

## PROPOSALS FOR LESS ADMINISTRATIVE BURDEN AND SIMPLIFICATION AT EU LEVEL 3.0

MAY 2026

### CONTINUE THE SIMPLIFICATION AGENDA WITH AMBITION

Bureaucracy at national and EU level imposes a significant burden in terms of time and costs on businesses, particularly SMEs. Austrian businesses spend an average of 13 working hours per week on administrative tasks - time that is lacking in their day-to-day operations. 86% of businesses expect reduced bureaucracy to give them more room for manoeuvre, whilst 95% see positive effects for the business location (see [WKÖ Economic Barometer](#)). The administrative burden costs Austrian businesses €21.1 billion and requires 195,000 full-time equivalents who are employed solely on documentation, evidence and reporting obligations (see WKÖ website "[Bureaucracy costs](#)"). At the same time, an [OECD report](#) shows that 3.9% of employees in the EU work in compliance roles, but only 1.7% in research.

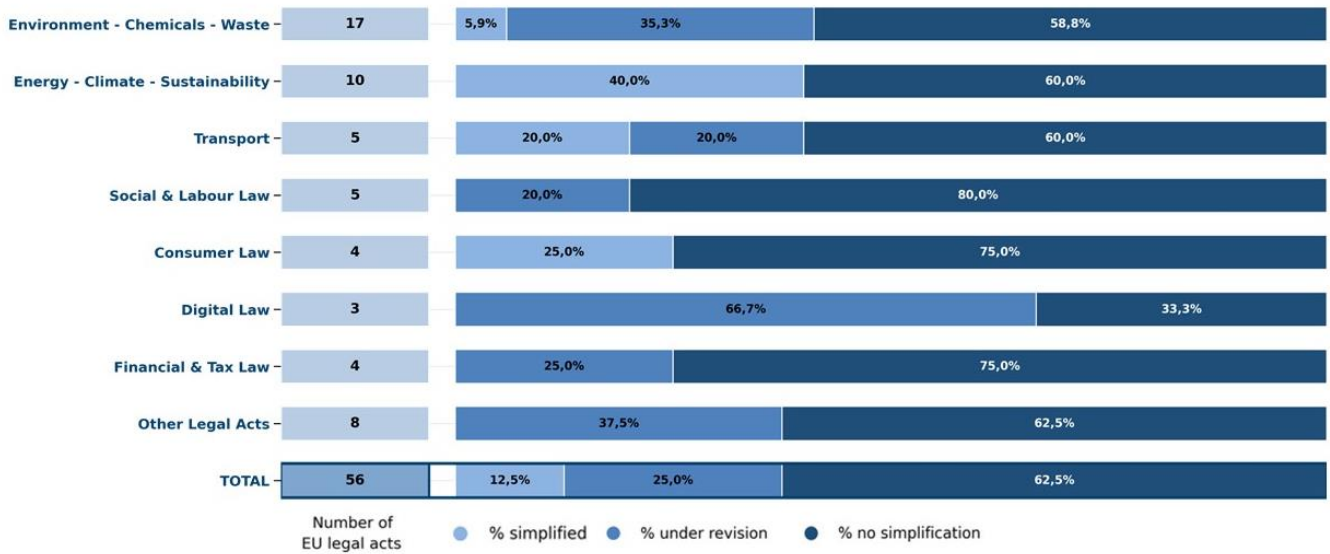
The Austrian Federal Economic Chamber (WKÖ) therefore welcomes the European Commission's target of reducing administrative costs for businesses by at least 25% (and by at least 35% for SMEs) by the end of 2029. This is expected to reduce administrative costs for businesses by €37.5 billion annually. The ten omnibus simplification packages proposed so far by the European Commission - covering areas including sustainability, InvestEU, agriculture, small mid-caps, digitalisation, defence, chemicals, digital and environmental legislation, the automotive sector, and food and feed safety - could already save around €12 billion per year. The seven omnibus packages still pending must be adopted by EU legislators swiftly and with tangible relief for businesses.

With the omnibus packages, the European Commission has taken the right approach, which must now be consistently pursued in order to simplify existing EU law in a targeted manner. At the same time, it is important to avoid the mistakes of the past and thus prevent new burdens. Before drafting new EU legislation, it should therefore be examined whether the intended policy objectives could also be achieved through alternative, less regulatory approaches ('regulatory restraint'). Where new EU legislation is necessary, it must be simple, clear and practical. 'Simplicity by Design' and 'Think Small First' are key guiding principles in this regard. Fewer, but high-quality and easily implementable EU legal acts with practical relevance are crucial for good legislation. After all, businesses urgently need more freedom to operate in an innovative, sustainable and competitive manner.

### WKÖ TRACKER HIGHLIGHTS THE URGENT NEED FOR FURTHER ACTION

A year ago, WKÖ identified a total of 56 EU legal acts that impose excessive and unnecessary bureaucratic burdens on businesses without any discernible added value. WKÖ submitted a total of 120 proposals for simplification and the reduction of red tape regarding these EU legal acts. One year on, the summary paints a mixed picture. Fortunately, some of the simplification proposals have been taken up and already implemented (e.g. Omnibus I, Deforestation Regulation). However, from WKÖ's perspective, there remains an urgent need for action in many areas, as the following chart clearly shows:

## WKÖ Tracker - Simplification by Policy Area (Status April 2026)



- **Initial progress is evident:** Of the total of 56 EU legislative acts identified as bureaucratic, 7 acts (= 12.5%) have already been simplified, whilst a quarter are currently being revised or are in the legislative process. The latest omnibus initiatives show that the European Commission is taking the issue of simplification seriously. Progress in the areas of sustainability reporting/due diligence, CBAM and the Deforestation Regulation is particularly positive.
- **Limited structural impact:** The overall picture makes it clear that just under two-thirds of the burdensome EU legal acts (62.5%) affecting businesses at EU level have not yet been systematically addressed or simplified.
- **Significant simplification potential remains untapped:** There is still considerable scope for simplification and reducing bureaucratic burdens, particularly in key areas such as energy/climate, environment/chemicals/waste law, as well as in labour and social law, consumer law, and financial and tax law.
- **Pressure to act remains high:** The next phase requires prioritising particularly burdensome legal acts, a focus on tangible relief across all EU policy areas, and the consistent implementation of announced omnibus simplifications.

**CONCLUSION:** Progress remains well below expectations. Despite omnibus initiatives, only one-eighth of the EU legal acts identified by WKÖ have actually been simplified. Just under two-thirds of the legal acts remain unchanged. The political commitment to tangible bureaucratic reduction has not yet been fulfilled.

## WKÖ PROPOSALS FOR REGULATORY DEEP CLEANING AT EU LEVEL

Two further omnibus simplification packages on taxation and energy product legislation, as well as an omnibus package for citizens, have been announced for 2026. In addition, Commission President Ursula von der Leyen has announced a thorough regulatory deep cleaning of existing EU law. As a contribution to this, WKÖ presents on the following pages updated and new **proposals** for simplification and less administrative burden in relation to **69 EU legal acts**.

The full document is available online here:



## TABLE OF CONTENTS

CONTINUE THE SIMPLIFICATION AGENDA WITH AMBITION .....	1
WKÖ TRACKER HIGHLIGHTS THE URGENT NEED FOR FURTHER ACTION .....	1
WKÖ PROPOSALS FOR REGULATORY DEEP CLEANING AT EU LEVEL.....	2
ENVIRONMENT - CHEMICALS - WASTE LAW.....	5
REACH Regulation (EC) No 1907/2006.....	6
Biocidal Products Regulation (EU) No 528/2012 (BPR) .....	8
CLP Regulation (EC) No 1272/2008 .....	8
F-Gas Regulation (EU) 2024/573 (FGR).....	10
Deforestation Regulation (EU) 2023/1115 and Regulation (EU) 2025/2650 .....	11
COM(2023)166 Proposal for a Green Claims Directive.....	13
Ecodesign for Sustainable Products Regulation (EU) 2024/1781 (ESPR) .....	14
Packaging and Packaging Waste Regulation (EU) 2025/40 (PPWR) .....	16
Waste Framework Directive 2008/98/EC .....	20
Regulation (EU) 2024/1157 on Shipments of Waste .....	22
Future Circular Economy Act .....	23
Regulation (EU) 2023/1542 concerning Batteries and Waste Batteries.....	24
Water Framework Directive 2000/60/EC (WFD) .....	24
Urban Wastewater Treatment Directive (EU) 2024/3019 (UWWTD).....	25
Environmental Liability Directive 2004/35/EC (ELD) .....	26
Noise Directive 2002/49/EC .....	26
Ambient Air Quality Directive (EU) 2024/2881 (AAQD) .....	27
Nature Restoration Regulation (EU) 2024/1991 (NRR) .....	27
NATURA 2000 (Birds Directive 2009/147/EC, Habitats Directive 92/43/EEC) .....	28
ENERGY - CLIMATE - SUSTAINABILITY.....	29
Carbon Border Adjustment Mechanism Regulation (EU) 2023/956 (CBAM).....	29
Emissions Trading Directive 2003/87/EC.....	30
Industrial Emissions Directive 2010/75/EU (IED).....	30
Renewable Energy Directives RED II & RED III (EU) 2018/2001 and (EU) 2023/2413 .....	31
Rules for the Production of Sustainable Renewable Fuels of Non-Biological Origin (RFNBOs).....	33
Regulation (EU) 2017/1369 European Product Registry for Energy Labelling (EPREL) .....	34
Energy Performance of Buildings Directive (EU) 2024/1275 (EPBD).....	35
Regulation (EU) 2024/1787 on Reduction of Methane Emissions in the Energy Sector .....	36
Corporate Sustainability Reporting Directive (EU) 2022/2464 (CSRD) - ESRS and VSME.....	36
TRANSPORT LAW .....	38
Regulation (EC) No 561/2006 on the Harmonisation of certain Social Legislation in Road Transport .....	38
Regulation (EU) No 165/2014 on Tachographs in Road Transport .....	39
Professional Drivers Directive (EU) 2022/2561 .....	39
Regulation (EC) No 1073/2009 on Common Rules for Access to the Int. Market for Coach and Bus Services .....	41
Delegated Regulation (EU) 2024/490 amending Delegated Regulation (EU) 2017/1926.....	41
SOCIAL AND LABOUR LAW .....	42
Posting Declaration and A1 Declaration for Business Trips/Postings of Workers to other EU Countries .....	42
Pay Transparency Directive (EU) 2023/970.....	43
Directive (EU) 2024/2831 on improving Working Conditions in Platform Work.....	43
Directive (EU) 2003/88 concerning certain Aspects of the Organisation of Working Time .....	44
Directive 94/33/EC on the Protection of Young People at Work .....	44
CONSUMER LAW .....	44
Directive (EU) 2024/825 on Empowering Consumers for the Green Transition .....	44
Consumer Rights Directive 2011/83/EU.....	45

Directive (EU) 2018/1972 EU Framework for Electronic Communication Networks and Services .....	47
Directive 2025/2647 amending, inter alia, Directive 2013/11/EU .....	48
DIGITAL LAW .....	48
General Data Protection Regulation (EU) 2016/679 (GDPR).....	48
Directive (EU) 2019/790 on Copyright in the Digital Single Market .....	49
Regulation (EU) 2024/1689 laying down Harmonised Rules on AI (AI Act).....	49
FINANCIAL AND TAX LAW .....	50
Simplification of Tax Legislation through planned Omnibus Proposal .....	50
Directive (EU) 2025/516 VAT Rules for the Digital Age .....	51
Directive 2006/112/EC on the Common System of Value Added Tax .....	52
Directive (EU) 2022/2523 on ensuring a Global Minimum Tax .....	53
Directive (EU) 2021/2101 regarding the Disclosure of Income Tax Information .....	54
Regulation (EU) No 952/2013 laying down the Customs Code .....	55
Regulation (EU) No 575/2013 on Prudential Requirements for Credit Institutions (CRR) .....	55
COM(2023)360 Proposal for a Regulation on a Framework for Financial Data Access (FiDA) .....	57
Regulation (EU) 2022/2554 on Digital Operational Resilience for the Financial Sector (DORA).....	58
Regulation (EU) 2023/1114 on Markets in Crypto-Assets (MiCAR) .....	58
Directive 2014/65/EU on Markets in Financial Instruments (MiFID II).....	59
Regulation (EU) 2024/1624 Prevention of Use of the Financial System for the Purposes of Money Laundering .....	59
Directive (EU) 2016/97 on Insurance Distribution (IDD).....	59
Regulation (EU) 2019/2088 on Sustainability-Related Disclosure Requirements .....	60
FURTHER EU LEGISLATION .....	60
Regulation (EU) 2024/3015 on Prohibiting Products Made with Forced Labour on the Union Market .....	60
Regulation (EU) 2018/644 on Cross-Border Parcel Delivery Services.....	61
Directive 2006/123/EC on Services in the Internal Market .....	61
COM(2026)100 Proposal for an Industrial Accelerator Act (IAA) .....	61
Regulation (EC) No 1223/2009 on Cosmetic Products .....	62
‘Breakfast Directive’ (EU) 2024/1438 .....	62
Regulation (EEC) No 315/93 laying down Procedures for Contaminants in Food .....	63
Regulation (EU) 2024/3190 on the Use of Bisphenol A (BPA).....	63
Regulation (EU) 2017/745 on Medical Devices (MDR) .....	64
Regulation (EU) 2025/941 EU Labour Market Statistics on Businesses .....	65
CONTACT .....	66

Current EU legislation in the field of the environment and sustainability is breaking new regulatory ground in many areas and requires a holistic rethink in many sectors (e.g. establishing a genuine circular economy in the plastics processing sector). It is precisely against this backdrop that the principle of ‘advice rather than sanctions’ should be enshrined not merely as a guiding principle, but as a binding requirement. Long transition periods often offer no real benefit if the transition periods for the authorities are equally long and much of what concerns actual implementation remains unclear until the very last moment. The ‘advice rather than sanctions’ approach reinforces the understanding of sustainability as a joint task for the state and companies, rather than unilaterally shifting organisational, bureaucratic and financial responsibility onto companies.

At the same time, greater consideration must be given at European level to the fact that sustainable production can only be effectively organised and monitored where it actually takes place. A further shift of production processes to third countries not only removes them from European regulation but also carries the risk of significant losses of prosperity within the EU.

Against this backdrop, it is essential to distribute the bureaucratic and financial burdens associated with the transition fairly between the public sector and businesses. A binding advisory approach can make an important contribution here by creating certainty regarding implementation, promoting acceptance and making sustainable goals more effectively achievable.

Furthermore, regulatory requirements in the area of sustainability have an impact not only at the corporate level, but regularly extend down to the level of end consumers. This is particularly evident in the form of increased costs (such as through passed-on investment and compliance expenses), additional organisational burdens (e.g. through separate collection, take-back schemes or information obligations) and changing consumption habits. The success of such regulatory measures therefore also depends significantly on their practical feasibility in the everyday lives of citizens. Consequently, societal acceptance is a key prerequisite for the effectiveness of sustainability-related regulation, and a balanced approach is essential.

Over the course of more than 30 years of EU environmental policy, a considerable amount of regulatory provisions has accumulated, the reduction of which is long overdue and, in the current economic climate, a matter of urgency. Consequently, the simplification agenda, with its omnibus packages and in-depth revisions of individual fundamental legal acts - a sort of ‘spring clean’ in Europe - is the right path to achieving this balance and to scaling back the environmental acquis to what is necessary and truly effective.



The REACH Regulation is extremely cumbersome and complex. It consists of around 170 articles and 17 annexes. Accompanying this are more than 5,000 pages of guidance, amendments to the annexes several times a year, 100 or more public consultations, adjustments to regulatory IT systems, requests for additional data, etc. An average company can no longer keep up with these processes; it is simply overwhelmed. For example, a joinery must maintain an inventory of all substances, mixtures and articles that are manufactured, imported or used, based on the company’s portfolio. These include, for example, varnishes and oils for wood treatment. For each substance, the company’s role under REACH must be determined (e.g. importer, downstream user, distributor, etc.). Particular attention must be paid to imports, as registration may become mandatory for these. An average company cannot afford this and is ultimately dependent on its upstream supplier. If the supplier fails to meet its obligations, the user also runs the risk of being penalised.

Obtaining authorisation is even more costly for an SME - even if only very small quantities are involved. This currently affects numerous companies in the surface treatment sector in particular. These companies have no alternatives for their production processes other than the substances subject to authorisation. Authorities are also overwhelmed and are consequently several years behind in processing authorisation applications. Within this legal framework, companies are exposed to massive costs, overwhelming bureaucracy and immense legal uncertainty.

Problem description	Proposal for simplification/burden reduction
<p><b>Availability of raw materials</b></p> <p>The REACH Regulation governs the registration, evaluation, authorisation and restriction of chemical substances. REACH registration or authorisation is generally time-consuming and costly, and represents a major hurdle, particularly for SMEs. Even in the simplest cases, preparing a registration takes a year, as the procedure is highly complex and time-consuming. However, the work is not finished once registration or authorisation has been granted, as legal changes occur regularly. Authorisation must generally be renewed every four to 12 years. Without REACH registration or authorisation, a chemical raw material cannot be used or marketed in the EU, which can have a massive impact on the availability of raw materials for EU companies.</p>	<p>Simplifications to data requirements that reduce authorisation and registration costs are urgently needed. A key factor in achieving savings is the possibility of efficient data and cost sharing among the registrants of a substance, as is already provided for in the REACH registration process. This process could be extended to the registration of related substances (‘read-across’) and, additionally, to authorisation. Simplified data requirements would also be appropriate for the authorisation of uses involving small quantities of less than 100 kg or for uses that are essential for the manufacture of medicines or high-tech products.</p> <p>The announced amendment to REACH must bring about effective improvements for SMEs in line with the ‘Think Small First’ principle.</p>
<p><b>SCIP notification pursuant to Article 9 of the Waste Framework Directive 2008/98/EC in conjunction with Article 33 of the REACH Regulation</b></p> <p>This obligation requires every supplier of an article to provide certain information to ECHA. Consequently, this duty is being enormously duplicated across individual supply chains. The benefit of the data in the SCIP database is negligible, particularly when compared to the effort it entails.</p>	<p>REACH Article 33: A threshold should be introduced below which a company is exempt from this information obligation. We propose the annual turnover of a medium-sized enterprise (€50 million), as defined in the SME Recommendation. Alternatively - and in view of developments relating to the Digital Product Passport - the SCIP system could be abolished. The abolition of the SCIP database is included in the proposal for Omnibus 8 (Environment), which we support.</p>
<p><b>Notification of a downstream user (DU) in accordance with Article 66 of the REACH Regulation</b></p> <p>The authorisation holder knows their customers, and the added value of this obligation is questionable.</p>	<p>REACH Art. 66: This notification requirement could be removed.</p>

<p><b>Notification by the downstream user (DU) discussed in connection with the revision of REACH</b></p> <p>The European Commission has introduced the idea of a new general obligation to submit data on substances on the REACH candidate list. Some key data requirements, such as available alternatives to the substance used, are not realistic for SMEs to fulfil. Furthermore, the REACH Regulation already contains legal instruments to improve the data basis for substances, such as Articles 37, 38 and 39, which are currently not being properly implemented and enforced.</p>	<p>This obligation should not be implemented.</p>
<p><b>Very unclear rules must be clarified or - even better - deleted</b></p> <p>The REACH Regulation imposes obligations on articles - i.e. finished products such as chairs, laptops and microphones. These obligations are unrealistic and impractical. No one - neither companies nor authorities - can clearly say what an 'article' actually is in regulatory terms. Is it a microphone, or is it its individual components, and if it is the components, then also the components of those components?</p>	<p>This lack of clarity is a burden on companies trying to operate in accordance with legal requirements. Such regulations should be deleted without replacement.</p>
<p><b>Removing barriers to innovation and production</b></p> <p>The bureaucracy introduced by chemicals legislation diverts valuable human resources away from research and development. Hundreds of highly qualified staff are forced to wade through legal texts instead of focusing on the development of new products and solutions. Even if the legal requirements are justified, they must not become an end in themselves. Only with the help of a healthy, innovative business landscape will we be able to master future challenges such as optimising resource and energy consumption or developing effective medicines against infectious diseases.</p>	<p>Registration, authorisation and approval procedures in various legal acts must be fundamentally simplified in line with the 'Think Small First' principle. Examples include: REACH registration, REACH authorisation or biocidal product authorisation.</p>
<p><b>A ban on PFAS-based substances under REACH jeopardises the EU's sovereignty and its role as a high-tech continent</b></p> <p>PFAS are a vast group of chemicals that are extremely widespread. They have many applications in key sectors such as medicine, semiconductors, electronics, protective materials, the aerospace industry, the military, etc. A proposal currently under discussion for a comprehensive ban on all PFAS is unrealistic and has led to a high degree of uncertainty, thereby halting investment, innovation, etc.</p>	<p>The current procedure under REACH, known as the 'universal PFAS restriction', must be transformed into a realistic, proportionate and more predictable process. In future, such comprehensive, opaque and self-defeating restriction dossiers should no longer be maintained.</p>
<p><b>Reduction of reporting and other communication obligations triggered by REACH restrictions</b></p>	<p>All entries in Annex XVII should be comprehensively assessed, and any such</p>

<p>Chemicals legislation contains many general obligations that are generally well known within supply chains (e.g. safety data sheets, CLP labelling) and are well understood by most stakeholders. In addition, there are very specific obligations introduced by the REACH restrictions (Annex XVII) whose added value is questionable, e.g. the reporting obligation for synthetic polymeric microparticles.</p>	<p>reporting/communication obligations that offer only limited benefit should be removed.</p>
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### Biocidal Products Regulation (EU) No 528/2012 (BPR)



The BPR is an extremely complex and opaque piece of legislation. The authorisation of a biocidal product generally costs tens of thousands of euros, often even more than €100,000. The costs for the approval of an active substance are many times higher than the authorisation costs. Even nitrogen from the air, honey, lavender leaves and similar products must undergo a simplified authorisation procedure, which still represents a considerable burden, particularly when one considers that these are practically harmless products derived from natural sources.

Problem description	Proposal for simplification/burden reduction
<p><b>SMEs urgently need more support</b></p> <p>Although some relevant support measures (e.g. specific SME guidelines) have been implemented, the legislation on biocidal products is a highly effective SME killer. Therefore, every opportunity must be seized to make this area of legislation SME-friendly. This includes, in particular, national and EU fees, which are currently anything but SME-friendly.</p>	<p>The instrument of authorisation for biocidal product families must be implemented in practice as flexibly and cost-effectively as possible. Furthermore, the process of data and cost sharing should be improved and modelled more closely on REACH. Finally, the principle should be enshrined in the BPR that national fee schemes should also be based on a comparable reduction policy, as laid down in Commission Implementing Regulation (EU) No 564/2013.</p>
<p><b>More stable and predictable rules are required</b></p> <p>It is often the case that the BPR's authorisation or approval procedures are not processed within the statutory time limits. Consequently, such delays often cause significant financial loss, as a product cannot be brought to market until a later date. Furthermore, it is not possible for the average SME to keep track of the extensive changes to the guidelines. This is also difficult for large companies.</p>	<p>If a delay is legally unjustified and caused by a public authority, the fees should be reimbursed appropriately. This would compensate for part of the economic damage caused by such a delay.</p> <p>The guidance documents must be made more visible and searchable. The adaptation processes must also become more transparent and traceable. Finally, all guidance relevant to SMEs must be translated into other official EU languages.</p>

### CLP Regulation (EC) No 1272/2008



The CLP Regulation governs the classification, labelling and packaging of chemical substances and mixtures of substances. The same rules apply to a single bottle as to large-scale industrial production. A more balanced approach is needed here. An SME is often unable to comply, as the costs and organisational effort involved are high.

Problem description	Proposal for simplification/burden reduction
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<p><b>Notification of classification and labelling inventories (CLI) in accordance with Article 40 of the CLP Regulation</b></p> <p>There is no threshold for this notification, meaning that every substance placed on the market must be notified to ECHA. This also applies to very small quantities of just a few grams, e.g. for R&amp;D, analytical standards and test materials.</p>	<p>CLP Regulation, Article 40: We propose setting a threshold of 50 kg, below which a substance is not subject to notification.</p>
<p><b>Poison Centre Notification (PCN) pursuant to Article 45 of the CLP Regulation - general simplification</b></p> <p>There is no threshold for this notification, meaning that every mixture placed on the market must be notified. This also includes very small quantities, e.g. for R&amp;D, analytical standards and test materials.</p>	<p>CLP Regulation, Article 45: We propose setting a threshold of 50 kg below which a mixture does not need to be notified.</p>
<p><b>Poison Centre Notification (PCN) pursuant to Article 45 of the CLP Regulation - targeted simplification</b></p> <p>For one-person and micro-enterprises in particular, the practical implementation of the provisions of the CLP Regulation is especially challenging and, in some respects, not fully feasible. In particular, the notification of mixtures (PCN) for mixtures formulated individually on-site in very small containers (max. 10 ml) represents a clearly avoidable administrative and financial burden, without compromising the safety objectives of the CLP Regulation.</p> <p>There are a considerable number of mixtures for which the existing concept of the Interchangeable Component Group (ICG) cannot be applied effectively (e.g. in the case of fragrance compositions). This is due to a relatively high diversity of ingredients and concentrations. However, under current CLP rules, a separate PC notification must currently be created for most individual and unique compositions. Furthermore, such compositions require their own UFI, which must be stated on the label.</p>	<p>A fundamental simplification would be the creation of a comparable scheme for such mixtures, based on the experience gained from the special scheme for custom-formulated paints. Unfortunately, this simplification is not taken into account in the proposal for Omnibus 6 (Chemicals).</p>
<p><b>Unnecessary bureaucracy for fuel pumps</b></p> <p>Fuel dispensed at fuel pumps is a highly complex mixture of one or more UVCB substances and additives. The exact chemical composition is not known to the retailer, nor is this necessary for the safe use of such fuels. Furthermore, the average European fuel retailer obtains their fuel from various sources. Each of these sources usually has a different UFI in accordance with Article 45 and Annex VIII of the CLP Regulation.</p> <p>As a rule, the fractions received with the same technical specifications - but not necessarily with exactly the same chemical composition - are</p>	<p>A workable solution would be to either exempt fuels from the obligation to create a separate UFI following a blending process and include a generic UFI for a standard formula of each fuel type in Annex VIII. Alternatively, the UFI could be exempted from the labelling obligation for fuels at pumps or in canisters. Such a relief is included in the Omnibus 6 (Chemicals) proposal, which we support.</p>

<p>blended in a tank that supplies a pump. During such a blending process, the UFIs of the products are also mixed. At the same time, it is practically impossible for a fuel retailer, or, if possible, very costly, to develop a meaningful UFI that could be used for the labelling of fuel pumps and canisters.</p>	
<p><b>Harmonised classifications that have disproportionate regulatory consequences</b></p> <p>There are several examples of substances that have been or will be assigned a harmonised classification as SVHC (substance of very high concern). Current examples include:</p> <ul style="list-style-type: none"> <li>• Ethanol, with a proposed classification as a carcinogen and substance toxic to reproduction. This could lead to widespread bans on the use of this substance by consumers, despite its important functions in our society, e.g. as a disinfectant or in the food sector.</li> <li>• Lithium salts with a proposed classification as substances toxic to reproduction. This could lead to bans and would exclude these substances from definitions such as ‘safe and sustainable’, even though they are essential resources for e-mobility.</li> <li>• Nitrous oxide with a proposed classification as a substance toxic to reproduction. This could lead to bans on uses in the food sector that have been proven to be safe.</li> </ul>	<p>In many pieces of legislation, a harmonised classification automatically leads to a ban or a significant restriction. The cases described show that such an automatic mechanism is not always justified and should be avoided. To this end, the European Commission is required to assess the consequences - in particular the impact on users, industry sectors and society - of downstream legislation and to examine whether a specific risk to human health, occupational safety or the environment is reduced by a harmonised classification. On the basis of this assessment, appropriate measures should be taken to avoid any undesirable effects of a harmonised classification before such a classification is published.</p>

## F-Gas Regulation (EU) 2024/573 (FGR)

The FGR is one of the more complex pieces of legislation within the EU chemicals regulatory framework. At the same time, it affects a large number of businesses, ranging from large to very small. All these businesses face specific difficulties with the FGR, with SMEs struggling most with certain aspects that could be resolved relatively easily.

### Problem description

#### Training requirements

On the basis of Article 10 of the F-Gas Regulation, the European Commission has published Implementing Regulation (EU) 2015/2067. This also obliges companies that use exclusively non-fluorinated alternatives to F-gases to meet the training requirements, which must be repeated at least every 7 years. This places an additional burden on companies that have already decided to phase out F-gases and have trained their employees based on more appropriate training frameworks than the FGR, as a chemicals regulation, can provide. Furthermore, the capacity for the training and certification infrastructure must be maintained and managed unchanged, even though most F-gas quantities will be phased out of the EU market and replaced by alternatives. Fundamentally, there is no

### Proposal for simplification/burden reduction

A clarification that a person who works only with alternatives and not with F-gases is not obliged to meet the training requirements of the FGR.

<p>benefit in this regard for those replacing F-gases, and valuable resources are being wasted by individuals, companies and public authorities.</p>	
<p>The mandatory 7-year refresher training for individuals does not correspond to current practice in companies. These businesses already provide further training for highly qualified staff - for example, vocational training in refrigeration technology lasts 3.5 years - at regular intervals and whenever necessary due to various developments. In this respect, the provision on further training under the FGR is unnecessary and results in administrative burdens without adding value.</p>	<p>In Article 10(9) of the FGR, the obligation to attend refresher courses should be removed.</p>
<p><b>Clarity and feasibility</b></p> <p>The legal text of the FGR is complicated, which makes it very difficult to interpret, particularly for SMEs. Unfortunately, the FGR does not take the ‘Think Small First’ principle into account, and more guidance in the respective official languages would be required. In particular, the F-Gas Portal causes a very high administrative burden and confusion, whilst it contains a number of technical errors that impose additional administrative burdens on businesses.</p>	<p>Development of a transparent and SME-friendly advisory framework. In addition, a responsive IT helpdesk is required to deal with technical queries regarding the F-Gas Portal.</p>

## Deforestation Regulation (EU) [2023/1115](#) and Regulation (EU) [2025/2650](#)



From 30 December 2026, an EU importer of cocoa beans must upload a due diligence statement, including the geodata of the relevant plot, into an EU information system for every single consignment of cocoa beans. The corresponding reference number must then be passed on to the first downstream company in the supply chain. A chocolate manufacturer producing chocolate from this cocoa must collect information on the supplier (including the reference number, where it concerns a first downstream operator) and customers for each production batch of chocolate and retain this information for five years.

An Austrian sawmill requires relevant information from its upstream suppliers, e.g. various forest owners, as well as the respective reference number/identification number from the EU information system. Due to the mixing of timber at the storage yard, larger sawmills - which, for example, receive 200 lorries of timber per day and store the goods for an average of three months (60 working days) - must already retain 12,000 reference numbers. The originally planned requirement to pass on all reference numbers and re-upload a due diligence statement was removed by the latest simplification of the EU Regulation.

Problem description	Proposal for simplification/burden reduction
<p><b>Despite the simplification of the EU Regulation in December 2025, bureaucratic burdens and the resulting additional costs remain, without adding any value to forest protection.</b></p> <p>The amendment to the EU Deforestation Regulation in December 2025 and the extension of the implementation deadline for the EU Deforestation Regulation until 30 December 2026 were important steps towards averting chaos in supply chains and preventing excessive bureaucracy along them.</p>	<p>At the end of 2025, following pressure from many stakeholders, the European legislator adopted significant simplifications. It remains to be seen whether this has succeeded in creating workable solutions for businesses that reconcile environmental protection with economic realities.</p> <p>The business community would have preferred that all due diligence obligations regarding the verification of the legality of relevant products and goods apply only to the first importer. A</p>

<p>Nevertheless, questions regarding practical implementation for businesses remain.</p> <p>The simplification whereby only the first operator to place the product on the market bears the full due diligence obligation to verify that the product is free from deforestation is welcomed by industry. At the same time, the obligation to pass on the reference number to the first downstream operator is seen as a superfluous bureaucratic requirement with no added value. There are also fears that the simplification - and the resulting reduction in bureaucracy along the supply chain - will be undermined by a trickle-down effect. The threatened sanctions of up to 4% of turnover could lead companies to play it safe and still demand comprehensive supplier declarations from their suppliers, even though the text of the regulation does not provide for this at all.</p> <p>The supplementary FAQs and new guidelines, as well as a long-awaited amendment to Annex I (Scope), should simplify implementation; however, they will not increase legal certainty, as the text of the Regulation remains vague on certain points.</p>	<p>relevant product entering the EU market should therefore only be checked once for deforestation-free status, and not every time it is passed on to the next company and/or transformed into another product.</p> <p>The obligation to pass on the reference number to the first downstream operator, as well as the one-off registration in the EU information system for non-SMEs, is rejected as unnecessary bureaucracy and should be removed in a further revision of the Regulation.</p> <p>We understand and support the need for thorough checks on the origin and supply chain of the products in question. However, once the products have been imported or made available on the European market, there should be no obligations or liabilities regarding legality in terms of deforestation-free status for downstream operators in the value chain. Once a product has been proven to be free from deforestation, no further proof should be required.</p>
<p>According to Annex I, dishes containing 20% beef fall under the products subject to the EUDR, even though freshly prepared dishes have a very short shelf life and virtually no impact on forest cover. This goes beyond the aim of the Regulation. Similarly to printed matter in 2025, beef products falling under customs tariff heading ex1602 50 of Annex I should therefore also be excluded from the scope of the Regulation.</p>	<p>Deletion of tariff heading ex1602 50 from Annex I of the relevant products.</p>
<p>In principle, all actors along the supply chain must comply with the obligations of the EUDR, regardless of whether the relevant raw materials and products originate from a country affected by illegal deforestation. If, for example, a relevant raw material is produced in Austria and first placed on the market in Austria, a due diligence statement must be submitted, albeit in a less stringent form, even though Austria is experiencing afforestation rather than deforestation. It is outdated to apply these obligations equally to all Member States.</p>	<p>The scope of the Regulation should be limited to relevant raw materials and products originating from risk areas OR businesses that do not import or export from risk areas should be exempted from the obligations covered by the scope.</p>
<p>Sanctions in the form of fines of at least 4% should be waived, as the confiscation of the raw materials/products and the revenue derived from them is sufficiently preventive in nature.</p>	<p>Waiver of the fine of at least 4%.</p>



Depending on the nature and complexity of the environmental claim (e.g. the proportion of recycled material in a product’s packaging or the reduction in greenhouse gas emissions over the product’s entire life cycle), the costs of substantiating the environmental claim can vary considerably. If, for example, a company wishes to make a claim regarding a product’s environmental footprint, the European Commission estimates that a study using the method for calculating the product’s environmental footprint would cost around €8,000. According to surveys by the WKÖ Crafts and Trade Division, such a study can cost up to €30,000 or more. If the chosen claim relates to the organisation’s own footprint, the costs could amount to €54,000, according to estimates by the European Commission.

In future, it will no longer be permissible for a bicycle courier company to describe itself as an ‘environmentally friendly courier service’, even though it is clear that the manufacture and operation of bicycles consume fewer resources and generate fewer greenhouse gases than motor vehicles. The term ‘environmentally friendly courier service’ is, in fact, a general environmental claim that would only be permissible if the company complied with one of the EU’s or a Member State’s eco-labelling schemes.

Problem description	Proposal for simplification/burden reduction
<p>According to the proposed directive, companies must undergo an extremely complex substantiation and certification process if they wish to label their products as “sustainable” or “green”.</p> <p>Before a company can make an environmental claim (green claim), it must substantiate it through a comprehensive life-cycle assessment (LCA).</p> <p>Subsequently, an ex-ante verification must be carried out by an external verification body to issue a certificate of conformity. The verification body must confirm that the substantiation (e.g. a study containing a life cycle analysis of the product) is consistent with the environmental claim.</p> <p>Finally, the competent authority must take note of this verification/certification and enter it into an EU information system.</p> <p>SMEs in particular are likely to avoid any environmental communication altogether in order to avoid these costs and burdens.</p>	<p>In the currently suspended trilogue procedure, verification should definitely be abolished. If there is no majority in favour of abolition, the simplification of verification (including the substantiation) should be negotiated on the basis of the Council’s position (General Approach, Environment Council of 17 June 2024).</p> <p>If, at the end of the trilogue procedure, no solution can be reached that allows for environmental claims with a balanced burden, particularly for SMEs, a withdrawal by the Commission or a majority against the proposal in the Council and/or the EP is urgently required.</p> <p>Environmental claims in connection with recognised labels (e.g. the Austrian Ecolabel) should be exempted from the Directive or, at the very least, from verification and the associated official acknowledgement of the verification (including certification).</p> <p>WKÖ calls for the exemption for micro-enterprises to be extended to medium-sized enterprises. The exemptions should apply not only to micro-enterprises with fewer than ten employees, but to all SMEs. The risk that SMEs will be indirectly forced to provide evidence for green claims via the supply chain remains and should be minimised as far as possible when establishing the exemptions.</p> <p>The handling of complaints and sanctions is far too strict and creates a duplication of the recently tightened EU Directive on Unfair Commercial Practices.</p>

Ecodesign for Sustainable Products Regulation (EU) [2024/1781](#) (ESPR)



An Austrian carpenter (sole entrepreneur) is crafting a dining table to the customer’s specifications. The delegated act on furniture could in future specify which of the 16 ecodesign criteria the carpenter must report on and which thresholds he must comply with during production. The following information could be included in the DPP: any substances of concern (in paints, varnishes, mordants, glues), resource consumption (certification of the wood, transport routes, CO2 emissions during production including drying), recyclability of the entire product, energy and water consumption during production, expected waste generation and durability (e.g. with proper care, this table will last 30 years).

Problem description	Proposal for simplification/burden reduction
<p>The Ecodesign for Sustainable Products Regulation (ESPR) sets out up to 16 ecodesign criteria for the design and production of physical products. These criteria are specified through performance requirements (e.g. minimum or maximum values) and/or additional information requirements. The ESPR provides the framework, which is specified in subsequent (delegated and implementing) legal acts that still need to be drafted.</p> <p>The aim of the ESPR to subject almost all physical products placed on the market or put into service in the EU to additional new ecodesign criteria (performance and information criteria) in itself represents a huge increase in bureaucracy. The ESPR does not provide for any SME exemptions.</p> <p>WKÖ is committed to the objectives of the ESPR, in particular the promotion of a sustainable circular economy. At the same time, the ESPR provides a highly complex framework whose implementation is only just beginning. We therefore reiterate our appeal to the European Commission regarding the transition from the current regime of regulations on energy-efficient products to the ESPR: ‘Start simple and make it work’. In this regard, we would very much welcome an extension of the transitional provisions from the Ecodesign Directive to the ESPR.</p>	<p>The ecodesign criteria, which are yet to be defined, must therefore be proportionate. Data collection must be designed in such a way that it can be implemented with a reasonable level of effort, particularly for SMEs.</p> <p>The information requirements must also be aligned with the new reporting standards of other EU legal acts (e.g. Taxonomy Regulation, CSRD, CSDDD, Deforestation Regulation). Ideally, the information required in one area should preclude the need to provide the same information additionally in other areas (the ‘Data Once Only’ principle).</p> <p>Finally, data on the life cycle should be limited to the value chain stage of the individual company and to data that is reasonably available. In the absence of such data, reasonable estimates should be considered sufficient.</p> <p>We call for adequate transition periods (36+ months) and, where necessary, a phased introduction of new measures, so that businesses have sufficient time to adapt to the new, complex rules. The guiding principle should be: ‘Start simple and make it work’.</p>
<p>A key element of the ESPR is the creation of a Digital Product Passport (DPP) for the electronic registration, processing and sharing of product-related information between companies in the supply chain, public authorities and consumers. Companies will be required to maintain a DPP in which compliance with the ecodesign criteria under the ESPR can be verified throughout the entire product life cycle (i.e. from raw materials through the product and recycling to waste). It is estimated that this will affect 30 million companies in the EU, involving around 1.5 billion business contacts between these companies. In addition, DPPs must be maintained for products from third countries. The eco-design requirements (performance and information criteria) applicable to a product are set out in the delegated acts, depending on the product group. The DPP serves, on the one hand, to assist authorities with market surveillance and, on the</p>	<p>At the Ecodesign Forum on the DPP on 19 March 2026, representatives of the European Commission could not rule out the possibility that the legal acts required for the introduction of the DPP might be adopted late (in particular regarding DPP service providers, the digital identification of economic operators and the lifecycle management of unique identifiers). The standards required for the DPP and the legal act for the registry (as well as the registry platform) are to be adopted by mid-2026. Only once the necessary legal acts are in place will companies be able to begin preparing the interfaces to their internal IT systems accordingly. These adjustments will entail correspondingly high financial costs. We call, on the one hand, for sufficient transition periods (36+ months) to iron out the expected initial difficulties of such a</p>

<p>other hand, to enable customs authorities to verify compliance with eco-design criteria for imports from third countries.</p> <p>Two key aspects of the DPP must be considered separately: the technical functioning of the interfaces between companies (EU standardisation) and the collection of the data to be stored within the company itself.</p>	<p>database and, on the other hand, for a system that keeps costs as low as possible.</p> <p>The data records to be entered into the DPP will need to be collected, processed and entered via a separate internal IT system. Given that data collection may in future be carried out down to the level of individual products, particular care must be taken when drawing up the guidelines - in order to safeguard competitiveness. Data collection at the model's granularity level should be the norm.</p>
<p>SOCs: A major problem for new reporting obligations is the reporting requirement for Substances of Concern (SOCs), under which well over 4,600 substances, right down to the product components, must be recorded and documented in detail - even if the SOCs are fully integrated into a matrix and there is only a negligible risk of release. Such a high level of detail requires considerable testing capacity, expertise and infrastructure, which is currently unrealistic for many manufacturers.</p>	<p>We recommend a pilot phase focusing on a very limited list of SOCs (e.g. Substances of Very High Concern, SVHC).</p>
<p>The provisions on disclosure (Art. 24 ESPR) and the ban on the destruction of unsold consumer products and the related exemptions (Art. 25 ESPR) introduce - initially for large companies and from mid-2030 for medium-sized companies - comprehensive new reporting obligations. According to initial feedback from the affected companies - namely both those potentially disposing of waste and waste treatment operators - these reporting obligations cannot be met using existing accounting data, but require extensive, additional data collection. This is particularly the case because information would need to be collected and documented from the very first item to be disposed of.</p> <p>Disclosure under Article 24 of the ESPR must specify not only the quantity and type of unsold consumer products destroyed, but also the method of destruction as a percentage (see Article 24(1)(c) of the ESPR: '<i>proportion of products sent for disposal</i>'). This information is not available to companies or can only be collected using entirely disproportionate means, as data would need to be gathered across the entire downstream waste treatment chain. Nor is it possible for waste management operators to provide a company-specific breakdown here, because (i) the data is currently collected only using entirely different classification systems (not in CN codes) and (ii) it is not collected on the basis of specific individual products or quantities disposed of by a company using CN codes, as would be required by the ESPR.</p> <p>Furthermore, there are significant interpretation issues regarding the terms, e.g. the consumer (from what point does a natural person act, in relation to contracts covered by Directive 2019/771, for</p>	<p>Overall, WKÖ continues to advocate that the reporting obligations set out in Articles 24 and 25 of the ESPR be collected using the existing waste statistics of the Member States, as Articles 24 and 25 of the ESPR result in a disproportionate and unreasonable burden for the collection of information. Furthermore, there is a lack of alignment with the provisions of the Corporate Sustainability Reporting Directive (CSRD).</p> <p>The provisions in Articles 24 and 25 of the ESPR represent an additional and unreasonable data collection burden for all waste treatment operators, regardless of their size, and for affected companies that destroy products, and should therefore be deleted.</p> <p>Should this not be the case, we strongly recommend at least the following measures:</p> <ul style="list-style-type: none"> <li>• Companies need clear and easy-to-follow guidelines regarding the legal terms used (in particular 'consumer' and 'consumer product'), which effectively and comprehensively reduce the bureaucratic burden associated with reporting obligations.</li> <li>• We strongly recommend the introduction of thresholds for the reporting obligations set out in Articles 24 and 25 of the ESPR. These thresholds should be based on actual waste generation over the last five years, e.g. only apply from 1 tonne on average over the last five years. In addition, the reporting obligation should be limited to companies that are subject to the CSRD reporting obligation on the basis of the thresholds.</li> </ul>

<p>purposes outside their commercial, business, craft or professional activities?) and the consumer product (from what point is a product ‘primarily intended for consumers?’). These are unclear legal concepts that are unmanageable in practice.</p> <p>Economic operators who are required under the CSRD to publish sustainability reporting in their management report may also include the information referred to in Article 24(1) of the ESPR in their sustainability reporting.</p>	<ul style="list-style-type: none"> <li>• For the disclosure required under Article 24 of the ESPR, we recommend that, with regard to the percentage of products destroyed (see Article 24(1)(c) of the ESPR, ‘<i>Proportion of products sent for disposal</i>’), either the typical general average of the contracted waste management companies be used, or that this part of the disclosure be omitted entirely, as this information is not actually available to any company for the products in question.</li> <li>• Clarification that the exemptions referred to in Article 3 and Annex II of Commission Implementing Regulation (EU) 2026/2 of 9 February 2026 may already be applied to reporting obligations arising prior to 2 March 2027 (the date of entry into force of the Implementing Regulation). Without such clarification, there would be uncertainty as to whether companies can apply this exemption, i.e. whether they must provide more detailed reports. Furthermore, differing interpretations by market surveillance authorities in different Member States could lead to distortions, which could result in insurmountable problems, particularly for affiliated companies with subsidiaries in various Member States.</li> </ul>
<p>Pursuant to Article 74(1) of the ESPR, Member States must ensure that sanctions are imposed for infringements of the ESPR, which are to be ‘effective, proportionate and dissuasive’. Given the complexity of the ESPR, the delayed adoption of outstanding legal acts by the European Commission and the looming potential challenges of introducing the DPP, companies should not face any disadvantages as a result.</p>	<p>Clarification from the European Commission that - particularly from the perspective of proportionality - the principle of ‘advice rather than sanctions’ for infringements not committed intentionally serves the objective of introducing the circular economy. Infringements resulting from onerous and unclear reporting obligations (particularly due to delayed legislative acts or shortened transition periods) do not justify sanctions.</p>

### Packaging and Packaging Waste Regulation (EU) 2025/40 (PPWR)



With regard to the annual report that all economic operators must prepare to demonstrate compliance with the reuse targets under Article 29, a small construction firm, for example, would have to count every bucket used in order to produce a report at the end of the year. This is completely out of touch with reality.

#### Problem description

The EU Packaging and Packaging Waste Regulation (PPWR) aims to harmonise packaging regulations across EU Member States and to promote recycling and resource efficiency. However, the PPWR introduces more complex bureaucratic burdens and additional obligations, which has raised concerns, particularly among small and medium-sized

#### Proposal for simplification/burden reduction


The requirements of the EU Packaging and Packaging Waste Regulation, particularly regarding the recyclability and reusability of packaging, should be practical and adapted to the capabilities of smaller businesses.

<p>enterprises (SMEs). These businesses face greater challenges in complying with the regulations and are uncertain about which packaging materials are permitted and which registration requirements apply. Furthermore, some businesses are under threat of closure, as certain products will be generally banned after a certain period.</p> <p>In general, the technical documentation required to demonstrate compliance with many of the Regulation’s provisions—which must be kept on hand for potential regulatory inspections—is too burdensome for many market participants.</p> <p>The division of roles (producer/manufacturer) remains unclear despite the Commission’s communication and FAQ document, e.g. with regard to own-brand products and contract filling. A lack of legal certainty slows down and hinders transition processes. Furthermore, no EU-wide template for a declaration of conformity is provided.</p>	<p>Legal certainty regarding the allocation of roles (producers/manufacturers) should be guaranteed.</p>
<p><b>Art. 5 - Requirements for substances in packaging</b></p> <p>Proving compliance with existing REACH limit values through technical documentation results in a duplication of bureaucratic effort without adding any value.</p> <p>Compliance with the PFAS limit values of Article 5(5) for both intentionally added and unintentionally occurring PFAS (Non-Intentionally Added Substances; NIAS) must be demonstrated in accordance with Article 5(5) of the PPWR by means of a declaration of conformity and corresponding documentation. The European Commission has made no legally binding statements regarding applicable test methods, nor has it provided details on the implementation of official inspections (e.g. spot checks).</p> <p>Should packaging containing unintentionally occurring PFAS be placed on the market from 12 August 2026, it would, in the worst-case scenario, have to be destroyed. Much packaging is manufactured well in advance - yet this regulation takes no account of this. A transition period would allow for the sale of packaging that has already been manufactured, thereby avoiding unnecessary packaging waste caused by bureaucracy. The latter is also in line with the objectives of the PPWR.</p>	<p>There is an existing legal framework for substance-related regulations (e.g. REACH) which is sufficient. Article 5(1) should therefore be deleted.</p> <p>Legal certainty must be established as a matter of urgency - particularly for requirements that will apply from 2026 onwards, such as compliance with PFAS limit values.</p> <p>To this end, the European Commission should present a standardised PFAS testing method and clarify how the documentation requirements in the EU declaration of conformity are to be met and verified. Furthermore, PFAS limit values should not be applied to NIAS. Companies already provide declarations of conformity in accordance with the EU Food Information Regulation and various EU regulations on food contact materials. The same principles as in these regulations should apply. Accordingly, a supplier’s confirmation that no PFAS have been added should be considered sufficient proof of compliance.</p> <p>Furthermore, a sufficient transition period should be ensured for the sale of packaging manufactured before 12 August 2026 in order to minimise avoidable packaging waste.</p>
<p><b>Art. 10 - Minimisation of packaging</b></p> <p>The technical documentation on packaging minimisation for transport packaging represents a bureaucratic burden that has no positive impact on the environment.</p>	<p>Transport packaging should be exempted from Article 10 (obligation to minimise packaging). It is already optimised in terms of material use, and there is no reason why transport packaging should misrepresent its contents.</p>
<p><b>Article 12 - Labelling of packaging</b></p>	<p>We therefore advocate a differentiated and pragmatic approach. This provision should apply only to ‘printed markings’, and an exception</p>

<p>Article 12 of the PPWR stipulates that, from 12 August 2028, packaging must bear EU-wide harmonised labelling. As a result, the recycling triangles (Resin Identification Codes, RIC) introduced by Commission Decision <a href="#">97/129/EC</a> will be banned.</p> <p>These symbols have been established worldwide for decades and are found not only on packaging but also on durable products such as engine covers, technical components or consumer goods such as toys and appliances. From the industry’s perspective, a blanket ban on recycling triangles on packaging from 2028 would be neither proportionate nor effective, particularly as it is unclear whether the transition periods set out in Article 12(12) of the PPWR apply. There is a risk of serious economic consequences, particularly in the form of conversion costs arising from necessary adjustments to tools, die-cutting, blow-moulding and printing moulds, as well as designs.</p>	<p>should accordingly be introduced for ‘embossed’ markings or those that would be otherwise costly to change. Embossed markings are found primarily on PET bottles and other plastic containers (e.g. on the underside of PET bottles or the inside of lids).</p> <p>An extended transitional arrangement, allowing companies to use ‘old’ packaging bearing recycling triangles until a layout change or modification of the injection/blow mould is possible, would also be welcome.</p>
<p><b>Art. 12 - Labelling of reusable transport packaging</b></p> <p>The labelling of reusable transport packaging jeopardises the sustainable deposit-refund system that is already established and functioning in Austria, particularly in the case of reusable crates.</p> <p>Article 12(2) of the PPWR stipulates that reusable packaging placed on the market from 12 February 2029 or 30 months after the entry into force of the implementing act must be marked with a label informing customers of the packaging’s reusability. A transitional period of three years is provided for in Article 12(12). This means that, by 12 February 2032 at the latest, all reusable crates must be provided with the harmonised labelling elements.</p> <p>This results in a regulatory gap: packaging placed on the market before 11 February 2025 is exempt from the labelling requirement, but packaging placed on the market between 11 February 2025 and the entry into force of the secondary legislation is not exempt from this obligation. However, the relevant labelling elements will not be published until mid-2026 at the earliest.</p> <p>This situation leads to a legal position that is objectively impossible to fulfil. Reusable crates are, in principle, designed and manufactured to have the longest possible service life. This means that crates placed on the market between 11 February 2025 and the adoption of the implementing acts containing the relevant labelling pictograms will remain on the market even after 12 February 2029 or 12 February 2032.</p> <p>As crates from different production years cannot be distinguished, all 30-40 million crates placed on the market in Austria would have to be subsequently withdrawn from the market and replaced or labelled accordingly. This would entail massive costs,</p>	<p>A practical and unbureaucratic solution at EU level is necessary to safeguard both the Austrian reusable system and the sustainable deposit-refund systems of other Member States. The grandfather clause should be extended to all reusable packaging placed on the market before 12 February 2029.</p> <p>This amendment can be easily incorporated into the European Commission’s delegated act on harmonised labelling.</p>

<p>represent an enormous logistical burden and is neither economically nor organisationally feasible.</p>	
<p><b>Art. 29, Art. 30, Art. 31(1) - Provisions on reuse targets, calculation of the achievement of reuse targets, reporting on reuse targets to the competent authorities</b></p> <p>The calculation and the annual report that all economic operators must produce in order to comply with the reuse targets under Article 29 represent an enormous bureaucratic burden for many companies.</p> <p>For example, a system for reusing buckets containing construction adhesives or paints is either technically unfeasible or would require an extremely high input of resources for cleaning, which contradicts the objectives of the PPWR.</p>	<p>Compliance with the reuse targets should be demonstrated at Member State level, e.g. through reports from reuse systems or industry associations, and not by individual companies. Therefore, Articles 30 and 31 should apply exclusively to reuse systems or industry associations, and not to economic operators.</p>
<p><b>Article 22(2)(b) - Obligation to retain data</b></p> <p>This requirement also constitutes a bureaucratic burden. If the economic operator is a natural person, personal data would be stored which, under the General Data Protection Regulation (GDPR), may not be retained for longer than the statutory retention period and must therefore be deleted after 5 or 10 years.</p> <p>This would mean that an economic operator would have to label all incoming and outgoing packaging as single-use or reusable and delete the data once the retention period has expired. Such tracking and specification is unreasonable for economic operators, including very small businesses.</p>	<p>Article 22(2)(b) should be deleted and a uniform retention period established for both single-use and reusable packaging. Alternatively, this distinction would no longer be necessary for economic operators if the reporting obligations for reusable packaging were transferred to the reuse schemes, as proposed above.</p>
<p><b>Article 29(2), Article 29(3)</b></p> <p>The differentiation of distribution channels with regard to the reuse targets under Article 29(2) and Article 29(3), as opposed to Article 29(1), leads to a considerable administrative burden in terms of reporting and data collection under Articles 30 and 31.</p> <p>Furthermore, achieving a 100% reuse rate makes no sense, either technically or environmentally. These requirements would entail repackaging/unpacking products delivered in single-use packaging from third countries, but also repackaging/unpacking products in single-use packaging from Member States if these products are then transferred B2B within a Member State and across borders within a corporate group. It makes no sense to repackage or transfer packaged products simply to meet the 100% reusable packaging requirement. This generates more packaging (namely the required reusable packaging), unnecessary labour and costs, and the whole process adds no value.</p> <p>The feasibility of reuse systems depends on the material used for the packaging.</p>	<p>To reduce red tape and promote environmental protection, Articles 29(2) and 29(3) should therefore be deleted.</p> <p>Pallet wrappings and strapping bands should also be exempted from the reuse requirement set out in Article 29(1).</p>

<p>Furthermore, pallet wraps and strapping bands have been exempted from the 100% reuse obligation, but remain subject to the 40% reuse obligation under Article 29(1). This raises the same concerns regarding feasibility, safety and functionality that have already been recognised in connection with the 100% reuse target.</p> <p>Pallet wraps must be cut open upon receipt, causing them to immediately lose their structural integrity and functionality. Similarly, strapping bands are designed for single-use stabilisation and cannot reliably maintain their performance after removal. In many industrial logistics applications, pallets carry very heavy loads, travel long distances and must meet strict safety requirements. In such contexts, even minor compromises in load securing can pose unacceptable risks to workers, compromise product integrity and endanger transport infrastructure. A practical, unbureaucratic solution is needed here.</p>	
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<b>Waste Framework Directive <a href="#">2008/98/EC</a></b> 	
Problem description	Proposal for simplification/burden reduction
<p><b>Targets for the prevention of food waste</b></p> <p>In the recently adopted amendment to the Waste Framework Directive, the prevention targets for different stakeholders were lumped together, which is not the right solution to this problem.</p>	<p>As regards the targets for the prevention of food waste, the hospitality sector, the retail sector and households (which are incorrectly grouped together in the proposed directive) must be separated in order to take proper account of the differences between the sectors and to set the targets in a fair and proportionate manner.</p>
<p><b>Article 8a(5)</b></p> <p>For example, online second-hand bookshops must register with the national waste collection scheme in each recipient country, even if they only sell and dispatch books to another EU Member State on an occasional basis, and even if the dispatch is a one-off. The fees for this vary, but are rarely, if ever, recouped in the case of a small number of cross-border mail-order sales. Furthermore, if an online second-hand bookshop ships books to several EU Member States, it must also register with the relevant waste collection system in each case, which takes up a considerable amount of time (particularly if books are only sold or shipped to the respective EU Member States on an occasional basis). This particularly discourages SMEs from engaging in cross-border online trade unless it is clear from the outset that it is worthwhile in terms of the cost-benefit ratio. In addition to the ‘bureaucratic’ burden of multiple registrations and the cost-benefit issue, this does not necessarily support the single market either.</p>	<p>The creation of a ‘one-stop shop’ for the one-off registration of businesses for waste collection schemes, which would then apply across the EU (as is the case, by way of comparison, with VAT), would significantly reduce the administrative burden. The retailer should only have to register once. In doing so, they should also be given the option to specify which collection system they actually wish to use in which Member State.</p> <p>The obligation to appoint authorised representatives within the meaning of extended producer responsibility in Member States that are not a company’s headquarters applies to all those whose annual turnover in the recipient country exceeds EUR 15,000 and whose annual delivery volume exceeds 20 parcels per Member State. In this context, parcels are defined as items measuring 353mm x 250mm x 30mm or larger. Companies that deliver to another Member State and exceed only one or neither of these two thresholds may, instead of appointing authorised representatives in the respective other Member States, discharge their obligations by paying a corresponding flat-rate fee to their competent</p>

	<p>collection system. The collection system will in turn transfer these flat-rate fees to the relevant Member State, so that they can be distributed proportionately to the competent collection systems there. The flat-rate fee to be paid may be set by each Member State in accordance with the usual costs of the disposal process. However, this flat-rate fee must not be 0 and must be communicated to the other Member States.</p> <p>Companies covered by this small-volume scheme are, of course, free to fulfil their obligation through an authorised representative - this must be reported accordingly. However, this small-volume scheme cannot be used by companies that sell their goods via very large online platforms (VLOPs) - unless the companies in question have a registered office within Europe from which they make the relevant contributions to a collection scheme, through which the flat-rate fee can subsequently be settled.</p> <p>Evidence of justified use of this small-volume rule (e.g. delivery confirmations, order letters, dispatch confirmations, etc.) must be retained for at least 5 years and made available upon request in the event of an audit.</p>
<p><b>Reporting obligations - fair conditions for all</b></p> <p>Article 22a of the Waste Framework Directive establishes the extended producer responsibility regime for textiles and obliges Member States to ensure its implementation institutionally and financially. In accordance with Article 22a(8)(d), this also includes ensuring data collection and reporting to the competent authorities. At the same time, the Directive explicitly incorporates social economy organisations into the system as relevant stakeholders. Specifically, Article 22c(12) requires social economy organisations that operate their own collection points to submit an annual report on the quantities, by weight, of separately collected textiles and textile waste. However, Article 22c(13) allows Member States to exempt these stakeholders wholly or partially from the reporting obligation, provided that compliance would result in a disproportionate administrative burden.</p> <p>An exemption from reporting obligations for social economy enterprises, left to the discretion of Member States, carries significant risks, as it can lead to data gaps, a lack of comparability and distortions of competition, thereby contradicting the objectives of transparent and efficient waste management.</p>	<p>A harmonised and proportionate EU approach is therefore required, covering all operators equally.</p> <p>This ensures reliable data whilst maintaining a level playing field.</p>

## Regulation (EU) 2024/1157 on Shipments of Waste




Regulation (EU) 2024/1157 fundamentally redefines the rules for the shipment of waste within the EU and to third countries. From 21 May 2026, it will fully replace Regulation (EC) No 1013/2006. From this date, all communication relating to waste shipments - including notifications, consents, reports and other relevant documents - must be carried out electronically via the Digital Waste Shipment System (DIWASS) in accordance with Article 27.


A notification is the formal declaration of a planned waste shipment to the competent authorities. In the context of the Waste Shipment Regulation, this means that anyone wishing to ship certain types of waste across borders must notify the intended shipment in advance in writing or, in future, electronically, providing all the required information and documents.

Problem description	Proposal for simplification/burden reduction
<p>Notification is the formally structured declaration of a planned waste shipment that must be submitted in advance. It comprises all the information required for the authorities' assessment regarding the waste, the parties involved, transport and treatment, as well as the relevant supporting documents, and is a prerequisite for obtaining official consent.</p> <p>Although the new Regulation (EU) 2024/1157 retains the basic framework of Regulation (EC) No 1013/2006, it effectively intensifies existing obligations through more precise requirements regarding the content and scope of the notification, as well as through the mandatory electronic processing.</p> <p>The Regulation requires extensive and specific details (including on waste producers, origin, quantities and facilities), which are determined on a case-by-case basis. This results in a strong link to specific parameters, meaning that even minor changes (e.g. an additional waste producer) necessitate a new notification.</p> <p>Both the old and the new regulations operate on the basis of case-by-case approvals. What is new is that the specific 'source' regarding the origin of the waste must be specified (points of generation).</p>	<p>Regulation (EU) 2024/1157 effectively tightens the requirements for identifying the parties involved and determining the origin of waste compared with the previous legal framework, by demanding greater detail, enhanced traceability and closer alignment with the information provided during the notification procedure. This leads, particularly in complex supply chains involving multiple waste producers, to increased coordination efforts and reduced flexibility in the event of changes.</p> <p>To alleviate this problem, more flexible collective or framework notifications should be introduced to avoid the need for new procedures in the event of minor changes.</p> <p>In addition, tolerance ranges should be introduced to ensure greater flexibility and fewer new procedures.</p> <p>In particular, the content of the information on the origin of the waste should revert to the old system.</p>
<p>The duration of the procedure for notifications of waste shipments is largely determined by the time-limit regime enshrined in the Regulation, according to which the decision-making periods of the competent authorities only begin to run once a 'duly completed' notification is available.</p> <p>At the same time, the authorities are entitled to request additional information and documents, which effectively postpones the start of the time limit and prolongs the procedure.</p> <p>This system creates considerable scope for repeated requests for additional information and, in practice, leads to lengthy, difficult-to-predict processing times, as well as limited planning and legal certainty for the companies involved.</p>	<p>To improve procedural efficiency and legal certainty, it appears necessary to adjust or shorten the time limits for additional requests by the authorities.</p>

<p>The obligation to give advance notice of individual shipments at least two working days prior to their execution leads - particularly in combination with national requirements, such as the mandatory rail transport under the Waste Management Act 2002 - to a significant de facto extension of lead times. As it must first be clarified prior to the actual advance notification whether transport is to be carried out by rail, and as this requires coordination with railway undertakings and available capacities, operational planning is pushed forward by a further few days. In practice, this means that transport operations often have to be scheduled four or more days in advance, which runs counter to the requirements of modern logistics processes, which are often organised at short notice.</p> <p>It is particularly problematic that this advance notification requirement also applies to shipments of 'green list' waste, which is classified under EU law as low-risk and is typically organised at short notice. For these shipments, the accompanying document in accordance with Annex VII already provides a functioning control mechanism that is carried during the shipment and allows for official inspection at any time. The additional prior notification therefore leads to a redundant dual structure of control mechanisms without creating any discernible additional environmental or enforcement benefits.</p> <p>Overall, the interaction between EU advance notification obligations and national transport requirements results in a disproportionate restriction of logistical flexibility and a significant additional administrative burden.</p>	<p>To reduce the administrative burden, the mandatory advance notification of individual shipments should be abolished, as other information and control mechanisms already exist. In particular, in the context of waste shipments, the relevant transport information - such as the time, parties involved, and dispatch and receipt details - is already documented in the course of the dispatch confirmation by the sender and the receipt confirmation by the recipient, and communicated between the parties involved.</p> <p>These existing documentation and verification systems ensure sufficient transparency and traceability of the shipment and enable the competent authorities to carry out effective ex-post checks. In contrast, an additional prior notification does not lead to any significant improvement in monitoring capabilities, but rather creates a redundant reporting obligation that primarily results in additional administrative burden.</p>
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<b>Future Circular Economy Act</b> 	
Problem description	Proposal for simplification/burden reduction
<p><b>Implementation gap between Member States</b></p> <p>Within Europe, there is a significant gap between Member States when it comes to the implementation of existing waste standards. It is a fact that ambitious EU waste targets have been enshrined in EU legislation for decades. However, only a small number of Member States have implemented these adequately. The costs and administrative burden of waste management lead to competitive disadvantages in these countries.</p>	<p>The implementation of existing EU waste legislation across all Member States should take precedence over the adoption of new targets and obligations, which would in turn be properly implemented by only a small number of Member States. Otherwise, the gap between Member States in the area of waste policy will continue to widen. Therefore, in the coming years, the focus should be on creating incentives for the implementation of existing legislation and monitoring compliance in an unbureaucratic manner.</p> <p>Recycling or prevention targets should be based on sound data and be technically and economically feasible in all Member States. Unnecessary double regulation should be avoided.</p>

	<p>Furthermore, the implementation gaps between Member States should not be allowed to widen.</p> <p>Recycled materials should be able to be transported more easily across borders within the EU, which should be facilitated on the one hand by appropriate criteria for the end-of-waste status and on the other by an adapted Waste Shipment Regulation.</p>
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**Regulation (EU) [2023/1542](#) concerning Batteries and Waste Batteries** 

An average retailer in Austria stocks at least two battery brands and may also have their own ‘own-brand’ range. They would then have to calculate the disposal costs per item ANNUALLY and display them on their price tags. Based on an average battery shelf, this amounts to between 20 and 100 items, depending on the retailer and the size of the shop. Furthermore, it must be borne in mind that there is no standard disposal tariff for batteries; prices vary. For batteries imported by the retailer themselves, the retailer must calculate the costs themselves. The organisational burden is immense, with no discernible added value.

Problem description	Proposal for simplification/burden reduction
<p>Article 74(5) of the EU Battery Regulation stipulates that the costs borne by the manufacturer for collection, sorting and recycling must be shown separately to the end-user at the point of sale of a new battery.</p> <p>The requirement to display the ‘visible fee’ makes no sense, nor does it offer any added value for consumers. What use is it to the consumer to know how many euros the manufacturer has paid here? This requirement creates unnecessary work for manufacturers and retailers.</p> <p>Multiply this by all EU countries, each of which has its own disposal systems and tariffs, and the result is precisely the opposite of what the EU actually wants, namely a reduction in bureaucracy and uniform regulations.</p>	<p>This requirement must be removed from the EU Battery Regulation, or at the very least a minimum provision should be added stipulating that disposal costs below €1 do not need to be disclosed (for example: for a button cell, disposal costs amount to approximately €0.002).</p>

**Water Framework Directive [2000/60/EC](#) (WFD)** 

Problem description	Proposal for simplification/buden reduction
<p><b>The ‘one-out-all-out’ principle and the prohibition of deterioration under this Directive must be reformed as a matter of urgency</b></p> <p>The no-deterioration principle of the WFD means that water law permits have become almost impossible for companies to obtain. The situation has been exacerbated by the ECJ’s “Weser” ruling, which makes EU water management possible only through a system of exceptions. EU water management is at an impasse, as many extremely low limit values (environmental quality standards)</p>	<p>Abolition of the ‘one-out-all-out’ principle and amendment of the prohibition on deterioration in the Water Framework Directive: A local deterioration in water quality standards should be permissible if a broader range of socio-economic or other environmental benefits justifies the decision, or if the additional emissions make only an insignificant contribution to the overall load. The Framework Directive should fully implement instruments for local decision-making; the principle of subsidiarity must be reintegrated into EU water law. Local</p>

cannot be met due to pervasive pollution across Europe.	authorities should be able to balance competing interests through amended provisions in EU water law, so as to develop the best possible local solutions in a manner that is both subsidiary and legally certain.
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**Urban Wastewater Treatment Directive (EU) 2024/3019 (UWSTD)** 

Problem description	Proposal for simplification/burden reduction
<p><b>EU law undermines the polluter pays principle in water law: pharmaceutical and cosmetics manufacturers must bear the costs for almost all micropollutants</b></p> <p>The new EU Directive stipulates that so-called micropollutants must be gradually removed from urban waste water. Due to the broad definition, this covers thousands of different substances. Treatment is carried out via a very expensive and energy-intensive fourth treatment stage in sewage treatment plants, for example through ozonation and activated carbon adsorption. To avoid additional costs for the public, ‘extended producer responsibility’ is mandated. This obliges the pharmaceutical and cosmetics industries to bear at least 80% of future full costs (construction, operation and administrative costs). According to an impact assessment by the European Commission, both sectors are considered the main sources of micropollutants, whilst other scientifically sound studies indicate a significantly lower share of emissions. According to estimates by the German Federal Environment Agency, the investment costs for the initial stages - applied to Austria - amount to around €100-120 million. However, the main sewage treatment plant in Vienna is already estimating a three-digit million figure for its own conversions.</p> <p>This could have implications for the supply of medicines in Austria and the EU: all medicines are price-regulated, and additional costs can hardly be passed on due to extended producer responsibility. There is therefore a risk that manufacturers will withdraw from regional markets due to potential losses. Furthermore, the payment obligation of just two industrial sectors is legally uncertain, as many micropollutants in wastewater originate from other sectors such as transport, households or public infrastructure. If payment defaults occur due to legal action by future liable parties at the European Court of Justice, local authorities could be left with a huge debt burden due to the investments made.</p>	<p>Substantive amendments to the Directive: Member States should not be required to mandate four treatment stages across the board, but only where there are demonstrable risks to human health and the environment - for example, where the local drinking water supply is compromised. Following the Swiss model, all dischargers (households, hospitals, businesses) should bear the additional costs in accordance with the polluter pays principle. In view of a multitude of unresolved substantive and legal issues and pending ECJ proceedings relating to the EPR (exemption) provisions of the Urban Wastewater Treatment Directive, we advocate a fundamental revision or a ‘stop the clock’ on this Directive.</p>

Environmental Liability Directive [2004/35/EC](#) (ELD)



Problem description	Proposal for simplification/burden reduction
<p><b>No extension of the scope of the Environmental Liability Directive</b></p>	<p>No ill-considered extension of the scope: A possible extension of the scope of the Environmental Liability Directive would place an additional burden on SMEs in particular, with highly questionable benefits.</p>
<p><b>Thresholds for SMEs</b></p> <p>Thresholds for the severity of damage are particularly necessary for SMEs. Furthermore, the competent authorities would be overwhelmed by the expected high number of cases in which the provisions of the Environmental Liability Directive would have to be applied.</p>	<p>Thresholds for the severity of damage are important for SMEs. It must be ensured that only serious damage is dealt with under the Environmental Liability Directive. There is no need to extend this regime to cover minor damage, as this would entail an enormous bureaucratic burden, particularly for SMEs.</p>
<p><b>Retention of optional provisions such as the normal operation exemption and the state-of-the-art exemption</b></p>	<p>The normal operation exception and the state-of-the-art compliance exception are very helpful for compliance with the Environmental Liability Directive. They are fundamental to an environmental liability system that promotes prevention by emphasising the need to demonstrate compliance with existing permits, and should not be called into question.</p>
<p><b>No mandatory fund to cover ELD costs</b></p> <p>A mandatory fund to cover risks is strictly rejected. This would undermine both the polluter pays principle and the precautionary principle. If there were a fund to cover risks, the operator would be less motivated to adhere to the highest safety standards. Why should operators who have introduced and maintain high safety standards pay twice? Furthermore, no mandatory financial security should be introduced. This would lead to high costs for SMEs, which, under realistic assumptions, would be highly unlikely to face an environmental liability claim.</p>	<p>It should remain within the competence of the Member States to choose a workable system for covering potential future damage themselves.</p>

Noise Directive [2002/49/EC](#)



Problem description	Proposal for simplification/burden reduction
<p><b>No binding national limit values at EU level</b></p> <p>‘Noise is in the mind’ - only 15 to 30% of noise pollution can be attributed to actual acoustic parameters. Many other aspects, such as the dose-response relationship, have not yet been sufficiently investigated or clarified scientifically.</p>	<p>Binding EU-wide noise limits would not take sufficient account of regional, cultural or social customs. There is no uniform, scientifically sound dose-response relationship. We therefore do not support EU-wide limits.</p>


## Ambient Air Quality Directive (EU) [2024/2881](#) (AAQD)

Problem description	Proposal for simplification/burden reduction
<p>The AAQD revises the limit values for air pollutants such as PM10, PM2.5, NOx and several others from Directive <a href="#">2008/50/EC</a>, which must be met by 2030 at a rather ambitious level close to the WHO limit (Interim Target 4; the next step would be the WHO Air Quality Guideline, which is the strictest). The timetable for this directive appears increasingly unfeasible, as it was finalised in 2024, with a two-year implementation period until 2026, leaving just four years to comply with the limit values by 2030. Furthermore, the directive allows very little time for the critical air quality plans and introduces a compensation scheme for health damage, which could tie up significant capacity within the authorities that is much more urgently needed for the approval of installations, transformation projects and air quality management.</p>	<p>The following simplification aspects should be taken into account in future revisions:</p> <ul style="list-style-type: none"> <li>• Postponing Annex I, Table 1 to 2035 instead of EU limit values for 2030</li> <li>• Deletion of Article 28 on compensation in the event of illness</li> <li>• Air quality plans in Article 19: extension of the deadlines for Member States; 2 or 3 years are far too short</li> <li>• Flexibilities in Article 18: Necessary fuel switching during periods of energy scarcity and more flexible deadlines.</li> </ul>

## Nature Restoration Regulation (EU) [2024/1991](#) (NRR)

Problem description	Proposal for simplification/burden reduction
<p><b>Practical assessment of the EU Nature Restoration Regulation</b></p> <p>The EU Nature Restoration Regulation is not workable in its current form. In many areas, it is far too bureaucratic and, moreover, cannot be implemented either financially or organisationally.</p>	<p>The EU Nature Restoration Regulation must be reviewed as soon as possible (consideration of a ‘stop-the-clock’ mechanism) and a practical revision of the Regulation must be carried out, e.g. as part of an environmental omnibus procedure.</p>
<p><b>Nature conservation requirements: the ‘no deterioration’ principle</b></p> <p>The ban on deterioration and the expansion of protected areas restrict land use and could render economic activities impossible, as well as weaken Europe as a business location.</p>	<p>Business calls for the principle of no deterioration to be limited to Natura 2000 sites.</p>
<p><b>Property rights</b></p> <p>The implementation of the proposed large-scale targets and measures will encroach on the property rights of landowners and those with rights of use.</p>	<p>To successfully achieve the targets, greater emphasis must be placed on voluntary participation, consultation and stronger financial incentives or compensation.</p>
<p><b>Restoration plans</b></p> <p>The deadlines and general content requirements for national restoration plans are very ambitious and difficult to meet given the high level of bureaucracy and the limited state resources in terms of staff and funding.</p>	<p>Demand: Make the timetables more flexible</p>
<p><b>Restriction of the scope of application: urban ecosystems</b></p>	<p>As part of a revision of the Regulation, the application of Article 8 should be restricted to</p>

<p>We are particularly critical of Article 8 of the Nature Restoration Regulation! The restoration of urban ecosystems mandated therein has significant social, economic and locational policy implications. For these areas, a prohibition on deterioration has applied since 18 August 2024 to green spaces and tree canopy cover. From 2031, this will be replaced by a requirement to improve, which will remain in force until a satisfactory level is achieved. No account is taken of existing building land designations!</p> <p>This regulation interferes with property rights and the potential for property development, increases the cost of housing and commercial projects, and creates uncertainty for businesses and investors. It triggers an avalanche of administrative, monitoring and reporting burdens, paralyses enforcement and slows down approval procedures.</p>	<p>urbanisation level (DEGURBA) 1, and small towns and suburbs (DEGURBA 2) should be excluded. Urbanisation level (DEGURBA) 2 primarily covers predominantly rural areas, which does not correspond to the regulatory intent of Article 8 of the NRR.</p>
<p><b>Raw material supply</b></p> <p>Article 4 (Restoration of terrestrial, coastal and freshwater ecosystems) and Article 12 (Restoration of forest ecosystems) have unforeseeable consequences for the supply of raw materials. It must be recognised that sustainable forest management and the protection of biodiversity through integrated nature conservation are already adequately regulated at national level, for example in the context of protected area management. Extending nature conservation requirements to practically all forests leads to unacceptable legal uncertainty.</p>	<p>Demand: In the event of a revision of the NRR, the focus on forest ecosystems should be reduced: Article 12 should be deleted and forests should be treated as a terrestrial ecosystem under Article 4. The suitability of the index of common forest bird species for assessing the condition of forest ecosystems, and its methodology, must be critically scrutinised. Fundamentally, it is unclear for all proposed indicators to what extent they can be influenced by forest management at all. Any references to possible exclusion from use should be removed from the Regulation, for example in Annex VII (15).</p>

<b>NATURA 2000 (Birds Directive <a href="#">2009/147/EC</a>, Habitats Directive <a href="#">92/43/EEC</a>)</b> 	
Problem description	Proposal for simplification/burden reduction
<p><b>Merging of both Natura Directives into a modern Nature Conservation Directive</b></p> <p>A modern EU nature conservation policy should create synergies between rigorous nature conservation and the promotion of an attractive business location. Natura 2000 sites that have already been designated will continue to be protected under a new EU Nature Conservation Directive in accordance with the new rules.</p>	<p>Member States need a more subsidiarity-based approach to a future nature conservation directive in order to be able to respond better to local ecological (and socio-economic) conditions, e.g. greater flexibility in adapting the annexes to the Birds and Habitats Directives.</p>
<p><b>Strict species protection must be adapted to economic change</b></p> <p>The strict species protection required by EU law regularly poses a major obstacle to the implementation of projects.</p>	<p>In her Opinion as Advocate General on 6 February 2025 in Case C-784/23, Ms Kokott proposed that the strict interpretation of the Habitats Directive concerning harm to protected species, such as killing, should not be adopted verbatim in the Birds Directive. This should be clarified in Article 5 of the Birds Directive.</p>


	Unlike the Birds Directive, the Habitats Directive protects only species worthy of protection. Therefore, the strict interpretation of the prohibition on killing under the Habitats Directive should also apply in the Birds Directive only to particularly rare bird species (where the population is endangered), see Case C-131/24.
<p><b>Protection of species outside designated areas</b></p> <p>Species protection based on the Habitats Directive, irrespective of designated areas, is a heavy burden that undermines legal and planning certainty. From the perspective of proportionality, it is not justifiable to accord such excessive priority to species protection.</p>	The protection of species outside representative areas must be removed from the Habitats Directive.
<p><b>Withdrawal and modification of protected areas</b></p>	A new right should be created for affected landowners to have a designated protected area withdrawn if the area is no longer suitable for fulfilling the conservation objectives of the Directives. Existing protected areas must be subject to changes in their boundaries, extent and conservation provisions where this is also necessary for economic and social reasons.
<p><b>The requirements for the Nature Impact Assessment are too complex</b></p>	The requirements for the Nature Impact Assessment of projects located within or on the immediate borders of designated protected areas are to be simplified. Social and economic aspects, as well as compensation schemes, must be taken into account in the impact assessment.


## ENERGY - CLIMATE - SUSTAINABILITY

### Carbon Border Adjustment Mechanism Regulation (EU) [2023/956](#) (CBAM)



Problem description	Proposal for simplification/burden reduction
Without relief from CO2 costs arising from emissions trading or the Carbon Border Adjustment Mechanism (CBAM), European companies will be left to bear these costs, leading to an intolerable loss of competitiveness. The currently proposed Temporary Decarbonisation Fund ( <a href="#">COM(2025)990</a> ) is insufficient in its present form.	A solution must be found and implemented as a matter of urgency for the CO2 costs associated with exports of CBAM goods and goods produced from CBAM goods, as also announced in the European Commission's Action Plan for Steel and Metals.

Emissions Trading Directive <u>2003/87/EC</u> 	
Problem description	Proposal for simplification/burden reduction
European companies have been facing higher energy prices for years. With the expiry of free allocation in EU ETS I, the situation is becoming even more acute.	Extension of free allocation.
In general, a predictable basis for investment must be created for companies. This requires clear and realistic targets. As things stand today, there would be no new allowances in EU ETS I from 2039 onwards.	Flattening the linear reduction pathway in EU ETS I.
<p><b>Radical simplification of bureaucratic procedures and greater transparency are necessary</b></p> <p>The application of the cross-sectoral correction factor (CSCF) should be avoided through system adjustments. This is not only necessary to create a fair and level playing field within Europe. Abolishing the CSCF would also drastically increase planning and investment certainty for businesses. Currently, the CSCF penalises the best performers by reducing their free allowances by up to a fifth. Abolishing the CSCF would also reduce the problem of carbon leakage. By designing the allocation system in a more dynamic and equitable manner, the CSCF could become redundant without jeopardising the long-term climate target (i.e. the overall EU cap on greenhouse gases).</p> <p>Emissions trading involves numerous reporting, documentation and approval requirements, such as the monitoring plan, methodology, annual activity rate report, four-year improvement report and certification of sustainable biomass, which entail a great deal of red tape and offer little or no benefit from an operational perspective.</p>	At the very least, account confirmations and improvement reports should be abolished.

Industrial Emissions Directive <u>2010/75/EU</u> (IED) 	
Problem description	Proposal for simplification/burden reduction
Article 15(3) of the Industrial Emissions Directive stipulates that the competent authority must set the strictest possible emission limit values achievable at the installation through the application of BAT, taking into account the full range of BAT-associated emission limit values.	<p>In its position paper on the Environment Omnibus (<a href="#">link</a>), WKÖ calls for the requirement to set the strictest possible emission limit values to be removed.</p> <p>If there are ranges within which the best available techniques are applied, it should also be possible to operate within these ranges.</p>



Problem description	Proposal for simplification/burden reduction
<p>The certification required throughout the entire value chain to demonstrate that the (forestry) biomass used (solid, liquid and gaseous) meets the sustainability criteria is too complex and burdensome. This is particularly so as there are currently only certain certification schemes that are recognised.</p>	<p>Articles 29 and 30:</p> <ul style="list-style-type: none"> <li>• The reporting requirements must be significantly reduced.</li> <li>• In general, there is a need for comprehensive simplification and standardisation, particularly regarding the reporting requirements on greenhouse gas savings</li> </ul>
<p>The revision of the Renewable Energy Directive (RED III) as part of the Green Deal has introduced a multitude of new requirements and restrictions on the use of wood for energy, in addition to the already extensive sustainability requirements of the previous directive. As a result, wood energy companies and foresters are faced with numerous new bureaucratic regulations.</p> <p>The use of wood for energy is not only crucial for achieving climate neutrality and expanding renewable energy, but also for the conversion of forests to adapt to climate change, as well as for value creation and jobs in rural areas. The disproportionate new requirements of RED III must be urgently reduced so that wood energy can continue to fulfil its role as a local and affordable form of renewable energy in the future.</p>	<p>Articles 29(1) and 7a of RED III should therefore be amended in the event of simplifications in the area of sustainability:</p> <ul style="list-style-type: none"> <li>• Raising the size limit for sustainability certification from 7.5 to 20 MW (the size limit under RED II). This would ensure that no additional wood energy plants have to undergo the expensive and complex process of sustainability certification (Article 29(1)).</li> <li>• The new link to compliance with climate targets for land use (LULUCF) should be removed (Article 29(7a)), as it is already foreseeable that the climate targets cannot be met. The climate targets set out in the LULUCF Regulation are unrealistic and would require drastic restrictions on forestry to be achieved, which would massively limit the availability of domestic timber.</li> </ul>
<p><b>Amendment to the scope</b></p> <p>Currently, substitute fuels in Austria must be certified in accordance with the Renewable Energy Directives RED II &amp; RED III (EU) 2018/2001 &amp; (EU) 2023/2413 (hereinafter referred to as RED). This additional certification places a significant administrative burden on the Austrian waste management sector.</p> <p>Furthermore, the implementation of the sustainability certification requirements under RED has led to significant administrative burdens and distortions of competition between Member States.</p> <p>Existing national certification schemes in the waste management sector are often not recognised under the Renewable Energy Directive (in Austria, for example, 'Efb' or 'Efb+'). This means that, despite complying with comprehensive national certification systems, companies must obtain additional certifications under voluntary schemes recognised at EU level.</p>	<p>For this reason, the aim should be to exclude waste from the scope of the RED in principle. In our view, additional certification of waste as 'sustainable' is not necessary, as these materials are already used as substitute fuels in an established, recognised process. This approach follows the basic principles of the waste hierarchy, as thermal recovery is always preferable to disposal. The thermal recovery of substitute fuels not only contributes to reducing waste volumes but also enables the energy recovery of fuels that replace more emission-intensive alternatives. Furthermore, existing national and European regulations on substitute fuels must be complied with to ensure that the use of these substitute fuels is both environmentally and economically sound. Therefore, additional certification is superfluous and creates unnecessary administrative burdens for businesses without offering any real added value in terms of sustainability.</p> <p>The duplication of certification requirements described above leads to unnecessary administrative costs without delivering additional</p>

	<p>environmental benefits. A more harmonised, proportionate and risk-based approach at EU level is therefore essential.</p>
<p><b>Union Database</b></p> <p>There are concerns regarding the current development strategy and the functionality of the Union Database (UDB) with regard to biofuels and biogas.</p> <p>The Union Database (UDB) can - once it is fully operational - help to prevent non-compliant biofuels from being counted towards meeting the RED II targets. We support its implementation, but several key challenges remain unresolved and must be addressed before the UDB becomes a binding instrument:</p> <ol style="list-style-type: none"> <li>1. Legal and procedural issues: There is no legal basis for the traceability of raw materials used for biofuels and biogas, as the delegated act is still pending. The complexity of tracing raw materials from the first collection point, particularly in the case of waste and residues, is likely to overwhelm the system and could lead to legal conflicts. For example, economic operators at the first collection point do not necessarily know whether their raw materials will be processed into biofuels/biogas or not.</li> <li>2. Impact on economic operators: The proposed reporting procedure is incompatible with the expected volume of data and real-world practice. This will place a burden on smaller European companies in particular and may impair their competitiveness in a tough international economic environment (e.g. in the biogas sector).</li> <li>3. Visibility of data for Member States: Currently, Member States have no access to transaction data in the UDB. Member States should be able to view details such as characteristics, transaction specifics and the chain of custody for raw materials/fuels that were collected, produced, traded or exported from that Member State during a reporting period. This information should be available at both a detailed and an aggregated level. Without this information, drafting legislation that takes the UDB into account is a challenge, and establishing links between the UDB and national databases is hindered.</li> <li>4. Bidirectional links between the UDB and national databases: Despite the Commission's political commitments to support bidirectional links, the UDB is in reality designed in such a way as to restrict national databases that have proven reliable in recent years. These should remain fully operational and be compatible with the UDB. European businesses should not be forced to enter data into several different databases ('Data Once Only'). Therefore, bidirectional links between the UDB and</li> </ol>	<p>Recommendations to ensure the success of the UDB:</p> <ul style="list-style-type: none"> <li>• Launch of an initial version of the UDB that records only the final delivery of biofuels prior to their blending with fossil fuels</li> <li>• Establishment of a working group for in-depth discussions with experts from Member States and industry who already manage national biofuel databases and possess valuable experience, in order to effectively implement the bidirectional linking of national databases with the UDB;</li> <li>• Establishment of a working group for in-depth discussions with experts from Member States and industry who already manage national biogas databases and national databases for guarantees of origin, in order to effectively implement the bidirectional linking of national databases with the UDB;</li> <li>• Introduction of a transition period, e.g. one year, to develop the two-way linkage between national databases and the UDB. During this transition period, economic operators already using the relevant national databases shall be exempt from the obligation to use the UDB.</li> <li>• Design of the data module where transaction data is visible to Member States and national database operators.</li> <li>• Direct and effective cooperation is essential for the successful introduction of the UDB and will help to detect and combat fraud.</li> <li>• Member States and industry should be involved in the reflection process on further topics that are still at an earlier stage, such as the development strategy and the readiness of the UDB with regard to hydrogen and e-fuels, including SAF.</li> </ul>

the Member States should also be considered (not just between the UDB and the voluntary and national systems).

5. Risk of failure: Although we acknowledge the efforts made, our assessment shows that the project faces significant unresolved issues that could lead to its failure. We have particular concerns regarding the transparency, adequacy and consistency of communication with Member States.

**Rules for the Production of Sustainable Renewable Fuels of Non-Biological Origin (RFNBOs) Delegated Regulation (EU) [2023/1185](#) supplementing Directive (EU) [2018/2001](#)**



**Problem description**

The necessary requirements for electricity from renewable energy sources used to produce renewable fuels of non-biological origin (RFNBO) so that they can be considered fully renewable are additionality, temporal and geographical correlation. Demonstrating that these conditions are met will place a burden on the companies concerned and necessitate a separate certification system for cross-border trade. As the requirements must also be met and verified for imported hydrogen, imports from countries with different electricity market systems might not meet the geographical correlation requirements at all.

**Proposal for simplification/burden reduction**

The regulations are excessive and hinder any expansion of RFNBO production capacity. It is therefore necessary to bring forward the review of the delegated act, announced under RED III, from 2028 to 2026. The outcomes of the reviews should include:

- The removal or revision (e.g. by extending the transition period) of the additionality requirement for electricity used to produce renewable hydrogen. Permitting the use of older and new renewable energy sources, as well as installations supported by state aid.
- Retain the requirement for temporal correlation based on the same month, rather than changing it to the same hour by 2030.
- Ensure the validity of legally compliant recognitions throughout the entire lifetime of the generation facility
- Offer alternative solutions to the requirement for geographical correlation to ensure the possibility of imports from third countries with different electricity market systems.

Until then, proof that the electricity used to produce RFNBOs comes from renewable energy sources must be as simple as possible; for example, a power purchase agreement (PPA) should suffice. Cross-border trade must be as simple as possible.



For manufacturers of small-batch products, such as lamps or luminaires, entering data into the European Product Registry for Energy Labelling (EPREL) is particularly time-consuming. The data must be re-entered for each new series. Furthermore, this often makes little sense in this sector, as these are not products where the consumer can actually make a decision based on the often minimal differences in energy efficiency. Moreover, the situation regarding some products is unclear. For example, there are differences between luminaires with a removable light source and those where the light source is not removable. This can lead to legal uncertainty and unequal treatment. The accessibility of the database for use by national authorities has also proved to be inadequate.

Problem description	Proposal for simplification/burden reduction
<p>Since 1 January 2019, manufacturers, importers and authorised representatives have been required to register their products covered by the Energy Labelling Regulation and enter them into the European Product Registry for Energy Labelling (EPREL) before they can be sold on the EU market. This has become a highly complex and bureaucratic process. This places an enormous burden on SMEs in particular, as data transmission requires increased staffing and involves technical challenges.</p> <p>EPREL is an online product registration database managed by the European Commission. The database contains data on the energy efficiency of products covered by energy labelling regulations. These include products such as lamps, heaters, displays, ovens, washing machines, etc. The data included in the database comprises, for example, a product's energy efficiency class and technical data sheets. The data contained in the database includes, for example, a product's energy efficiency class and technical data sheets. The database consists of three parts: a section for manufacturers to register their products, a section for authorities to support their market surveillance activities, and a public section where consumers can access a selection of the data contained therein.</p>	<ul style="list-style-type: none"> <li>• There should be exemptions for SMEs that supply a small number or a specific number of units per year.</li> <li>• Review of the appropriateness of the EPREL registration requirement (including exemptions for small series with volume thresholds and, for example, specialised, personalised B2B applications) as well as exemptions for those products where the energy label has no influence on the purchasing decision</li> <li>• Reduction of the data to be entered to the minimum necessary for market surveillance and consumers</li> <li>• Removal of legal ambiguities regarding the scope of application, e.g. in relation to (non-removable) light sources incorporated into products</li> <li>• Simple testing procedures that can be carried out by each manufacturer/importer themselves, including a standardised template</li> </ul>
<p>With the implementation of the Ecodesign for Sustainable Products Regulation (EU) 2024/1781 (ESPR), a Digital Product Passport (DPP) will be introduced for the first time, in which sustainability-related information on the product is to be collected. The DPP system has not yet been implemented in practice. Furthermore, key legal acts are missing or have been delayed. With the European Product Act and the Omnibus Package to simplify legislation on energy-efficient products, there are plans to introduce DPPs for all products covered by this legislation. The main argument is the reduction of bureaucracy through digitalisation. These DPP measures are also intended to incorporate or replace the information in the EPREL database.</p>	<ul style="list-style-type: none"> <li>• Increasing digitalisation can, if implemented in carefully considered stages and with requirements kept to a reasonable level, be a good way of facilitating simplification. In this regard, as with the implementation of the Ecodesign for Sustainable Products Regulation (EU) 2024/1781 (ESPR) in general, WKÖ advocates the following principle: 'Start simple and make it work.' The introduction of the DPP should also be viewed in the light of this principle. For WKÖ, simplification means that the actual burden of compliance work for businesses is measurably and sustainably reduced. Merely digitising existing regulations, or even digitising them alongside additional regulations, does not constitute simplification, as it must always be borne in mind that greater digitalisation on the part of businesses</li> </ul>

	<p>also entails greater investment in IT infrastructure, training and staff.</p> <ul style="list-style-type: none"> <li>• In any case, we should refrain from introducing regulations that can only be implemented by introducing entirely new systems and concepts. For this reason, we should also abandon the idea of introducing a DPP for existing energy-efficient products.</li> </ul>
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Energy Performance of Buildings Directive (EU) [2024/1275](#) (EPBD) 

Problem description	Proposal for simplification/burden reduction
<p>The requirements of the EPBD are extremely ambitious in terms of</p> <ul style="list-style-type: none"> <li>• economic feasibility (financing, taxonomy)</li> <li>• the available workforce (shortage of both numbers and expertise)</li> <li>• technical specifications (achieving new-build standards in renovation, changes to energy supply)</li> </ul> <p>The current framework must be implemented with care, as there is otherwise a risk that buildings will be demolished rather than renovated. This would not serve the objective of decarbonising the building stock. The ETS-2 will impose additional financial burdens on homeowners.</p>	<p>Future reviews must give high priority to the (economic, technical and functional) feasibility of renovations.</p> <p>The costs of renovations will be borne by the owners of buildings/units. There is currently a gap in the availability of affordable financing options. The taxonomy must enable a phased approach to renovation rather than restricting it. The costs of owning buildings/units must be assessed in such a way that they remain affordable.</p> <p>In line with the simplification agenda of the European Commission, we ask that only Article 14 of the EPBD be included in a future omnibus proposal or initiatives like the Electrification Action Plan, to simplify requirements and reduce the burden for businesses. A revision of these provisions is needed as soon as possible, as Member States are starting to transpose the requirements into national law. Further proposals, like the Clean Corporate Vehicles proposal, are likely to further increase grid capacity needs.</p> <p>We call on the Commission to explore ways to simplify and support sustainable and green mobility, for example, by allowing and promoting a demand-oriented approach in the implementation of the EPBD. The total charging capacity, if contracted power allows, is more important than the number of (slow) charging points in achieving the objectives of the EPBD.</p> <p>Therefore, a flexible approach to Article 14 is needed, allowing fewer but more powerful recharging points, provided that the Directive’s overall objectives on charging availability and uptake are met. Existing recharging points should be grandfathered to avoid unnecessary replacement when Member States transition to a more flexible, demand-oriented approach.</p>



Problem description

The EU Regulation aims to reduce methane emissions from operators of oil, gas and coal infrastructure. It contains detailed provisions on the measurement, quantification and reporting of methane emissions, as well as on the inspection of infrastructure and maintenance obligations. Three articles are particularly relevant:

Article 12 (Monitoring and reporting): Operators must submit an annual report on methane emissions from their installations to the competent authorities.

Article 14 (Leak detection and repair): Networks and installations must be regularly checked for leaks. These inspections must cover 100% of the installed base within the first 12 months of the Regulation coming into force. Any leaks detected above a defined threshold must be repaired promptly and documented.

Article 15 (Restrictions on venting and flaring): There is a ban on venting, which stipulates that residual quantities must, as a general rule, be reinjected, used on-site or flared.

Some key elements of the Regulation, such as requirements for measuring equipment and techniques, are still outstanding and are to be laid down in an implementing act by the Commission. Until then, the best available technologies are to be used, which leads to uncertainty regarding investment decisions.

Proposal for simplification/burden reduction

The Austrian gas industry has already invested heavily in infrastructure safety and emissions reduction, making the pipeline network one of the most modern in Europe. Whilst the reduction of methane emissions and the creation of a European framework are welcomed, the requirements of the Regulation are, from the operators' perspective, excessive in many areas. They lead to high bureaucratic hurdles and unnecessary additional costs. We therefore call for these points to be reconsidered and for the regulation to be amended accordingly.

- De minimis threshold for emissions:

The establishment of a de minimis threshold for emissions (Leak Detection and Repair = LDAR, venting) is strongly recommended, as the lower limit for emissions currently stands at zero or a single methane molecule. For the smallest emissions, the costs of justification, reporting and repair are disproportionate to the potential emission reduction from the leak.

For leaks above 500 ppm that cannot be repaired immediately, simple justifications should suffice, without the express authorisation of the competent authority. In Austria, 'authorisation' means the issuance of a formal decision.

- LDAR programme:

LDAR programmes require measurements at several hundred thousand measurement points at relatively short intervals, with extensive reporting. The intervals should be extended and the reporting requirements reduced, e.g. to cover only points with positive and significant emission values. This would save approximately 95-99% of the documentation - focusing on the essentials! This also applies to the repair and monitoring plans in Annex II.



Problem description

**European Sustainability Reporting Standards (ESRS)**

The CSRD includes an EU-wide obligation to provide information on sustainability aspects. The Omnibus I package (Directive (EU) 2026/470) provides for various simplifications. In order to reduce the reporting burden on companies and achieve the


Proposal for simplification/burden reduction

- The reduction in data points is based primarily on the consolidation and elimination of duplicate reporting rather than on a substantial simplification. In some areas, the changes even lead to new complexity, the prescription of certain behaviours and legal uncertainty.


<p>objectives of reporting in a more proportionate manner, the scope of companies subject to reporting is restricted, specifically to those with net turnover exceeding €450 million and an average of more than 1,000 employees during the financial year.</p> <p>Companies subject to reporting requirements must report in accordance with binding European Sustainability Reporting Standards (ESRS). In 2023, the Commission adopted the first package of ESRS in the form of Delegated Regulation (EU) 2023/2772. To simplify and streamline sustainability reporting, the ESRS are now undergoing a review. WKÖ welcomes the overarching aim of the ESRS revision to significantly reduce the reporting burden. Companies urgently need tangible simplifications and practical implementation to ensure that sustainability reporting is efficient and legally compliant. However, the requirements of the revised ESRS remain disproportionately high. The implementation of the CSRD is extremely cost-intensive.</p>	<ul style="list-style-type: none"> <li>• The revised ESRS should refrain from prescriptive requirements and the introduction of new reporting obligations, and ensure that their application serves the purpose of transparency and does not dictate conduct. The application of the revised ESRS should not increase either the overall volume of information reported by companies or the audit burden. In particular, requirements for reporting at the location level are impractical for many companies and thus disproportionately increase the reporting burden.</li> <li>• Furthermore, alignment with international standards such as the ISSB must be ensured to avoid duplication of effort and additional adjustments.</li> <li>• Consequently, further amendments to the technical provisions and ARs (interpretative notes) of the revised ESRS are necessary to ensure that the intended simplification actually leads to a reduction in the burden on reporting companies and that the Commission’s stated objective of meaningful simplification is achieved.</li> <li>• Furthermore, to prevent implementation practices from deviating from the ESRS, all accompanying measures (such as FAQs, implementation guidelines and interpretative notes for audit purposes) should be formulated and applied in line with the overarching objective of simplification. Such materials must not be used to introduce new obligations or to extend the scope of disclosures beyond the wording of the standards.</li> </ul>
<p><b>Voluntary Standards for Sustainability Reporting (VSME)</b></p> <p>Companies not subject to reporting requirements may prepare a sustainability report on a voluntary basis. The Commission has provided voluntary standards for this purpose, which have been adopted in the form of a recommendation (Voluntary Sustainability Reporting Standard for Small and Medium-Sized Undertakings - VSME). The VSME are also subject to revision by the European Commission. They are to be adopted in the form of a delegated act.</p> <p>Under Omnibus I, the VSME is intended to serve simultaneously as an upper limit on the collection of information from companies subject to reporting requirements by those not subject to such requirements. This is intended to create a safeguard against the ‘trickle-down effect’. WKÖ welcomes the overarching aim of the VSME to establish a binding upper limit on data requirements along the value</p>	<ul style="list-style-type: none"> <li>• For protected companies, however, the value chain cap falls short without accompanying measures - such as those against de facto pressure to provide information and the shifting of liability. In particular, protected companies will be reluctant to exercise their right to withhold additional information for fear that such a refusal might negatively impact future cooperation. Effective accompanying measures must therefore be included to counterbalance the de facto pressure to provide requested additional information that goes beyond voluntary standards. The value-chain cap must thus be practical and enforceable, whilst at the same time taking due account of the interests of the companies subject to reporting obligations. One proposal to mitigate the ‘trickle-down effect’ would be, for example, to establish a national contact point. Its role should be to support companies in fending off</li> </ul>


<p>chain. Companies that do not (or no longer) fall within the scope of the Directive continue to fear that their market-dominant customers will require them to provide additional information beyond the simplified standards (VSME) ('trickle-down effect'), which generates considerable additional costs. The Value Chain Cap is a step in the right direction to protect so-called 'protected companies' from excessive burdens and to ensure that so-called 'reporting companies' can fulfil their obligations even if they do not include information from protected companies that goes beyond the details set out in the voluntary standards. An unbureaucratic solution is welcomed that creates legal certainty for reporting and non-reporting companies and enables compliance with reporting obligations without additional bureaucracy.</p>	<p>excessive requests or the potential consequences of legitimate refusals to provide information. In this context, the possibility of anonymous reporting could be explored.</p> <ul style="list-style-type: none"> <li>• WKÖ welcomes the VSME's overarching aim of significantly reducing the reporting burden for SMEs and sole traders. However, in certain respects, the draft still appears too complex for the limited resources of SMEs and sole traders. Many companies are already faced with sector-specific and highly detailed requests for information from business partners. This applies in particular in the context of regulatory requirements such as the EU Taxonomy Regulation, for example through the request for detailed emissions-related information at product or service level ('Product Carbon Footprints'). The VSME does not address these emissions or the associated problem that both public and fee-based databases often lack reliable or sufficiently differentiated data that affected companies could report on. Affected companies are currently required to produce their own 'product carbon footprints'. This is practically unfeasible for SMEs and sole traders due to the associated staffing and financial costs. Issues such as the one mentioned should be taken into account during the introduction of the VSME and subsequently resolved. There should be greater simplification, more practical guidance (for example through examples), stronger protection of confidential business data, and better alignment with the ESRS, which is currently being revised.</li> </ul>
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**TRANSPORT LAW**

Regulation (EC) No <u>561/2006</u> on the Harmonisation of certain Social Legislation in Road Transport 	
Problem description	Proposal for simplification/burden reduction
<p><b>Establishment of sector-specific working time regulations for bus drivers</b></p>	<ul style="list-style-type: none"> <li>• Weekly rest periods of 45 hours before and after implementation</li> <li>• Greater flexibility regarding daily rest periods: between two weekly rest periods, it should be permitted to reduce the daily rest period twice to eight hours and once to nine hours (currently: three times to nine hours)</li> </ul>

	<ul style="list-style-type: none"> <li>• Extension of the compensation period for reduced weekly rest periods from three to 13 weeks</li> </ul>
<b>Reintroduction of flexible breaks</b>	More flexible allocation of breaks to 3 x 15 minutes, instead of the rigid allocation of 1 x 30 and 1 x 15 minutes under the current directive.
<p>From 1 July 2026, vehicles and vehicle combinations with a maximum authorised mass exceeding 2.5 tonnes must be fitted with a tachograph if they are used for cross-border freight transport or cabotage. For businesses whose main activity is not commercial freight transport, such as craft businesses, this will entail additional administrative burdens. For craft businesses, there is an exemption up to 7.5 tonnes, which is, however, limited to a radius of 100 km around the company's registered office.</p> <p>Specialised craft businesses and businesses in structurally weak regions are increasingly reliant on covering greater distances. The current regulations prevent this through additional bureaucratic burdens and thus hinder the economic activity of many SMEs.</p>	Extension of the 'craftsmen's exemption' under Article 3(aa) to at least 200 km.

Regulation (EU) No <u>165/2014</u> on Tachographs in Road Transport 	
Problem description	Proposal for simplification/burden reduction
<b>Authorisation for Member States to adopt different national rules only in exceptional cases</b>	To ensure legal certainty and a level playing field within the EU, social legislation must be applied uniformly across all Member States. The Regulation should therefore not permit differing national exemptions.
<b>EU-wide harmonised rules on tolerances for minor infringements</b>	Penalties for breaches of the obligation to use recording equipment are regulated by the Member States. This not only leads to differing penalties but - depending on the varying administrative practices in the Member States - to arbitrary and disproportionate fines for minor infringements (e.g. breaches of a few minutes). The key provisions should therefore be incorporated directly into EU law.

Professional Drivers Directive (EU) <u>2022/2561</u> 	
Problem description	Proposal for simplification/burden reduction
<b>Prospective drivers without initial qualification (holding only a driving licence) should be allowed to practise the profession for one year, provided that the initial qualification is completed within that first year</b>	We propose that prospective drivers without initial qualification (solely on the basis of a driving licence) be allowed to work in this profession for one year and complete the initial qualification within that first year. This would encourage more people to take up the profession

<p>The transport sector is already facing the challenge of finding and recruiting new drivers. Access to this profession should therefore not be made unduly difficult.</p>	<p>of driver and make it easier for them to enter the profession.</p>
<p><b>Expanded opportunities for combining a driving licence with the initial qualification</b></p> <p>A strict separation between the initial qualification and driving licence training would increase the time and cost involved for applicants. This could influence their career choices to the detriment of the driving profession.</p>	<p>As the majority of lorry and bus drivers are required to meet the requirements of the initial qualification, it makes sense to combine the initial qualification with driving licence training. We propose creating further opportunities to integrate driving training for the driving licence and the initial qualification even more closely in future.</p>
<p><b>Avoiding repetition in further training by gradually reducing the duration of courses, as drivers will have gained more experience</b></p>	<p>With regard to the organisation of further training over a five-year period, drivers and companies should be free to decide how to spread the further training within the five-year period according to their individual needs. The mandatory completion of the same periodic training content every five years is often regarded as unnecessary. We therefore propose gradually reducing the duration of further training for the second, third and subsequent training courses, as drivers will have gained more experience by then. In this way, excessive repetition can be avoided.</p>
<p><b>Clarification of ambiguities in the scope of application with regard to Article 2(h)</b></p>	<p>Clarification of ambiguities in the scope of application, in particular with regard to Article 2(h) of Directive (EU) 2022/2561, as well as special cases of further training where parts of the training are undertaken in different Member States (e.g. due to a change of workplace for the driver), and special cases relating to third countries (e.g. are initial qualifications from certain third countries such as Switzerland recognised, and under what conditions?)</p>
<p><b>Taking into account the specific characteristics of e-learning</b></p>	<p>We welcome the possibility expressly provided for in Directive (EU) 2022/2561 to complete further training content via e-learning on a voluntary basis. We believe that e-learning is appropriate for certain topics within further training. Unfortunately, the specific legal framework of the Directive is impractical and should be adapted to the particularities of e-learning: the general requirement that a continuing education module can be completed within two days, for example, ignores the possibilities and advantages of e-learning. This allows the content of a module to be learnt and revised in smaller sections over a longer period (e.g. three months).</p>

**Regulation (EC) No 1073/2009 on Common Rules for Access to the Int. Market for Coach and Bus Services**



The information contained in the analogue EU journey form (journey details, border crossings, working hours, vehicle and driving data) is already available to enforcement authorities via other digital and reliable systems such as the digital tachograph, the IMI portal and national and European control and exchange interfaces. At the same time, the journey form imposes a considerable administrative burden on bus operators and drivers due to manual, multilingual entries, complicated formal requirements and the obligation to carry it for long periods (currently up to 56 calendar days). In enforcement practice, it is evident that the EU journey form now functions primarily as a formal sanctioning tool, as minor formal errors (e.g. missing commas, spelling mistakes, incomplete location details) lead to high minimum fines, some of which must be paid immediately on the spot abroad in order to be allowed to continue the journey at all. This bears no objective relation to the actual relevance of the findings to control or safety.

**Problem description**

The EU journey form is an analogue, paper-based control instrument that dates back to a time when there were regular border controls, no digital control systems and no Europe-wide networked databases. These conditions no longer exist today. Within the European single market, control authorities already have several digital control tools at their disposal, in particular the Smart Tachograph 2 with automatic border crossing detection, digital records of driving, rest and working times, posting notifications and cabotage information via the IMI portal.

All information relevant for control purposes is therefore already collected and made available digitally. The EU journey form does not generate any additional safety or enforcement-related insights, but rather duplicates data that is already available to the authorities from other sources. The EU journey form is an outdated enforcement tool that contributes neither to road safety nor to fair market surveillance, but merely perpetuates analogue bureaucracy. Retaining the journey form leads to duplication, unnecessary administrative costs, legal uncertainty for drivers and inconsistent enforcement across Europe, which is particularly problematic in cross-border transport.

**Proposal for simplification/burden reduction**

The complete abolition of the EU journey form (Regulation (EC) No 1073/2009, Art. 12) would be a concrete, immediately effective contribution to reducing EU bureaucracy, without restricting the authorities' ability to carry out checks.

**Delegated Regulation (EU) 2024/490 amending Delegated Regulation (EU) 2017/1926 supplementing Directive 2010/40/EU as regards the Provision of EU-Wide Multimodal Travel Information Services**



**Problem description**

**Reducing the additional requirements for historical data to the necessary minimum**

The additional requirements for historical data (Article 3(1), Article 4(1) and (3), and Article 6(1)) should be reduced to the necessary minimum, as all data to be provided must be physically stored in one

**Proposal for simplification/burden reduction**

Art. 3(1), Art. 4(1) and (3), and Art. 6(1): The additional requirements for historical data should be reduced to the necessary minimum.

location. This places a strain on storage capacity, which is usually provided by cloud providers. To reduce the burden on data providers and service providers, as well as on the environment, we advocate that there should be no requirement to provide 'raw data' in this area.

We see no objective necessity for the inclusion of occupancy data - there is no recital from which the motivation could be derived. In the past, occupancy data was introduced hastily in response to the pandemic, with data protection considerations being pushed into the background.

## SOCIAL AND LABOUR LAW

### Posting Declaration and A1 Declaration for Business Trips/Postings of Workers to other EU Countries



Regulation (EC) No [987/2009](#) laying down the procedure for implementing Regulation (EC) No [883/2004](#) on the coordination of social security systems  
[COM\(2024\)531](#) Proposal for a regulation on a public interface for the declaration of the posting of workers

#### Problem description

##### Clarification is needed

Under EU law, companies based in Austria that plan to post their employees abroad for more than three days must submit an application for the A1 certificate to the relevant social insurance institution, either electronically or using a form. This serves as proof that the employee is properly insured in Austria and that the host country is not entitled to impose social security contributions. A separate application must be submitted for each employee.

The employer must also submit a posting declaration to the authorities of the host country. In November 2024, the European Commission proposed setting up a single digital declaration portal (e-declaration portal) for companies providing services and temporarily posting workers to another Member State. The declaration procedure is to be standardised and simplified, with the public interface being made available to Member States on a voluntary basis only. The single digital declaration portal is intended to enable service providers to use a single form instead of 27 different national forms. This standardised form will be available in all official EU languages. The information required will be streamlined to around 30 data points. This is expected to reduce the administrative burden on businesses.

#### Proposal for simplification/burden reduction

**E-Declaration:** Cross-border postings are to be simplified - as envisaged by the Commission - through an EU-wide standardised declaration ('E-Declaration'). We recommend providing some additional information, such as the duration of the posting and the social security number of the posted worker, which could be facilitated by ESSPASS (see below).

**ESSPASS:** The Commission will present a proposal for a digital social security document in Q3 2026. A digital wallet is to be developed for the management of social security data, which can also be verified online across borders. Among other things, this is intended to reduce the administrative burden for companies operating across borders within the EU single market.



Problem description	Proposal for simplification/burden reduction
<p><b>Disproportionate administrative burdens arising from the creation of pay structures</b></p> <p>The Directive stipulates that companies must have pay structures in place to ensure equal pay for equal work or work of equal value. The complexity of this task is illustrated by the EIGE's 'Guidance', a 157-page document intended to assist companies in establishing such structures.</p> <p><b>Disproportionate reporting obligations</b></p> <p>The Directive imposes extensive reporting obligations at very short intervals. Employees are able to exercise their rights without restriction.</p>	<p>Art. 4 - Companies that are subject to a collective agreement should be exempted from the obligation to establish an internal remuneration structure. If a company wishes to introduce its own remuneration structure, it must remain free in its choice of system. Analytical systems are complex and administratively burdensome.</p> <p>The application of a collective agreement should provide companies with the certainty of a rebuttable legal presumption of non-discrimination.</p> <p>Art. 7 - The right to information should not be exercised an unlimited number of times in order to prevent abuse.</p> <p>Art. 9 - For reasons of practicability, it must be permitted, in reporting, to exclude certain groups (e.g. holiday workers).</p> <p>Longer implementation periods for the initial reports: payroll software providers need to program the report, and companies require time to test the new systems.</p> <p>Art. 23 - Sanctions must not be excessive; a warning prior to any penalty must be permitted.</p>



Problem description	Proposal for simplification/burden reduction
<p>The Directive contains excessive reporting obligations for platforms, which should be deleted or at least reduced.</p>	<p>The reporting obligations in the following articles should be removed or at least reduced:</p> <p>Art. 8: Reporting on data protection impact assessments.</p> <p>Art. 9: Information on automated monitoring systems. In addition to the information on automated decision-making and monitoring systems to be provided to workers on their first day of work, workers must be provided with detailed information on these systems upon request. This should be deleted without replacement.</p> <p>Art. 17: General information on platform work.</p>

## Directive (EU) 2003/88 concerning certain Aspects of the Organisation of Working Time

Problem description	Proposal for simplification/burden reduction
<p>The Working Time Directive does not take into account workers who, whilst working from home, are largely able to determine their own working hours. The provisions on daily and weekly rest periods, maximum working time and reference periods apply to them. Special derogations should therefore be introduced for these situations.</p>	<p>Article 17(1) new point (d)                      Employees working from home who can determine their working hours themselves, either in part or in full.                      This is intended to provide for exceptions to night and weekend rest periods.</p>

## Directive 94/33/EC on the Protection of Young People at Work


Problem description	Proposal for simplification/burden reduction
<p>The Directive did not take into account that, in some sectors, the training of young people must take place at night, e.g. in bakeries.</p>	<p>Article 9(2) should be supplemented as follows:                      However, Member States may, by legislative or regulatory provision, authorize work by adolescents during the period in which night work is prohibited in the following cases, where there are objective grounds for so doing and provided that adolescents are allowed suitable compensatory rest time and that the objectives set out in Article 1 are not called into question:</p> <ul style="list-style-type: none"> <li>- work performed in the shipping or fisheries sectors;</li> <li>- work performed in the context of the armed forces or the police;</li> <li>- work performed in hospitals or similar establishments;</li> <li>- cultural, artistic, sports or advertising activities;</li> <li>- employment for the purposes of vocational training, provided that this typically takes place at night in the relevant sector, e.g. in a bakery.</li> </ul>

## CONSUMER LAW

### Directive (EU) 2024/825 on Empowering Consumers for the Green Transition


Problem description	Proposal for simplification/burden reduction
<p>The EU Empowering Consumers Directive (EmpCo Directive) sets out, for the first time, specific fair trading requirements for environmental claims and sustainability labels in commercial advertising. It should have been transposed into national law by March 2026 and will apply from September 2026.</p>	<p>Against the backdrop of a lack of transition periods, a solution is required in terms of economic implementation to avoid unnecessary product waste and the wastage of packaging materials that have already been ordered (in</p>

<p>As the EmpCo Directive does not provide for any transition periods, stocks of already packaged products may no longer be sold if their labelling does not comply with the new requirements. This inevitably leads to a waste of products (e.g. edible food). Both production and retail are affected. Added to this are other requirements of the ‘Green Deal’; for example, in the food retail sector, the EU Waste Framework Directive stipulates a requirement to reduce food waste by 10% in processing and 30% in retail by 2030.</p>	<p>business practice, it is uneconomical to order small quantities of packaging materials).</p> <p>The Directive therefore requires clarifying provisions that address the placing of products on the market or, at the very least, establish an appropriate transition period.</p> <p>The European Commission recently clarified that it is the responsibility of national consumer protection authorities to investigate business practices and assess their proportionality.</p> <p>Specifically, we therefore propose enforcement with a sense of proportion to avoid the destruction of products. This should encompass not only the authorities responsible for unfair commercial practices, which do not exist in this area in Austria (and Germany), but also authorities responsible for food law, which, whilst not directly applying the Directive, use it as a benchmark. This enforcement authority should, particularly in the case of edible goods that are already packaged on the shelves or in stock on the cut-off date, allow for a sell-off. Such an approach is in line with current practice in food law when new labelling requirements are introduced.</p>
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<b>Consumer Rights Directive <a href="#">2011/83/EU</a></b> 	
Problem description	Proposal for simplification/burden reduction
<p><b>Reducing administrative burdens for SMEs in relation to contracts negotiated away from business premises</b></p> <p>The provisions on off-premises contracts also apply where a tradesperson is called to a customer’s home to carry out a job (e.g. painting, electrical work, hairdressing in a flat, etc.) and the contract is concluded there.</p> <p>The complex provisions (enormous information requirements that must be provided on paper) are unmanageable for SMEs and involve a huge bureaucratic burden, as well as potentially completely disproportionate sanctions. Consumers, too, have no sympathy for this bureaucracy (if the consumer wishes to have a service provided quickly, i.e. during the withdrawal period, they must expressly request this ‘in writing’).</p>	<p>Exemption from the provisions on contracts concluded away from business premises where the consumer has initiated the business contact with the trader (e.g. where they have called a tradesperson to their home)</p>
<p><b>Greater legal certainty for businesses regarding information on the right of withdrawal</b></p> <p>Businesses must inform consumers of their statutory right of withdrawal prior to the conclusion of a contract in the case of distance contracts and contracts concluded away from business premises.</p>	<p>The EU legislator should provide businesses with a legally compliant and standardised model information form for informing consumers of their right of withdrawal, which covers all possible scenarios.</p>

<p>Although a model notice for information on the right of withdrawal is available in the annex to the Directive, it contains many text modules that must be correctly selected for the specific case. This model notice form, with its many variants to choose from, is therefore unusable for SMEs due to its complexity.</p>	<p>The expertise of the ELI (European Law Institute, based in Vienna) could, for example, be utilised to design such a form.</p>
<p>Businesses must not only provide detailed information on the right of withdrawal but also make a 'model withdrawal form' available to consumers. Furthermore, in future, every online provider must also place a 'withdrawal button' on their website to make it easier for consumers to exercise their right of withdrawal. The provision of this withdrawal form is entirely superfluous anyway, as it is not used by consumers in practice.</p>	<p>Removal of the obligation to provide a "model withdrawal form".</p>
<p><b>Ensuring greater fairness for consumers in e-commerce</b></p> <p>For example, ball gowns are ordered online, worn at the ball, and only then is the right of withdrawal exercised. The trader can theoretically claim for the loss of value, but calculating this is difficult and the effort involved in doing so is considerable. It is also hard to understand why abusive behaviour should be at the expense of businesses. Consumer protection should not shield abusive behaviour, as such conduct ultimately has a negative impact on consumers who act correctly.</p>	<p>Establishment of an exception to the right of withdrawal where the consumer has not only tested but also used a product ordered.</p>
<p><b>No duplicate information requirements</b></p> <p>Clarification is needed (in Article 8.2 of the Directive) that the order summary prior to the 'order with obligation to pay'-button does not need to display all the essential characteristics of the goods/services again, but rather that the identifiability of the goods must be ensured. If, pursuant to Article 8.2, details of all essential characteristics were provided again to the same extent as in Article 6.1a, this overview would lead to bureaucracy and complete confusion, particularly where multiple goods are ordered. However, there are court rulings in Germany that support the latter view.</p>	<p>Clarification is required (in Article 8.2 of the Directive) that the order summary prior to the 'order with obligation to pay'-button does not need to display all the essential characteristics of the goods/services again, but rather that the identifiability of the goods must be ensured.</p>
<p><b>Exemption from the right of withdrawal when downloading digital content</b></p> <p>The fact that a right of withdrawal is not appropriate for digital content is recognised by the possibility of its loss (Article 16(m) of the Directive). However, the conditions for an effective loss of the right of withdrawal are extremely complex and make downloads highly bureaucratic.</p>	<p>It is therefore necessary, and conducive to digitalisation, to generally exclude digital content from the right of withdrawal.</p>

<p><b>Exemption of certain professional groups necessary</b></p> <p>The rules governing distance contracts typically focus on e-commerce as a business model, or are rather tailored to it. They are not suited to certain professional groups (e.g. estate agents, undertakers), who are not online traders but have only become legally classified as such due to the broad definition of distance contracts.</p>	<p>Establishment of exceptions to the scope of the Consumer Protection Directive for certain professional groups</p>
<p><b>General: Achieving a balanced level of consumer protection</b></p> <p>Initiatives for further specific regulations under EU law should be viewed critically. The principle of subsidiarity, the preservation of business competition, the protection of entrepreneurial freedom and the principle of freedom of contract must be the guiding principles of this assessment. This is intended to ensure that new binding consumer protection regulations comply with the principle of proportionality and are only enacted where there is a specific need for protection and an objective justification exists.</p>	

<b>Directive (EU) <u>2018/1972</u> EU Framework for Electronic Communication Networks and Services</b> 	
Problem description	Proposal for simplification/burden reduction
<p><b>Abolish outdated rules and reduce sector-specific rules</b></p> <p>As the primary aim of the electronic communications framework is to ensure a high level of connectivity across Europe and to create the conditions for the best possible development of the digital single market, simple and efficient rules are urgently needed. A guiding principle for the revision of this regulatory framework should be the creation of a genuine level playing field for all market participants (particularly with regard to the ‘Code’). To this end, it is necessary to identify and remove rules that are no longer fit for purpose. At the same time, the provisions to be newly incorporated into the regulatory framework should be simpler and clearer. This applies in particular to sector-specific consumer law regulations: given that an extremely comprehensive general European consumer protection framework is currently in force, the focus of the new legislation should be on reducing sector-specific rules in this area. Furthermore, it is necessary to significantly reduce the administrative burden on businesses.</p>	<p>Abolishing provisions that are no longer up to date and ensuring that new provisions are simpler and clearer and create a level playing field for all.</p>



Problem description

**Abolition of the obligation to notify an alternative dispute resolution body**

Under Article 5(9), a trader is obliged to inform an alternative dispute resolution (ADR) body that contacts them whether they are willing to participate in the proposed out-of-court dispute resolution procedure. The trader is obliged to reply to the ADR body within a maximum of 20 working days. This, too, represents an additional administrative burden and can be understood as a reporting obligation in the broader sense. If the trader does not reply, the ADR body may assume that the trader refuses to participate.

The Directive introduces a new level of administrative burden by requiring responses to each of the enquiries. These regulatory changes do not lead to a simplification of bureaucracy, but to additional bureaucratic burdens.

Proposal for simplification/burden reduction

Directive 2013/11/EU as amended by Directive (EU) 2025/2647: Deletion of Article 5(9)

This obligation to reply should be abolished outright. This is because it is likely that AS bodies will not point out that the Directive establishes a presumption of non-participation if no reply is received within the deadline. Unaware of the details, the business owner will feel obliged to reply. Furthermore, negative publicity is likely if the business owner fails to comply with the request.

DIGITAL LAW

General Data Protection Regulation (EU) [2016/679](#) (GDPR)



Problem description

Burdensome documentation requirements for SMEs

Proposal for simplification/burden reduction

On the recording of processing activities (Art. 30):

To reduce the administrative burden, particularly for SMEs, an amendment to Article 30 of the GDPR is appropriate. SMEs should be exempt from documentation requirements where they carry out data processing activities that can be regarded as unobjectionable (i.e. data processing activities that do not jeopardise the legitimate interests of data subjects, particularly with regard to the purpose and nature of the data processed).

WKÖ welcomes the fact that this relief has been taken up in the Omnibus IV proposal ([COM\(2025\)501](#)) and is also being extended to small mid-caps.



Problem description	Proposal for simplification/burden reduction
<p>Article 19 requires contractors of authors to inform the authors annually, for example, about the type of exploitation and the revenue generated, where works are used on the basis of a licence in return for remuneration. In justified cases, Member States may reduce (but not remove) this obligation to provide information.</p> <p>This obligation was primarily designed with a view to providing the author with an additional entitlement to remuneration in the event of unexpected success. This is understandable in the fields of film, music and literature, but the obligation applies to anyone who uses copyright-protected works, e.g. organisational logos, product packaging, product and advertising photographs, and even legal texts such as terms and conditions. It also applies not only to businesses, but also, for example, to political parties putting up posters for an election campaign and even to newlyweds posting their wedding photos - taken by a paid photographer - on the internet.</p>	<p>The scope of Article 19 should be reduced to the core areas of film, music and literature.</p>



Problem description	Proposal for simplification/burden reduction
<p>We welcome the fact that the Commission is tasked with drawing up guidelines for the implementation of the AI Act. For companies that must implement the requirements of the AI Act, it is very important that they have access to guidance, practical examples and concrete guidelines in a concise and understandable form. This is the only way to ensure that the requirements of the legislation can be met and implemented as effectively as possible.</p> <p>Companies classified as ‘high risk’ face a much greater compliance burden than those classified as ‘low risk’. Therefore, in addition to the guidelines, support measures will be necessary to help companies navigate the demanding legal requirements. An AI service desk with a clear service focus for businesses must be established at the European Commission. It must offer useful services that businesses can utilise to overcome these challenges.</p> <p>In addition to the guidelines and the Service Desk, it is important that the standards are ready for use in order to ensure smooth implementation and a common approach to governance. These standards must be introduced in good time, as failure to do so would lead to widely differing interpretations of the</p>	<p>The AI Service Desk for the implementation of the AI Act should follow the example of the Austrian ‘KI-Servicestelle’ with the aim of supporting businesses in complying with the regulations and reducing compliance costs. The Service Desk should offer digital tools such as an interactive platform, self-assessment tools, decision trees and webinars. The implementation of sandboxes must go hand in hand with these services.</p> <p>The timely adoption of standards is necessary, as they play a crucial role in reducing compliance costs and ensuring effective, practical and widely adopted solutions.</p>

AI Act, fragmented implementation and additional legal costs.

As some technical standards are not yet available, WKÖ welcomes the extension of the transition periods for certain high-risk AI systems from 2 August 2026 to 2 December 2027, as provided for in the trilogue agreement on Omnibus 7 (AI Act).

## FINANCIAL AND TAX LAW

### Simplification of Tax Legislation through planned Omnibus Proposal



#### Problem description

##### General

High overall administrative burden (time, staff and consultancy costs) due to growing tax compliance requirements

Overlapping and duplicate reporting obligations: identical data must be submitted multiple times, in different formats and to different authorities

Lack of harmonisation of templates, machine-readable formats and submission deadlines: increases process costs and the risk of errors

Multiple registrations and ongoing maintenance of master data/access details across multiple jurisdictions (accounts, representatives, powers of attorney, user management)

Costs for internal governance: establishment and operation of compliance processes (policies, controls, approvals, documentation) as well as ongoing updates

Significant effort required for data preparation and record-keeping (extraction, cleansing, reconciliation, audit trail), particularly with technical submission formats such as XML

Increased external consultancy costs (local tax/legal advice) for interpretation, implementation and assurance in cases of uncertainty

Costs arising from short/inconsistent deadlines and uncoordinated reporting cycles: resource peaks, additional capacity and operational inefficiencies

#### Proposal for simplification/burden reduction


- Mandatory implementation of the ‘once-only’ principle: the European Commission must ensure that companies only have to collect and report data once for identical circumstances. Multiple reporting based on different secondary legislation must be eliminated.
- Clear responsibility assigned to a ‘single point of reporting’ authority: Business data may only be collected once across the EU and reported to a clearly designated lead authority; any further use must take place exclusively within that authority. The European Commission must establish a framework enabling mandatory internal data transfer between authorities.
- Transfer of administrative coordination tasks to the administration: Matching, forwarding and plausibility-checking tasks must no longer be passed on to companies. A lack of internal coordination between authorities must be addressed through institutional and technical solutions within the administration.
- Abolition of parallel reporting obligations for identical data sets: Data that has already been reported under a procedure harmonised under EU law must not be requested again from businesses, provided that data quality and the risk profile permit this.
- Measuring the effectiveness of decluttering measures by their actual reduction in administrative burden: The success of decluttering initiatives should not be measured by the number of legal acts consolidated, but by the actual reduction in reporting, documentation and evidence requirements for businesses.

	<ul style="list-style-type: none"> <li>• <b>Mandatory review of internal data use by authorities prior to the introduction of new reporting requirements:</b> Before any new or extended reporting obligation is introduced, it must be demonstrated that existing data sets cannot be used internally by the authorities. No additional obligations may be imposed on businesses without this demonstration.</li> <li>• <b>Systematic abolition of disproportionate and inefficient regulatory obligations:</b> In addition to simplifying and consolidating existing reporting obligations, provision must ultimately be made for the outright abolition of those measures whose administrative burden is disproportionate to their actual contribution to combating tax avoidance and tax shifting. A merely abstract or theoretical suitability for preventing abuse is not sufficient to justify a permanent burden on businesses.</li> </ul>
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**Directive (EU) 2025/516 VAT Rules for the Digital Age** 

Problem description	Proposal for simplification/burden reduction
<p><b>Practical implementation of the Directive through the pending Explanatory Notes and the pending revision of standard EN 16931</b></p> <p>The EN 16931 standard is currently being revised for B2B purposes. At present, this standard is only available for a fee.</p> <p>Explanatory Notes are being drawn up at EU level to ensure a uniform approach to digital reporting.</p> <p>An evaluation of the Directive concerning B2G invoices is currently underway.</p>	<p>As the EN 16931 standard is mandatory, it must be made available free of charge. The revised standard for B2B purposes should also be available free of charge in XML/UBL as soon as possible.</p> <p>The Explanatory Notes relating to digital reporting obligations should facilitate a practical approach and not restrict businesses or create additional administrative burdens. They should be published as soon as possible to ensure legal certainty.</p> <p>It would be sensible not to prescribe any additional modified formats for B2G invoices. In particular, SMEs must not be effectively excluded from public tenders due to the increased administrative burden.</p>
<p>With effect from 1 July 2021, the abolition of national delivery thresholds has radically altered the framework conditions for (online) distance selling. The previous country-specific delivery thresholds have been abolished and replaced by a uniform European delivery threshold of €10,000.</p> <p>Intra-Community distance selling turnover is now almost always taxable at the place of consumption (country of destination). As a result, many businesses will become liable for VAT in other EU Member States.</p>	<p>A practical, centralised interface for EU VAT rates and corporate tax enquiries must be established. It must be possible to transmit the information in a structured format (e.g. as an Excel file) so that companies can incorporate the VAT rates directly into their online shops.</p> <p>The existing Access2Markets database must provide up-to-date tax rates, and companies must be able to search for products and tax rates there in a simplified manner.</p>

<p>The EU One-Stop-Shop (EU-OSS) is designed to simplify the administrative burden. Online retailers can report their turnover via the EU-OSS (accessible via Finanzonline) and settle their VAT liability directly there.</p> <p><u>Challenge</u></p> <p>Small businesses must know the correct foreign VAT rate for each product. Due to the complexity of VAT rates within the EU, businesses are exposed to increased legal risk.</p> <p>The databases provided by the European Commission (e.g. Access2Markets) offer no legal certainty to affected businesses, as they are not updated daily and are not legally binding. The Federal Ministry of Finance (BMF) generally does not provide legally binding information on foreign tax rates. This leaves businesses to fend for themselves.</p>	<p>Immunity from penalties: If a business can prove that it has used the tax rates from Access2Markets or another provided platform, it should not face any tax-related consequences in the Member States. Otherwise, businesses risk a multitude of compliance breaches and financial penalties.</p>
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Directive <u>2006/112/EC</u> on the Common System of Value Added Tax 	
Problem description	Proposal for simplification/burden reduction
<p><b>Margin scheme: special scheme for travel agencies</b></p> <p>The special scheme for travel agencies, commonly known as the Tour Operators Margin Scheme (TOMS), essentially simplifies taxation for the travel agency sector. It enables travel agencies to account for VAT in just one Member State, rather than having to register in every country where the underlying travel services are deemed to have been supplied. Unfortunately, several rulings by the ECJ have led to significant restrictions for the travel agency sector, particularly in the following areas:</p> <p><b>Prohibition on global margin calculation</b></p> <p>A key point is the obligation to calculate the taxable margin for each individual transaction, i.e. to deduct costs from the revenue generated for each travel service. In practice, the margin tax becomes payable as soon as the travel agency generates revenue, for example when collecting a deposit from the customer. At this stage, the associated costs are often not yet known, which can lead to an artificial increase in the margin. The travel agency must therefore calculate and pay tax on an inflated margin, which must be corrected later once the invoices and final costs are known. This can lead to multiple adjustments and VAT refund claims as final payments from customers are received and costs are gradually determined. In summary, this represents a significant administrative burden for travel agencies.</p>	<p>This inefficiency could be significantly reduced if, instead of individual invoicing per transaction, a flat-rate margin calculation over a specific tax period were permitted. A flat-rate method would better reflect the economic reality of package holidays, reduce the need for repeated corrections and simplify administration for both travel agencies and the tax authorities.</p>
<p><b>Obligation to disclose input tax</b></p>	<p>We are not aware of any other sector in which businesses are obliged to disclose their profit</p>

<p>The obligation for travel agencies to issue a VAT invoice showing the exact amount of input tax, even though they cannot claim it back anyway, is excessive. This results in travel agencies having to disclose their margins.</p>	<p>margins to their customers. This is burdensome for businesses and should be changed.</p>
<p><b>Mandatory application of margin taxation in the B2B sector</b></p> <p>The application of margin taxation in the B2B sector significantly distorts competition - both between providers from third countries and European travel agencies, and between service providers and travel agencies. Business customers, who are generally entitled to deduct input tax, are currently unable to claim VAT on travel services subject to margin taxation. This situation undermines the VAT neutrality of these businesses and effectively increases their overall cost base, which contradicts fundamental VAT principles. In practice, these business customers are therefore often better off purchasing travel services directly from the original service providers, as they can claim the full input tax deduction there. This creates a competitive disadvantage for travel agencies.</p>	<p>An opt-out option from margin taxation in the B2B sector could resolve this issue.</p>

**Directive (EU) 2022/2523 on ensuring a Global Minimum Tax for Multinational Corporate Groups and Large Domestic Groups in the Union**



Problem description	Proposal for simplification/burden reduction
<p><b>Pillar 2 reporting</b></p> <p>The provisions of the EU Directive, which provides for an effective minimum tax rate of 15% for large companies, are to apply from 2024.</p> <p>As representative studies show, the application of the Minimum Tax Directive in its current form causes excessive administrative burdens and very high implementation costs due to extensive, complex reporting obligations. The fiscal effects are limited. Furthermore, the application of Pillar 2 supplements redundant national rules and therefore leads to double taxation. This results in competitive disadvantages for companies based in the EU and fails to achieve the originally intended goal of a global level playing field, as major economies are not implementing the regulations. In this context, the recently agreed side-by-side package certainly does nothing to simplify the complexity of the system.</p>	<p>The Austrian Federal Economic Chamber advocates, in particular, a comprehensive simplification or suspension of Directive (EU) 2022/2523 on global minimum taxation (Pillar 2), e.g.:</p> <p>Suspend the Directive: Due to a lack of global implementation (particularly by the US and China) and competitive disadvantages for EU companies, a temporary suspension of its applicability is called for. This should remain in place until a level playing field is achieved at international level.</p> <p>Make temporary safe harbours permanent: The current (including CbCR-based) safe harbour tests should be continued after 2026 as a permanent ‘gateway’ system, as companies have so far made substantial investments in in-depth analyses and quality checks of CbCR data. Full calculations in low-risk jurisdictions should be avoided and, if anything, be optional.</p> <p>The safe-harbour rules are to be simplified in general, as the application of three calculation systems (full calculation, ETR safe-harbour and</p>

	<p>temporary CbCR safe-harbour) is extremely complex.</p> <p>Abolish the secondary top-up tax (UTPR) where the primary top-up tax (Income Inclusion Rule) and national top-up tax (QDMTT) apply.</p> <p>Utilise existing data sources, e.g. CbCR data and/or IFRS consolidated financial statements</p> <p>Abolish parallel rules such as CFC rules, interest deduction restrictions, additional taxation, etc.</p>
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**Directive (EU) 2021/2101 regarding the Disclosure of Income Tax Information by certain Undertakings and Branches** 

Problem description	Proposal for simplification/burden reduction
<p>Directive (EU) 2021/2101 amending Directive 2013/34/EU (Accounting Directive) as regards the disclosure of income tax information by certain undertakings and branches had to be transposed into national law by 22 June 2023 (country-by-country reporting).</p> <p>The amending Directive aims to ensure that those income tax information reports which multinational groups are required to submit to the tax authorities in accordance with the requirements of Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (implemented in Austria by the Transfer Pricing Documentation Act) are also submitted to the relevant commercial registers at the same time, so that they are publicly accessible via these registers. This income tax information shows the turnover and profits a group generates in the respective territories and the income tax it pays there. This is intended to facilitate a “public debate (...) on the degree of tax compliance” of these groups, namely whether the group pays tax where it generates significant turnover, or whether profits are shifted to low-tax countries.</p> <p>The reporting is to be abolished, as the rules on the EU/Global Minimum Tax came into force at the start of 2024 and the groups subject to public country-by-country reporting must pay a minimum tax rate of 15%. This renders the publication of this sensitive data, which could lead to misinterpretations, obsolete.</p>	<p>Evaluation of disclosure requirements; simplification, streamlining and harmonisation of the filing process; more options for Member States at EU level (currently only: to allow for delayed publication and exemption from publication on the website); less severe penalties and more legal safeguards (at national level)</p>



Problem description

Proposal for simplification/burden reduction

**Transport costs, which are often unknown to the importer**

EU customs law governs the determination of customs value on the basis of the GATT Customs Valuation Code, which has been in existence since 1947 and is a globally recognised and applied framework. Accordingly, the customs value of imported goods is generally understood to be the transaction value - that is, the price actually paid or payable for the import of the goods into the territory of the EU. Depending on the delivery terms in accordance with Incoterms 2020, transport costs incurred outside the EU must be added, whilst transport costs incurred within the EU would be deductible costs. However, these are often unknown to the importer, as they form part of the purchase price.

It would be a huge relief for both the business community and the administration if the European Commission were to provide average empirical values for transport costs per mode of transport and tonne-kilometre that are recognised as deductible.

**Shortening the deadlines for decisions**

The deadlines for decisions relating to customs regulations in the Commission's proposal COM(2023)258 are by no means business-friendly and may even be regarded as anti-business:

- No later than 30 days after the application is submitted, the customs authority must notify the applicant whether the conditions for accepting the application have been met.
- The authority must take a decision no later than 120 days after the application is submitted.
- An extension of the aforementioned deadline by a further 30 days is possible.

Given the almost entirely electronic working environment between economic operators and the administration, a decision should be taken by the customs authorities as quickly as possible. The 120 days should not represent the maximum time limit.



The Capital Requirements Regulation and the Capital Requirements Directive establish rules concerning capital requirements, risk management and supervisory processes for banks.

Problem description

Proposal for simplification/burden reduction

Due to ongoing changes in international standards (Basel), European regulations have been revised and amended several times since 2008. The Commission is also authorised in the legal acts to adopt delegated regulations and is tasked with instructing supervisory authorities to draw up guidelines. This has led to a massive increase in regulations (over 90,000 pages and more than 1,600 documents,

Streamlining the European capital framework:

- The European capital framework is to be reviewed in order to eliminate duplicate requirements between Pillar 1 and Pillar 2 (including discretionary add-ons).
- The three elements of capital (Core Equity Tier-1 (CET1), Additional Tier-1 (AT1) and Tier-2 (T2)) are to be retained.

source: Measuring the volume of EU financial regulation).

It is also worth noting that key jurisdictions such as the US and the UK are refraining from fully implementing the latest package of Basel requirements. This could put European banks at a competitive disadvantage compared to internationally active banks. Further details can be found in the joint report by European financial sector interest groups, “Less is More: Streamlining Banking Regulation in Europe”.

- The level of the output floor is to be frozen.
- The transitional arrangements (in particular regarding ‘unrated corporates’) are to be incorporated into permanent legislation, made non-discretionary and extended to banks using the standardised approach.

Simplification of the macroprudential framework for banks:

A key example of complexity resulting from EU regulatory requirements that go beyond international standards is the systemic risk buffer (SyRB) as a special EU measure (‘gold plating’). This instrument complicates banks’ capital planning and hinders consolidation within the Single Market. Furthermore, the EU makes extensive use of the O-SII buffer (for other systemically important institutions), even though around 90% of the world’s systemically important banks are based outside the EU - in the US or China. The following measures should be considered:

- Abolition of the systemic risk buffer (SyRB)
- Review of the identification of the O-SII buffer to eliminate overlaps between O-SII and G-SII buffers
- Abolition of the O-SII buffer or capping it at 1%
- Allowing a positive-neutral countercyclical capital buffer (CCyB) or capping it at 1%


Trading finance:

The US and UK have - at least temporarily - suspended the implementation of the Basel 3.1 rules. In Europe, too, consideration should be given to making adjustments (including the permanent incorporation of the transitional provision in Article 495d and thus the retention of a credit conversion factor, postponing the entry into force of the RTS until 1 January 2027 at the earliest, ...).


Operational risk:

The EBA’s draft regulatory standards are based on rigid accounting definitions for calculating the business indicator and thus tie up capital beyond the mandate of the Level 1 legal acts. By establishing the accounting approach as the standard and imposing restrictive conditions on the use of the prudential boundary approach, the standards limit the flexibility expressly provided for in the Level 1 text. A consistent focus on the optionality and proportionality of the Level 1 text would enable more efficient use of capital and strengthen the EU’s competitiveness.

	<p>Reporting and disclosure requirements:</p> <p>Here, data exchange between authorities should be improved to prevent multiple requests. The entire reporting system should be reviewed for potential simplifications or duplication. In any case, an adequate implementation period (12 months or at least 6 months) must be provided for in the event of changes. This should only commence once all requirements (delegated act and instructions) are in place, as the delegated act alone is not sufficient for the implementation of the requirements.</p> <p>Proportionality:</p> <p>Overall, the current prudential banking framework is not sufficiently proportionate for smaller banks. To address this issue, dedicated chapters for Small and Non-Complex Institutions (SNCIs) should be introduced in the regulatory framework to more clearly set out how the rules are to be applied to these institutions. In addition, other size categories - such as medium-sized institutions - should also be taken into account within the framework to ensure that the principle of proportionality is adequately reflected across the entire spectrum of institutions.</p>
<p>Österreichische Hotel- und Tourismusbank GmbH (“OeHT”) administers the federal government’s tourism promotion programme. Unlike comparable development banks in other EU Member States, however, OeHT is subject to the extensive requirements of the CRD.</p>	<p>The OeHT should be included in Article 2(5)(18) of the CRD (in the same way as OeKB AG and OeEB AG) and, like development banks in other EU Member States, be excluded from the scope of the CRD.</p>

<b>COM(2023)360 Proposal for a Regulation on a Framework for Financial Data Access (FiDA)</b> 	
Problem description	Proposal for simplification/burden reduction
<p>The Austrian financial sector supports the goal of a sovereign European data economy, as well as the empowerment of consumers and the promotion of innovation through secure and trustworthy framework conditions. The FiDA regulation fails to meet these objectives in its current form and also poses significant structural risks to the European financial ecosystem, combined with a disproportionate burden on the financial and insurance sectors and without any discernible benefit for consumers or European markets.</p> <p>Due to structural shortcomings - including unresolved liability issues, data protection, cyber and operational risks, as well as high costs and considerable complexity coupled with benefits that are difficult to identify - which could not be resolved</p>	<p>The FiDAR proposal must be fundamentally reassessed, taking due account of the concerns expressed by the industry, particularly regarding market needs, as well as the outcome of the Digital Omnibus on the Data Acquis. Should these concerns not be substantially addressed, the withdrawal of the proposal should be seriously considered.</p> <p>Particularly in light of the political priorities at European level and the Commission’s ongoing initiatives to reduce red tape and streamline procedures, it seems essential to critically scrutinise and discontinue projects that offer no discernible added value for European markets - such as FiDA. The European Commission and all</p>

<p>despite proposals for simplification - the withdrawal of the FiDA initiative remains the only effective step to protect consumers and uphold the objectives of digital sovereignty and regulatory simplification. Nor is any progress emerging in the trilogue negotiations. Against the backdrop of geopolitical uncertainties, and in order to safeguard Europe's competitiveness and the protection of sensitive customer data, we therefore advocate even more strongly for the withdrawal of the FiDA proposal.</p>	<p>relevant decision-makers should commit to this clear course of action.</p>
<p>FiDA offers no discernible added value for European financial services providers. The only beneficiaries would be large, primarily US-based tech companies, which could use it to flood the European market. Furthermore, implementation would involve considerable bureaucratic effort and be technically very costly, making it virtually unfeasible for smaller firms, such as investment firms with few employees.</p>	<p>Provision of an exemption from the scope of application for Class 3 investment firms</p>


Regulation (EU) <a href="#">2022/2554</a> on Digital Operational Resilience for the Financial Sector (DORA) 	
Problem description	Proposal for simplification/burden reduction
<p>Whilst NIS2 applies only to large, systemically important firms, Regulation (EU) 2022/2554 (DORA) also applies to very small investment firms that do not in any way contribute to the resilience of the European financial sector or pose the slightest risk to it.</p> <p>DORA provides that micro-enterprises are not required to meet certain requirements. Micro-enterprises face a very high implementation and compliance burden in connection with meeting the requirements, even though they are not systemically important and do not contribute to the resilience of the financial sector.</p> <p>Article 4 of DORA enshrines the principle of proportionality; however, supervisory authorities still interpret this narrowly in the case of micro-enterprises, meaning that the burden remains high.</p>	<p>Provision of a complete exemption for micro-enterprises within the scope of application (Article 2(3)). DORA provides for a comparable exemption in Article 2(3)(e) for insurance intermediaries, reinsurance intermediaries and insurance intermediaries acting on an ancillary basis, where these are micro-enterprises or small or medium-sized enterprises.</p>

Regulation (EU) <a href="#">2023/1114</a> on Markets in Crypto-Assets (MiCAR) 	
Problem description	Proposal for simplification/burden reduction
<p>The requirements of Regulation (EU) 2023/1114 (MiCAR) (Art. 53 et seq.) create high barriers to entry for smaller providers. Extensive requirements regarding authorisation, capital and compliance entail considerable effort and costs, which are particularly difficult for start-ups to bear. This may</p>	<p>Introduction of a simplified authorisation regime for small providers. This could provide for reduced requirements regarding capital, reporting and compliance obligations, as well as simplified authorisation procedures, without significantly compromising investor protection. This would, in particular, make it easier for start-ups to enter the market, whilst promoting</p>

restrict competition and innovation in the European crypto market.	innovation and competition in the financial sector.
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**Directive [2014/65/EU](#) on Markets in Financial Instruments (MiFID II)** 

Problem description	Proposal for simplification/burden reduction
The provisions in Article 24(4) and (5) of Directive 2014/65/EU (MiFID II) result in a considerable burden of documentation and information for financial service providers in practice. Particularly in the case of standardised financial products, which are characterised by low complexity and high comparability, the scope of the prescribed information requirements often appears disproportionate. The obligation to disclose costs, fees and product-specific features in detail requires extensive administrative processes and ties up human and technical resources.	Introduction of a simplified information format (e.g. a one-page summary) and the elimination of the need for repeated disclosure to existing customers.

**Regulation (EU) [2024/1624](#) Prevention of Use of the Financial System for the Purposes of Money Laundering** 

Problem description	Proposal for simplification/burden reduction
Articles 19 to 21 relate in particular to the high requirements for KYC and due diligence obligations. This results in a considerable administrative burden for the obliged entities concerned.	Practical implementation through delegated acts of the European Commission and the competent authorities.

**Directive (EU) [2016/97](#) on Insurance Distribution (IDD)** 

Problem Description	Proposal for simplification/burden reduction
The target market assessment requirement under Directive (EU) 2016/97 (IDD) leads in practice to a considerable administrative burden without any discernible added value. For many standard products, the target markets are trivial and obvious (e.g. life insurance for living persons, bicycle theft insurance for bicycle owners, home contents insurance for people with a flat or house). Nevertheless, intermediaries are required to assess and document these obvious facts, which leads to unnecessary bureaucracy, wasted time and a shift in focus from advice to formal ‘tick-box processes’. At the same time, it is implicitly assumed that consumers might take out products for non-existent risks, which seems unrealistic.	For simple, self-explanatory products, the target market assessment should be omitted or greatly simplified, whilst it remains focused on complex products. This will also enhance the quality of advice.

Regulation (EU) [2019/2088](#) on Sustainability-Related Disclosure Requirements in the Financial Services Sector (Disclosure Regulation)



Problem description

The mandatory provision of information on sustainable products leads to additional advisory work, even though many customers have no active interest in 'green' investments. This results in unnecessary time and cost burdens for intermediaries and customers without any discernible added value.

Proposal for simplification/burden reduction

The obligation to provide information to customers on sustainable products should be abolished. Intermediaries should continue to be able to provide such information on a voluntary basis or in response to a specific request from the customer.

The Commission's proposal for amendments to the Disclosure Regulation ([COM\(2025\) 841](#)) to exclude financial advisers from the scope of the SFDR is therefore welcomed.

FURTHER EU LEGISLATION

Regulation (EU) [2024/3015](#) on Prohibiting Products Made with Forced Labour on the Union Market



Problem description

This Regulation has been in force since December 2024 and includes a ban on products manufactured using forced labour, effective from 14 December 2027. This ban applies to all products offered on the EU market: both products manufactured in the EU for the internal market or for export, and imported goods. It is therefore relevant to every business (no SME exemption!) that places goods on the EU market and thus covers all sectors and industries.

This ban will also have an indirect impact on companies throughout the supply chain, particularly those operating in sectors and regions considered to be at greater risk of forced labour.

The conditions regulated by this Regulation are, in most cases, beyond the direct control of EU companies. Due to the complexity of global supply chains, companies cannot verify all environmental or labour conditions relating to their products.

Companies, regardless of their size, must submit a response to the competent authority within 30 working days. To meet these requirements or to avoid the competent authority prohibiting the sale, import or export of the product, companies must therefore ensure in advance - despite the complexity of supply chains - that they can, where necessary, demonstrate that the product was not manufactured using forced labour. This poses major challenges for SMEs, particularly micro-enterprises and sole traders, as they do not have the same human resources as larger companies, which may have their

Proposal for simplification/burden reduction

An explicit exemption for SMEs is required.

Inclusion of a list of partner countries explicitly exempted from the Regulation in an annex to the Regulation (as is the case, for example, with EU sanctions relating to 'No re-export to Russia/Belarus clauses') (Article 12g in conjunction with Annex VIII to Regulation (EU) No 833/2014, as amended / Article 8g in conjunction with Annex Vba to Regulation (EC) No 765/2006, as amended)).

Clearer wording regarding the import of raw materials and inputs, ideally with an exclusion from the scope of application.

Clarification that the Regulation does not apply to products in stock and that the economic operator is therefore not required to take the following measures in the event of a product being banned:

- 1) Prohibit the placing on the market or making available,
- 2) withdrawal of products already placed on the market or made available from the Union market, or
- 3) withdrawal of the products in question from the market.

own legal departments to monitor compliance with all sustainability regulations.	
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**Regulation (EU) [2018/644](#) on Cross-Border Parcel Delivery Services** 

Problem description	Proposal for simplification/burden reduction
<p><b>Article 4: Provision of information</b></p> <p>(3) By 30 June of each calendar year, all parcel delivery service providers shall submit to the national regulatory authority of the Member State in which they are established the following information, unless that national regulatory authority has already requested and received it:</p> <p>(b) the number of persons working for them over the previous calendar year involved in the provision of parcel delivery services in the Member State in which they are established, including breakdowns showing the number of persons by employment status, and in particular, those working full-time and part-time, those who are temporary employees and those who are self-employed;</p>	<p>Delete Article 4(3)(b)</p> <p>For the purposes of the Regulation, the provision of this information is not required.</p>


**Directive [2006/123/EC](#) on Services in the Internal Market** 


Problem description	Proposal for simplification/burden reduction
<p>National authorities continue to adopt national rules on services without the possibility of prior review. This contributes significantly to the creation of new barriers in the internal market. As the recent attempt to reform the notification procedure for services failed due to resistance from some Member States, a new approach is required.</p>	<p>An ex-ante review procedure would increase transparency in the national implementation of the Services Directive and thus make it more difficult to introduce protectionist measures and so-called ‘gold-plating’.</p>

**COM(2026)100 Proposal for an Industrial Accelerator Act (IAA)** 


Problem description	Proposal for simplification/burden reduction
<p>The Industrial Accelerator Act (IAA) aims to strengthen industrial capacity in strategic sectors while accelerating the decarbonisation of European industry.</p> <p>To this end, the regulatory proposal provides in particular for measures to accelerate permitting procedures, reduce administrative burdens, and enhance the digitalisation and efficiency of administrative processes. This is based on the correct assessment that lengthy, fragmented and complex permitting procedures constitute a major</p>	<p><b>Acceleration of procedures should cover the entire value chain</b></p> <p>The procedural acceleration measures envisaged under the IAA should be designed in such a way that not only narrowly defined core sectors, but as many functionally relevant industrial projects as possible along strategic value chains can benefit. This applies in particular to upstream and downstream stages of production, industrial suppliers, recycling and circular economy activities, as well as other industrial projects, provided that they are essential for the</p>


<p>obstacle to investments in industrial transformation projects and significantly delay their scaling.</p> <p>However, the current scope of application of the IAA is limited to selected strategic sectors, in particular energy-intensive industries and net-zero technologies. By contrast, the waste management and recycling sector, for example, is not explicitly recognised as a strategic industrial sector. Recycling is a key component for the decarbonisation of industrial value chains, as the use of secondary raw materials can significantly reduce both energy consumption and greenhouse gas emissions. At the same time, the circular economy makes an important contribution to reducing external dependencies and strengthening the resilience of European supply chains.</p>	<p>resilience, decarbonisation and scaling of strategic industries.</p> <p>While Article 3 currently defines ‘industrial manufacturing projects’ as the construction, conversion or extension of industrial sites within NACE Code C, excluding C12, industrial decarbonisation and transformation projects often also depend on project-related preparatory inputs, infrastructure connections, grid access, recycling and circular economy activities, or other functionally necessary supply elements. Where such elements are required for the implementation of the industrial project and are not already covered by other EU legal acts such as the NZIA or the CRMA, the IAA procedural rules should provide for clear interfaces, coordinated timelines, and the widest possible inclusion in the accelerated permitting framework.</p>
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<b>Regulation (EC) No <u>1223/2009</u> on Cosmetic Products</b> 	
Problem description	Proposal for simplification/burden reduction
<p>This Regulation lays down rules to be complied with for all cosmetic products made available on the market, in order to ensure the functioning of the internal market and a high level of protection for human health.</p> <p>The requirements of the Cosmetic Products Regulation (CPR), such as the implementation of labelling obligations or safety assessments, pose a challenge for many SMEs and micro-enterprises, as they involve labour-intensive, time-consuming and costly steps in the manufacture of these products. A reduction in the administrative burden on small businesses, particularly with regard to safety assessments, documentation and labelling requirements, is necessary. Furthermore, relief measures for small-batch and handmade products should be examined in order to protect traditional craftsmanship and product diversity. The aim should be to improve consumer safety whilst reducing costs and administrative burdens in production.</p>	<p>The labelling of cosmetic products should be examined with a view to digital implementation, e.g. via QR codes, particularly where space is limited. The regulation could specify which labelling elements must appear on the product and which, where space is limited, can be accessed online.</p> <p>Furthermore, further simplifications should be sought, such as the possibility of a simplified product information file/safety assessment.</p>

<b>‘Breakfast Directive’ (EU) <u>2024/1438</u></b> 	
<b>amending Council Directives 2001/110/EC on honey, 2001/112/EC on fruit juices and certain similar products intended for human consumption, 2001/113/EC on jams, jellies, marmalades and chestnut purée intended for human consumption, and 2001/114/EC on certain partly or wholly dehydrated preserved milk for human consumption</b>	
Problem description	Proposal for simplification/burden reduction

<p><b>Mandatory indication of all countries of origin of the fruit used in jams and of the fruit used in fruit juices.</b></p> <p>A feasibility study is to be carried out by 14 June 2027 (impact assessment by the European Commission).</p> <p>Such origin labelling is neither technically nor economically feasible for the Austrian fruit juice and jam industry due to the resulting complexity and is therefore strongly opposed by the industry.</p>	<p>No mandatory indication of the countries of origin for jams and fruit juices.</p> <p>The previous regulation should be retained: producers may voluntarily indicate the origin of the fruit in jams and fruit juices.</p>
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<b>Regulation (EEC) No <u>315/93</u> laying down Procedures for Contaminants in Food</b> 	
Problem description	Proposal for simplification/burden reduction
<p>At EU level, there is a continuous trend towards introducing new, stricter limit values for contaminants whose risk potential cannot be conclusively proven. An additional challenge for food-producing businesses is the varying limit values for raw materials and the resulting end products.</p>	<p>Scientifically sound, transparent assessments are required as the basis for this. Limit values for contaminants should only be lowered where risks have been actually demonstrated and where there is a genuine need to do so. In doing so, the principle of proportionality must be observed.</p>

<b>Regulation (EU) <u>2024/3190</u> on the Use of Bisphenol A (BPA) and other Bisphenols (BPA Regulation)</b> 	
Problem description	Proposal for simplification/burden reduction
<p>In early 2025, a ban on the intentional use of bisphenol A (BPA) and other specific bisphenols in food contact materials was introduced by this EU Regulation, with Articles 11 and 12 of the Regulation providing for corresponding transition periods. In December 2025, the European Commission published a Note for Guidance <u>C/2025/6721</u> on the implementation of the Regulation.</p> <p>Nevertheless, difficulties remain regarding the legal interpretation of the provisions, particularly with regard to declarations of conformity. Materials listed in the Regulation, including articles made of multiple materials, must be accompanied by a declaration of conformity, even if no BPA was used in the manufacturing process (see Article 8 in conjunction with Annex III). This means, for example, that a declaration of conformity must be available for printing inks and other materials falling within the scope of the Regulation that are intended for use as food contact materials and/or as part of a finished food contact article. The resulting finished food contact articles made of several materials or layers must also be accompanied by a declaration of conformity (see Question 25 of the European Commission's guidelines).</p>	<p>To simplify the bureaucratic requirements, the mandatory documentation of the non-use of BPA and other bisphenols by means of a declaration of conformity should be abolished at EU level.</p> <p>Until then, a pragmatic solution is required in the enforcement of the Regulation by national authorities.</p>

<p>In particular, the (non-legally binding) statements by the European Commission that the non-use of BPA must also be demonstrated by means of a declaration of conformity leads to a disproportionate bureaucratic burden for all parties involved in the relevant supply chains. Furthermore, this triggers a paradigm shift that necessitates 'free from' claims on products, thereby undermining the principle of the declaration of conformity.</p>	
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**Regulation (EU) [2017/745](#) on Medical Devices (MDR)** 

Problem description	Proposal for simplification/burden reduction
<p>The strict provisions of Regulation (EU) 2017/745 on medical devices (MDR) are disproportionate and excessive, particularly for manufacturers of custom-made devices and SMEs. These represent a very high level of bureaucratic and cost-intensive additional burden for companies, the full cost of which falls on the companies themselves.</p> <p>WKÖ welcomes the amendments to the EU Regulations on medical devices (MDR) and in vitro diagnostic medical devices (IVDR) proposed in <a href="#">COM(2025)1023</a>. Although the European Commission's efforts to reduce the administrative burden and provide clarity are evident, WKÖ believes that further adjustments are still needed.</p>	<p><b>Exemption of custom manufacturers from clinical evaluations and risk management</b></p> <p>Carrying out a clinical evaluation and establishing a risk management system for every single custom-made device is virtually unmanageable in practice and is completely out of proportion to any potential benefit.</p> <p><b>Simplifications regarding post-market surveillance</b></p> <p>The post-market surveillance obligations represent a disproportionate burden for custom manufacturers and SMEs. As these companies in particular maintain very good customer relationships, these obligations do not provide any additional benefit for the protection of consumers or patients.</p>
<p><b>Quality management systems (QMS)</b></p> <p>High, ongoing costs for SMEs; vague requirements create legal uncertainty.</p>	<p><b>Exemption for SMEs from the obligation to establish a QMS</b></p> <p>For SMEs, establishing a quality management system entails very high recurring costs. In most cases, this requires hiring in-house staff or commissioning expensive external service providers. These costs cannot be passed on to consumers or patients, nor to social security providers, as they are all grappling with massive inflation.</p> <p>Furthermore, clearly defined, proportionate QMS requirements are needed to ensure legal certainty.</p>
<p><b>Supply disruptions (Art. 10a)</b></p> <p>Unclear scope of reporting, frequency and handling of confidential data; risk of additional national burdens</p>	<p>The specific scope of the information to be provided by companies, including reporting frequency and the handling of confidential company data, remains unclear. Without a harmonised data schema, there is a risk of differing national requirements and additional administrative burdens, which could place an extra strain on supply chains. We therefore believe that the information to be reported needs</p>

	to be specified in more detail and that there should be direct integration with EUDAMED.
<p><b>“Well-established technology devices”</b></p> <p>In the EC proposal, the term remains unclear; it is uncertain which products and whether generic product groups are covered; there are no clear administrative simplifications.</p>	Clear definition of the scope; inclusion of well-established products and entire generic groups; explicit administrative simplifications (e.g. exemption from clinical evaluation/risk management).
<p><b>(Re-)certification</b></p> <p>The current five-year recertification cycle places an enormous strain on resources within the medical device industry. The removal of this maximum validity period for certificates, combined with the introduction of regular, risk-based reviews by Notified Bodies, is viewed positively.</p>	However, with regard to the reviews by Notified Bodies now envisaged, it must be ensured that this process is designed to be predictable and structured, and that the costs are known in advance and are reasonable. Only by clearly defining these processes can the transition have the desired effect and result in a significant reduction in bureaucratic burden.
<p><b>Relabelling &amp; Repackaging</b></p> <p>Bureaucracy is reduced by the new proposal, but the lack of minimum standards creates uncertainty; unclear demarcation from the ‘deemed manufacturer’ concept.</p>	Clear minimum standards for internal processes that ensure the accuracy of UDI (Unique Device Identification), labelling and instructions for use; a more precise legal distinction between activities not carried out by the manufacturer.

Regulation (EU) [2025/941](#) EU Labour Market Statistics on Businesses



Problem description	Proposal for simplification/burden reduction
In Article 6(3), the regulation extends the statistical population to include small enterprises with no more than 9 employees for the Structure of Earnings Survey (SES) and the gender pay gap based on the SES. The resulting expansion of reporting obligations contradicts the European Commission’s objective of reducing administrative costs, particularly for SMEs.	Withdrawal of the extension of the population to include small enterprises and, as before, restriction of the survey to enterprises with at least 10 employees.

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