whose latest update 2011/2013 - 2013 Update - entered into force upon publication of the <i>Decree of the Prime Minister of 21 March 2013</i> in the Official Gazette, - general series No 138 - of 14 June 2013, Ordinary Supplement No 47.</p> <p>The National Statistical Institute - ISTAT has implemented the simplification measures contained in the EU regulations.</p>	<p>In particular, Regulation (EEC) No 912/2004 of 29 April 2004 reduced the number of data surveys, from four quarterly surveys to one annual survey in the textile and chemical sectors and from 12 monthly surveys to one annual survey in the steel sector. Over the years, the regulations governing the Prodcom list - Commission Regulation (EC) No 36/2009 of 11 July 2008, Commission Regulation (EC) 830/2011 of 27 July 2011; Regulation (EC) 907/2012 of 20 August 2012; and Regulation (EC) 936/2013 of 12 September 2013 - have gradually reduced the number of products required, from 5 059 in the years up to 2004 to the current 3 805.</p> <p>In developing the methodology established by the EU regulations, ISTAT has also adopted additional measures which, together with the direct benefits engendered by the regulations, have helped reduce the “statistical burden”, especially</p>	<p>On 6 November 2013 a meeting was held at the Department for EU Policies with representatives of the public administrations and of stakeholders to assess the impact of the simplifications put in place, as provided for by the ABRplus programme.</p> <p>The ISTAT, with reference to the steel industry, involved the federation representative of the steel companies (Federacciai), with which it has an agreement that allows for the collection of data from member companies</p>	<p>During the meeting, the representatives of ISTAT described the measure. The trade associations were asked to provide their input and had no specific problems to report.</p>	<p>Have not been requested by ISTAT additional obligations with respect to the European regulatory framework, as not strictly necessary to ensure the quality and completeness of the statistical information required by EU regulations</p>	<p>ISTAT does not apply any supplemental reporting requirements besides those contained in the EU rules, except where strictly necessary to ensure the quality and completeness of the statistical information required by EU regulations.</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	for SMEs. ISTAT has excluded micro-enterprises from the scope of the PRODCOM survey and uses a sample which is negatively correlated with the other samples of structural statistics. This means that where possible, the same unit is not interviewed in the same reference period under different surveys. Turn-taking measures are also adopted in respect of individual enterprises, so as to dilute their presence over time.				
CY	NOT IMPLEMENTED. Cyprus is exempted from the reporting requirements (industrial production below the 1% threshold).	N/A.	N/A.	N/A.	N/A.
LV	FULLY IMPLEMENTED. Burden imposed on enterprises was reduced at national level, in accordance with EU guidelines: removed quarterly and monthly surveys; only 1 volume unit; reduced breakdown of headings; merging codes, where possible; 2004: 5619 headings (see table of number of codes by periodicity below), 2012: 3856 headings.	Reduction of reporting requirements was achieved by decreasing number of PRODCOM headings, introduction of online survey via internet, removal of quarterly survey and decrease of the number of enterprises surveyed. Data on the reference year are collected from economically active enterprises the main or secondary economic activity of	None.	No.	None.
					SME relevance - Data are collected from economically active enterprises, the main or secondary economic activity of which is Mining and quarrying or Manufacturing, and that in industrial



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	Starting from 2005, according to the EU requirements, Eurostat stopped collecting quarterly data, but Central Statistical Bureau (CSB) of Latvia continued doing it for national needs until 2009. Since the second half of 2009, the quarterly survey for national needs is not carried out anymore.	which in compliance with Statistical Classification of Economic Activities (NACE Rev.2) is Mining and quarrying (Section B), Manufacturing (Section C) or Recovery of sorted materials (Class 38.32 of the Section E) and that in industrial production are employing 10 and more persons. In separate sectors, with an aim to ensure at least 90% of the national production volume during the reference year, enterprises employing less than 10 people are included in each class of the NACE Rev. 2.			production are employing 10 and more persons. Enterprises with less than 10 employees are not surveyed. In separate sectors, with an aim to ensure at least 90% of the national production volume during the reference year, enterprises employing less than 10 people are included in each class of the NACE Rev. 2.
LT	FULLY IMPLEMENTED.	Implementation of electronic data collection system (e-statistics) allowed the integration of information from administrative data sources. Electronic questionnaires were pre-filled with data based on previous period. It improved the ability to transmit information to the statistics and save time of respondents. The	Substantive work on the execution of measures is carried out by the staff of statistics department. A special inter-institutional working group monitors the implementation of	The main difficulties are to balance between the reduction of burden and preservation of the quality of statistical information. Decrease in the	During 2008-2012 there were no changes in the national PRODCOM methodology.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	number of sample enterprises was reduced.	new questionnaires of statistical reporting to avoid duplication of questions.	number of sampled enterprises leads to partial loss of information. New ways of transmitting information lead to time-consuming transfer information for respondents until they didn't learn how to do it. Also the same with new enterprises. Frequent changes of PRODCOM version also makes problems.		
LU	NOT IMPLEMENTED. Luxembourg is exempted since 2006 from Prodcom statistics.				
HU	The local survey does not only meet European needs. Industrial Product Classification (ITO) is a hierarchical classification, covering the whole of	In order to maintain the publication practices of Hungarian product statistics, Hungarian items, in addition to EU bases,	We compile the weighting system of industrial production price indexes and	National ITJ/BTO translation table was suitable for the definitions of	Units were complemented by some natural (physical) measurement units, which can be met the data SMEs relevance: Regulations prescribe that enterprises



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
national industry production, and is based on the terminology of EU legislation, integrating the Nace Rev. 2. (TEÁOR'08 – 1 st to 4th digits), CPA (TESZOR – 5 th and 6 th digits), and PRODCOM (7 th and 8 th digits) systems.	are also included in the terminology. Further itemisation and variables are included for other statistical areas (national accounts). The measurement of administrative burdens arising from the process of monitoring the production of industry represents a great challenge for us as a result.	select the sample of enterprises for price monitoring based on data of Annual Statistical Survey Of Production, and the main direction (domestic and export) of sold products compared with other data sources are also checked. The annual report contains the whole output of B, C and D sections. The data users (registers, supply and use tables, economic researchers) take over the annual product data by ITO (harmonized with PRODCOM) to their secondary evaluation for their purposes.	the actual content of the Combined Nomenclature before EU accession (2004). Then, the BTO / ITO correspondence has taken over the structure of the NACE Rev. 2, and CPA (6 digits) since 2008 where former industrial publisher services are coded to J58, J59 classes. An itemized translation code was necessary for data providers to further maintaining of previously reported series.	requirements of other users (eg, UN, OECD, national, international professional associations) and data validation can be also performed with them.	employing more than 20 persons shall be included in monitoring procedure. If necessary, enterprises employing fewer than 20 persons may also be included in the interest of ensuring 90 % coverage. (Certain industrial products are made by craftsmen or by extremely small enterprises).
MT Malta is exempt from collecting this	N/A.	N/A.	N/A.	N/A.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
information because it is below the 1 per cent threshold of the EU.					
NL In the Netherlands reduction savings is realized for the 2012 and 2013 survey, Due to an Internet questionnaire the administrative burden for Prodcum is reduced with approximately 25%. With this Internet questionnaire respondents need less time filling in their information.	With the introduction of the SBI 2008 Statistics Netherlands there has been some changes in goods classification. Over the last years Statistics Netherlands only observes the largest enterprises for the industrial production.				
AT Statistics Austria has been very interested in enforcing the electronic reporting system (ERS). However, there have been some implementation issues faced (please see 'Obstacles or difficulties section'). As a consequence of these issues an increase of the percentage of the electronic questionnaires from about 33 per cent in 2006 up to about 91 per cent in 2012 has been achieved. The final objective is 100 per cent of electronic reporting by implementing an obligation into the national Regulation.	See previous column for partial response.		The main implementation issues underlying this initiative can be distinguished as follows: - Enforcement of the promotional activities of ERS - Continual (and further) development and improvement of ERS-tools. Improvement of the existing electronic reporting system		SME experience: Minimizing response burden for SME's by using a turnover threshold in addition to the existing employment threshold.



Implementation						
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation	
			(available from 2001 onwards), deployment of new electronic questionnaire programme techniques (Java) especially for the web-questionnaire eQuest/Web.			
PL						
PT	Yes.	Statistics Portugal applied the Council Regulation 3924/91 and Commission Regulation (EC) No 36/2009, and added some desegregated codes for National purposes.	Not involved.	N/A.	N/A.	We pre-filled the Webform questionnaire with the data of the previous year, helping this way the PSI (providers of statistical information) in their replies.
RO	In order to support the effort to reduce the workload of the respondent firms at European level, The National Institute of Statistics (NIS) reduced the positions on the list from year to year, without jeopardizing the continuity of the data series.	See whether implemented.				



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
SI	For statistics on industrial production in the EU (Prodcom), the products to be reported on are stated in the Prodcom list. An important review took place in 2005 regarding the number of products surveyed, the information required on each product and the frequency for certain surveys (all reports are now annually, while some were quarterly). Measure could not be implemented because we already had met all the requirements under the existing arrangements. This means that the volume of data required and the frequency of compliance with obligations already existed in the existing regulations. No implementation needed, no further improvements are suggested.	See previous column.	N/A.	N/A.	No additional measures.	
SK	Prodcom list is binding and common to all EU Member States and is necessary in order to compare data among Member States. The Regulation is directly applicable, additional requirements have not been applied.	The regulation is applicable directly - no additional requirements have been stipulated.	None.	No.	None.	SMEs relevance - Regarding the annual PRODCOM statistics, there is little room to reduce the burden. Given that this is a product survey and the fact that the range of products is surveyed based



Implementation						
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation	
					on 10-figure PRODSLOV classification /national version of the European PRODCOM classification/, in most cases there is a small number of reporting units for the product and therefore any implementation of mathematical methods and additional calculations in terms of reducing the burden of reporting units is irrelevant.	
FI						
SE	Yes.	-Keep only annual requirement for industrial production; Monthly collection for iron and steel and ferro-alloys were removed in 2006. -Reduce the number of codes; No effect for Sweden. CN	The Swedish Steel Producers' Association was besides Eurostat, the only stakeholder. Some of the data that was collected	No obstacles or difficulties arose when vi stopped to collect monthly data. We have only good experience	No national implementation of measures that go further and add additional requirements/burdens.	SMEs relevance: Yes, regulation foresees that enterprises having more than 20 employees have to be covered.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	nomenclature is used when collecting production data. -Promote electronic questionnaires; Reduction in response time (average) has been calculated to two minutes. The estimate is very uncertain.	was important for this organization and they continue to collect it.	in promoting electronic questionnaire. We slowly introduced it over several years.		
UK	Yes. Data are collected via a paper questionnaire from a sample of around 21,500 businesses, covering 240 subsectors of the Mining and Manufacturing industry sectors, and around 3,800 products. There are three employment size-band cut-off thresholds (of 20, 50 and 100) where all respondents above this point are selected for a questionnaire. The cut off level for each industry has been calculated according to the product contribution within each stratum. For businesses with employment below the cut-off, a survey sample is used, to ensure adequate coverage of production. Data are collected primarily from businesses through tailored paper questionnaires, to minimise the burden on respondents. An	Internal stakeholders at ONS are consulted regarding the changes to the sample and Prodcom List via a Management Board, face-to-face meetings, and emails to known users.	None.	None.	SMEs relevance: The ONS PRODCOM Survey applied rotation sampling on small and medium (<20 employment) businesses; Osmotherly rules are applied to businesses with 0-9 employment. These are a set of regulations applied to minimise the burden of surveys on very small companies (0-9 employees). For example, having been selected for any ONS survey,



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>example questionnaire is provided on the PRODCOM Quality and Methods page. As a consequence of the evolution of PRODCOM, the number of headings in the PRODCOM List was reduced from around 5600 in 2004 to 3850 in 2012. Simplification Plans from 2006 are available here: http://www.ons.gov.uk/ons/about-ons/get-involved/taking-part-in-a-survey/information-for-businesses/compliance-and-simplification-plans/index.html. From these we can see a continued reduction in compliance costs.</p>				<p>such a company is guaranteed a 3 year holiday period.</p>



A7.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by *businesses* within the relevant Member States (not public authorities in Member States). In addition, responses to the questions in the table below should relate only to the administrative burden from the EU regulations and not the administrative burden from national requirements.

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG	Savings potential = 1000 EUR.	For period 2008-2012: Reduction of number of Prodcom codes, reduction of number of SME in the sample, reduction of the time used for filling in the questionnaire (due to use of the Information System “Business Statistics” (ISBS)). Please keep in mind that Bg Prodcom survey was fully complied with Reg.3924/91 before 2008.	None.	
CZ	Realised = 103 882 EUR.	Sum of savings for each year between surveys 2008 (based on the 2007 List) and 2012 (based on the 2011 List); the estimation represents only the reduction burden arising from PRODCOM Regulation. The level of burden between 2012 and 2008 expressed in € decreased by 27 %. Please note that similar exercise organised by Eurostat was requesting comparison between 2005 (the List 2004) and 2012 (the List 2011). Corresponding savings were € 98 444. The lower amount in € results from national currency appreciation. The national product survey serves to the	Estimated as 0 EUR. The related survey is aiming exclusively at the fulfilling the EU legislation. Primarily it covers the requirements of PRODCOM regulation and other national uses directly or indirectly implies from other legal acts or the related methodology. This situation is the results from the policy of re-use of existing data, when relatively small addition to the existing survey is seen as less burdensome for respondents that creation of the separate survey for each purpose. From this view the CZSO doesn't see any potential savings lost.	There is no problem with gold plating in the sense of additional national data requirements but with indirect requirements of EU requirements.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		needs of PRODCOM, STS, National Accounts and price statistics. The multiple uses of the data make difficult any assessment of the burden imposed by individual EU legal act. Nationally the statistical burden can only be assigned to individual surveys and its distribution over EU legal acts can only be roughly estimated.		
DK	Savings has been estimated at around 30 per cent in total for both measures equal to approx.. 120 000 euro.	Number of respondents is reduced by 20 per cent.	The overall effect on administrative burdens from changes in stock data collection is negligible.	
DE	No savings potential, since the data is compiled as a secondary statistic. The PRODCOM-report is not the sole purpose of the statistical surveys. Therefore, no burden is directly linked to the obligation to compile the PRODCOM report; the same goes for potential burden reduction/savings potential (see overview, point 5 for details).	N/A.		
EE	The administrative burden has probably decreased due to cutting of the PRODCOM List headings. Estonia collects the annual burden on enterprises from a field in their questionnaires which asks for how much time it took respondents to fill	Impact is difficult to estimate because measure is not fully implemented	See answer to question A1.	No comments.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	in the report. The available information for the time spent base on voluntary bases and therefore the results are not sufficient to carry out calculation.			
IE	Savings can only be made is the survey is no longer carried out. If the survey was cancelled we would save approximately €75,000 in personnel costs and approximately €35,000 in survey costs.	N/A.	None - as the survey is carried out to the letter of the Regulation. No additional National requirements are included in the survey other than those required by Eurostat.	
EL	Realized € 27.685,20.	<p>The calculation based on the Standard Cost Model, should be: $Cost = (\text{cost of working hour of respondent}) * (\text{time needed to fill in the questionnaire by each respondent}) * (\text{total number of respondents}).$</p> <p>The cost per working hour of each business was calculated to 9.23€ for 2012.</p> <p>As the time needed for each business to fill in the questionnaire is unknown, the time needed to fill in each PRODCOM heading was calculated to 40.8 min or 0.68 hours.</p> <p>Thus, the calculation has as follows: $Cost = (\text{cost of the respondent's working hour}) * (\text{time needed to fill each PRODCOM heading}) * (\text{total number headings for all$</p>	<p>Realized € 4.525,28.</p> <p>For the year 2012 the PRODCOM headings that were filled based on national requirements (that is without being asked by EUROSTA) were 721.</p> <p>Thus, the burden for the respondents was: $(9.23€/hour) * (0.68 \text{ hours/heading}) * (721 \text{ headings}) = 4525.28€.$</p>	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>businesses).</p> <p>As what is sought is an estimate of the burden reduction required between 2005-2012 related to the number of headings for all business, ELSTAT has calculated the burden on the basis of the reduction in the headings from 2004 to 2011 (12.333 headings in 2004 minus 7922 headings in 2011 =4411 headings less).</p> <p>Thus, the reduction of the burden = $(9.23\text{€}/\text{hour}) \times (0.68 \text{ hours}/\text{heading}) \times (4411 \text{ headings}) = 27685.20\text{€}$.</p>		
ES	The total savings achieved by implementing the measure come to € 261 737.	<p>The number of products included in the Commission Regulation No. 36/2009 of 11 July 2008 was 3 916, which represents a reduction of 547 with respect to the number of products included in the Regulation that was in force in 2007 (4 463 products).</p> <p>When measuring the effect of a reduction in the number of products, one should bear in mind that the establishments investigated are chosen in line with the provisions of Article 3(2) of Council Regulation (EEC) No. 3924/91, that is to say, they must cover at least 90 % of the production at the NACE Rev. 2 class level (4 digits). Therefore, the direct effect of the reduction of 547 products (8 classification digits) on the reduced</p>	No national measures were taken that meant additional burden.	It will affect SMEs. Most companies affected by the implementation of the measure are SMEs. Council Regulation No. 3924/91 in section 3 of Article 3 provides that all companies with 20 or more workers will be investigated, and in section 2 of the same Article states that Member States shall adopt survey methods designed to facilitate data collection from undertakings



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>survey sample of establishments becomes significant only when it represents a reduction in the class itself, and this</p> <p>happened in activity 221 "Publishing". This data has not been collected since the 2008 survey and affects a total of 1 336 establishments.</p> <p>Finally, the effect produced by expansion of the data collected through CAWI has been included. In 2008 this affected 19.34 % of the establishments and in 2012 it affected 81.23 % of them.</p>		representing at least 90 % of the national production per NACE Rev. 2 class, and that a threshold other than 20 may nonetheless be adopted.
FR				
HR				
IT	<p>Neither the industry associations nor the competent administrations have been able to provide quantitative information confirming the administrative burdens measured and described in EU reports or the estimated savings generated by the simplifications implemented.</p> <p>The only data available are those relating to the audience of the companies involved. To ensure compliance with European (ie, the data collected should cover the national production per NACE), the</p>	<p>During the meeting, the estimate made by the European Commission was reported, according to which the combined effect of the reduction in the frequency of surveys and in the number of headings in the "Prodcom" list resulted in a 62 % reduction in the amount of elementary information required, with potential savings for businesses of about EUR 102 million. However, as concerns the easing of the administrative burdens generated by the simplification covered by this ABRPlus, neither the industry associations nor the competent administrations have been able to provide quantitative information</p>	<p>No gold-plating - it is therefore not conceivable to have an estimate of their costs.</p>	<p>The estimate made by the European Commission was reported, according to which the combined effect of the reduction in the frequency of surveys and in the number of headings in the "Prodcom" list resulted in a 62 % reduction in the amount of elementary information required, with potential savings</p>



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	design of investigation involves recording the total number of firms with employees equal to or greater than 20 - about 31,000 companies - while firms with fewer than 20 employees and up to 3 employees there is a sample survey involving about 10,000 companies annually out of a population of about 200,000. Excluded are micro enterprises with less than 3 employees.	confirming the administrative burdens measured and described in EU reports or the estimated savings generated by the simplifications implemented.		for businesses of about EUR 102 million.
CY	N/A.	N/A.		
LV	- Realised savings = EUR 5500 (for the Central Statistical Bureau) - Potential savings = EUR 1300 (for the Central Statistical Bureau) + 20166.08 EUR (from the perspective of entrepreneurs).	Potential savings from reduced EU-level requirements, due to decrease of number of enterprises surveyed, comprise EUR 1300 as reduction in costs of surveys. EUR 5 500 were saved by refusing from quarterly survey for national needs. Savings for entrepreneurs are calculated as follows: 1. Quarterly reports have been refused (4 less surveys to fulfill in year 2012); 2. One quarterly survey took around 1.7 h of work; 3. Quarterly reports were given by 880 companies before refusing; 4. One hour labor costs in manufacturing (where surveys were taken) was 3.37 EUR The multiplication of all 4 elements gives	Reduction of reporting requirements was achieved by removal of quarterly survey. Data collection is carried out in accordance with the EU requirements, therefore it is not intended to take any additional measures to reduce administrative burden.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		savings of 20 166.08 EUR in year 2012.		
LT	<p>According to the annual response burden measurement exercise carried out at Statistics Lithuania the time needed to prepare PRODCOM reports decreased by 18 per cent (from the total 37742 hours in 2008 till 31088 hours in 2012). It should be mentioned that the number of surveyed enterprises was reduced also because of the transition to NACE Rev.2 (it reduced the total number of industrial enterprises). The sample size was decreased by 13 per cent. Also implementation of electronic questionnaires with pre-filled information had impact on the decrease of administrative burden.</p>	<p>- Implementation of the Council Regulation allowed reduction of the number of actual headings in PRODCOM reports from 1732 in 2008 to 1657 in 2012. - Other measures implemented at national level make it difficult to distinguish the real reasons of changes in administrative burden.</p>	There were no savings lost.	
LU	N/A.	N/A.		
HU	The reduction of the PRODCOM List by 1,800 rows generated an annual saving of the amount of 75,603 euro for data providers (based on 2011 data).	The source of the annual data disclosure burden of enterprises is a data item for reporting the time necessary for the completion of the questionnaire (OSAP 1039). This permits the measuring of data disclosure burdens. The reduction of the PRODCOM List by 1,800 rows generated an annual saving of the amount of 75,603 euro for data providers (based on 2011 data).	<p>BTO (HUN) nomenclature used before 2008 contained 6900 items for PRODCOM codes.</p> <p>Average time spent (hour) completing OSAP 1039 survey before 2008 : 2,92 hours Additional average time spent completing questionnaire with BTO items :1,29 hours Data providers * average time spent filling</p>	Data providers receive a personalized questionnaire template where all ITO codes (harmonized with PRDCOM) are pre-listed with their appropriate measurement unit that were reported in their



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>The measurement of administrative burdens arising from the process of monitoring the production of industry is a great challenge. In order to measure the extent of and changes in the administrative burden a unified and reliable method is required as well as the systematic application thereof, also at EU level. It is almost impossible to determine the administrative burden reducing effect of a single legal regulation, given that in the majority of cases these legal regulations are not introduced individually, but as part of a package.</p> <p><u>Calculation of savings (Reducing Prodcom reporting burden) = 161958/ 3856</u> (number of codes together in PRODCOM list 2012) * 1800 (data locations reduced by this amount) = <u>75603 EUR</u></p> <p>The saving potential was based on the following: All data providers, OSAP 1039 = <u>11097</u>; Average time spent (hour) completing OSAP 1039 survey (omitting extreme values e.g. without 1/99999 minute completion time) = <u>1.63</u>; Monthly average wage per hour (HUF) <u>220 774</u> and 160 (working hours per month) + together with public fees and charges = <u>2 500</u> ; Enterprises with more than 4 persons, gross average wages (HUF/person/month)(staff member category</p>	<p>the additional items of BTO =14 312 hours; all data providers * average time spent filling of the survey with BTO items* Monthly average wage per hour = 35 779 839 HUF Total = 128 151 EUR.</p>	<p>previous years' report. Data providers send their annual reports online, that means cca 10-15% cost savings per year for providers and NSI in all (e.g there are no postal costs, no printing costs, much less phone costs etc).</p>



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		together; B+C+D without industry, water- and waste management) (requested from data warehouse) =220774 EUR; Average annual EURO exchange rate of The Central Bank of Hungary =279.2; all data providers * average time spent filling the survey =18088; all data providers * average time spent filling the survey * Monthly average wage per hour = 45 220 275 Total = 161 958 EUR.		
MT	There is no added burden on businesses in Malta due to this Council Regulation.	N/A.	N/A.	
NL	Unclear (a total annual burden of about € 50.000 against Intrastat with an administrative annual burden of € 10.000.000 in the Netherlands).	Unclear. See previous column.		
AT	Estimated reduction of burden of about EURO 123 100 was achieved. xxx (i) In 2012, a total of 49 754 enterprises had to report data for one or more surveys conducted by Statistics Austria; (ii) In comparison to 2011, the number of enterprises with reporting obligations decreased by nearly 1, 200 because none of the big	Reduction of the response burden from about 65 700 hours (reference year 2006) to 61 850 hours (reference year 2012), therefore savings potential in hours: about 3.850 The monetary value is assumed to be 32 EUR per hour. Consequently, a reduction of burden of about EURO 123 100 was achieved Three main reasons for the savings potential concerning the prodcom-survey in Austria (2006 to 2012): 1) Enforcement of the electronic		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>quadrennial surveys (structure of earnings survey, labour cost survey) were performed in the year 2012;</p> <p>(iii) The maximum number of reporting obligations was nine, affecting only 5 enterprises;</p> <p>(iv) The total number of enterprises with reporting obligations was 12.7 per cent of all active enterprises;</p> <p>(v) The total response burden for all compulsory surveys conducted by Statistics Austria was 749 974 hours in 2012, a decrease of 2.1 per cent compared to 2011;</p> <p>(vi) Between 2001 and 2012 the response burden for all compulsory surveys conducted on a regular basis was reduced by 17.5 per cent. This reduction was mainly achieved by reductions in sample frames, rise in thresholds and the increasing use of administrative data and electronic reporting devices;</p> <p>(vi) However, the calculations for 2012 had to take into account other surveys as well like the biennial R&D</p>	<p>reporting system (ERS, consisting of the XML-based downloadable software “e-Quest Version 2” and the web-based questionnaire “eQuest/Web Neu”): There were several actions in this field, but the Austrian focus was on extending the system tools in our electronic questionnaire.</p> <p>2) National legal basis: One of the main objective of our national STS – and hence the (OE)PRODCOM-survey – regulation is to minimize the response burden by using a turnover threshold (subsidiary to the employment threshold) to ensure the degree of representativeness required.</p> <p>3) Reduction of PRODCOM-headings: There was a reduction of (OE)PRODCOM headings which were factually used by the respondents of about 8.7 per cent from 2006 to 2012 in Austria. (much more detailed information available in overview document).</p> <p>Short-term statistics on response burden: a few examples are provided below.</p> <p>(1) Industry and Construction The number of enterprises with reporting obligation for the survey on Short Term Statistics in Industry and Construction increased, due to a positive development of Austrian industry from about 12 721 in 2011</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>Survey, the survey on producer prices for manufacturing products which started in 2006 and additional variables within the structural business statistics in trade and services. Including the reporting burden of all surveys, the total decrease between 2001 and 2012 still amounted to 14.5 per cent (Source: 'Response Burden – results').</p>	<p>to 13 111 in the year 2012;</p> <p>Total reporting burden increased from 146 388 hours in 2011 to 147 271 hours in the year 2012 (i.e. +0.6 per cent);</p> <p>(2) Retail and trade: In 2012 no response burden emerged, because variables needed were taken from administrative data sources. No primary survey had to be performed any longer – since then the response burden was reduced to zero hours;</p> <p>(3) Material input: The response burden for the Material Input Survey in 2012 amounts to 8 030 hours, 16.5 per cent less than in the year 2011 (9 614 hours) basically achieved by the increased usage of electronic reporting devices;</p> <p>Total response burden for the Material Input Survey for the year 2001 added up to 12 122 hours, which was about 33.8 per cent above the current value for 2012 (8 030 hours);</p> <p>(4) Intrastat: In the year 2012 the response burden amounted to 498 702 hours, an increase of</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>1.1 per cent compared to 2011;</p> <p>The total response burden decreased by 1.1 per cent from 504 250 hours (2001) to 498 702 hours (2012);</p> <p>(5) Road freight transportation: In the year 2012 the response burden amounted to 11 842 hours;</p> <p>In 2006 a new sample design became effective for the Survey on Road Freight Transportation - the new sample design differs from the one described above only in the respect that now the registered keeper has to provide information not for all vehicles but only for a sample of vehicles;</p> <p>As a consequence of the new sample design the number of reports declined considerably effecting also the response burden, which fell by 84 percent from 2005 to 2006;</p> <p>(6) Industrial producer price index: An obligation to report producer prices came into effect in the year 2006;</p> <p>The response burden for the Industrial Producer Price Index amounted to 3 747 hours in 2012, a plus of 0.2 per cent</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>compared with 2011;</p> <p>(7) Transportation on rail, aviation and inland water ways: the cumulated response burden for all three surveys for the year 2012 is 2 495 hours, compared with 2 427 hours in 2011 (Source: 'Response Burden Barometer').</p>		
PL				
PT	Realised € 75.000 (2012 vs 2008) 23%.	N/A.	N/A.	
RO	<p>NIS reduced the positions from 6511 positions in 2005, to 5107 (-22%) in 2012.</p> <p>The workload of the respondents in terms of the working time needed to fill in the statistical questionnaire, on average, decreased from about 6 hours in 2006 to about 4.5 hours in 2012.</p>	<p>NIS reduced the positions on the list from year to year, without jeopardizing the continuity of the data series, so that compared to 6511 positions in 2005, their number decreased to 5107 (-22%) in 2012. Consequently, the workload of the respondents in terms of the working time needed to fill in the statistical questionnaire, on average, decreased from about 6 hours in 2006 to about 4.5 hours in 2012.</p>		
SI	N/A.	N/A.	No additional measures at national level.	
SK	Unknown - it is not possible to quantify.	N/A.	Unknown - it is not possible to quantify.	
FI				
SE	Estimated to be €25 500 (not clear if potential savings or realised).	Electronic questionnaire, savings 84 000 SEK and removal of monthly collection 138		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	It was estimated that moving from a quarterly survey (as run in 2004) would save £350,000 in admin burden costs for respondents.	000 SEK. In total approximately €25 500 (exchange rate = 8, 7053, 2012 average). Please note: up until 2010 Compliance burden was measured on the number of forms despatched rather than the number of forms returned. However, in 10/11 this calculation changed to only take into account number of forms returned as it was perceived that there was no burden if the form was never completed. This calculation is used across all Government departments.		
UK	Estimated savings achieved is € 1,988,198. It was estimated that moving from a quarterly survey (as run in 2004) would save £350,000 in admin burden costs for respondents.	Please note: up until 2010 Compliance burden was measured on the number of forms despatched rather than the number of forms returned. However, in 10/11 this calculation changed to only take into account number of forms returned as it was perceived that there was no burden if the form was never completed. This calculation is used across all Government departments. Compliance burden from business surveys: A. During 2011-12 the overall burden on business was 1,010 thousand hours of work which, in monetary terms was £22.3m. This was £505k less than in 2010-11;		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>B. Other information:</p> <p>(1) The administrative burden on individual businesses varies largely on their employment size-band;</p> <p>(2) ONS reports that 90% of small businesses (i.e. those with 0 to 19 employees) did not receive any survey questionnaires from ONS. (Source: 'Office for National Statistics Compliance and Quality Improvement Plan 2011-12 - Reducing the administrative burden resulting from ONS surveys').</p>		
EU-28	Reduction in administrative burden generated by the annual prodcom lists (reg 3924/91 amended) estimated to be €101.5 million (EC 2009 measurement of administrative burdens generated by the acts included in the original list; p58).			

A7.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹³	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
Example	Reporting data on industrial production in the EU via a survey	Administrator grade	€20,000	0.5 hours	10	3	15,000
	Compliance checking of reporting	Manager grade	€30,000	0.1 hours	10	1	15,000
CZ	Reporting the survey data	Administrator responsible for data reporting	€13,929 (year 2013)	2.0 hours	1	1	8,936
ES	Mandatory annual product survey	Production manager or accountant	28.360,42	1 hour	1	1	58.500
HU	Reporting data on industrial production in the EU via a survey	Administrator grade (professionals)	$8.5 * 1.3914 * 11097 = 131\,244\text{ €}$	1.3914 hours	1	2	11097
	Compliance checking of reporting	Manager grade (managers -)	$11.6 * .2386 * 11097 = 30\,714\text{ €}$	0.2386 hours	1	1	11097
				TOTAL: 161 958 €			
AT							
PT	Not available						
RO							

¹³ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹³	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
UK							

A7.4 Lessons from the ABR measure

	Lessons	
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how) Any other comments on lessons learnt
BE		
BG	<p>1) In January 2009 Information System “Business Statistics” (ISBS) put into operation. Its main advantage is that it saves time and resources of enterprises and reduces their burden. At the same time the quality of collected data has been increased significantly, the timeliness of results was improved and the number of non-response was reduced.</p> <p>2) For products within NACE Rev.2 class 10.51 “Operation of dairies and cheese making” is used data collected by the Ministry of Agriculture and Food.</p>	<p>Keeping the Prodcom List stable over at least 2-3 years. Explanatory notes to the Prodcom list to be elaborated and published on the Eurostat web site.</p>
CZ	<p>No.</p>	<p>According to the national experience the measures representing reduction of level of detail have relatively limited impact and even the perception by respondents is rather mixed. The most negative perception of the burden is linked especially with frequent changes of the data surveyed as any changes results in additional cost and disallows routine fulfilling of the requirements. Therefore, even the perception of changes aimed at burden reduction is not always clearly positive. In this context of PRODCOM the frequency and scope of the changes in the related classification represents the main source of the perceived burden.</p>



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
DK	No.	See Austrian response.	
DE	N/A.	N/A.	
EE	N/A.	No suggestions.	Good cooperation with main data users and professional unions has guaranteed understanding of respondents about the need for production statistics.
IE		Electronic capture data as opposed to paper survey forms.	
EL			
ES	- Distribution of customised reports to data providers that collaborate and request the same; High percentage of data provision through the Internet.		
FR			
HR			
IT	For the steel sector, a standing agreement has been signed with industry association Federacciai which collects the data from its members, while ISTAT only collects the data about non-member companies. The agreement with Federacciai makes it possible to coordinate data collection between the industry association and ISTAT, which only needs to carry out the survey among non-member businesses, as concerns not only the PRODCOM survey, but also the industrial production index.	In developing the methodology established by the EU regulations, ISTAT has also adopted additional measures which, together with the direct benefits engendered by the regulations, have helped reduce the “statistical burden”, especially for SMEs. ISTAT has excluded micro-enterprises from the scope of the PRODCOM survey and uses a sample which is negatively correlated with the other samples of structural statistics. This means that where possible, the same unit is not interviewed in the same reference period under different surveys. Turn-taking measures are also adopted in respect of individual enterprises, so as to dilute their presence over time.	
CY	N/A.	N/A.	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
LV	No best practice.	Latvia has excluded micro- enterprises from the scope of the PRODCOM survey. One of the main focuses should be keep the PRODCOM headings stable over time and better compliance with CN identification.	
LT	Implementation of electronic pre-filled questionnaires, based on previous period. Constant and systematic work on reducing burden from year to year is the best practice.	The way to have positive results is improving the quality of the sampling and make easier to fill and transmit questionnaire. Do not change PRODCOM version every year.	
LU	N/A.	N/A.	
HU	The Annual Statistical Report Of Production is the base of production data of supply and use tables with a detailed CPA (6 digits) breakdown and it is combined with export and import (KN) classification.	The online data collection by ITO (harmonized with PRDCOM) allows a latter deadline for the report delivery, thus the statistical report includes completed business transactions, and it reduces the burden due to correction phase, report contains final values from the approved financial statements /balance sheets .	
MT	N/A.	N/A.	
NL			
AT	Yes.	<p>In Austria there are several additional approaches that might contribute to a further reduction of the burden on enterprises:</p> <ul style="list-style-type: none"> - From our point of view, the ERS (electronic reporting system) primarily seems to be the most contributing factor to reduce the response burden - One of the main focuses should be put on the simple identification of the Prodcom headings (as well as on the direct connection between Prodcom and CN for physical goods) rather than on quantity. In addition to classifications and nomenclatures, thesauri, reference tables and key lists must be made available and maintained - Keep the Prodcom headings stable over time. - Reduction of the coverage rate while ensuring the necessary quality standards. <p>In addition, there are some more specific suggestions for further burden reduction:</p> <ul style="list-style-type: none"> - Increase the percentage of the electronic questionnaires – up to 100 per cent of electronic reporting. 	



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
PL		
PT	Not available.	Not available.
RO		
SI	No.	No further suggestions.
SK	No.	Regarding the annual PRODCOM statistics, there is little room to reduce the burden. Given that this is a product survey and the fact that the range of products is surveyed based on 10-figure PRODSLOV classification /national version of the European PRODCOM classification/, in most cases there is a small number of reporting units for the product and therefore any implementation of mathematical methods and additional calculations in terms of reducing the burden of reporting units is irrelevant.
FI		
SE	Several MS, among others SE, have implemented electronic forms. Some of them have implemented prefilled template with previous year data.	No ideas under the prevailing conditions of the survey.
UK		ONS states that they are continually looking for better ways for businesses to respond to its surveys by developing its methods, processes, systems, and also striving to improve the quality of its products, Examples of measures: (1) Monthly Business Survey;
		ONS uses a range of approaches to minimise or reduce compliance burdens, such as: • Improving statistical



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
	<p>(2) Services Producer Price Index (SPPI) development;</p> <p>(3) Electronic data collection (EDC);</p> <p>(4) Family Resources Survey (FRS) / European Union Statistics on Income and Living Conditions (EU-SILC) merger;</p> <p>(5) Modernising EU Enterprise and Trade Statistics (MEETS). ONS has a leading role in a consortium of 8 European Member States, which is in receipt of European Union funding, for a 4 year project to develop best practices in the uses of administrative and accounts data in the production of business statistics;</p> <p>(6) Administrative data. There is a lot of activity around the exploration of more and better use of administrative data. Access to administrative data could enable the amount of information collected through business surveys to be reduced significantly.</p> <p>(Source: Office for National Statistics Compliance and Quality Improvement Plan 2011-12 - Reducing the administrative burden resulting from ONS surveys).</p>	<p>survey methods;</p> <ul style="list-style-type: none"> • Improving sample design; • Reducing the sample sizes for surveys; • Merging or ceasing surveys; • Reducing the frequency of data collection; • Improving the approach to data editing; • Reducing the level of detail required under EU legislation; • Using more administrative data; • Making better use of administrative data. <p>(Source: Office for National Statistics Compliance and Quality Improvement Plan 2011-12 - Reducing the administrative burden resulting from ONS surveys) .</p>



Annex 8 ABRplus8-INVOICING

- Please note that ‘colour-coding’ has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS’ responses to ICF’s questionnaire; (2) **BLACK** font: MS’ responses to EC’s questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF’s questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response

A8.1 Implementation of the ABR measure

Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE	Concerning the state of implementation, it can be pointed out that Flanders is a front-runner in e-procurement as one of the few regions in the European Union where e-notification and e-tendering are already mandatory. Electronic invoicing will be the next step (EU Committee of Regions, 2014).	See previous column.	Regarding multi-level governance and stakeholder involvement, respondents from Flanders have indicated that both the regional authorities and relevant stakeholders are participating in the implementing process (EU Committee of Regions, 2014).	Obstacles encountered while implementing initiatives of e-invoicing include difficulties at the IT level: in Flanders, the public administration is using different electronic accountancy systems. As a result, it is not easy to develop a one-size-fits-all system. There is currently a project running within the Flemish administration to	



Implementation					
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			find a solution to this issue, and it is scheduled that by 2016 all Flemish departments will use e-invoicing (EU Committee of Regions, 2014).		
BG PARTIALLY IMPLEMENTED Options introduced: Article 167a (cash accounting): this option has been introduced by the Law amending and supplementing the Value Added Tax Act and will enter into force on 1 January 2014. Article 181 (right of deduction in cases of intra-Community acquisitions, where the recipient does not hold an invoice drawn up in accordance with the applicable requirements): this option has been provided for in Article 73a ZDDS. The right of deduction is dependent upon the transaction being	Directive was transposed by a Law amending and supplementing the VAT Tax act (ZDDS) which entered into force on 1 st Jan 2013. An amendment has been made to the Accountancy Law (effective from 1 January 2013) regarding the translation of invoices: Article 3 (2) Accounting documents received by the enterprises written in a foreign language shall be accompanied by a translation into the Bulgarian language of the contents of any business transactions reflected therein, except for the documents which are tax documents within the meaning of Article 112, paragraph (1), items 1 and 2 of the Value Added Tax Act.			None.	No information is available at this stage. The implementation of the measure envisaged in Article 167a will commence on 1 January 2014.



Implementation					
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<p>transparent and properly reported in the recipient's financial records.</p> <p>Article 223 (summary invoice for a period that exceeds one month): this option has been transposed by Article 113(13) ZDDS (and may also be used in the context of the three-month tax period within the framework of the special e-services scheme).</p> <p>Article 226a (fewer details for intra-Community supplies/services: taxable amount of the goods/services instead of the taxable amount, the VAT rate and the VAT amount payable): this option has been transposed by Article 114(4) ZDDS.</p> <p>Options not introduced:</p> <p>Article 91 (requirement for taxable persons to notify the use of ECB exchange rates): no such notification is required, as demonstrated by Article 26(6) ZDDS;</p>					



Implementation					
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Article 236 (in a batch of invoices, the details common to the individual invoices may be mentioned only once); Article 238 (fewer details on invoices where the amount is between EUR 100 and 400 or in certain sectors); Article 247 (requirement for invoices to be stored in their original form and, in the case of invoices stored by electronic means, data guaranteeing the authenticity of their origin and the integrity of their content to be stored). At present, Bulgaria does not plan to review the existing options/derogations or introduce others.					
CZ FULLY IMPLEMENTED Act No. 235/2004 Coll., on the Value Added Tax Act No. 635/2004 Coll., Amending certain Acts in connection with the adoption of the Law on Administrative Fees, Act No. 302/2008 Coll.,	The complete notification was made on 13 April 2012. Full transposition with effect from 1 Jan 2013. (Complete notification on 13 April 2012). Simplification of invoicing rules by removing existing burdens and barriers to issuing and sending of electronic invoices - Equal treatment between paper and	None.	No problems with implementation.	None.	SME relevance- we do use the options laid down by articles 64 (2), 181, 221 (1) and (3), 222, 223, 224, 236, 238 and 248a of the Directive.



Implementation					
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Amending Act No. 235/2004 Coll., on the Value Added Tax, as amended Act No. 47/2011 Coll. Amending Act No. 235/2004 Coll., on the Value Added Tax, as amended Act No. 502/2012 Coll. Amending Act No. 235/2004 Coll., on the Value Added Tax, as amended, and other related laws.	electronic invoices without increasing the administrative burden on paper invoices - Freedom of choice in ensuring the authenticity of origin, integrity of content and legibility of all invoices.				Methodological guide of the Czech Tax Administration (available in Czech only): http://www.finan.cnisprava.cz/cs/dane-a-pojistne/dane/dan-z-pridane-hodnoty/informace-stanoviska-a-sdeleni/danove-doklady .
DK FULLY IMPLEMENTED Presently Denmark is not making use of options expected to raise the administrative burdens on Danish businesses, e.g. Article 221(2). However, Denmark is making full use of options considered to reduce burdens on businesses, e.g. Article 238(1), a), ref. to Article 221a (1), a).	The Directive 2010/45/EU was implemented by amendments in the Danish Act on VAT and in the Danish Ministerial Order on VAT, entering into force 1st January 2013. The implementation has neither been supported by an implementation plan or an EU expert group.	Stakeholder comments and requests for clarifications have mainly been raised in relation to the official consultation on the draft of legislation. The comments were taken into account during the legislative implementation.	None.	None.	Yes- Denmark abstains from making use of options expected to increase administrative burdens.



Implementation					
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<p>DE FULLY IMPLEMENTED</p> <p>The directive is implemented but no use is made of the option mentioned in article 235 of Directive 2010/45/EU.</p> <p>Germany transposed Directive 2010/45 in 2011, by revising § 14 of Germany's Federal VAT Legislation on 1 st November 2011 (UStG), which is available here: http://dejure.org/gesetze/UStG/14.html .</p> <p>Phillip Schmandt & Stefan Engel-Flechsigg (2013) The Transposition of the EU's 2010 Electronic Invoicing Directive by EU Member States and the Resulting Legal Landscape; JOURNAL OF INTERNET LAW.</p>	<p>Use made of the options/derogations mentioned in articles 221, 222, 223, 224, 225 and 227 of Directive 2010/45/EU.</p> <p>See below source for info on how implemented in France, Germany, and Spain (no quant evidence) http://www.mcginnislaw.com/images/uploads/news/2013-07_Schmandt_Journal_of_Internet_Law_Transposition_of_EUs_2010....pdf.</p>	<p>Stakeholders were involved in the normal hearings in the law making process.</p>	<p>None identified to date.</p>	<p>None.</p>	<p>None.</p>
<p>EE UNKNOWN Stated had provided all info already?</p>			<p>No problems.</p>		



Implementation					
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IE FULLY IMPLEMENTED	Fully implemented from 1 January 2013. Not reconsidering the use of any options provided in the Directive (e.g. articles 221, 222, 223, 224, 225, 227, 235).	Consultation via the National e-Invoicing forum which consisted of business representative groups and state bodies. Also targeted consultation with tax practitioners.	None identified to date.	No additional burdens or requirements are in place.	
EL FULLY IMPLEMENTED	Full implementation. Measures were implemented to: simplify the legislation and administrative procedures for public authorities (EU and national), and for private parties by removing many of the numerous options contained in the current VAT Directive. Setting harmonised rules at EU level gives businesses the legal certainty that an invoice compliant with the rules in one Member State will be compliant in all Member States.	Stakeholders have not been involved.	No obstacles have been detected.	None.	A reconsideration of the use of the options provided in the directive is likely in the process of reforming the provisions about books and records, applicable from 1.1.2014.



Implementation						
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ES	<p>FULLY IMPLEMENTED</p> <p>Directive 2010/45 / EU of 13 July 2010 amending Directive 2006/112 / EC on the common system of value added tax, was transposed by Royal Decree 1619/2012, of 30 November amending Regulation laying down the obligations regulating billing is approved.</p>	<p>Directive 2010/45 / EU was implemented in Spain by Royal Decree 1619/2012 of 30 November</p> <p>See below source for info on how implemented in France, Germany, and Spain (no quant evidence) http://www.mcginnislaw.com/images/uploads/news/2013-07_Schmandt_Journal_of_Internet_Law_Transposition_of_EUs_2010....pdf.</p>	<p>In the public inquiry of policy implementation projects of the EU Directive the main observations affected stakeholders, which were weighted and taken into account were received.</p> <p>Respondents from Catalonia have indicated that there is only limited participation of regional authorities and no stakeholder involvement (EU Committee of Regions, 2014).</p>	<p>No problems were observed in its implementation.</p>	<p>It is considered that they have not adopted internal measures involving additional to those laid down in Community legislation requirements.</p>	
FR	<p>Directive 2010/45/EC was transposed into internal French law on 29 December 2012 by adoption of Article 62 of the loi n° 1510 du 29 décembre 2012 de finances rectificative pour 2012, which is available here:</p>	<p>See below source for info on how implemented in France, Germany, and Spain (no quant evidence) http://www.mcginnislaw.com/images/uploads/news/2013-07_Schmandt_Journal_of_Internet_Law_Transposition_of_EUs_2010....pdf.</p>				



Implementation						
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<p>http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000026857857&dateTexte=&categorieLien=id . Phillip Schmandt & Stefan Engel-Flechsig (2013) The Transposition of the EU's 2010 Electronic Invoicing Directive by EU Member States and the Resulting Legal Landscape; JOURNAL OF INTERNET LAW.</p>						
HR						
IT	<p>FULLY IMPLEMENTED However note a lack of uptake by Italian operators</p>	<p>Directive 2010/45/EC was implemented in Italy by Article 1(325) to (335) of Law No 228 of 24 December 2012. This Law amended Articles 21 and 39 of Presidential Decree No 633 of 26 October 1972 (and introduced Article 21-bis on the simplified electronic invoice), transposing the principles laid down in the EU Directive on electronic invoicing. The Revenue Agency has also provided guidance on the main</p>		<p>During implementation of Directive 2010/45/EC, the most significant problems were experienced in respect of Article 232 of Council Directive 2006/112/EC of 28 November 2006 on the common</p>	<p>During the consultation with employers' associations and the government, there was no evidence gold-plating. It Should Be Noted That Article 4 (1) of Decree No 55 of 3 April 2013 (Regulation on the issue, transmission and receipt of electronic invoices applicable to public Administrations Pursuant to Article 1 (209) to (213) of Law No 244 of 24 December 2007) provides SMEs Those That Which are Authorised to operate on the electronic market Which of the public administration and supply goods</p>	



Implementation					
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	<p>novelty introduced by implementation of the Directive, including on the subject of electronic invoicing, by its Circular No 12/E of 2013 (“Commentary on new taxation rules - Decree-Law No 179 of 18 October 2012, No 179, converted, with amendments, by Article 1(1) of Law No 221 of 17 December 2012 laying down “Additional urgent measures to support the country’s economic growth,”, and Law No 228 of 24 December 2012, No 228, on “Provisions on formation of the annual and multi-annual State budget - Budget Law 2013”). The circular explains the amendments to invoicing rules introduced by the Directive. Last, Decree No 55 of the Ministry of the Economy and Finance of 3 April 2013: “Regulation on the issue, transmission and receipt of electronic invoices applicable to public administrations pursuant to Article 1(209) to (213) of Law No 244 of 24 December 2007”. Under the new rules, as from 6 December 2013, the public authorities which, of their own initiative and based on specific agreements with their suppliers, decide to join the Electronic Data</p>		<p>system of value added tax, under which the issue of electronic invoices is subject to acceptance by the recipient. Specifically, a scenario was raised where an electronic invoice is issued, in compliance with all legal requirements and sent to the recipient by electronic means, but the recipient decides to consider it as a paper invoice: the doubt is whether in this case, the invoice should be considered to be a paper invoice by the taxable person that issued it. In other words, the question is whether the invoice</p>	<p>and services to public Authorities will be Able to rely on an IT system to produce invoices in the format required by the Data Interchange System (Which is the infrastructure operated by the Revenue Agency Allowing transmission of electronic invoices). Paragraph 2 of the same Decree Provides That "Digital Agency for Italy", in cooperation with Unioncamere and in agreement with the associations of enterprises and professionals Shall Provide SMEs with assistance, free of charge, for the development of open-source IT tools for electronic invoicing.</p>	



Implementation					
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	<p>Interchange (EDI) managed by the Revenue Agency may start receiving electronic invoices. According to the timetable set out in Ministerial Decree No 55/2013, from 6 June 2014 electronic invoicing will become compulsory in respect of Ministries, Tax Agencies and Social Security Agencies, which will no longer be able to accept paper invoices. From 6 June 2015 this obligation will apply to all public authorities, with the exception of local authorities, for which the switchover date will be established by a separate Decree. A portal dedicated to electronic invoicing in the public administration has also been implemented.</p> <p>In addition, Article. 4, paragraph 2 of the Decree of April 3, 2013, n. 55 of the Ministry of Economy and Finance will allow the Agency to Italy Digital, in collaboration with Unioncamere and hearing the associations of businesses and professionals, provides SMEs, but are not onerous, support for the development of computer tools "open source" for electronic invoicing.</p>		<p>recipient should give his consent expressly or implicitly, and whether the recipient's subsequent conduct has any relevance.</p> <p>Trade association in Italy including Rete Impres Italia believe that this method of issuing and transmitting invoices should not be made compulsory as it involves costs for the installation and use of specific software and could actually increase costs especially for small businesses.</p>		



Implementation					
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CY FULLY IMPLEMENTED Fully implemented by The Value Added Tax Law L. 164(I)/2013, Regulations 447/2013, Regulations 446/2013 published in the Official Gazette of the Republic on 20.12.2013 and Notification 17/2014 published in the Official Gazette of the Republic on 17.1.2014.	Published in the official Gazette of the Republic on the 20.12.2013. (Infringement procedure was initiated by EU for late implementation on the 31.01.2013 (SG(2013)D/805)).	Written consultation with stakeholders was carried out.	No obstacle or difficulties, since the measure was implemented, were notified to the tax authorities.	No additional requirements have been imposed.	
LV FULLY IMPLEMENTED	Since 1 January 2013 by implementing the Council Directive 2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing, the Value Added Tax law provide scope of regulations with respect to the electronically issued VAT invoices. According to the Value Added Tax law: 1) the manner, in which the authenticity of the origin of a tax invoice (certification of the identity of the issuer of the tax invoice), constant content and legibility are ensured, shall be determined by a taxable person, guaranteeing the traceability of	No information available.	None.	None.	



Implementation					
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	<p>transactions, when interrelating a tax invoice and the transaction performed;</p> <p>2) an established taxable person is entitled to issue (draw up) and deliver a tax invoice by electronic means only in case when a recipient of such tax invoice recognises such form of the tax invoice;</p> <p>3) the authenticity of the electronic form (certification of the identity of the issuer of the tax invoice) and constant content of a tax invoice may be ensured, if the tax invoice has a secure electronic signature within the meaning of the Electronic Documents Law or if the tax invoice is sent using electronic data exchange or another form selected by a taxable person himself or herself in conformity with the conditions mentioned in point one;</p> <p>4) when several tax invoices are sent or made available together to the same addressee by electronic means, the details common to the individual invoices may be mentioned only once if, for each tax invoice, all the information is accessible;</p> <p>5) storage of tax invoices received</p>				



Implementation					
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LT	FULLY IMPLEMENTED	<p>in electronic form shall be the storage of data that is carried out using electronic equipment for processing (including digital compression) and storage, as well as employing wire, radio, optical or other electromagnetic means;</p> <p>6) a taxable person has a duty to store all the issued and received tax invoices inland, except the cases when storage of tax invoices is performed by electronic means and full online access to the relevant data is ensured;</p> <p>If a taxable person keeps tax invoices in electronic form, ensuring online access thereto for the competent authorities, then in cases when the tax is to be paid in another Member State a taxable person has a responsibility to ensure the right to access to such tax invoices, to download and use them for the control purposes also for the competent authorities of such another Member State.</p>	Interested associated structures, state institutions and	None.	None.



Implementation						
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	<p>common system of value added tax as regards the rules on invoicing as well as seeking that the paper invoices and electronic invoices should be treated equally, in the Law of VAT it was established that authenticity of the origin, integrity of the content and the legibility of the VAT invoice, whether paper or electronic invoices, by taxable persons may be achieved by any business controls (advanced electronic signatures and electronic data inter-change (EDI) are only examples how the authenticity of origin and integrity of the content can be ensured). In accordance with the provisions of Council Directive 2010/45/EU the national law also sets the requirements related to the VAT invoices.</p>	<p>community were consulted during the process of drafting law. The stakeholders also have a possibility to get a consultation whether their measures ensuring the origin, the integrity and the legibility are sufficient.</p>				
LU	Unclear.		Most of Luxembourg companies are not yet using electronic invoices.			
HU	FULLY IMPLEMENTED	The Directive was fully implemented. The only option which has not been introduced in Hungary, is the amendment of Article 238 of the	There were meetings organized for representatives of public	None.	None.	A preliminary survey in 2012 showed that enterprises



Implementation					
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	<p>2006/112/EC Council Directive (fewer details on invoices where the amount is between EUR 100 and 400 or in certain sectors). The other regulation of the 2010/45/EU Directive was transposed by laws amending and supplementing the Hungarian VAT Act (No 127 of 2007) and the Act on the Rules on Taxation (No 92 of 2003) These laws are the following:</p> <ul style="list-style-type: none"> - Act No. 178 of 2012 - Act No. 146 of 2012 - Act No. 156 of 2011 - Act No. 110 of 2009. <p>The regulations concerned entered into force on 1st January 2013.</p>	<p>administrations (tax authority, Ministry of National Development) prior to the implementation. They provided us helpful information relating to the electronic invoices. Besides this, the legislative proposal was made public on the website of the Hungarian Parliament before it's adoption.</p>			<p>engaged in customer relations with self-employed persons and licensed traditional small-scale producers were not planning to introduce electronic invoicing due to their clients being unable to receive or issue electronic invoices. State enterprises however, set a good example, and given that they are in contact with medium and large enterprises, they seek to use electronic invoicing extensively.</p>



Implementation					
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					<p>Approximately 10% of the enterprises (70 000) will introduce electronic invoicing in the following two years. We may assume that primarily, large enterprises will take advantage of this opportunity, as well as SMEs dealing with large quantities of documents (numerous customer relations, many suppliers, many depots, and large numbers of employees). Exact information, however, is not currently available.</p>



Implementation					
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<p>MT FULLY IMPLEMENTED</p>	<p>Article 221 (1) – invoice to be issued in cases other than those referred to in article 220(1) – Option used (fiscal receipt to be issued to non-taxable persons) Article 221(2) – invoice to be issued for supplies under points (a) to (g) of article 135(1) and other derogations – Option not used Article 221(3) – taxable persons are only released from obligation to issue invoice where supply is exempt without deductibility – Option used Article 222 – time limit for the issue of invoice for supplies other than those referred to in articles 138 and 196 – Option used Article 223 – summary invoices for a period longer than one month – Option not used Article 224 – self-invoicing by customer – Option used Article 225 – special conditions for persons established in third country – Option not used Article 227 – requirement to indicate VAT number of customer on invoice – Option used Article 235 - Specific conditions for Electronic Invoices Supplied from a country with which no legal</p>	<p>Stakeholders informed by means of seminars, information sessions and information on the website.</p>	<p>This could have required changes in the systems of certain registered persons.</p>	<p>None.</p>	



Implementation						
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	instrument exists – Option not used.					
NL	FULLY IMPLEMENTED The measure was fully implemented by 2013.	By amending the Dutch VAT law through a proposition that was agreed by Dutch parliament.	The proposed changes were discussed with the Dutch central business organisations.	None.	None.	N/A.
AT	FULLY IMPLEMENTED Council Directive 2010/45/EU of 13 July 2010 amending Directive 2006/112/EC on the common system of value added tax as regards the rules on invoicing, OJ L 189, 22 July 2010, p. 1-8 had to be implemented to Austrian law.	The measure was enacted by the Austrian <i>Abgabenänderungsgesetz 2012</i> (Austrian Tax Amendment Act 2012) and further substantiated by regulation 583/2003. Amendments included: The high technical requirements of e-invoices were lowered; the invoice's recipient now must accept the use of e-invoicing; each company may determine how to guarantee the invoice's authenticity of source, integrity and readability of content; businesses are not obliged to use any specific technical procedure; every business may choose a control procedure; the authenticity of an e-invoice's source is guaranteed if the invoice is signed with a signature, based on a qualified certificate issued by a certifier and transferred via Electronic Data Interchange.	Range of businesses- specific mention of banking and insurance sector.		None.	
PL	FULLY IMPLEMENTED	See previous, also see original				



Implementation					
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	Regulations entered into force on 1 st January 2013. However in connection to the amendment of the Polish VAT legislation, most of the provisions of those legislations will be transferred to the act. Modification in this area will come into force on 1 st January 2014 – Act of 7 December 2012 amending the act on goods and services tax and certain other acts (Journal of Law 2013, item 35).	response for specific articles they plan to make use of.			
PT	FULLY IMPLEMENTED The Directive is fully implemented.	At the moment there is no intention to reconsider the use made of the options provided in the Directive.			
RO					
SI	FULLY IMPLEMENTED The Directive is fully implemented.	Measure was implemented by The Act Amending the Value Added Tax Act, adopted 6 November 2012, entered into force on 1 January 2013.	Yes. In the form of public participation in the preparation of the amended VAT Act-1G. The proposed text was on the website of the Ministry of Finance (the applicant), The	There were no obstacles.	No further requirements.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		<p>proposal was posted on the web site, e-democracy (on the national portal of the Republic of Slovenia). We received comments from tax advisers, Commerce and the Chamber of Craft of Slovenia, the Association of Accountants and Auditors of Slovenia and the Bank Association of Slovenia.</p>			
<p>SK FULLY IMPLEMENTED</p>	<p>The directive was transposed into act no. 222/2004 Coll. that regulates value added tax (hereinafter referred to as the "VAT Act"), as amended by act no. 246/2012 Coll. that took effect on 1.1.2013 and act no. 440/2012 (art. V), which took effect on 2.1.2013. Slovakia has transposed also a majority of facultative provisions into the national act (e.g. art. 221, 222, 223, 224, 227, 235) and these have been implemented in practice, which fact represents</p>		<p>No.</p>	<p>Since SK has transposed a majority of facultative provisions of the Directive, only minimal gold plating can be assumed.</p>	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	simplification for SME.				
FI	FULLY IMPLEMENTED Implemented as from 1.1.2013. Have applied only options provided for in Art 221(3), 223 and 238 which are considered to reduce the burden on businesses. The Directive didn't bring major changes into the Finnish legislation because we have never had e.g. any specific requirements on electronic invoicing.	The Directive was implemented by an Act on amending the VAT Act	Respondents from Helsinki-Uusimaa point out that stakeholders are involved, but participation of regional authorities is limited (EU Committee of Regions, 2014). Discussions with stakeholders were carried out already at the stage when the proposal for the Directive was discussed in the Council working group. The proposal for the Directive and a draft for the implementing Act were sent to various stakeholders for their opinion.	No challenges were noted. None	A law on an obligation to give a receipt containing certain information to consumers for cash payments came into force 1.1.2014. This law is not VAT legislation
SE	FULLY IMPLEMENTED The Directive has been implemented in national	The Directive has been implemented in national legislation through changes in national legislation	The Proposal for a Council Directive amending Directive 2006/112/EC on the	No challenges were noted.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	legislation (mervärdesskattelagen 1994:200). Legislation in force since 1 January 2013.	(Mervärdesskattelagen 1994:200). The new regulations were put into force on the 1 st of January 2013.	common system of value added tax as regards the rules on invoicing, COM(2009) 21 final was sent out on a one-month-public consultation with involved stakeholders. Further, a memorandum, with the implementation proposal of national legislation, was publicly consulted during a 2-month period.		
UK	FULLY IMPLEMENTED	The changes were implemented in UK law on 1/1/13. However, the changes to rules for VAT invoicing largely reflect the current position in existing UK legislation as the UK had largely already adopted the e-invoicing approach required by the Directive. Note states the changes to UK legislation will be made with effect from 1 January 2013. Under the new simplified rules individual member states can no longer impose conditions in relation to the use of	A full consultation exercise was undertaken with UK businesses.	No obstacles were encountered.	None.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>electronic invoices. Instead, it is for an individual business to determine the method used and the only condition imposed is that the customer must agree to the use of electronic invoicing. In this sense, paper and electronic invoices are now treated equally. UK legislation will be amended to remove the electronic invoicing and EDI requirements and make it clear that the choice is one for business to make.</p> <p>HMRC (2012) VAT: changes to VAT invoice rules.</p>				

A8.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE		Respondents from Flanders fully agree with the affirmation that the measure has the potential to improve the position of small businesses (EU Committee of Regions, 2014).		
BG	No statistical data available.			According to the information available to the Bulgarian tax authorities, taxable persons currently issue approximately 16-17million invoices per month.
CZ	Savings potential is not monitored and evaluated.	Positive feedback received from business. Cost reduction in the process of the issue of invoices, the sending of invoices and the storage of invoices by both a supplier and a customer.	None.	
DK	No measurements carried out but recognition that the directive does reduce burdens. It follows from domestic procedures that measurements should only be carried out when the estimated savings exceed 10,000 hours.	The net effect has been estimated at less than 10000 hours.	None.	
DE	Savings potential - €4.048.175.000.	The potential savings have been estimated by the SCM and take into account the simplification for electronic invoicing as well as the along going simplification for storage of invoices.	None.	
EE				



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
IE	Not quantified.	<p>In relation to Question3 on savings potential that Ireland conducted on the initial AB measurement project, focused on domestic legislation (as well as some EU Directives with significant potential for administrative change at MS level); the project did not measure the costs associated with EU legislation; this was to avoid duplication of effort and resources. For this reason, we expect few if any savings figures in the returns.</p> <p>No quantitative assessment carried out but anecdotal evidence indicates that the new rules are less onerous on business. Setting harmonised rules at EU level gives businesses the legal certainty that an invoice compliant with the rules in one Member State will be compliant in all Member States.</p>	As there are no measures that go further than measures agreed, there are no subsequent loss of savings.	No quantitative assessment carried out but anecdotal evidence indicates that the new rules are less onerous on SMEs.
EL	Difficult to quantify in monetary terms.		Not able to provide quantitative data.	
ES		Respondents from Catalonia mostly agree with the affirmation that the measure has the potential to improve the position of small businesses (EU Committee of Regions, 2014).		
FR				
HR				
IT	IT TB is not possible to provide a			



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	quantitative estimate of the possible savings due to simplification measure, because the database originally used by the Commission for the measurement of administrative burdens (essential to make any estimate) has not been shared and made available to the Member States. Particularly relevant is the absence of information on the frequency and the population of the undertakings concerned and the assumptions underlying the estimates of the savings made by the Commission (see letter of transmittal). Electronic invoicing has become mandatory only since June 6, 2014 (see Section A). This being an entry into force as soon as it is not yet possible to provide input on the impact of the same. As there is no gold-plating, it is not conceivable that an estimate of their cost.			
CY	No information available on savings achieved.	No information available.	No information available.	
LV	No statistical data available.	Cost reduction of printing and sending invoices to the buyers; cost reduction of preserving and storing "paper" copies of invoices; Savings from eliminating liability of entering into and filing a written agreement accepting the use of electronic invoicing; and Savings from eliminating time of sending invoices, of buyers' response	None.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		and errors' detection and correction.		
LT	No information.	No information.	No information.	
LU	For the Tax authority: no savings potential.			
HU	<p>Assuming the issuance of 2.5-4 million electronic invoices annually and the slow pace of digitalisation of paper invoices in Hungary in 2013, the potential saved would have been HUF 400-800 million, which may increase dynamically in 2014 (HUF 0.8-1.2billion).</p> <p>Electronic invoicing may result in the most significant savings for mass invoice issuer and/or mass recipients. Savings are due to three main factors: savings related to office equipment, printing and postage, to the freeing of storage capacity, and labour savings resulting from simpler, more automated processing.</p> <p>Savings related to office equipment, printing and postage: savings of the average amount of HUF 100 per invoice (as opposed to the costs of paper, printing and postage electronic invoices can cost far less than HUF 10, or without the addition of value added services the cost of e-invoices is maximum HUF 50).</p> <p>Freeing of data storage: savings of the average amount of HUF 20 per invoice at</p>	<p>Electronic invoicing may result in the most significant savings for mass invoice issuer and/or mass recipients. Savings are due to three main factors: savings related to office equipment, printing and postage, to the freeing of storage capacity, and labour savings resulting from simpler, more automated processing.</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>a conservative estimate (the cost of storage of an invoice for 8 years is HUF 80-150, digital archiving of a paper invoice is HUF 60).</p> <p>Labour savings due to simpler, more automated processing: savings of the average amount of HUF 50 per invoice may be attained primarily in the case of mass electronic invoicing. Difficult to quantify, conservative estimate.</p> <p>The largest mass invoice issuers and/or recipients introduce electronic invoice solutions of their own development, less capital intensive enterprises use electronic invoice packages provided by market suppliers. One of Hungary's largest electronic invoice suppliers had 9 000 invoice issuer clients and issued 1 500 000 invoices in October 2013.</p> <p>Assuming the issuance of 2.5-4 million electronic invoices annually and the slow pace of digitalisation of paper invoices in Hungary in 2013, the potential saved would have been HUF 400-800 million, which amount may increase dynamically in 2014 (HUF 0.8-1.2 billion) Due to market saturation, increasing emphasis may be placed on the digitalisation of paper invoices and different value enhancing services and, in addition to savings as a result of paper, postage and printing, the proportion of labour savings</p>			



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	will also increase significantly. Simplification of rules on electronic invoicing (qualified electronic signature and timestamp are not necessarily required) result in the following savings as well: HUF 10 000-16 000 per year (approximately EUR 40-63 per year), which covers the cost of an acceptable accredited security certificate and HUF 10-15 per item (approximately EUR 0.03-0.06/item), which is the cost of time stamping.			
MT	Savings Potential -Not available.	No relevant statistical information available.	No feedback received from the businesses.	
NL	Potential Savings: the reduction of administrative burden for businesses in The Netherlands is calculated at almost € 300 mln, due to an increased use of electronic factoring. This is 25% of the relevant administrative burden for businesses. Savings achieved: not available an ex post evaluation is not due before 2016. The ex ante calculation is done with the SCM.	E-invoicing is seen as an important step towards paperless public administration and can have financial, economic and environmental benefits. The consequence of having only national systems is that invoices are often not exchangeable and that the various national systems cannot 'communicate with each other'.	Not available.	No special relevance for SME's; there is no specific use of electronic invoicing by SME's.
AT	EUR 2,500,000.00 (It Zettel) 300,000,000 – 400,000,000 pursuant to the additional comments on the Regierungsvorlage (Austrian government	The feedback received by business stakeholders was positive-simplified use of electronic invoices via email, email attachment and text files are very		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>bill) due to the equalisation of paper invoices and electronic invoices. The calculation of this saving potential was based on different sources. Firstly, on a Danish study “Good practice case eInvoicing” (31 January 2007). Secondly, on a study titled “Nutzenpotenziale der E-Rechnung, Eine Studie im Auftrag des E-Centers der Wirtschaftskammer Österreich“ (7.10.2011, erstellt von Bruno Koch, Billentis“) i.e. „potential benefits of eInvoicing, a study on behalf of the Austrian Chamber of Commerce’s E-Center, 7 October 2011, by Bruno Koch, Billentis“). Lastly, on data from the High Level Group regarding the EU-wide relief for companies in the light of electronic invoicing. Although the study submitted by the Austrian Chamber of Commerce (Billentis study) expects a significantly higher potential of relief, the Austrian Ministry of Finance bases its presumption on the more conservative Danish study and the data provided by the High Level Group.</p> <p>No empirical data on savings, but the MS says: “A substantial contribution to lowering the companies’ administrative burdens was made.”</p>	<p>welcome. Banking and insurance sector specifically noted that electronic invoicing is “more and more wanted”.</p> <p>This change did not have a direct effect to the economy, since it was common practice in many small businesses. A study carried out by the Austrian Federal Economic Chamber on the e-bills estimates the potential benefits (NOT savings!) with € 8 billion, in case 60 % of all email accounts are sent in XML format. However, their use is still far behind these expectations: a maximum of 8% of all e-invoices in .at are transmitted as XML files.</p>		
PL		No quantitative analysis has been undertaken but the introduction of these regulations has liberalized the		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		standards for transmission and storage of invoices in electronic form. Entrepreneurs no longer have to bear the financial costs of verification of an electronic signature.		
PT	Not available.			The use of electronic invoicing has been growing steadily. One particular sector where e-invoicing has spread rapidly is gross retail which create a multiplier effect because once a gross retailer adopts it he tends to demand its use from all supplier.
RO				
SI	Estimated cost reduction (SCM): 63.500.000 eur/year.	The savings are calculated assuming, that all invoices are in electronic format. According to the assessment there are 120 mill./per year invoices issued. Calculation of savings encompasses costs of paper, envelope and stamping.	There are no savings lost.	
SK	It is not possible to quantify the achieved savings - neither as concerns financial administration nor taxable persons.			
FI	We don't have any relevant statistical information or estimates on this. The Directive didn't bring any major changes	Savings are likely to occur via electronic invoicing. When the first Invoicing Directive was implemented in	We don't have such national implementation measures.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	into Finnish legislation because we have e.g. never had any specific requirements on electronic invoicing and we had already before the implementation of the Directive applied all possible measures to minimise the administrative burden of businesses as regards invoicing rules.	2002 it was estimated that there were approximately 300 million paper invoices sent in Finland yearly, that a handling cost of one paper invoice was around 1,13 – 16,66 € and that electronic invoicing could decrease the cost by about 70 – 80 per cent.		
SE	We do not yet possess any relevant statistical information.			
UK	<p>Potential Savings €5.9 mil - €11.8 mil.</p> <p>Businesses were required to familiarise themselves with the changes which was estimated to cost on average £17 to each business – all affected businesses would incur one-off familiarisation costs totalling about 35.9million.</p>	<p>There are significant potential cost savings for business in meeting their VAT invoice obligations, in terms of invoice creation, sending and storage obligations.</p> <p>The changes removed obstacles to electronic invoicing across the EU, notably the ability of an individual member state's administration to impose restrictions on the use of electronic invoices. Following the changes, UK businesses can issue electronic invoices to their EU business customers without these restrictions.</p> <p>The changes are tentatively estimated to reduce administrative cost burdens of UK businesses by €5.9 mil - €11.8 mil annually. These figures are the current best estimates, and may be revised as more robust data becomes available.</p>	Not applicable/not relevant.	The impact of changes to the invoicing rules will be monitored by engaging with those businesses and organisations affected by the changes. Approaches that could help assess the extent to which the electronic invoice policy change is achieving its objectives might include comparing the number of businesses adopting electronic invoicing for intra-Community transactions after the policy changes and seeking input from UK businesses on the drivers and the benefits



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>HMRC document states that it is recognised that electronic invoices can have advantages over traditional paper invoices and provide many potential benefits for business, including:</p> <ul style="list-style-type: none"> <input type="checkbox"/> reduced handling and storage costs <input type="checkbox"/> rapid access and retrieval of invoices <input type="checkbox"/> simpler record keeping, payment processing and dispute handling <input type="checkbox"/> improved traceability of orders <input type="checkbox"/> structured and secure business data <p>HMRC (2012) VAT: changes to VAT invoice rules.</p>		<p>of moving to electronic invoicing. Problems/challenges: Businesses were required to familiarise themselves with the changes. The familiarisation is on average estimated to cost each business about €17 - and all affected businesses would incur one-off familiarisation costs totalling about €5.9 mil.</p>
EU27		<p>Sending and receiving electronic invoices prepared in Extensible Markup Language (XML) allows the invoice to be automatically created by the sender's software system and to be automatically consumed and acted upon (once approved) by the sender's software systems. 4 Electronic invoices prepared in XML are often referred to as "structured". Electronic invoices while other electronic invoices, such as PDF's, are referred to as "unstructured." These automatic processes reduce the costs of preparing, reviewing, and paying invoices, as well as eliminating the potential for human errors, promising</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>great increases in productivity if adopted on a widespread basis. Phillip Schmandt & Stefan Engel-Flehsig (2013) The Transposition of the EU's 2010 Electronic Invoicing Directive by EU Member States and the Resulting Legal Landscape; JOURNAL OF INTERNET LAW.</p>		

A8.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff involved</u> in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁴	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
<i>Example</i>	<i>Submission of invoices for VAT purposes</i>	<i>Administrator grade</i>	<i>€20,000</i>	<i>0.5 hours</i>	<i>10</i>	<i>3</i>	<i>15,000</i>	
	<i>Compliance checking of invoices</i>	<i>Manager grade</i>	<i>€30,000</i>	<i>0.1 hours</i>	<i>10</i>	<i>1</i>	<i>15,000</i>	
DK	No data due to limited estimated savings. It follows from domestic procedures that measurements should only be carried out when the estimated savings exceed 10,000 hours.	No data due to limited estimated savings. It follows from domestic procedures that measurements should only be carried out when the estimated savings exceed 10,000 hours.	No data due to limited estimated savings. It follows from domestic procedures that measurements should only be carried out when the estimated savings exceed 10,000 hours.	The net effect has been estimated at less than 10000 hours.	No data due to limited estimated savings. It follows from domestic procedures that measurements should only be carried out when the estimated savings exceed 10,000 hours.	No data due to limited estimated savings. It follows from domestic procedures that measurements should only be carried out when the estimated savings exceed 10,000 hours.	No data due to limited estimated savings. It follows from domestic procedures that measurements should only be carried out when the estimated savings exceed 10,000 hours.	No measurements carried out but recognition that the directive does reduce burdens.
DE	No ex post analyses available at the							Savings potential - €4.048.175.000

¹⁴ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings (€)</u> of the grade of staff involved in this activity ¹⁴	Please quantify the <u>amount of time (hours)</u> taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
	moment.							
EL	<p>Cost reduction of printing and sending invoices to the buyers; cost reduction of preserving and storing “paper” copies of invoices; Savings from eliminating liability of entering into and filing a written agreement accepting the use of electronic invoicing; and Savings from eliminating time of sending invoices, of buyers’ response and errors’ detection and correction.</p> <p>EL state there aren't any information obligations imposed after the implementation of the ABR measure.</p>							It is not possible to exactly measure the savings achieved by the use of electronic invoicing on businesses, and a specific methodology for measuring results and savings to businesses from the use of electronic invoicing has not been developed.
HU	Savings are due to		Labour savings		One of Hungary’s largest		On electronic	Freeing of data



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁴	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses</u> (individual business entities) involved in completing this activity	Other	
three main factors: savings related to office equipment, printing and postage, to the freeing of storage capacity, and labour savings resulting from simpler, more automated processing.		due to simpler, more automated processing: savings of the average amount of HUF 50 per invoice may be attained primarily in the case of mass electronic invoicing.		electronic invoice suppliers had 9 000 invoice issuer clients and issued 1 500 000 invoices in October 2013. Assuming the issuance of 2.5-4 million electronic invoices annually and the slow pace of digitalisation of paper invoices in Hungary in 2013, the potential saved would have been HUF 400-800 million, which amount may increase dynamically in 2014 (HUF 0.8-1.2 billion).		invoicing (qualified electronic signature and timestamp are not necessarily required) result in the following savings as well: HUF 10 000-16 000 per year (approximately EUR 40-63 per year), which covers the cost of an acceptable accredited security certificate and HUF 10-15 per item (approximately EUR 0.03-0.06/item), which is the cost of time stamping.	storage: savings of the average amount of HUF 20 per invoice at a conservative estimate (the cost of storage of an invoice for 8 years is HUF 80-150, digital archiving of a paper invoice is HUF 60).	
NL	The obligation is not different after implementation, but the obligations can be carried out at lower costs. In total,	Not available.	Not available.	Not available.	Not available.	Not available.	1, 5 mln.	Potential Savings: the reduction of administrative burden for businesses in The Netherlands is



Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings (€)</u> of the grade of staff involved in this activity ¹⁴	Please quantify the <u>amount of time (hours)</u> taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
it concerns almost 1 bln. outgoing and incoming invoices, each costing around € 1. Cost reduction when using e-invoicing is estimated at 50% of the original administrative burden. Estimation is that the use of e-invoicing will rise to 50% of all invoices in 2013 and next years.							calculated at almost € 300 mln, due to an increased use of electronic factoring. This is 25% of the relevant administrative burden for businesses.
AT	EUR 2,500,000.00 - the equalisation of paper invoices and electronic invoices. Simplified use of electronic invoices via email, email attachment and text files is very welcome.						This change did not have a direct effect to the economy, since it was common practice in many small businesses. A study carried out by the Austrian Federal Economic Chamber on the e-bills estimates the potential benefits (NOT savings!)



Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings (€)</u> of the grade of staff involved in this activity ¹⁴	Please quantify the <u>amount of time (hours)</u> taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
							with € 8 billion, in case 60 % of all email accounts are sent in XML format. However, their use is still far behind these expectations: a maximum of 8% of all e-invoices in .at are transmitted as XML files.
UK	<p>The changes removed obstacles to electronic invoicing across the EU, notably the ability of an individual member state's administration to impose restrictions on the use of electronic invoices.</p> <p>Following the changes, UK businesses can issue electronic invoices to their EU</p>						<p>Potential Savings €5.9 mil - €11.8 mil</p> <p>Approximately 2.1m businesses will save an estimated £10m per year in reduced admin burdens.</p>



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁴	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
<p>business customers without these restrictions.</p> <p>Potential benefits for business, including:</p> <ul style="list-style-type: none"> <input type="checkbox"/> reduced handling and storage costs <input type="checkbox"/> rapid access and retrieval of invoices <input type="checkbox"/> simpler record keeping, payment processing and dispute handling <input type="checkbox"/> improved traceability of orders <input type="checkbox"/> structured and secure business data <p>HMRC (2012) VAT: changes to VAT invoice rules.</p>							



A8.4 Lessons from the ABR measure

Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
BE		
BG	Yes.	
CZ	Not available.	
DK	Yes, in the sense that Denmark abstains from making use of options which are expected to raise administrative burdens on businesses in Denmark, while making full use of options considered to reduce burdens on businesses.	None.
DE	No (legal obligation).	No further simplification possible – the balance between simplification and fight against fraud must be kept.
EE		
IE	No. Too early to say as measures only in place since 1 January 2013.	None.
EL	No. The implementation is based on the Law and there aren't any best practices recorded.	The widespread use of electronic invoicing, that would significantly reduce the administrative burden for businesses, could theoretically be achieved by the mandatory implementation of the measure, at least for invoices with a value over a certain amount (ex. 5.000 euro) although this would practically be a difficult decision to implement. Alternatively, incentives could be provided to companies to modernize their IT organization, which would probably facilitate the wider use of electronic invoices. Moreover Greece introduced a Cash Accounting Scheme according to articles 66(b) and 167a of the VAT Directive, by the new article 39b inserted in the VAT Code, which is applied from 1.10.2014
ES		Respondents from Catalonia underline the fact that this measure is not only important for businesses, but also of direct relevance for the regional administration, and notably for the administrative justification of projects: in the case of Catalonia, invoices of companies have to be certified and sealed. Alleviating this burden imposed on the administration would be an opportunity



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		for further action (EU Committee of Regions, 2014)	
FR			
HR			
IT	No IT best practices are reported The discussions between the Authorities and stakeholder consultations have shown That the electronic invoice is not yet applied in practice in Italy. Several solutions not have been put forward to overcome this state of things, Also in the wake of the "Discussion on electronic invoicing." One initial solution Could be to give the electronic invoice to "double" nature, ie to permit the ITS paper storage When Is It even received in electronic form. A second option, put forward by Enterprise Network Italy, would be to introduce practical simplifications in favor of operators who Adopt this type of invoicing. For instance, lifting the requirement to make periodic communications (disclosure on major transactions, black list, INTRA forms, etc.). Allowing or a higher threshold for offsetting tax. It is only by introducing real simplifications, Which generate immediate savings on administrative costs That smaller economic operators can be ENCOURAGED to Implement procedures and technological solutions Which are, at least initially, blackberries costly.	The discussions between the authorities and stakeholder consultations have shown that the electronic invoice is not yet applied in practice in Italy. Several solutions have been put forward to overcome this state of things, also in the wake of the "Italian Forum on electronic invoicing". One initial solution could be to give the electronic invoice a "double" nature, i.e. to permit its paper storage even when it is received in electronic form. A second option, put forward by Rete Imprese Italia, would be to introduce practical simplifications in favour of operators who adopt this type of invoicing. For instance, lifting the requirement to make periodic communications (disclosure on major transactions, black list, INTRA forms, etc.) or allowing a higher threshold for tax offsetting. It is only by introducing real simplifications, which generate immediate savings on administrative costs that smaller economic operators can be encouraged to implement procedures and technological solutions which are, at least initially, more costly.	
CY	No information available.	No information available.	
LV	We don't have comparative data (legal obligations).	No information.	
LT	No.	None.	
LU	Yes.		
HU	Yes. State enterprises actively constitute examples in the application of electronic invoicing.		
MT	No examples have been identified.	No further opportunities identified.	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
NL	Yes, because of the EU-wide level playing field.	Further technical standardisation for e-invoicing.	
AT	No data available.		
PL			The use of electronic invoicing has been growing steadily. One particular sector where e-invoicing has spread rapidly is gross retail, where we assisted to a multiplying effect because once a gross retailer adopts it he tends to demand its use from all his suppliers.
PT	We don't have comparative data.		
RO			
SI	No.	No.	
SK	Yes. More extensive use of e-invoicing can be unequivocally understood as the best practice.		
FI	In a way in that Finland has not applied those options which are considered to increase the administrative burden of businesses and applies options which have an opposite effect.		
SE			
UK	Yes. Early and open communication with UK businesses to better appreciate the likely impact.	Nothing specific.	
EU27	The EU Commission has been working closely with the Member States to ensure a common understanding of the new e-invoicing rules in order to help achieve a consistent and coherent transposition of the Directive 2010/45/EU. The publication of the additional Explanatory Notes in all languages		



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
<p>of Members States has been very supportive in achieving the same understanding in all EU jurisdictions. Phillip Schmandt & Stefan Engel-Flechsig (2013) The transposition of the EU's 2010 Electronic Invoicing Directive by EU Member States and the Resulting Legal Landscape; JOURNAL OF INTERNET LAW</p>		



Annex 9 ABRplus9-VAT

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response

A9.1 Implementation of the ABR measure

Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE					
BG	FULLY IMPLEMENTED Currently, there are also plans to review existing options/derogations and to introduce others – see response for more detail.	The Directive has been transposed by Regulation N-9 of 16 December 2009 on the refund of value added tax to taxable persons not established in the Member State of refund but established in another EU Member State (promulgated in the State Gazette (SG) No 101 of 18 December 2009).		The possibility of exercising the right to an electronic refund of VAT via a web portal in the Member State in which the taxable person is established has resulted in a sharp increase in the number of applications received. Many companies complete the refund application incorrectly. The list of invoices attached to the application does not contain the invoice numbers, which creates difficulties when carrying out checks and causes delays.	The additional options may reflect that Bulgaria is going further than other member states who indicate they are not using the options.

Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
CZ FULLY IMPLEMENTED Full transposition with effect from 1 January 2010 (applied to refund applications submitted after 31 December 2009).	Act No. 235/2004 Coll., on the Value Added Tax, as amended Act No. 280/2009 Coll., the Tax Code, as amended.	Stakeholders were involved via standard legislative procedure.	No problems with implementation occurred.	States no gold plating.	
DK PARTIALLY IMPLEMENTED Has been implemented to some extent. Presently Denmark does not make use of all options provided for in the directive. The option provided for in Article 10 is not being used, and as to the options provided for in the articles 9.2 and 11, only a few of the codes for specification of refundable VAT are deemed relevant for businesses in Denmark because of the fixed Danish VAT of 25 %. Regarding Article 12, applications for VAT refund can be submitted not only in Danish but also in English, German, and Swedish.	The Directive 2008/9/EC was implemented by amendments in the Danish Act on VAT and in the Danish Ministerial Order on VAT, entering into force 1st January 2010.	Stakeholder comments and requests for clarifications have mainly been raised in relation to the official consultation on the draft of legislation. The comments were taken into account during the legislative implementation.	In the 1st half of 2010 certain problems in relation to the functioning of the web portals for the processing of applications for VAT refund caused difficulties for businesses, in particular straining the liquidity of SMEs. As a result, the application deadline for the year 2009 was extended according to Directive 2010/66/EU.		
DE FULLY IMPLEMENTED Has been implemented.	The Directive was fully implemented by Art. 7 and 8 of the Jahressteuergesetz 2009.	Stakeholders were involved in the normal hearings in	At the beginning technical incompatibilities between Member States posed a	States no gold plating.	



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
			the law making process.	challenge. We make use of articles 10 and 12 of Directive 2008/9/EC.		
EE	Stated had provided all info already?			No problems occurred.		
IE	FULLY IMPLEMENTED Fully implemented. However states they do not intend to reconsider the use of any of the options provided in the Directive (e.g. arts 9.2, 10. 11 & 12) in the foreseeable future.	The EU legislation was transposed into Irish law by Statutory Instrument No. 520 of 2009.	Public consultation on the draft legislation.	Initial difficulties relating to capability in acceptance of large files have been rectified.	None.	
EL	FULLY IMPLEMENTED The implementation of provisions on VAT refund electronic procedure in Greece is complete. However when asked about use of options/derogations, Greece are not planning to reconsider the use of any of the options provided in the Directive (e.g. arts 9.2, 10. 11 & 12) .	By Law 3763/2009 (FEK 80A) – modification of art. 34, (par. 2-7 and 8-11) of VAT Code (Law 2859/2000). Other procedural rules and details adopted by Ministerial Decision No 1003/2010.	Not involved.	The overall assessment of implementation by the public authorities and companies is positive: both sides did not reported problems relating to the simplifications introduced by Dir. 2008/9/EC.		The implementation of provisions on VAT refund electronic procedure in Greece is complete. However when asked about use of options/derogations, Greece are not planning to reconsider the use of any of the options provided



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
<p>ES FULLY IMPLEMENTED The implementation of the measures laid down in Directive 2008/9 / EC of 12 February, our domestic law has been made through the adoption of the Law 2/2010 of 1 March. The aforementioned Law 37/1992 amending the Law of 28 December, the value added tax, namely, introducing a new Article 117 bis, in which the possibility that entrepreneurs or professionals that are established in the territory set application of tax they can claim back the tax paid on acquisitions or imports of goods or services effected within the Community, except for those in the territory, through the forms provided for that purpose on the Web site of the State Agency Tax Administration. It also amends the wording of Article 119 of the Tax Act, which</p>	<p>The implementation of the measures laid down in Directive 2008/9 / EC of 12 February, our domestic law has been made through the adoption of the Law 2/2010 of 1 March. The development and establishment of the styles of these applications can be found in Order EHA / 789/2010 of 16 March, approving the Form 360 application for refund of value added tax borne by employers are approved or professionals established in the territory of application of the tax, the contents of the application for refund to employers or professionals not established in the territory of application of the tax, but established in the Community, the Canary Islands, Ceuta and Melilla, and the model 361 application for refund of value added tax for certain employers or professionals not established in the territory of application of the tax, or in the Community, the Canary Islands, Ceuta and Melilla, and establish also the general conditions and the</p>	<p>In the public inquiry of policy implementation projects of the EU Directive the main observations affected stakeholders, which were weighted and taken into account were received.</p>	<p>No specific problems have been identified regarding these procedures.</p>	<p>It is considered that they have not adopted internal measures involving additional to those laid down in Community legislation requirements.</p>	<p>in the Directive (e.g. arts 9.2, 10. 11 & 12).</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
passed to regulate only the application for refund of amounts of value added tax that employers or professionals not established in the territory of application of the tax but established in the Community, the Canary Islands, Ceuta and Melilla have paid for the acquisition or importation of goods or services in the territory of application of the tax.	procedure for their electronic filing.				
FR					
HR					
IT FULLY IMPLEMENTED Directive 2008/9/EC was transposed in Italy.	Transposed via legislative Decree No 18 of 11 February 2010, "Implementation of Council Directives 2008/8/EC, 2008/9/EC and 2008/117/EC amending Directive 2006/112/EC as regards the place of supply of services, the refund of value added tax to taxable persons established in another Member State, and the common system of value added tax to combat tax evasion connected with intra-Community transactions". Article 1 of Legislative Decree No 18 of 11 February 2010 introduced into	On 6 November 2013 a meeting was held at the Department for EU Policies with representatives of the public administrations and stakeholders to assess the impact of the simplifications put in place, as provided for by the ABRplus	The overall assessment of implementation by the public authorities and trade associations is positive: both sides reported no problems relating to the simplifications introduced by Directive 2008/9/EC.	During the consultation with employers' associations and the government, there was no evidence gold-plating. IT states but below the national unclear if These Are Measures That go further:	IT states the below but unclear if these are national measures that go further: The following general administrative measures are also relevant to VAT refunds: Measure of the Director of the Revenue Agency



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>Presidential Decree No 633 of 26 October 1972 Article 38-bis.1, entitled “Refund of VAT paid in other Member States”, and Article 38-bis.2, entitled “Payment of refunds to non-resident persons established in another EU Member State”.</p>	<p>programme. The meeting was attended by representatives of the following administrations and associations: Department for European Policies; Public Administration Department; Finance Department; Revenue Agency; CNA (National Confederation of the Craft Sector and SMEs); Confcommercio (National Confederation of Trade, Tourism, Services and SMEs); Confindustria (Confederation of Italian Industry); Confartigianato (National Confederation of</p>			<p>of 1 April 2010, which laid down the procedures and time limits for submitting refund applications and the exchanges of information concerning said applications with the tax authorities of the other Member States; Measure of the Director of the Revenue Agency of 29 April 2010 approving VAT form 79, reserved for non-resident taxable persons established in non-EU countries with which reciprocity agreements are in place; Measure of the</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		Craft Industries). In the activities of simplification and burden reduction are regularly consulted the main associations: Italian Confindustria and Enterprise Network (CNA, Confartigianato, Casartigiani, Confcommercio, Confesercenti) .			Director of the Revenue Agency of 11 November 2010 which transposed Directive 2010/66/EC, extending to 31 March 2011 the deadline for submitting VAT refund applications to the claimant's Member State of establishment.
CY FULLY IMPLEMENTED It has been implemented since 1.1.10.	By amendment of legislation and new regulations.	Seminars were arranged with stakeholders to train regarding the submission of the electronic application.	No information available.	No information available.	
LV FULLY IMPLEMENTED It has been implemented since 01.01.2010.	Section 113 of Value Added Tax Law (from 01.01.2010. till 31.12.2012. Section 12. ⁵ of Law on Value Added Tax); Procedure of submitting by a registered taxpayer an application	There are no specific statistical data on that issue.	No problems with implementation occurred.	No.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>for the refund of VAT in another Member State of the EU and the procedure of refunding VAT to a taxpayer registered in another Member State of the EU is prescribed in Cabinet Regulations. From 01.01.2014. in force is Cabinet Regulation No 1514 "Procedure of submitting by a registered taxpayer an application for the refund of VAT in another EU Member state and the procedure of refunding VAT to a taxpayer registered in another EU Member State is prescribed in Cabinet Regulations". Paragraph 10 of mentioned Cabinet Regulations prescribes that the refund claim application or filled in or adjustments and additions thereto is submitted electronically by using the Electronic Declaration System of the State Revenue Service.</p>				
<p>LT FULLY IMPLEMENTED</p>	<p>Provisions of Council Directive 2008/9/EC laying down detailed rules for the refund of value added tax, provided for in Dir 2006/112/EC, transposed into national law has changed the rules of VAT refund for taxable persons not established in the Member State of refund but established in another Member</p>	<p>Interested associated structures, state institutions and community were consulted during the process of drafting law. The stakeholders also had a possibility to</p>	<p>At the start of the system it came out that different MS understood the provisions in the Directive 2008/9/EC and functional and technical specifications differently, the outcome being a lot of validation reports, lost requests etc. However with</p>	<p>None.</p>	<p>The Lithuanian system is being modified with the goal to simplifying the procedures related to registrations in the system,</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	State. According to the Lithuanian legislation, in order to get the right to apply for the VAT refund electronically, the Lithuanian taxable person has to become the user of ERPIS by submitting an application.	provide the comments, report the issues and make suggestions after the start of the system. Upon the request from the business web service tools was developed. Currently the system is fully functioning however if the problems occur the stakeholders do have a possibility to contact tax authorities in order to get a consultation or to report the malfunctioning.	the time the errors were solved and it seems that the system is currently operating without glitches. Still some problems remain – some MS do not send the decisions via the system due to their data protection laws.		management of powers of attorney, simplifying the interface and adjusting it to other systems operated by the Lithuanian tax authority.
LU	Unclear.		Too short a time to implement such a complex system in all Member states.		
HU	FULLY IMPLEMENTED The Council Directive 2008/9/EC was transposed in Hungary with effect from 1 January 2010.	The Directive was transposed by law amending and supplementing the Hungarian VAT Act, the Act on the Rules on Taxation (Act No 110 of 2009), and the decree No. 32/2009.	There were meetings organized for representatives of public administrations	No such issues have arisen.	Hungary has implemented the provisions of the Council Directive, we don't require additional obligations.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		(tax authority) prior to the implementation. Besides this, the legislative proposal was made public on the website of the Hungarian Parliament before its adoption.			
MT	FULLY IMPLEMENTED	Use of options/derogations in the Directive: Article 9.2 – additional electronic coded information – option used Article 10 – copy of invoice or importation document by electronic means (over €1000) – option used Article 11 – description of business using harmonised codes – option used Article 12 – language/languages used by applicant for provision of information or additional information – option used.	Stakeholders informed by means of seminars, information sessions and information on the website.	None.	None.
NL	FULLY IMPLEMENTED The measure was fully implemented by 2010.	By amending the Dutch VAT legislation by a special proposal which was agreed on by Dutch parliament.	The changes and implementation measures were discussed with the Dutch central business	In 2009, the implementation time for implementation of this measure turned out to be too short. In order to achieve implementation by 2010, software (VRCA) was	None.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		organisations.	bought on the market.		
AT	FULLY IMPLEMENTED	The measure was adopted within the Austrian <i>Budgetbegleitgesetz 2009</i> (Austrian Budgetary Ancillary Act 2009). It followed the standard procedure for Austrian law. Parts of the refund procedure are part of a regulation issued by the minister of finance on the basis of sec 21(11) Austrian VAT Act. This directive was enacted on 3 December 2010 and is applicable for refund applications submitted after 31 December 2009.	The number of businesses concerned amounts to all businesses applying for a VAT refund in another Member State. There are no specific statistical data on that issue.	No challenges identified as per below: Sec 21(11) Austrian VAT Act was included and stipulates: "A taxpayer, located in Austria, who – in line with Directive 2008/9/EC – submits an application of refund for VAT paid in other Member States, has to submit such an application electronically. The Minister of Finance is enabled to determine the content and procedure of such an electronic submission via regulation. [...]". Therefore, the implementation was executed in a timely manner. The authorization to issue a regulation for detailed criteria, such as the content and the procedure, was used by amending regulation BGBl I 279/1995 as amended by regulation BGBl II 389/2010.	.
PL	FULLY IMPLEMENTED	Polish VAT Refund system uses	No problems.		



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		options provided in art 9.2, 10, 11 and 12.				
PT	FULLY IMPLEMENTED The Directive is fully implemented. However Portugal did not avail itself of the majority of the options provided in the Directive except for articles 11 and 12.			No particular problems.		.
RO						
SI	FULLY IMPLEMENTED The measure was fully implemented.	The directive transposed into the Act Amending the Value Added Tax Act, Official Journal of Republic of Slovenia, nr. 85/2010, adopted on 29 October 2010, entered into force on 1 January 2011.	The proposal of the VAT Act-1C was published on the website of the Ministry of Finance (the applicant). By the interested public we have not received any comments.	No specific problems.	No additional measures.	
SK	FULLY IMPLEMENTED	The directive transposed into the VAT Act through act no. 471/2009 Coll. that took effect on 1.10.2010.	States that this area applies to SMEs.	None.	None.	
FI	FULLY IMPLEMENTED Implemented as from 1.1.2010. We have applied options provided in Art 9.2, 10, 11, 12. The use of option provided in Art 9(2) will be	The Directive was implemented by an Act on amending the VAT Act and by establishing an electronic one stop shop -system for refunds	The proposal for the Directive and a draft for the implementing Act was sent to various	At the beginning it was problematic that most Member States had not fully followed the technical and functional specifications given by the Commission	No such measures exist.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
reconsidered at some point		stakeholders for their opinion.	when building their refund systems. Another problem was that the testing with the Commission and the ITSM Support did not tell whether the system was consistent with other MS's systems.		
SE FULLY IMPLEMENTED	The Directive has been implemented in national legislation, Mervärdesskattelagen (1994:200) and put into force on 1 st of January 2010.	Public consultations were held, where stakeholders were invited to comment on the proposed changes of the Directive as well as the proposed changes of national legislation (i.e. two sets of public consultations were held at different stages of the process).	No specific problems were detected.	–	
UK FULLY IMPLEMENTED	Implemented. Does not intend to reconsider the use of any of the options provided in the Directive (e.g. arts 9.2, 10, 11 & 12).	Part XX of Statutory Instrument 1995/2518, as amended by SI 2009/3241.	Public consultation on the legislation.	Incomplete implementation in certain Member States. Insufficient time to implement across the EU and the absence of agreed fall back arrangements for	No additional measures.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
			<p>those Member States unable to develop a system in time. Differing interpretations of the EU Technical Specifications and law. Multiple IT issues after launch across the EU. Poor communication between some Member States where there were issues, and resultant poor communication with businesses over what they needed to do when they encountered problems. Examples are the non-functioning of the LU and NL systems post launch.</p>		



A9.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG	At present, no statistical data on the savings achieved for the public administration bodies and businesses through the implementation of the measure is available.	Prior to the introduction of the above rules, taxable persons submitted refund applications to the tax authorities of other EU Member States using two channels: by letter, which involved a degree of uncertainty, or through agents, which was an expensive option. Following the changes, the only requirements for taxable persons established in Bulgaria are a qualified electronic signature (QES) and access to the internet.		The process is administered by 9 employees (6 handling refund applications received from taxable persons established in other countries and 3 employees handling the refund applications received from taxable persons established in Bulgaria).
CZ	Potential savings not quantified.	None.	None.	
DK	The savings potential has not been estimated. Since application of the general scheme for VAT refund is considered optional for businesses, it follows from domestic procedures that no measurement of savings achieved in administrative burdens is required.	The data traffic for refund procedures and the amount of refunds of Danish VAT following the implementation indicate that the measure has succeeded in simplifying the procedures for businesses to obtain a rightful VAT refund.	None.	
DE	Not available, since the AB reduction potential for businesses is only estimated for national	Not available.	None.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	legislation that is addressed to businesses established in Germany. The measure in question is, however, addressed to businesses established in other Member States, which apply for refund of VAT in Germany. Therefore, no savings were calculated.			
EE				
IE	Potential savings not quantified	Anecdotal evidence that the EVR system is more effective than the previous method of dealing with EU refunds.	None.	
EL	Savings achieved € 47.000 per year for the Tax Administration. For the companies the potential savings cannot be estimated.	With the electronic procedure claims can be sent without major costs for companies (no need for submission of invoices by post, for sending Certificates of Taxable Status or translating the necessary documents etc.).	N/A.	Calculation for savings: In 2009 (last year of paper-based procedure) 2.642 claims were elaborated with an average cost of 15 Euro per claim (cost for sending back by post the submitted documents). In 2010-2012 we have received totally 9.406 claims, i.e. 3.135 claims per year on the average. Therefore, savings achieved from not sending back documents: 3.135



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
				claims X 15 Euro (average cost per claim) = 47.000 Euro.
ES				
FR				
HR				
IT	<p>Potential savings and actual savings: Neither the industry associations nor the competent authorities were able to provide quantitative data.</p> <p>It is not possible to provide a quantitative estimate of the possible savings due to simplification measure, because the database originally used by the Commission for the measurement of administrative burdens (essential to make any estimate) has not been shared and made available to the Member States. Particularly relevant is the absence of information on the frequency and the population of the undertakings concerned and the assumptions underlying the estimates of the savings made by the Commission (see letter of transmittal) .</p> <p>After 2008, it was found an increase in requests for repayment of 20-25%. It was not possible to determine whether this is due to an increase in demand for small and medium-sized enterprises.</p>	<p>During a meeting with stakeholders, the trade associations expressed their satisfaction for the simplifications introduced at EU level, and declared that Italian enterprises had no particular problems or issues to report.</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
CY		No information available.	No information available.	No information available.
LV		VAT refunds to non-residents: During 11 months of 2013, 1051 decisions were made regarding the VAT refund to non-residents. Assumption can be made that filling in of the refund application in electronic form, half an hour can be saved. Total saving would be: $1051 * 0.5 * 6.06 = 3\ 184.53$ EUR.	No information or data.	No information or data.
LT		No information.	No information.	No information.
LU		For the tax authority savings potential involves not keying in the figures of paper forms. Hardly any SME companies are using the VAT refund procedure, because they are acting locally.		
HU		The direct savings potential that can be achieved through the transposition of the directive, concerning the VAT refund claims submitted to the Hungarian tax authority by taxable persons established abroad, is estimated at between EUR 2.5 and 8.7 million. . More detailed calculations are provided in the MS response to the Commission questionnaire.	Reducing administrative burdens is mainly realised in the time and cost saving effects of electronic communication, and, as a result of the direct contact with the tax authority in the country of establishment, in reduced translation costs. Regarding the former, the speed of completing and forwarding the documents should be taken into account, as well as saving postal costs to foreign countries.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		Since Jan 2010 the number of claims submitted to the Hungarian authority has increase by 1.5-2 fold.		
MT	No relevant statistical information available.	The measure is acknowledged by the business sector due to its saving potential through the reduction of administrative burden.		
NL	Potential Savings: administrative burden reduction is calculated at € 1.5 million for businesses in The Netherlands. This is 50% of the administrative burden until 2010. Actual savings are not available.	It concerns around 50.000 Dutch businesses on a yearly basis.	None.	Most refunds are requested by SME's.
AT	Savings potential EUR 2,500,000.00	The measure is acknowledged by the business sector due to its saving potential through the reduction of administrative burden.		
PL		The interactive forms on the website of the ministry of finance VAT-REF – the form helps applicants as provides warning messages and does not allow the upload of incorrect data. There's also a lot of useful information on the website to help applicants to complete forms correctly.		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
PT	Not available	We don't have any figures for the savings anticipated or realized by SME's or taxable persons in general. However, the steady increase of refund requests on a year on year basis is an indication of the simplification of the procedure and its cost efficiency.		
RO				
SI	Estimated savings (SCM): 240.000 eur/per year.	<p>In the electronic system called »eDavki« applicants file their applications electronically, than they are passed onto the corresponding Member States of refund.</p> <p>The calculation of savings encompasses the cost of translations. The electronic process is far more efficient for the more than 1.900 enterprises applying for refunds in other Member States.</p>	There are no additional requirements.	
SK	Between the years 2010 – 2013 we (financial administrations) saved approx. € 207 725 (see additional considerations table for method of calculation). However the SK financial administration does not have the capacity to determine a savings estimate in respect of SME.	It is a fully electronic procedure ensuring speedy tax refunds. This procedure replaced the “paper” procedure that was slow, cumbersome, and expensive. On the other hand, it is necessary to emphasize the fact that SME as well as the financial	N/A.	It is necessary to say that the calculated postage savings represents only an unilateral identifier on the part of the financial administration.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		administration had to adjust or develop their IT systems so that VAT refunds can be applied for electronically.		For information we show also the number of applications as per individual years: 2009 – 3 885 applications 2010 – 4 000 applications 2011 – 7 986 applications 2012 – 8 789 applications 2013 (as at 8.10.2013) 8 900 applications.
FI	No statistical data or estimates available.	It was estimated that the amount of refund applications would increase by 10 % and that the amount of refunds would increase less than 10 %. During 2010 - 2013 the amount of applications to Finland have increased by 8,4% and the amount of refunds paid by Finland have decreased by 0,7% compared to years 2006 - 2009.	No such national measures exist.	
SE	Do not yet possess any relevant statistical information.			
UK	Potential savings: A reduction in scanning costs and resources needed for the UK administration, but ongoing increased IT running costs along with one-off	The system is highly relevant to SMEs. Current feedback is that the system is quicker and it is easier to lodge a claim, now that	No additional implementation measures.	Initial launch has incurred costs because of the system-wide technical



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>implementation costs. For business the estimated savings were £2.6 million per year. This consists of time savings, and cost savings in copying and physically sending hard copy documentation. Actual savings: Currently overall ongoing running costs are roughly balanced by the reduction in scanning costs, so cost neutral for the administration. There has not yet been a reduction in resource costs. For business the realised savings are around £2 million per year.</p>	<p>initial EU-wide launch difficulties have been ironed out.</p> <p>ABR 9 - All EU businesses will also benefit from claiming via a system that predominantly uses their native language – an unquantifiable but significant benefit.</p> <p>Cites non-monetised benefits to include: Electronic notification of claim progress, standardised expense codes, reduction in language difficulties, queries to be raised electronically, interest is payable if processing time limits are exceeded, additional time allowed for claims to be submitted, requested invoices to be sent electronically. HMRC (2009) IMPACT ASSESSMENT OF IMPLEMENTATION OF THE NEW VAT REFUND PROCEDURE.</p>		<p>and management issues. However we believe that longer term, now businesses have had time to adjust to the system, there will be further resource savings for the administration. The slightly lower than expected savings for business is because we over-estimated the time savings in making claims under the new system.</p>

A9.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff involved</u> in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁵	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
<i>Example</i>	<i>Submission of invoices for VAT purposes</i>	<i>Administrator grade</i>	<i>€20,000</i>	<i>0.5 hours</i>	<i>10</i>	<i>3</i>	<i>15,000</i>	
	<i>Compliance checking of invoices</i>	<i>Manager grade</i>	<i>€30,000</i>	<i>0.1 hours</i>	<i>10</i>	<i>1</i>	<i>15,000</i>	
BG	(1) Following the changes, the only requirements for taxable persons established in Bulgaria are a qualified electronic signature (QES) and access to the internet			The process is administered by 9 employees (6 handling refund applications received from taxable persons established in other countries and 3 employees handling the refund applications received from taxable persons established in Bulgaria)				
	(2) Electronic submission of	Accountant / Administrator	€10,593	0.5 hours	9	1	3,400	

¹⁵ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁵	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
<p>information for invoices for VAT Refund</p> <p>(3) Verification, Compliance checking of submitted information</p>	<p>grade</p> <p>Manager grade</p>	<p>€15,890</p>	<p>0.15 hours</p>	<p>9</p>	<p>1</p>	<p>3,400</p>	
<p>EL</p> <p>With the electronic procedure claims can be sent without major costs for companies (no need for submission of invoices by post, for sending Certificates of Taxable Status or translating the necessary documents etc.)</p>	Empty cell	<p>Calculation for savings: In 2009 (last year of paper-based procedure) 2.642 claims were elaborated with an average cost of 15 Euro per claim (cost for sending back by post the submitted documents).</p> <p>In 2010-2012 we have received totally 9.406 claims, i.e. 3.135 claims per year on the average.</p> <p>Therefore, savings achieved from not sending back documents: 3.135 claims X 15 Euro (average cost per claim) = 47.000 Euro</p>	Empty cell	<p>Savings achieved € 47.000 per year for the Tax Administration. For the companies the potential savings cannot be estimated</p>			



	Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁵	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity	Other
EL	Submission of invoices via electronic procedure	Administrator & Manager Grade						
HU	Reducing administrative burdens is mainly realised in the time and cost saving effects of electronic communication, and, as a result of the direct contact with the tax authority in the country of establishment, in reduced translation costs. Regarding the former, the speed of completing and forwarding the documents should be taken into account, as well as saving postal costs to foreign countries							The direct savings potential that can be achieved through the transposition of the directive, concerning the VAT refund claims submitted to the Hungarian tax authority by taxable persons established abroad, is estimated at between EUR 2.5 and 8.7 million. More detailed calculations are provided in the MS response to the Commission questionnaire.
NL	*Electronic filing of requests for VAT refund * filling in the	Not available	Not available	Not available	50.000	Not available	Not available Most refunds are requested by	Potential Savings: administrative burden reduction is calculated at €



	Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁵	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses</u> (individual business entities) involved in completing this activity	Other
	request						SME's	1.5 million for businesses in The Netherlands. This is 50% of the administrative burden until 2010
AT								Savings potential EUR 2,500,000.00
SK	It is a fully electronic procedure ensuring speedy tax refunds. This procedure replaced the "paper" procedure that was slow, cumbersome, and expensive. On the other hand, it is necessary to emphasize the fact that SME as well as the financial administration had to adjust or develop their IT systems so that VAT refunds can be applied for electronically							Between the years 2010 – 2013 we (financial administrations) saved approx. € 207 725 (see additional considerations table for method of calculation) However the SK financial administration does not have the capacity to determine a savings estimate in respect of SME
UK	Potential savings: A			The slightly			The system is	Initial launch has



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁵	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses</u> (individual business entities) involved in completing this activity	Other
reduction in scanning costs and resources needed for the UK administration, but ongoing increased IT running costs along with one-off implementation costs			<p>lower than expected savings for business is because we over-estimated the time savings in making claims under the new system.</p> <p>Potential savings consists of time savings, and cost savings in copying and physically sending hard copy documentation</p>			<p>highly relevant to SMEs.</p> <p>All EU businesses will also benefit from claiming via a system that predominantly uses their native language – an unquantifiable but significant benefit</p>	<p>incurred costs because of the system-wide technical and management.</p> <p>For business the estimated savings were £2.6 million per year.</p> <p>Actual savings: Currently overall ongoing running costs are roughly balanced by the reduction in scanning costs, so cost neutral for the administration. There has not yet been a reduction in resource costs. For business the realised savings are around £2 million per year</p>

Additional note: we are unable to complete these fields as requested, as we do not have the relevant information. However we would estimate the overall cost to business to be around £2.4 million p.a. in 2005 prices. This is based on the extract below from the original impact assessment relating to the change.



Please describe the main information <u>obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁵	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses</u> (individual business entities) involved in completing this activity	Other
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The Standard Cost Model admin burden baseline for the 8th Directive refund is £4.4 million in 2005 prices (or £5.0 million in 2009 prices). This is the annual admin burden cost for the 20,000 businesses in other Member States for claiming their refunds from HMRC. This Impact Assessment assumes the time spent in the claiming process by businesses will initially be similar to time spent on current claims but this would reduce by 50% once claimants become familiar with the new system. The costs for agents could be reduced by between 0% to 50% and the reduction could be passed on to businesses. Depending on the outcome of these factors businesses in other Member States could save between £1.9 to 2.1 million in 2005 prices (or £2.2 to 2.4 million in 2009 prices) in admin burden costs. Similar savings could be achieved by UK businesses making claims to other EU Member States, but as these savings will not be due to changes in HMRC's tax obligations they are not counted in this Impact Assessment.

A9.4 Lessons from the ABR measure

Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
BE		
BG		
CZ	States no best practice.	None.
DK	States no best practice.	None.
DE	States no best practice.	No further simplification possible – the balance between simplification and fight against fraud must be kept.
EE		
IE	No best practice.	None.
		Lesson learnt – Allow sufficient



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		time for building and testing new systems to ensure efficient operation.
EL	States that the measure is best practice.	
ES		
FR		
HR		
IT	States the procedure is felt to be a best practice.	During the meeting of November 6, 2013, the trade associations have expressed satisfaction with the simplifications made at European level. The Ministry of Economy and Finance points out that each Member State has developed and implemented its own electronic procedure with functional specifications (FS) and technical (TS). Any future development should provide clear obligations and a common software in order to reduce the cost of interoperability.
CY	No information available.	No information available.
LV	Yes, the procedure is best practice.	The VAT refund procedure needs more harmonisation between MS.
LT	States no best practice.	As it was stated above the system is currently being modified. The modification will allow taxable persons established in Lithuania to register as users of the system online. The modification will also allow for taxable persons using agents in the refund process to issue and manage power of attorneys for their agents online. That will ensure that taxable persons will have no need to visit local tax offices in order to get means of identification for the system or in order to submit powers of attorney.
LU	States that the measure is best practice.	The VAT refund procedure needs more harmonisation:



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
	codes (article 9.2.) and other requirements (information and documents).	
HU		
MT	The automated acknowledgment gives a business certainty that its claim has been received by the tax authority. These features should help to reduce business and tax administration costs long term.	No further opportunities identified.
NL	States the measure cannot be cited as best practice due to EU start-up problems in 2010.	Implementation of an OSS system for VAT purposes. As a result of this, separate requests can be abolished.
AT	States no best practice.	Even more desirable would be a harmonization of the sales that qualify to the right to deduction of pre-tax. If a clearing between the Member States is implemented without a prior harmonization of the tax deduction for legitimate sales, the entrepreneur should at least the get back the pre-tax according to the rules of the home country. State of the art: The portal was put into operation on 1.1.2010, the harmonization is still under discussion.
PL		
PT	We provide substantial information in the Portuguese Tax and Customs Authority's web portal, including FAQ's, Member States' relevant contacts and the possibility to consult online the status of the refund application.	The use of a standard form or their translation by the Member States involved, combined with a more generalized use of codes could do away with the need for translation in many cases.
RO		
SI	No best practice.	No further suggestions.
SK	States no best practice.	
FI	Three features of our refund system has been found useful by the users: 1) The possibility to save the (uncompleted) application 2) the refund application demo the possibility to transfer data i.e. download invoices	
SE		



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
<p>UK Yes, in terms of certain features of the system’s design, including the fact that: it is a fully automated (electronic) system; claims are submitted via a portal in the businesses own Member State, which enables that authority to validate the claimants credibility (this helps to explain why fraudulent claims primarily involve non-EU businesses under the 13th VAT Directive provisions); the automated acknowledgments gives a business certainty that its claim has been received by the tax authority. These features should help to reduce business and tax administration costs long term.</p>	<p>Consistent interpretation of the legislation across Member States. For example some MSs allow 1 claim per quarter, other allow any number of claims. The Directive does not restrict the number of claims, but does impose a minimum time span and monetary amount for the claim. Areas where some MSs take differing approaches from each other can cause confusion and uncertainty for businesses.</p>	<p>Lessons learnt: Communication between Member States, either on a bilateral or multilateral basis, is crucial for effective implementation of IT. Where there are IT problems the Member States involved should communicate with each other and agree a solution to be communicated to affected businesses, rather than bounce affected businesses from 1 MS to another MS. IT implementation needs time. If it is done in a rush, there are always problems. So if a new system is proposed there needs to be a realistic time scale for implementation and the opportunity for detailed discussions to ensure that everyone involved has a shared understanding of all the requirements. It would increase visibility and openness if statistics on Member State performance in this area were made public. Businesses still regularly ask us whether certain Member States will pay VAT refund claims and any interest due, as many of their claims have been outstanding for extended periods of time. The publication of system performance statistics would also highlight areas where improvements need</p>



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		to be made.

Annex 10 ABRplus10-TACHOGRAPH

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response

A10.1 Implementation of the ABR measure

Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE						
BG	Yes.	The exemption from the requirement for equipping certain vehicles with a tachograph has been transposed by Article 78(2) of the Bulgarian Road Haulage Act.				
CZ	Yes.	Relevant to: Act No. 111/1994 Coll., on Road Transport; Ministry of Transport Decree No. 102/1995 Coll., on the approval of technical competence and technical conditions for the operation of motor vehicles on roads; Decree of the Ministry of Transport and Communications No. 478/2000 Coll., Implementing the Act on Road Transport; Act No. 56/2001 Coll., Operation of vehicles on the road and amending Act No. 168/1999 Coll., on liability insurance for damage caused by vehicles and amending	Consultations with stakeholders (especially ČESMAD - Association of Road Transport Operators; http://www.dopravci.cz/en).	No implementation issues were identified.	Such measures were not adopted.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	certain related laws (liability insurance of vehicle), as amended by Act No. 307/1999 Coll; Decree of the Ministry of Transport and Communications No. 341/2002 Coll., on the approval of technical competence and technical conditions for the operation of vehicles on roads.				
DK No.	Regulations (EC) No. 561/2006 and (EEC) No. 3821/85 are directly applicable in Denmark upon entry into force and has thus not been implemented in national law. It is noted that it was the changes to Regulation (EEC) No. 3821/85 contained in the adoption of Regulation (EC) 561/2006 that in fact introduced provisions on the digital recording equipment (tachograph). In accordance with Regulation 561/2006 Denmark has laid down rules on penalties applicable to infringements to Regulation No. 3821/85 in the Traffic law and the Executive Order No. 328 on driving time and rest periods in road transport. That Executive Order contains provisions (§§ 4-5) on the use of tachograph cards and on digital and analogue tachographs as well as provisions on when a recording sheet	Article 13 of Regulation 561/2006 according to which a Member State may grant exceptions from Articles 5 to 9 and make such exceptions subject to individual conditions on its own territory has been fully implemented into Danish law by Section 2 of Executive Order No. 328. Prior to the issuance of Executive Order No. 328 on driving time and rest periods in road transport, appr. 30 organisations and authorities received the draft executive order in a public consultation process.	The Danish National Police is of the view that the introduction of the digital tachograph gave rise to a series of questions relating to the interpretation of Regulation 3821/85 and the use of the digital tachograph and tachograph cards. The National Police has received many queries from both drivers and companies, police districts and workshops to which the National Police has responded and provided advise	The Executive Order No. 328 on driving time and rest periods in road transport contains provisions (§§ 4-5) on the use of tachograph cards and on digital and analogue tachographs as well as provisions on when a recording sheet or tachograph card can be removed. Executive Order no. 687 on the issuance of tachograph cards (with later amendments) regulates the formal requirements in relation to an application for tachograph cards, i.a. which information and documentation should be submitted along with application. Executive Order No. 1484 on the authorisation of workshops for conducting work on recording equipment (tachographs) in road transport establishes more detailed rules on i.a. the authorisation of workshops, control measures,	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>or tachograph card can be removed. The Executive Order also contains provisions (§§ 6-8), which are of specific relevance to transport undertakings. These provisions regulate the use of tachograph cards issued to a transport undertaking and the obligations of the transport undertaking to transfer, keep and secure data registered in the digital tachograph and the driver card.</p>	<p>The Danish National Police has in April 2007 produced a guidance document containing directions for the use of recording equipment (tachographs). The guidance document concerns i.a. the use of digital tachographs and is primarily directed at drivers and transport undertakings, but is also used by the police, which carries out the control of whether the rules are correctly applied. Similarly, the Danish National Police has produced a guidance document on the control of rules pertaining to driving and rest periods, including Regulation 3821/85.</p> <p>Both documents are available on the website of the police along with easily accessible information on driving- and rest periods, digital</p>	<p>accordingly.</p>	<p>requirements in relation to personal, education, the conducting of the work, equipment and descriptions of the planning of the work carried out.</p>	

Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
			tachographs and tachograph cards.			
DE	Yes.	The measure was implemented into German national law and did not go beyond the requirements of the Regulations.	Stakeholders (e.g. Länder authorities, associations, etc.) were informed about the implementation.	No obstacles were identified.	None.	
EE	No.	Not yet implemented by national law. As the new Regulation 165/2014 shall enforce on 2nd March 2016, today there are no data available regarding implementation and impacts. Today is impossible to share any positive experience or practice				
IE	Yes.	The measure has been fully implemented by S.I. No. 62/2008 - European Communities (Road Transport) (Working Conditions and Road Safety) Regulations 2008 and S.I. No. 431/2010 - European Communities (Road Transport) (Working Conditions and Road Safety) (Amendment) Regulations 2010. All new vehicles must have digital tachographs. It is estimated that 50% of the fleet has moved to digital and the remaining 50% will do so over the next 5 years as vehicles are replaced.	The legislation was fully considered and discussed by elected representatives in Parliament.	Cost was an issue for smaller operators. The application of the legislation to new rather than existing vehicles addresses this.	None.	
EL	Yes.	Implemented in November 2008. The	Stakeholders of the	N/A.	No additional requirement/burden	Currently the



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further than the measures agreed at European level require	Any other comments on implementation
	<p>basic legal implementation of the digital tachograph system is Law 3534/2007 (ΦΕΚ Α' 40). The sanctions for infringements of regulations 3821/85 and 561/2006 are foreseen in Ministerial Decision no. Φ450/38668/3534/2013 (ΦΕΚ Β' 2061). The use of the driver attestation of Commission Decision 2009/959/14-12-2009 is mandatory for vehicles registered in Greece.</p>	<p>issuing of cards are: Drivers, Companies using vehicles with Digital Tachograph Appliances (either transport ones or not) and workshops for digital cards plus control bodies (ie police) and institutional bodies representing eg drivers. The Ministry of Transport and Communications having been the authority responsible for providing digital tachograph cards to beneficiaries, decided to launch a tender for the provision of services for the production of Digital Tachograph cards. The contractor (UNISYSTEMS SA) has provided the issuing of digital tachograph cards as a service to the Ministry starting November 2008. The implementation of the digital tachograph</p>		<p>identified.</p>	<p>Ministry is changing the way application for cards are treated with the creation of a new web application. This application will facilitate online transmission of the application to the Ministries systems reducing the time of delay.</p>



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		<p>has resulted in the issuing of more than 42.000 cards since November 2008. There is no information as to realized savings potential, as there was no method of assessing the outcome of the measure established for the period since 2008 (when issuing of the cards started) and therefore there is no automated procedure to calculate the impacts of measure, especially in terms of economic burden. The use of digital tachograph cards is now entering the 6th year of operation in Greece.</p> <p>The competent Ministry has changed the way applications for cards are treated with the creation of a new web application form. The new system is operative from 17 March 2014.</p> <p>The new application</p>			



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		facilitates the online transmission of the application to the Ministries' systems, therefore reducing the time of delay (caused in previous deployment by mailing the application via ground mail to the Ministry). Estimation is that –on average- the reduction to the delay will amount to more than a week. The reengineering of the system of cards production has created a fully digital service from the receipt of an application for a card to delivering the card to the owner.			
ES	Yes.	There is no need for transposition since it is a Community Regulation and it enters into force immediately.	Implementation of centralized software for issuing cards for digital tachograph, interconnected with transport authorisation database, driving licences database, etc. The server is located in the Ministry of Public	No special difficulties have been identified.	Implementation of some controls in order to avoid the issuing of cards that are not compatibles for the applicant. That is, if a person has a driver card, the system doesn't let to issue a control card and viceversa. Or, to issue a workshop card if the holder has a driver card, etc.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		Works and Transport and connected to Tachonet. There are 79 offices (Provincial Delegations of Transport) distributed throughout the Spanish territory, where stakeholders can apply for any of the four types of cards (driver, company, control or workshop). Development of online service to download the application forms.			
FR					
HR					
IT	No.	No information regarding implementation can be provided. Awaiting the Council to adopt a common position on the proposal.	On 13 November 2014 a meeting was held at the Department for EU Policies with representatives of the public administration and stakeholders to assess the impact of the simplifications put in place. The meeting was attended by representatives of the administrations and	Trade associations draw attention to certain concerns regarding the cost of the tachograph and doubt the use of them would generate substantial savings. Concerns regarding the time limit for implementation/ upgrading have also	Considering that on the basis of COM (2011) 451 was recently adopted Regulation (EU) No. 165/2014, it is still possible to identify gold-plating.



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		associations: Department for European Policies; Public Administration Department; Ministry of Infrastructure and Transport; Confindustria (Confederation of Italian Industry); CAN (National Confederation of the Craft Sector and SMEs); ANITA; Confartigianato (National Confederation of Craft Industries); ANEPA; Confrtrasporto; Confcommercio (National Confederation of Trade, Tourism, Services and SMEs). In the activities of simplification and burden reduction are regularly consulted the main associations: Italian Confindustria and Enterprise Network (CNA, Confartigianato,	been raised. Other concerns remain regarding the liability of transport companies for infringements committed by their drivers and some obligations placing a disproportionate burden on building companies. The associations have underlined the main critical points associated with both the proposed regulation is the regulation of the industry in general (Reg. 3821/85 and Regulation 561/2006). First, there is a problem related to the liability of trucking for violations committed by its employees: the proposal COM		



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		Casartigiani, Confcommercio, Confesercenti).	<p>(2011) 451def, in fact, would leave too much discretion to the Member States in deciding whether to allow the company to demonstrate that it was not the infringement (Article 29.3).</p> <p>A second problem refers to the application of Regulation 3821/85 to construction companies. In fact, within the scope of this Regulation also includes companies that operate in this area and that, while not playing professionally in road transport activities, should be subject to the same disclosure obligations provided for businesses that operate professionally in the</p>		



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
CY	Yes.	<p>The relevant legislation was implemented in 2004 after accession of Cyprus to the EU. Regulation (EC) 561/2006 entered into force on April 11 2007 and was put into effect by Law 86(I)/2007.</p> <p>The first two tachographs installation and periodic testing workshops were approved in 2006 with the first driver and company digital cards to be used with a digital tachograph issued in September 2007.</p> <p>Concurrently, a large number of applications for exemption from the installation and use of a tachograph were examined.</p>	<p>A considerable number of training sessions were organised for stakeholders (including transport companies, employers unions, trade unions etc.).</p>	<p>field of transport.</p> <p>No obstacles or difficulties.</p>	<p>No information available.</p>	<p>A total of 16,000 vehicles are fitted with a tachograph (15% with a digital tachograph) and 2,000 Undertakings (2% with digital tachograph and 75% with analogue tachograph). A Risk Rating System has been put into operation that enables the authorities to check high risk Undertakings more closely and more often.</p>
LV	Yes.	<p>The national derogations that are provided under Article 13.1 of Regulation 561/2006 are included and Latvia has opted for are included</p>	<p>The associations of relevant stakeholders have been involved.</p>	<p>No significant obstacles or difficulties.</p>	<p>None.</p>	

Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		in the Regulations of the Cabinet No 279 of 24.04.2007 on exemptions for application of Regulation 561/2006.				
LT	Yes.	No amendments have yet been made to national legal acts regarding Reg (EEC) 3821/85. Resolution of the Government of the Republic of Lithuania No 587 of 14 May 2003 transposes all the exceptions stated in Regulation (EC) no 561/2006. No amendments to legal acts were made after 2005. There is no need for transposition of Regulation (EEC) No 3821/85 since it enters into force immediately.	During the process of implementation of the Regulation the national authorities held consultations with road transport associations on the national implementing rules.	No implementation issues were identified.	None.	
LU						
HU	Yes.	Regulations (EC) No. 561/2006 and (EEC) No. 3821/85 are directly applicable in Hungary upon entry into force and has thus not been implemented in national law. In accordance with Regulation 561/2006 Hungary has laid down rules on penalties applicable to infringements to Regulation No. 3821/85 in the Traffic law on road transport No. 1 of 1988. and the Executive Order No. 156/2009. on driving time and rest periods in road transport. The Ministerial Order No. 124/2005. contains detailed provisions on the	The Ministry of Transport coordinated the implementation and collaborated with the representatives of the, manufacturers and road transport associations, operators. The National Transport Authority launched a tender for the production of digital tachograph cards.	Road transport associations complained about the cost of the tachograph and the time limit for implementation. Greater risk of drivers making errors using a digital tachograph rather than an analogue.	No other measure was done.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	use of tachograph cards and on digital and analogue tachographs .These provisions regulate the use of tachograph cards issued to a transport undertaking and the obligations of the transport undertaking to transfer, keep and secure data registered in the digital tachograph and the driver card.				
MT Yes.	The implementation was implemented into Maltese national law - Motor Vehicles (Carriage of Goods by Road) Regulations S.L.65.19 - and did not go beyond the requirements of the Regulations.	Road Haulage operators were informed of the changes to legislation.	None recorded.	Implementation did not go beyond basic requirements.	By virtue of exemption 13(e) of Regulation (EC) No. 561/2006, goods vehicles operating exclusively in Malta are exempted from the need of using tachographs.
NL Yes	Adjustments to the Working Hours Act, the Working Hours (Transport) Decree and the Tachograph Card Regulations and the Recording Equipment Regulations have been in force since mid-2004.	Staff at the Ministry of Infrastructure and the Environment have collaborated with representatives of the transporters, loaders, workshops, manufacturers and operators.			

Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
AT	Yes.	The measure has been implemented in Austrian law by means of § 103 par. 4 Kraftfahrzeuggesetz 1967 (Motor Vehicles Act - law concerning vehicles). Amendments to the Kraftfahrzeuggesetz, BGBl. I Nr. 57/2007 (28) entered into force on 1 August 2007.		The changeover from analogue tachographs to digital tachographs for heavy goods vehicles over 3.5 tonnes identified as implementation issue. No further details have been provided.		
PL						
PT	Yes.	Decree-Law no. 169/2009 implemented on July 31 establishes the administrative offences laid down in Regulation no. 3821/85. Law 27/2010 implemented on August 30 transposes Directive 2006/22/CE. Order No. 44/2012, implemented on February 13, establishes the risk rating of companies subject to the provision of Regulation no. 561/2006 and Regulation (EC) no. 3821/85.		Training of human resources and purchase of equipment to be widely used by enforcement officers.		
RO						
SI	The measure was fully implemented.	Act on Working Time and Compulsory Rest Periods of Persons Performing Mobile Road Transport Activities, and on Recording Equipment (Tachographs) in Road Transport.	The draft law was published on democracy.	No obstacles.	No additional requirements.	



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
SK	No.	The proposal at a national level was not approved. The discussion is still ongoing.			N/A.	
FI	Yes.	Changes in article 13 (d).				
SE	Yes.		Interviews with hauliers have been undertaken to assess how changes to the regulation have impacted.	Difficulties working out the technical aspects of the digital tachographs and supplying the information, leading to excess manual procedure resulting in time loss. Greater risk of drivers making errors using a digital tachograph rather than an analogue.		
UK	Yes.	The UK has implemented the requirements in full through the following: Transport Act 1968; The Passenger and Goods Vehicles (Community Recording Equipment Regulation) Regulations 2006; The Passenger and Goods Vehicles (Recording Equipment) (Downloading and Retention of Data) Regulations 2008; The Passenger and Goods Vehicles (Community and Recording Equipment Regulation) Regulations 2010.	Yes. The UK consulted with interested parties during the implementation process.	Initial cost burdens for industry and enforcement agencies due to training and procurement of equipment.		

A10.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG				
CZ	We are not able to confirm or quantify savings.	Savings potential cannot be confirmed.	No measures going further than the EU measures have been adopted, therefore no estimates are available.	
DK	The savings potential for the transition to the Digital Tachograph Regulation (EC) No 561/2006 in Denmark is € 2m (SCM). The savings potential related to Regulation (EC) 1266/2009 has not been estimated.	The Danish police estimates that between 75% and 80% of the relevant vehicles uses the digital tachograph today.		
DE	Germany cannot confirm or quantify savings by now . The estimates of the German confederation of crafts and small businesses rise even up to savings of 60-90 Million € for Germany only (Opinion of the HLG Subject: Administrative burden reduction; priority area Transport).	With regards to Regulation (EC) No 561/2006 and Commission Regulation 1266/2009 Germany cannot confirm the saving potential estimated by the Commission. In regards to Regulation 1266/2009, the effects of the adjustment cannot be quantified.	Germany cannot confirm or quantify savings by now .	The exemptions should be extended (especially for SMEs i.e. craftsmen) up to 150km. The implementation of the Commission’s Decision of 14 Dec. 2009 in the national law achieved a reduction of the administrative burden for German businesses by about EUR 21 million a year. It is unclear which Commission decision this relates to.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
EE				
IE	<p>(deleted) A realistic assessment to establish if the anticipated benefits foreseen in the Commission consultation on the draft regulations are actually realised will only be possible when the new measures have been in place for a few years and there is a sizeable proportion of vehicles using the new generation tachographs contemplated by the Regulations.</p> <p>National measurement conducted shows savings estimated at €4.2m per annum in the period 2008-2012 and a further €4.2 per annum over the subsequent 5 years.</p>	N/A.	None.	
EL	There is no method in place for the quantitative estimate of savings achieved in administrative burdens.	No method of assessing the outcome of the measure was established for the period since 2008 (when issuing of the cards started) and therefore there is no automatic procedure to calculate the impacts of measure, especially in terms of economic burden or relief of it.	There is no method in place for the quantitative estimate of savings lost in administrative burdens.	
ES	It is estimated that the rate between the number of digital tachograph controls and analogue controls for one same period of time is 4:1.	Significant savings are expected as it is a device with improved technical performance that will facilitate	There are not savings lost because we have not implemented additional measures at national level. Only European Regulation is applicable at national level.	No additional comments.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	The increment of the number of controls and their efficiency will improve with the new smart tachograph, due to the possibility of remote control for selecting the vehicle to be checked. Transport undertakings will benefit due to the reductions of the random roadside checks, thus increasing their competitiveness within the sector.	road controls. An improvement for companies is expected because the introduction of the Intelligent Transport System (ITS) will permit better management of fleets. They will also have a device with multiple capabilities other than those related to control of rest and driving times of the current tachograph.		
FR	The estimated annual reduction of administrative costs were in 2007 (on a SCM basis and with all reserve concerning this estimation) 64 million euro. On a whole, 240,000 drivers are involved (EC_2009_Better regulation Presentation of practical exercise on sharing good examples).			
HR				
IT	Neither TBC IT associations nor the relevant authorities have been able to provide quantitative information confirming administrative burdens measured and indicated in European relations and estimates of savings from the Commission. It is not possible to provide a quantitative estimate of the possible savings due to	No quantitative data can be provided to confirm the reduction in administrative burden. Overall, the proposal COM (2011) 451def has many positive aspects, in particular with regard to: 1) the remote communication from the	As there is no gold-plating, it is not conceivable that an estimate of their cost.	The savings estimated by the commission (EUR 415 million) were thought to be too high and unrealistic.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	simplification measure, because the database originally used by the Commission for the measurement of administrative burdens (essential to make any estimate) has not been shared and made available to the Member States. Particularly relevant is the absence of information on the frequency and the population of the undertakings concerned and the assumptions underlying the estimates of the savings made by the Commission (see letter of transmittal).	tachograph, which favors more targeted; 2) the unification of the license and tachograph card, which represents a real savings for drivers and public administration; 3) training of control officers, which can improve the quality of controls and promote fair competition.		
CY	No quantitative estimates available.	No additional information available.	No information available.	The fairly small increase (3% - 4%) in the use of digital tachographs since 2007 has had little or no effect on the administrative burden for SMEs.
LV	Potential savings argued to come from avoiding or reducing costs related to installation, usage and periodic inspection of tachograph.	Such data are not available.	Such data are not available.	
LT	No saving potential.	No additional information.	No loss.	
LU				
HU	Saving potential in Hungary is approximately EUR 4.4 million annually. The total combined annual cost of tachograph discs and human resources	In contrast to the savings discussed, the introduction of the digital tachograph card increases the administrative	No other measure was done	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	<p>amounts to an annual saving of HUF 416,384,700 + 2,053,800,000 = HUF 2,470,184,700.</p> <p>The saving is reduced by the costs of purchasing digital tachographs (HUF 1,140,780,000) and therefore the total annual saving is HUF 1,329,404,700 ~ EUR 4.4 million.</p> <p>In practice, these savings emerge in the second year.</p> <p>We think these concrete data and numbers are total quantitative estimates.</p>	<p>and financial burdens of drivers (application in person and higher costs compared to disks). At the same time, electronic storage of driving time and rest periods represent a benefit to the operators of the vehicles by the electronic analysis of data. The digital tachograph removes the need for manual control and registration of the data, so the drivers are no longer obligated to fill in the record sheets and therefore save time.</p> <p>Purchasing a tachograph device and card is a one-time investment for the enterprises which is only recouped in the long term.</p>		
MT	Savings cannot be confirmed or quantified.	The effects of the changes brought about by Regulation 1266/2009 cannot be quantified.	N/A.	The impact of such changes within the Maltese scenario can be expected to be negligible given the small quantity of vehicles affected.
NL	Savings potential were estimated to be EUR 8.8 million (minus 13%).	EU legislation in the area of transport represents 4.71% of total administrative burden in category A and 5.76% in		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		category B (EC_2006_pilot project on administrative burdens).		
AT	Savings potential EUR 13,000,000.00.	The change from analogue to digital tachograph removes the need for manual control and registration of the data. The driver is no longer obligated to fill in the record sheets with a time saving of 27%. There are also more vehicles with digital tachographs increasing the time saving.		
PL				
PT	Potential savings estimated to be EUR 1,250,000 per year. This means the labour cost per head decreases from EUR 11 / hour to EUR 2 / hour.	Better management of resources (drivers and vehicles), administrative savings related to reduction in time spent on reading and analysing digital records and savings in consumable items and storage spaces. Potential savings were calculated on the basis of administrative savings (labour time) introduced by the automatic processing and electronic analysis of data. It was done by comparing the time spent by staff members		Enforcement authorities have benefited from these measures (time savings and ability to perform quicker checks on spot during roadside checks). Legal acts on harmonisation of social legislation relating to road transport and on the use of recording equipment contributed to ascertain competencies among several entities and enhanced cooperation between them.



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		processing and analysing data from digital tachographs and the time spent by staff members allocated to the same tasks using analogical tachograph. It was concluded digital tachographs might reach nearly 80% time saving. Potential savings then calculated by: 12,000 vehicles equipped with digital tachographs x 12 months x cost per hour.		
RO				
SI	Estimated savings (SCM): 4.026.562 eur/per year.	The calculated savings are based on the assumption that before the implementation of measure entrepreneurs used record sheets and analog tachographs, after implementation the digital tachographs. Administrative costs after implementation include the purchase of driver card every five years. The cost of purchasing equipment is not included because they are compliance costs. Analogue tachographs are known to impose many manual operations. They are	No savings lost.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		relatively easy to tamper with, which creates a need for reinforcement control and inspection. The use of digital tachographs reduces the recording time for truck drivers, leading to a reduction of administrative burdens of EUR 37 on average per driver and per year.		
SK	As it has not yet been implemented, any administrative burden reduction cannot be calculated.	N/A.	N/A.	
FI	No exact figures can be estimated however estimates have been made in relation to EU-level savings: Finland has approximately 1% of the EU-fleet of heavy vehicles, according to calculation at EU level of savings of EUR 415 million approximates to EUR 4 million savings in Finland.	Some savings attributed to digitalisation and changes to driving time planning and control although the work of the drivers has not changed.		The changes have had a small positive effect (especially in construction) but widening the scope of derogation from 50 km to 100 km is too little in Finnish circumstances.
SE				
UK	Not calculated.	Whilst there are benefits to the introduction of digital tachographs (although these are not necessarily administrative savings benefits) and the simplifications introduced, in	N/A – the UK has not gone further than EU requires.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		some aspects the introduction of these Regulations has not always led to a faster process. Many of the savings attributed were from anticipated changes which were subsequently rejected, or have yet to happen. In addition, there are still a large number of vehicles which have analogue tachographs installed, therefore savings cannot be attributed for these at this time.		
EU	For this proposal the Consortium has estimated a reduction of burdens up to € 59 m (Opinion of the HLG Subject: Administrative burden reduction; priority area Transport).	MS have been asked both by SG and DG MOVE to provide input and evaluate the estimated figures from the IA on a national level Preliminary result: 18 MS replied; 4 MS (AT – DE – DK – NL) provided a figure, totalling € 44.8 million (140130_presentation_move_abrplus).		Difficult to deliver a precise estimate of the savings in term of minutes per day per driver, since no tachographs have been marketed according to the new requirements. With the assumption that reg. 1266/2009 may save 10% of total time needed to comply with the present IO, their expected reduction of ABs is EUR 234,515,552. (EC_2010_Measurment of administrative burdens generated by the European legislation).

A10.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁶	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
<i>Example</i>	Recording details of travel (including driving times and rest periods) by road transport companies	Administrator grade	€20,000	0.5 hours	10	3	15,000
	Compliance checking of travel details	Manager grade	€30,000	0.1 hours	10	1	15,000
DK							
ES	Not applicable. As enforcers, we don't have access to this information	Not applicable (N/A)	N/A	N/A	N/A	N/A	N/A
LV	Recording details of travel, including driving times and rest periods	Drivers	9500,00 euros	0.5hours to complete the activity 1 week of waiting for the electronic card to be made and sent from Estonia	0.2 (once in 5 years)	1 (a driver)	8963 driver cards issued 527 company cards issued
HU	Loss of tachograph cards and reuire a new one	driver	€9266 3,3 € x 9 hours/day=29,7€/day	1 hours	maximum 1		13692 road transport companies

¹⁶ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁶	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
			52weeksx6days=312 days/year 29,7x312=9266€				
NL							
PT							
FI							

A10.4 Lessons from the ABR measure

	Lessons		
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
BE			
BG			
CZ	No best practices have been identified.	The use of the digital tachograph should be simplified.	
DK	No best practises have been identified.	The Danish Ministry of Justice has begun a process of reviewing the basis for the national administration of in relation to infringements of Regulation 561/2006 and Regulation 3821/85, the purpose of which is to create a more simple and transparent system of sanctions for all stakeholders. A number of relevant organisations representing the stakeholders are informed hereof and	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		has been invited to contribute to the process, which may also lead to a lessening of the administrative burdens depending on the outcome of the review.	
DE	No best practice identified by now.	No opportunities identified by now.	
EE			
IE	None.	This was examined in some detail and stakeholders were extensively consulted as part of the Department of Transport, Tourism and Sport Baseline study. No further measures were identified.	
EL	No best practices are identified.	The Ministry is currently reengineering the system of cards production with a view to create a fully digital service from the receiving of an application for a card to delivering the card to the owner. The new system is on development and testing status.	
ES	<p>The new Regulation introduces best practices to improve skills and equipment of the control authorities. Moreover, the introduction of the ITS will permit more effective road controls by increasing number of controls and preventing unnecessary controls on undertakings that comply with Regulations.</p> <p>We expect that the new Regulation will introduce best practices to improve skills and equipment of the control authorities. Moreover, the introduction of the ITS will permit more effective road controls by increasing number of controls and preventing unnecessary controls on undertakings that comply with Regulations.</p> <p>As it has not entered into force, best practices have not yet been identified.</p>	<p>We expect that the obligatory connection to Tachonet will improve the system, avoiding fraud and increasing road safety.</p> <p>In addition, we consider that Tachonet should be modified to add new compulsory requirements that the experience have shown that are necessary (for instance, asking to Tachonet not only for first issuing of a driver card but also at any instance as replacement, exchanged, lost, etc.), taking into account the current mobility of drivers among different countries.</p>	
FR			
HR			
IT	No best practices have been identified.	With reference to COM (2011) 451def, there is the question of the liability of road transport in the event of violations committed by employees. In this sense, Unatras a proposal is very clear: when a company shows that it has taken all the precautions designed to prevent the conduct, by its drivers, contrary to the rules on driving time and rest, that undertaking shall not be held	



Lessons			
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt	
	<p>in no way responsible. To this end, it is suggested to amend art. 29.3 COM (2011) 451def, replacing the words "... Member States may consider any evidence ..." with "... the United States must take into account any evidence ...".</p> <p>A second problem, highlighted by Confartigianato regard to Council Regulation (EEC) 3281/85 and the excessive and disproportionate nature of the burdens imposed on construction companies carrying material to and from the site. In this regard, Confartigianato considers that these companies should be excluded from the obligations arising from the regulations on transport, calling attention to the amendment to Article 116. 13 of Regulation (EC) No 561/2006, not accepted by the European Parliament.</p>		
CY	Implementation is done according to requirements of legislation.	The use of the digital tachograph should be simplified to the point that will minimise the input by the driver. Analysis software should evolve and be integrated with the dispatching function.	
LV	No best practice identified.	No suggestions.	
LT	No best practice identified.	No suggestions.	
LU			
HU	No best practice identified.	The use of the digital tachograph should be simplified to the point that will minimise the input by the driver.	
MT	None identified in this process.	None.	None.
NL	Companies can submit collective applications for workers. Remote downloading has been made possible for companies. The sending of digital data provides a more accurate picture of compliance with driving times and rest periods.		
AT		Suggestions for further burden reduction/ improvement have been made in regards to widening the exemption of small craft business from tachograph requirements and further simplifications (amendment to Regulation (EEC) No 3821/85).	
PL			



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
PT	Small enterprises (particularly those where owners were also the driver) began to share the service of independent providers specialised in analysing and storing digital records.		
RO			
SI		No further suggestions.	
SK	N/A.	N/A.	
FI			
SE			
UK			



Annex 11 ABRplus11-TARIFFS

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response

A11.1 Implementation of the ABR measure

		Implementation				
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE						
BG	UNCLEAR.	According to Regulation No 11 of 31 October 2002 on the international carriage of passengers and goods by road, vehicles engaged in the international carriage of goods and passengers must carry on board, in addition to other essential transport documents, a bill of lading based on the model set out in the Convention on the Contract for the International Carriage of Goods by Road (CMR), which set out all of the relevant details.				
CZ	NOT IMPLEMENTED. The Czech Republic in relation to this Regulation has not adopted any specific national measures.	N/A.	N/A.	N/A.	N/A.	



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
DK						
DE	NOT IMPLEMENTED. There are no transport tariffs in Germany within the scope of the Regulation.	N/A.	N/A.	N/A.	N/A.	
EE	FULLY IMPLEMENTED.	In the § 24 of the Road Transport Act which entered into force 01.10.2000 there is established that the prices and tariffs for the carriage of goods by road transport shall be determined by agreement of the parties. Concerning the international road transport operations the hauliers usually use CMR Consignment Note.	In road transport the tariffs are not regulated, it is the agreement between the customer and the carrier.	No problems occurred.	Regarding road transport, no additional requirements in national level set.	
IE						
EL						
ES	UNCLEAR – states that the Regulation is to be applied directly in all countries but that there has been no transposition of the directive					
FR						
HR						
IT	UNCLEAR – States no transposition measures are in place, however also states that on 13 November	Being a regulation was not necessary to adopt rules implementing.	Yes - On 13 November 2013 a meeting was held at the Department for EU Policies with	None reported.	In the course of consultation with employers' associations and the government, there was no evidence gold-plating.	



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	2013 a meeting was held at the Department for EU Policies to assess the impact of the simplifications put in place, as provided for by the ABRplus programme. Being a regulation was not necessary to adopt rules implementing.		representatives of the public administrations and stakeholders to assess the impact of the simplifications.			
CY	NOT IMPLEMENTED. Cyprus does not implement transport tariffs.	N/A.	N/A.	N/A.	N/A.	
LV	NOT IMPLEMENTED. Latvia does not implement transport tariffs.	N/A.	N/A.	N/A.	N/A.	
LT	NOT IMPLEMENTED. According to CMR Convention and the Road Transport Code of the Republic of Lithuania, freight charge must be specified in the consignment note. Submission of other documents is not required. States no amendments to national legal acts were made. Submission of other documents is not required.	N/A.	N/A.	N/A.	None.	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
States no amendments to national legal acts were made.					
LU					
HU	FULLY IMPLEMENTED. The provision making electronic completion of the waybill possible entered into force 2 years ago.	The carriage of goods on own account by heavy goods vehicles with a maximum total permissible weight exceeding 3.5 tonnes are also permitted to fill in the waybill electronically and they are not obliged to keep the paper-based waybill on board. The Executive Order No. 261/2011. contains these rules.	The Ministry of Transport communicated with the representatives of transport operators and the National Transport Authority.	No.	No.
MT					Competent authorities in Malta have indicated that this regulation was never applied in Malta. Malta did not need to make any transpositions as at the time of accession it was already in line with this regulation and therefore no additional measures were required.
NL	UNCLEAR. NL indicates	See previous column.	Industry consultation		



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
that there has been as amendment to the Road Goods Act but it is not clear if this has been the result of implementing ABR measure.		with stakeholders: road transport organizations, employers and trade unions; NL also mentions consultation with Consultation with VERN (Riders Association of Netherlands), shippers Organization (EVO) and the employers' organization of logistics service providers (TLN); An electronic waybill has been developed by the shippers 'organization EVO and the employers' organization of the logistics service TLN.			
AT					
PL					
PT					
RO					
SI	FULLY IMPLEMENTED.	The Regulation was implemented on time. Additional information was obtained from EC working group ERRU.	The draft proposal was published on 'e-Democracy' portal.	No.	No additional measures.



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
SK	FULLY IMPLEMENTED.	Railway Transport Contracts Act, Ur.I. št. 61/2000, adopted on 6 July 2000, entered into force on 21 July 2000. Since this regulation can be implemented directly, it was not necessary to transpose it into the legislation of the Slovak Republic.	In terms of SME relevance, out of 35 carriers who obtained licences during the years 2001 – 2008 to carry out shipping business, 33 are deemed to be small and medium entrepreneurs (approx. 90 % of them are small entrepreneurs) and 2 are deemed to be big ones.	No	SK submitted no additional requirements	
FI	UNCLEAR. States information meant in art 5 has not existed. Tariffs are still published for the customers.					
SE	UNCLEAR – only information provided states that no information exists pertaining to costs related to notification of transport tariffs for road transport operators in Sweden.					
UK	FULLY IMPLEMENTED. Domestic legislation			None		



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
compliant so no implementation needed; In reality the information was not normally recorded by operators anyway and can be seen as an anachronistic requirement.					



A11.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG				
CZ	N/A.	N/A.	N/A.	
DK				
DE	N/A.	N/A.	N/A.	
EE	No information available.	Additional information for impacts is not available.	Information not available.	
IE	We do not have the necessary data to respond to this query. To obtain such data would require a baseline exercise very similar to that conducted in respect of the more recent 2013 programme to reduce admin burden. We regret that, at this time of limited resources, allocating some of the resources to such a study would not, in our view, be a priority.”			
EL				
ES	Savings are not	Any result on administrative burdens in this		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	anticipated to be significant as the practice of electronic controls is already generally implemented.	sector will affect SMEs as they comprise 99 % of the companies.		
FR				
HR				
IT	<p>Neither the industry associations nor the competent authorities could provide quantitative data confirming the administrative burdens measured and described in EU reports or the estimated savings calculated by the Commission.</p> <p>It is not possible to provide a quantitative estimate of the possible savings due to simplification measure, because the database originally used by the Commission for the measurement of administrative burdens (essential to make any estimate) has not been shared and made</p>	As concerns the first obligation (provide information to the public authorities on transport rates and conditions), it was pointed out that its removal represents in actual fact the repeal of obsolete provisions which are no longer operational. On the other hand, as to the second requirement (prepare and retain transport documents), the associations expressed their satisfaction as to the simplification introduced.	As there is no gold-plating, it is not conceivable that an estimate of their cost.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	available to the Member States. Particularly relevant is the absence of information on the frequency and the population of the undertakings concerned and the assumptions underlying the estimates of the savings made by the Commission (see letter of transmittal).			
CY	No quantitative estimates exist.	No additional information available.	No information available.	
LV	Nil.	None.	Nil.	
LT	No saving potential.	No additional information.	No loss.	
LU				
HU	Savings potential is EUR 125 000. No detail on actual savings to date. We think these concrete data and numbers are total quantitative estimates.	Savings potential in the Member State: EUR 125 000, approximately HUF 37 500 000 On the basis of the official statistics of the National Transport Authority, there are 5 241 road goods transport enterprises which carry goods on own account. The total number of the authorised vehicles of those enterprises is 16 697. The carriage of goods on own account by heavy goods vehicles with a maximum total permissible weight exceeding 3.5 tonnes are also permitted to fill in the waybill electronically and they are not obliged to keep the paper-based waybill on board.	No.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		<p>Savings of HUF 150 000 000/16 697 vehicles= HUF 8 983 saving/vehicle.</p> <p>With regard to the fact that the provision making electronic completion of the waybill possible entered into force 2 years ago, the HUF 8984 amount of the annual savings in an annual breakdown amounts to $8\,983/2 =$ savings of HUF 4 492 on paper costs/year/vehicle.</p> <p>However, as only approximately a quarter of the vehicles complete waybills electronically, annual savings amount to $HUF\ 4\,492 \times 4\,174$ vehicles=HUF 18 749 608 which, over two years represents: HUF 37 500 000.</p>		
MT				
NL	<p>NL estimates that every year intra- Community goods road transport uses 40 million paper-based waybills. The administrative burden of this paper flow amounts according to research to € 6.21 per consignment, resulting in an overall administrative burden of € 250 million annually;</p> <p>The administrative burden of an electronic consignment amounts currently approximately € 1.70 per consignment –</p>	<p>The administrative handling of an electronic bill of lading is cheaper than a paper bill of lading.</p>		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	savings of almost 75 %.			
AT				
PL				
PT				
RO				
SI	184.960,00 eur/per year. Doesn't state whether this is actual or potential.	No.	No savings lost.	
SK	No figure is provided but some information on the possible calculation is provided in the next column.	Hourly wage – 5.03 EUR Time necessary to fulfil the given task in hours – not monitored; Frequency per year – not monitored The number of entities concerned – from the year 02/2001 until 06/2008 35 carriers obtained shipping licences; it is not possible to state how many carriers carried out active business in this area.	N/A.	Out of 35 carriers who obtained licences during the years 2001 – 2008 to carry out shipping business, 33 are deemed to be small and medium entrepreneurs (approx. 90 % of them are small entrepreneurs) and 2 are deemed to be big ones.
FI				
SE	No information exists pertaining to costs related to notification of transport tariffs for road transport operators in Sweden.			



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
UK	Nil.			
EU	Both MS and sector associations have been consulted. Preliminary results: no quantification. 11 MS: have not provided any figure (lack of baseline - ...) 3 sector associations (CER – IRU – ESO) have not been able to witness the burden reduction. (140130_presentation_m ove_abrplus).			



A11.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁷	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
<i>Example</i>	<i>Notifying and carrying (on-board) papers to document road transport rates and conditions</i>	<i>Administrator grade</i>	<i>€20,000</i>	<i>0.5 hours</i>	<i>10</i>	<i>3</i>	<i>15,000</i>
	<i>Compliance checking of papers</i>	<i>Manager grade</i>	<i>€30,000</i>	<i>0.1 hours</i>	<i>10</i>	<i>1</i>	<i>15,000</i>
ES							
FR							
HU	Completion of the waybill on paper.	Driver	€9266	0,2 hours	different	1-2/vehicle	3931 There are 5 241 road goods transport enterprises which carry goods on own account. However, as only approximately a quarter of the vehicles complete waybills electronically. So the three-quarters of the road goods transport enterprises complete the waybill on paper.

¹⁷ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



	Please describe the <u>main information obligations/ activities AFTER</u> the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁷	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
MT							
RO							
SI	There is no data available for the detailed calculation, it can only be estimated.						
SK							

A11.4 Lessons from the ABR measure

	Lessons		
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
BE			
BG			
CZ	No best practices have been identified.	Currently, we do not see any possibilities to simplify the administrative burden.	
DK			
DE	N/A.		
EE	No suggestions.		



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
IE			
EL			
ES			
FR			
HR			
IT	No best practices have been identified.	During the consultation with employers' associations and the government, were not identified further opportunities to simplify the whole.	The associations positively evaluate the changes introduced by Regulation (EC) 569/2008. In fact, if on the one hand, they realize a work of cleaning rules and elimination of obsolete provisions no longer operational, the other leads to a simplification of the obligation related to the preparation and storage of accompanying documents, going to have a positive effect on the activity of companies in the sector.
CY	No information available.	No information available.	
LV	None.	No.	
LT	None.	No.	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
LU			
HU	Yes (no examples were given, just the answer yes). The introduction of the opportunity of competition of the waybill electronically means that the drivers are not obliged to keep the paper-based waybill on board; the data of the waybill are secure because they are recorded in a closed electronic system.	No.	
MT			
NL	Yes. Use of electronic waybill for national transport.	Yes. Enabling electronic waybill for international transport to all Member States can yield substantial savings in administrative costs.	
AT			
PL			
PT			
RO			
SI	No.	No further suggestions.	
SK	No.	No.	
FI			
SE			
UK	Yes, eliminating anachronistic obsolete legislation is worthwhile as it eliminates the potential for confusion.		



Annex 12 ABRplus12-HAULAGE

- Please note that 'colour-coding' has been applied to the information provided in the tables in order to distinguish among the different sources consulted. The colours used are as follows: (1) **BLUE** font indicates MS' responses to ICF's questionnaire; (2) **BLACK** font: MS' responses to EC's questionnaire; (3) **RED** font: desk-based research findings; and (4) **GREEN** font: business community responses to ICF's questionnaires;
- Additionally, the cells in the tables are highlighted in different colours to indicate the level of information received: **RED** = no response; **GREEN** = complete response; **AMBER** = partial response

A12.1 Implementation of the ABR measure

Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
BE						
BG	To be implemented.	The Road Transport Executive Agency has made the following proposal for reducing the administrative burden on businesses, to be introduced into national law through an amendment of the Road Haulage Act: Extend the period of validity of the Community licence for the carriage of goods and passengers from 5 to 10 years.				
CZ	Yes.	Act No. 119/2012 Coll. Amending Act No. 111/1994 Coll. , On road transport, as amended , and other related law.	Stakeholders were not involved.	We did not detect any obstacles or difficulties.	Such measures were not adopted.	Description of main features of reduction proposal: Any undertaking may demonstrate its financial standing by means of a certificate, such as a bank



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
						guarantee or insurance, including professional liability insurance from one or more banks or other financial institutions, including insurance companies.
DK	No.					
DE	Yes.	The measure was implemented into German national law and did not go beyond the requirements of the Regulations.	Stakeholders (e.g. Länder authorities, associations, etc.) were informed about the implementation.	€2m had to be invested in IT systems.		
EE	Yes.	Measure is fully implemented. Estonia has created the traffic information system, which includes the transport operators' serious violations discovered by inspection.	Every road transport operators have the right to review these records, which are entered company's Information System during the controls.	For now, 13 EU member states have joined the ERRU system. This means, that with other member states, information change about infringements takes place via mail/post, which is relatively burdensome.	No information available.	The Estonian electronic register of road transport undertakings is connected with the ERRU system on 27.03.2013. As only 9 Member States have been connected by 01.12.2013 there is no big effect yet observed in relation to the Administrative Burden Reduction Measures.



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
IE	Yes.	To enable Ireland to comply with EU requirements to interconnect with other EU Member States to exchange enforcement data. The coming into effect of Regulation 1071/2009 on 4 December 2011 requires Member States to have a system in place by end 2012 to exchange data about operators that have infringements. The new RTOL system is designed to implement that legal requirement. This data exchange system will improve enforcement and monitoring of road transport operators throughout the EU.	Not available.	The introduction of new computer licensing system and online application facility was subject to a number of technical difficulties. As a result, these new developments were not fully completed until the third quarter of 2013.	No additional burdens or requirements are in place.	
EL	Yes partly.	Regulations 1071/2009 and 1072/2009 are directly applicable in Greece. National implementation measures and sanctions are in place. The entry of data for infringements in the national electronic register for transport undertakings and the interconnection with the ERRU are in progress .	There is no procedure in place to involve stakeholders directly in the implementation of community law.		None identified.	
ES	Partially – the possibility of extending the validity period of licenses to 10 years has not been adopted.	The Regulation is of direct application and therefore fixes the dates of entry into force for each of the measures therein.		Regulations are directly applicable. Slight changes have been made to the Transport		



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
			Planning Act in order to include the foreseeable trends of the new Regulations.		
FR					
HR					
IT	Yes.	The following national regulatory measures contain provisions implementing Regulation (EC) No 1071/2009: Decree (Decreto dirigenziale) of 25 November 2011; Decree (Decreto dirigenziale) of 10 January 2012; Decree (Decreto dirigenziale) of 25 January 2012; Decree-Law No 5 of 9 February 2012; Decree (Decreto dirigenziale) of 20 April 2012; Decree (Decreto dirigenziale) of 30 July 2012.	During the process of implementing the EU measure the national authorities held regular consultations with road transport associations, gathering their input and suggestions on how to best design the national implementing rules.	The creation of a National Electronic Register of road transport undertakings has met with difficulties, due to the already existing Register of Road Haulage Companies, which continues to operate as the authority monitoring compliance with the first three requirements (good repute, professional competence and financial standing); both are managed at different levels by different	Requirement to obtain authorisation to engage in road transport and hence be entered in the register was also extended to those undertakings which use motor vehicles with a mass between 1.5 and 3.5 tonnes.
					On the other hand, these undertakings are permitted to demonstrate their financial standing and professional competence in a simplified manner. Moreover, the possibility of obtaining the certificate of professional competence without taking an examination (and hence without attending the related training course) was granted to persons who managed a road transport company for a period of 10 years before 4 December



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
				agencies.		2009.
CY	Unclear	The road transport department is at the procedure of connecting the national electronic register through the EUCARIS system.	Stakeholders were involved from beginning and fully informed about the provisions of the Regulation.	No obstacles or difficulties.	No information available	
LV	Yes.	Regulation of the Cabinet of Ministers of No.121 (21.02.2012) "Procedure for Issuing, Temporary Suspending or Withdrawing Special Licences or Licence Cards in order to Involve in Commercial Road Transport Operations and for Issuing Certificates of Professional Competence in the Field of Road Transport" and Regulation of the Cabinet of Ministers of No.122(21.02.2012) „Procedure for Issuing, Temporary Suspending or Withdrawing Community Licenses, Certified Copies of Community Licenses and Driver Attestations in order to Involve in International Commercial Road Transport Operations within the Territory of the European Union” stipulate that a carrier is obliged to submit together with the application only documents not available by the competent authority – the Road Transport Administration from	The associations of relevant stakeholders have been involved.	Interconnection of National register with ERRU required additional investment in IT systems.	Requirement to obtain authorisation to engage in road transport was also extended to those undertakings which use commercial vehicles with a mass up to 3.5 tonnes.	



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
LT	Yes.	the public registers of governmental institutions. Amendments to the Road Transport Code of the Republic of Lithuania were made and the Regulations on Licensing of Road Transport Operations establishing the rules for issuing road transport licences according to Regulations of the European Parliament and of the Council were approved in November – December 2011.	During the process of implementation of the Regulation the national authorities held consultations with road transport associations on the national implementing rules.	€1,5m had to be invested in IT systems for ERRU interconnection and for risk value based inspection.	None.	
LU						
HU	Yes.	The Ministry of Transport amended the Act No. 1 of 1988 on road transport and the Executive Order No. 261/2011: the period of validity of the Community licence was extended for the carriage of goods and passengers from 5 to 10 years.	The Ministry of Transport coordinated the implementation of the EU measure and held regular consultations with the representatives of the road transport associations and the National Transport Authority.	The requirement set out in Regulation (EC) No 1071/2009 stipulating the ensuring of the electronic interconnection of the national registers increases the financial burdens of the National Transport Authority. As a result of the delayed	No.	



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
				introduction of the system, enterprises providing road transport services have not been affected so far.		
MT	Yes.	The implementation was implemented into Maltese national law - Motor Vehicles (Carriage of Goods by Road) Regulations S.L.65.19 - and did not go beyond the requirements of the Regulations.	Road Haulage operators were informed of the changes to legislation.	None recorded.	Implementation did not go beyond basic requirements.	None.
NL	Yes.	Amendment of the Goods Road Haulage Act; Amendment of the Passenger Transport Act 2000; Order in council; Policy rules; Penalty points table.	Comprehensive project consultation in which the following authorities were involved: RDW (Centre for Vehicle Technology and Information); ILT; NIWO (Organisation for National and International Road Transport); Ministry of Infrastructure and the Environment; Ministry of Security and Justice (Public Prosecutor's Office, CJIB (Central Judicial Collection	The adaptation of existing databases into a National Register has been costly and time consuming. € 2,5 m had to be invested in IT systems.	De permit threshold is not at a maximum permissible 3.5 tons of mass, but at a carriage capacity of 500 kg. Request of employment: Dutch Permit holders for professional goods transport by road may only use drivers they employ. Drivers should possess a declaration of employment.	Consultation with VERN (Independent Hauliers' Association) When assessing reliability on the basis of convictions and sanctions, the special position of independent hauliers and small companies has been taken into account on the basis of the principle of proportionality in relation to the maximum number of penalty points



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
AT	Yes.	"Road Package" (Reg. 1071,1072,	Agency), Justid (National Criminal Record office)). ICT consultation between the Ministry of Infrastructure and the Environment, NIWO, RDV and the Ministry of Security and Justice. Sector consultation with stakeholders: road haulage organisations, employers and unions. Consultation with VERN (Independent Hauliers' Association) When assessing reliability on the basis of convictions and sanctions, the special position of independent hauliers and small companies has been taken into account on the basis of the principle of proportionality in relation to the maximum number of penalty points allowed.		allowed.



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
		1073/2009) was implemented in "Güterbeförderungsgesetz", "Gelegenheitsverkehrsgesetz" and "Kraftfahrlineingesetz".				
PL						
PT	Yes.	Decree-Law no. 136/2009, July 5, amends Decree-Law no. 257/2007, June 16, on the legal regime governing admission to the occupation of road haulage operator and cabotage operations performed on the national territory. Implemented December 2009.				
RO						
SI	Yes.	Implemented on time, help from ERRU working group. No further improvements suggested. The measure was implemented to the same extent as provided for in European regulation.	None.	None.	None.	The National electronic register of road transport has been introduced, which is connected to a common European register ERRU. Introduction of register was obligation of the state, there is significant effect on the procedures of obtaining licenses, increased transparency and



Implementation						
	Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
						availability of data.
SK	Yes.	To implement Regulation no. 1071/2009 of 21 October 2009 and Regulation no. 1072/2009 of 21 October 2009 act no. 56/2012 Coll. on road transport was adopted, as amended by subsequent regulations, which stipulates primarily competencies of domestic public administration authorities in respect of implementation of the quoted regulations of the European Parliament and of the Council as well as the sanctions applicable to violations of established rules.		None.	None.	
FI	Unclear – response states “The procedure for obtaining the license is about the same as before. The procedure consists of many detailed phases which vary because of these regulations but also because of national procedures and especially because of using more IT”.					
SE	No.					
UK	Yes.	Cabotage requirements, legislative change and the establishment of the	Expert group meetings have been held	The adaption of existing databases	The UK implementation was mindful of gold	



Implementation					
Please indicate whether you have implemented the measure fully and, if not, why not	If the measure was implemented fully, please describe briefly how this was done	Please indicate whether and how you involved stakeholders in the implementation of the measure	Please describe any obstacles or difficulties involved in implementing the measure	Please describe any national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on implementation
	<p>National Register were achieved on time. Interconnection is late, with testing taking place and full interconnection expected in December 2013.</p>	<p>regarding interconnection and the handling of serious offences. More meetings are expected.</p>	<p>into a National Register has been costly and time consuming (not enough time was allowed for this phase). The linking of the National Register to the ERRU hub has not been seamless, but then again no complex IT project ever is.</p>	<p>plating considerations and this was avoided.</p>	



A12.2 Impacts of the ABR measure

Please note that the “estimates of savings achieved in administrative burdens” shown in the below table relate to administrative burdens associated with activities undertaken by businesses within the relevant Member States (not public authorities in Member States).

Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
BE				
BG				
CZ	Not quantified.	No further information available.	We are not able to provide any estimate, because no measures going beyond obligations required by the EU have been taken.	
DK	It is estimated that saving has provided € 0.	The reason why there has been no savings of the administrative burden has to be found in the fact that the described administrative burden has not been implemented in Denmark by the Danish authorities, as the required information has existed in other contexts.		
DE	No savings for companies. No savings for the public administration. Only the extension of the period of validity of the licence from five to ten years might lighten the administrative burden for the Federal States. Of course, this has not been	The intended reduction of administrative burden has not been achieved. On the contrary, the new obligation to enter data into a central register results in an additional burden for the administrative bodies without any corresponding benefits. A new administrative procedure had to be created for the declaration that the transport manager is unfit to manage the transport activities of an undertaking. This procedure causes further administrative burden as does the evaluation of the requirements of the transport manager and the risk assessment of companies.		



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	achieved so far. Claims 2 million expenses to set up the electronic register; does not identify any real administrative savings (140130_presentation_m ove_abrplus).			
EE	No such survey carried out.	Electronic data exchange would be possible if all member states will join ERRU system.	No such survey available.	
IE	Potential savings of €1.3m.	<p>The new computer licensing system in the Road Transport Operator Licensing (RTOL) Unit is designed to achieve the following goals:</p> <ul style="list-style-type: none"> To allow road transport operators to apply for licences online and to allow them to manage their operator records online. They will be able to add, substitute or remove vehicles on their licences online, and apply for other documents or permits they may need. To provide more secure and modern data and document security systems, so that operator information is held more safely. To enable the exchange of enforcement data and other data between Government agencies, to ensure that operators comply with all their legal requirements regarding vehicles, company law, good reputation etc. <p>At least 50% of Irish road transport operators fall into the SME category; the measures should therefore have a substantial beneficial impact.</p>	As there are no additional measures that go further than the measures agreed, there are no subsequent losses of savings.	



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
EL	There is no method in place for the quantitative estimate of savings achieved in administrative burdens.	No additional information available.	There is no method in place for the quantitative estimate of savings lost in administrative burdens	
ES	Not quantified.	Undertakings with vehicles whose Maximum Laden Mass is greater than 3.5 tonnes (previously 6 tonnes) are obliged to obtain Community license which means an additional burden. The possibility of extending the validity period of licenses to 10 years has not been adopted in Spain.		99% of road transport companies in Spain are comprised of SMEs.
FR				
HR				
IT	As to the reduction of administrative burdens generated by the simplification addressed by this ABRplus, neither the industry associations nor the competent authorities could provide quantitative data confirming the administrative burdens measured and described in EU reports or the estimated savings	Administrative burden has been increased in two ways: 1) The establishment requirement: this requirement must be demonstrated before a different authority to the other three requirements, which adds to the administrative burden for new undertakings; 2) Annual demonstration of financial standing: Companies must now submit auditor's certification, a bank guarantee or a professional liability insurance. However, this requirement should not be necessary, since the Province could easily verify their financial standing by perusing the certified financial statements filed with the Chamber of Commerce, without any additional formalities.	The manner of implementing in Italy the two Regulations covered by ABRplus programme 12 - in particular Regulation (EC) No 1071/2009 - have led to duplication between the old Register of Road Haulage Companies and the New National Electronic Register, increasing the amount and type of information to be provided and the number of authorities the undertakings have to deal with. This is a clear instance of gold plating, complicating the regulatory framework and increasing the administrative burden.	The Ministry of Infrastructure and Transport believes that the simplification benefits of the EU legislation in question for SMEs are relatively low (except for the possibility of obtaining a certificate of professional competence without having to take an examination, which undoubtedly lightens the burden especially on one-



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	calculated by the Commission. The trade associations consider that these savings have not been achieved in Italy, where the implementing rules have complicated matters rather than simplifying them, thus increasing the administrative burdens on road transport businesses.			vehicle firms and other small undertakings).
CY	No quantitative estimates available.	No additional information available.	No information available.	No information available.
LV	~ €65000 from extension of the period of validity of the licence from five to ten years.	Potential savings come from reduction of administrative costs for carriers to receive necessary documents for operating in the road transport market. No longer is it requested that these documents are submitted together with the application for access to the profession of road transport operator and to the road transport market.	No estimate.	(from the suggestions for follow-up doc) Latvia agrees that a standardised reporting format would contribute to reducing the burden arising from the reporting requirement, and Latvia agrees that the access of enforcers to data on infringements (national registers) and to information on the risk rating of the company (risk rating systems)



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
				would contribute to improving enforcement; however, the examination of all the information still requires administrative resources.
LT	No saving potential.	Additional requirements were imposed, in particular, the requirement of establishment. SMEs find it more difficult to have a transport manager in charge of haulage operations as restrictions on the numbers of enterprises and vehicles were imposed.	No loss.	
LU				
HU	€400,000: This is based on a calculation of the direct costs saved by haulage firms from not needing to pay for a freight forwarding licence, licence extract, Community licence, or the certified true copy thereof.	The reduction of administrative burdens can be observed in that vehicles with a maximum permissible total weight not exceeding 3.5 tonnes are not required to have a freight forwarding licence, licence extract, Community licence, or the certified true copy thereof. The reduction of burdens is also reflected in the fact that the 5-year validity period of the licence has been extended to 10 years.	None.	An increase in administrative burdens results from the fact that with the new regulations entering into force transport managers are obliged to periodically participate in continuous training.
MT	No quantifiable savings were noted.	The main changes with significant impacts on the administrative burden were identified in the introduction of the electronic register and the limitations in operation of the Transport Manager to 4 companies and/or 50 vehicles. Both changes required more administrative work from the competent authority, instead of reducing it.	Not available.	Changes improved the harmonisation of rules across MS's and therefore can be expected to result in a more level playing field for road



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		From the operator's side, in case of SME's, the limitations on the operations of Transport Managers led to a lack of supply of such Managers and therefore an increased difficulty for small operators to enter the market. Current cabotage conditions require hauliers to plan the use of their vehicles in too much detail, sometime resorting to empty runs in order not to incur into sanctions		hauliers coming from different MS's. It is thought that these positive impacts shall balance the increase in administrative burden caused by the same changes.
NL	The business impact has not been calculated separately as it is deemed to be very limited. Assessment of any business impact due to additional legislation concerning the reliability of operators will be possible only after a few years of such legislation's being in force (in Europe).	The Explanatory Memorandum to the Act states that implementation will not have any impact - or barely any - on the administrative burden for businesses and citizens. Strengthened requirements concerning the reliability requirement for road transport does indeed lead to an extra administrative burden for, among others, the ILT (Environment and Transport Inspectorate).		In line with agreements, the bill was not therefore submitted at the time to the Advisory Board on Administrative Burden (Adviescollege toetsing administratieve lasten - 'ACTAL').
AT	No saving potential.	Differences between the old and new regulations do not deal with any financial obligations (such as taxes, financial charges, etc.) financial belongings. Not more and not less staff and documents are necessary to deal with the new regulations.		
PL				



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
PT	Benefits derived from this Regulation – although unequivocal – are inherently difficult to account for in terms of administrative savings. Undertakings have no means to estimate potential or realized savings in €, we will therefore refer to the benefits derived from this measure in qualitative terms.	Road transport operators, their customers, enforcers and the economy as a whole benefit from: market transparency; improvements in road safety; improved quality of service; enhanced monitoring .		Insofar as this Regulation establishes common rules on admission to the occupation of road transport operator and introduces an effective, uniform monitoring of its application (electronic registers of undertakings interconnected throughout the Community), SME benefit from: fairer conditions of competition; rationalisation of the market; effective exercise of the right of establishment.
RO				
SI	Due to deficient data the savings could not be calculated. We could not predict the savings resulting of the establishment of National electronic register of road transport.	Regulation aims at reducing paperwork for road transport businesses through several measures such as the introduction of an electronic register to facilitate the exchange of data and allow targeted checks. It also foresees a simplified authorising procedure for coach services.	No savings lost.	
SK	No change in the amount of administrative costs is assumed.	No change in the amount of administrative costs is assumed since the provisions concerning the obligations of the carrier were valid also in the preceding act on road	Not available.	In connection with creation of a national electronic register of road



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
		traffic and they apply especially to undertakings starting their business.		transport undertakings the amount of approx. 773k EUR has been expended and the operation and maintenance of this system will require another 500k EUR per year.
FI	No savings can be estimated.	The procedure for obtaining the license is about the same as before. The procedure consists of many detailed phases which vary because of these regulations but also because of national procedures and especially because of using more IT.		
SE	Possibly 500 000 SEK annually Identifies a saving of 500 000 SK (57 000 €) (140130_presentation_m ove_abrplus).	Combination of the license applications would potentially save the applying enterprises the extra application fee of 600 SEK.		
UK	€10.9m savings (10 years), €6.2 direct costs (€4.3m first 5 years, €1.9m following 5 years). Net savings €4.7m. 10.9 million € savings (over 10 years) but 6,2 million € costs leaving net savings of 4.7 million € (140130_presentation_m			



Impacts				
Measured data provided	Please provide any quantitative estimates of savings achieved in administrative burdens	Please provide any additional information to help describe the impact of the measure	Please provide any quantitative estimates of savings lost as a result of national implementation measures that go further and add additional requirements/burdens than the measures agreed at European level require	Any other comments on impact
	ove_abrplus).			

A12.3 Detailed administrative burdens data – selected Member States only

	Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁸	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
Example	<i>Fulfilling the requirements to become a road haulage and/or road passenger transport operator</i>	<i>Administrator grade</i>	<i>€20,000</i>	<i>0.5 hours</i>	<i>10</i>	<i>3</i>	<i>15,000</i>
	<i>Checking that requirements have been fulfilled</i>	<i>Manager grade</i>	<i>€30,000</i>	<i>0.1 hours</i>	<i>10</i>	<i>1</i>	<i>15,000</i>
DK							
DE	Application for the renewal of the authorisation to manage road haulage (99 T€ p. a.) Obligation to return copies of the permission for operating road haulage if the number of vehicles has been reduced or the undertaking does not operate road haulage anymore (14 T€ p. a.)	Not available	Not available	Not available	Not available	Not available	Not available
IE	Fulfil the requirements To become a road	Administrator grade	€25,000	40 hours	This activity is required only once every 5 years, as a licence	1	1,150 each year

¹⁸ Please use the data contained in this link (<http://adminburden-acc.net1.cec.eu.int/calculator.aspx>) to calculate the average annual earnings for the relevant grade(s) of staff.



	Please describe the <u>main information obligations/ activities AFTER the implementation of the ABR measure</u>	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁸	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
	transport operator and make application for road transport operator licence. (Application has been simplified and can be made online or by paper.)	Manager grade	€45,000	2 hours	has a 5-year duration	1	
ES							
HU	Transport managers have to go to continuous training to update their knowledge	Manager grade	€17680 8,5 € x 8 hours/day=68€/day 52weeksx5days=260 days/year 68x260=17680€	80 hours every 5 years		about 9000	13692
SE							
UK	Companies have to apply for an operator's licence. In addition vehicles have to be added/removed from licences. (Note there is considerable variation between companies in how burdensome the administration is). It is estimated that vehicle	Mid level manager	£33,500	16 hours	Every 5 years	1	50,000



Please describe the <u>main information obligations/ activities</u> AFTER the implementation of the ABR measure	Please describe the <u>grade of staff</u> involved in this activity	Please quantify the <u>average annual earnings</u> (€) of the grade of staff involved in this activity ¹⁸	Please quantify the <u>amount of time</u> (hours) taken to complete this activity	Please quantify the <u>frequency</u> of this activity per year (number of times activity is undertaken per annum OR number of times activity is undertaken per unit of output)	Please quantify the <u>number of staff of the same grade</u> involved in completing this activity	Please quantify the <u>number of businesses (individual business entities)</u> involved in completing this activity
updates double the basic licence burden (8 hours each every 5 years)						

A12.4 Lessons from the ABR measure

Lessons			
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt	
BE			
BG			
CZ	No.	No opportunities to simplify administrative burden identified.	
DK			
DE	No best practice identified by now.	No opportunities identified by now.	Implementing ABRPlus12 has led to increased administrative burden for both administrative bodies and companies.
EE	Designing Estonian risk evaluation system we studied the cases of Netherlands and UK.	No suggestions.	
IE	During the 5-year period of validity of an operator's licence, there will ordinarily be no need for an operator	Government bodies will continue to seek opportunities for greater electronic sharing of information in order to reduce the incidence of	



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
	to furnish additional information to the licensing authority, unless the authority has detected a risk in respect of that operator.	applicants having to provide the same information repeatedly where they are applying for a range of services across different Government bodies.	
EL	No best practices identified.	None identified.	
ES			
FR			
HR			
IT	There were no examples of best practices.	Harmonization of the National Electronic Register (REN) with the Register of road haulage.	Overall, the trade associations think the problem lies not in the Electronic Register in itself, but rather in the manner in which the European rules were transposed and implemented in Italian legislation, creating duplication between the NER and the existing register (Albo). Thus, this is a clear-cut case of gold plating.
CY	No.	No information available.	No information available.
LV	None.	Further burden reduction could be linked with the development of the Electronic Register of Road Transport Undertakings (ERRU) across the EU as well as further development of e-communication with road carriers.	
LT	No examples of best practice.	It is proposed that the National Carriers Register (electronic) should be supplemented by including data on certificates of professional competence. This will allow abolishing the requirement to submit such certificate to the licence issuing institution.	The aspects of losing impeccable reputation should be defined more explicitly as at present investigation procedures and proportionality measures differ from Member State to Member State. Procedures for exchanging information on reputation between Member States should be



Lessons		
Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
		established so that persons who had lived in another Member State would not need to submit documents proving impeccable reputation. At present it is not even clear which institutions of Member States should be recognised as appropriate issuers of such documents. It is completely unclear how reputation of persons related to the carrier who had lived in a country other than the Member State has to be checked. It is also undefined how a newly established enterprise has to prove its financial position if it was established in the current year and has not drawn up its financial statements as yet.
LU		
HU	Yes. The 5-year validity period of the Community licence has been extended to 10 years, so transport operators save administrative cost of receiving the new licence.	Development of the Electronic Register of Road Transport Undertakings (ERRU) across the EU.
MT	Grouping requirements for same sector under one set of regulations.	Remove or relax Cabotage restrictions; Move faster in the implementation of ERRU so benefits can start being enjoyed.
NL	Efficiently carrying out the company inspections on the basis of risk factors.	
AT		
PL		
PT		



Lessons			
	Please provide any examples of best practice in implementation	Please describe any opportunities to simplify administrative burden further (including ABRplus measures that could be expanded/extended and, if so, how)	Any other comments on lessons learnt
RO			
SI	No.	No.	
SK	None.	None.	
FI			
SE		As pertaining to regulation 1071 and 1072, a matter that is being analysed but has not yet been implemented is whether an approved application for a licence to conduct road transport operations nationally also should immediately grant the applicant a community license, as part of the same procedure with the Swedish transport agency. This would potentially save the applying enterprises the extra application fee of 600 SEK. No decision on the matter has been made as of now as it is still being investigated by the agency's legal unit.	
UK	The key lesson in our implementation was to involve independent regulators and the industry in finding ways to minimise burdens where possible.		IT adaptations need much longer to implement. It is also poor practice to set IT deadlines, as in this case, for the 31st December – it made compliance very difficult even for those few Member States who could get close to the deadline for interconnection.

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