POSITION PAPER

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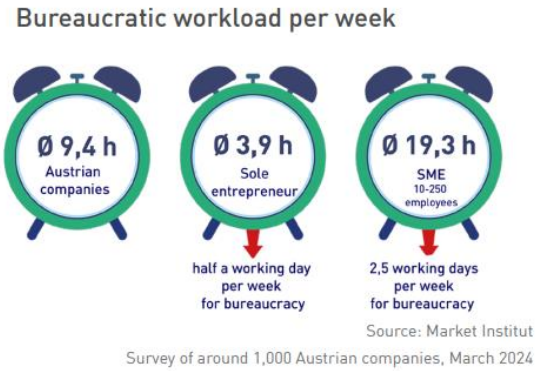
PROPOSALS FOR LESS ADMINISTRATIVE BURDEN & SIMPLIFICATION AT EU LEVEL

MAY 2025

CURRENT SITUATION

Europe is at risk to lose competitiveness. 90% of global growth will be generated outside the EU in a few years' time. In the face of fierce global competition (e.g. USA, China, India) and numerous geopolitical crises, Austria and Europe are coming under increasing pressure as a business location. Strengthening competitiveness is currently the most important issue for companies - in Austria and throughout Europe. In addition to the high labour and energy costs, massive information, publication and reporting obligations pose a major challenge to Austrian companies and weaken their competitive position.

According to a survey by the Market Institute, 59% of Austrian companies and 72% of SMEs surveyed said that the time spent on bureaucracy had increased significantly over the past three years. Due to the large number of new EU rules under the European Green Deal, the tide of red tape is set to rise even further (for a better illustration see also the WKÖ ESG Compliance Jungle).



The increasingly complex regulatory landscape in Europe is one of the biggest hurdles for growth, investment and innovation. The numbers as presented in the Draghi Report are quite remarkable: between 2019 and 2024, the EU passed around 13.000 legislative acts, whereas the US enacted roughly 3.500.

With the Communication "A Simpler and Faster Europe" and its first omnibus simplification package in February 2025, the European Commission recognized the need to change course and confirmed its commitment to reduce administrative costs by at least 25% by 2029 and by at least 35% for SMEs.

"This simplification agenda is not about deregulation. It is about achieving our goals in a smarter and less burdensome way, so that our companies, and especially our SMEs, can focus on growth, jobs, innovation, and helping us secure the green and digital transitions."

Valdis Dombrovskis, EU Commissioner for Economy and Productivity; 26/02/2025

Now is the time to take action so that companies can quickly benefit from a tangible reduction in administrative burden and red tape. The aim must be to provide businesses with simpler, clearer and more practical legislation, because companies urgently need more leeway to operate in an innovative, sustainable and competitive way.

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WKÖ RECOMMENDATIONS

We call for a comprehensive **EU strategy for reducing administrative burden**, with a concrete implementation plan and a clear commitment from all sides (European Commission, European Parliament & Member States):

REDUCE AND SIMPLIFY

Reduce EU administrative burden by at least 25% as a first step (and by at least 35% for SMEs)

- minimize total cumulative burden on companies including reporting and information requirements as well as certifications, authorisations, labelling etc, also in delegated and implementing acts;
- stress-test the EU acquis, eliminate duplications and contradictions and obligations which have no real benefit for achieving the objectives of the legislation;
- facilitate implementation (e.g. helpdesks, EC guidelines, digital tools, online trainings free of charge);
- better involvement of relevant stakeholders for feedback in order to prevent and solve implementation problems in practice;
- providing simple and concise factsheets as annex to new EU legislative acts that summarize the concrete obligations for entrepreneurs in a comprehensible way;
- implementing the “one in-one out” principle actually in the same policy field;
- avoiding gold-plating in the national implementation of EU legal acts.

CHECK THE IMPACT FIRST

Systematic and improved application of the competitiveness check and the SME test

- when drafting new EU legislation (impact assessment, legislative procedure) and in ex-post evaluations;
- with updates during the entire legislative process by the EU Parliament and Council, so that the effects of amendments to the Commission proposal by the two co-legislators are also systematically assessed in the legislative process and negative effects are avoided.

QUALITY OVER QUANTITY AND THINK SMALL FIRST

Design new EU legislation in such a way that

- it is SME-friendly and practical (“Think Small First”) and that businesses should only have to submit information and data once (“Once Only”);
- it enhances competitiveness and meets trade policy requirements as well as the principles of proportionality, subsidiarity and the rule of law;
- it takes into account the impact on the whole supply chain and examines possible effects/negative consequences on prices, security of supply etc;
- it can be effectively implemented by Member States and national authorities;
- it provides for sufficiently long transition periods for implementation to allow companies to prepare for the new conditions in the best possible way. Furthermore, the relevant delegated acts and implementing acts, Commission Guidelines, Help Desks and other support measures must be in place in due time to provide enough time for preparation.

On the following pages you will find more than **120 concrete proposals** for simplification and less administrative burden regarding 56 EU legal acts in various policy areas.

The full document (in English and German) is available online here:

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TABLE OF CONTENT

REACH Regulation (EC) 1907/2006

REACH has around 170 articles and 17 annexes. It is accompanied by 5000+ pages of guidelines. REACH is a complex regulatory framework even for the smallest users of chemicals, such as a carpenter. The individual responsible for REACH in the carpentry must keep an inventory of all substances, mixtures and articles that are manufactured, imported or used in accordance with its portfolio. Such examples include varnishes and oils utilized for wood treatment. The company role in accordance with REACH must be determined for each substance (e.g. importer, downstream user, distributor, etc.). Particular attention must be paid to imports, as registration may be required for these. The average carpentry business cannot afford this. Such a company is ultimately dependent on its suppliers and their fulfilment of obligations. Without registration, the user also runs the risk of being penalized.

Authorisation is even more costly for SMEs, even if only the smallest quantities are involved. This issue currently affects numerous companies in the surface treatment sector, in particular. They have no alternative for their production processes other than utilising the substances subject to authorisation. Within this legal framework, they are exposed to massive costs, overwhelming bureaucracy and immense legal uncertainty due to regular court proceedings.

Problem description	Proposal for simplification/burden reduction
Availability of raw materials 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, especially for SMEs. Even in the simplest cases, the preparation of a registration takes a year as the process is very complex and time-consuming. However, once registration or authorisation has been granted, the work is not over, as there are regular legal changes. An authorisation usually must 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.	Simplifications in data requirements which reduce authorisation and registration costs are urgently needed. A significant savings factor is the possibility of efficient data and cost sharing between the registrants of a substance, as already provided for REACH registration. This process could be extended to the registration of substances that are related („read across“) and additionally to the authorisation process. Simplified data requirements for the authorisation of uses for small quantities under 100 kg or of uses which are essential for the manufacture of medicines or high-tech products would also be useful. The announced review of the REACH regulation must bring effective improvements for SMEs in line with the „Think Small First” principle.
SCIP notification according Art. 9 Waste Framework Directive 2008/98/EC in combination with Art. 33 REACH Regulation This obligation requires every supplier of an article to make certain information available to ECHA. Consequently, there is an enormous duplication of this duty in individual supply chains. The usefulness of the data in the SCIP database is negligible, especially when compared to the burden it triggers.	REACH Art. 33: A threshold should be introduced below which an enterprise is exempted from this information obligation. We suggest the annual turnover for a medium-sized enterprise (50 million EUR) as defined in the SME-recommendation. Alternatively – and in light of the developments related to the digital product passport – the SCIP system could be deleted.
Downstream user (DU) notification according Art. 66 REACH Regulation The authorisation holder is aware of his customers and the added value of this obligation is questionable.	REACH Art. 66: This request for notification could be deleted

Downstream user (DU) notification discussed in the context of the revision of REACH The European Commission has introduced the idea of a new general obligation for the submission of data on substance on the REACH candidate list. Some crucial data requirements, e.g. available alternatives to the used substance, are not realistically collectable by SMEs. Furthermore, there are existing legal instruments within the REACH Regulation to improve the data-basis for substances, e.g. articles 37, 38 and 39, which are now not properly implemented and enforced.	This obligation should not be implemented.
Gruelling unclear rules need to be clarified or - even better - deleted The REACH Regulation provides for articles - ie finished goods such as chairs, laptops, microphones - obligations. These obligations are unworldly and unworkable. No one - neither companies nor public authorities - can clearly say what an article in the regulatory-sense really is. That means, is it a microphone or is it its individual components and if it is the components, then also the components of the components?	This unclear situation is a burden for companies that try to act in line with legal requirements. Such rules should be deleted without replacement.
Eliminate drag on innovation and production The bureaucracy introduced by the chemicals legislation drags valuable human resources from research and development. Hundreds of highly qualified employees have to roll through legal texts instead of concentrating on the development of new products and solutions. Even if legal requirements have their rightfulness, they must not mutate into an end-in-themselves. Only with the help of a healthy, innovative corporate landscape will we be able to master future challenges such as optimizing our use of resources and energy or developing efficient drugs against infectious diseases.	Registration, authorisation and approval processes in different legal acts need to be fundamentally simplified in the sense of the “Think Small First” principle. Examples are: REACH registration, REACH authorisation or biocidal product authorisation.
Ban of PFAS-based material through REACH jeopardizes EU sovereignty and role as a high-tech continent PFAS are an enormous group of chemicals that are used very widely. Many applications are in crucial sectors like medicine, semi-conductors, electronics, protective materials, space-industry, military etc. A currently discussed proposal of a sweeping ban on all PFAS is unrealistic and has caused a high grade of uncertainity, causing stops to investemnts, innovation etc.	The current process unter REACH, the so called “universal PFAS restriction”, needs to be transformed into a realistic, proportional and more plannable process. In future, such wide, opaque and self-damaging restriction dossiers should not be persued.
Reduce notification and other communication obligations triggered by REACH restrictions	All entries of annex XVII should be fully assessed and such notification-/communication-

Chemicals legislation knows many generic obligations that are usually well known in supply chains (e.g. safety data sheets, CLP labelling) and well understood by most actors. On top there are very specific obligations introduced by REACH restrictions (annex XVII) with a questionable added value, e.g. the notification obligation for synthetic polymeric microparticles.	obligations with a limited impact should be deleted.

Biocidal Products Regulation (EU) 528/2012 (BPR)

The BPR is a highly complex and opaque legislation. Authorising a biocidal product usually costs around several ten thousand Euro, often even more than 100.000 Euro. Even nitrogen from air, honey, lavendulan leaves and similar products need to go through a simplified authorisation process, which still causes a relevant burden, especially, if put into perspective that these are practically safe products extracted from natural sources.

Problem description	Proposal for simplification/burden reduction
SME urgently need more substantial support Even though some relevant support was realised (e.g. specific SME guidelines), the biocidal product legislation is a very potent SME killer. Therefore, all possible options need to be exploited to the utmost to make this legal area SME-fair. In particular, these include national and EU fees that are right now anything but SME-friendly.	The instrument of the biocidal-product-family-authorisation needs to be implemented as flexible and cost-effective as possible in practice. Furthermore, the data- and cost-sharing process should be improved and more like under REACH. Finally, the BPR should enshrine the principle that national fee schemes should also be based on a comparable reduction policy similar to the one set out in the Commission Implementing Regulation (EU) No 564/2013.
More stable and predictable rules needed It is common that the BPR's authorisation or approval procedures are not processed within the legal deadlines. Consequently, such delays often cause a relevant economic damage, because a product can only enter the market later. Furthermore, for an average SME, it is not possible to keep track of the intense changes of guidance documents; for large companies this is difficult as well.	If a delay is legally unjustified and caused by an authority, fees should be reimbursed adequately. This would comensate some of the economic damage caused by such a delay. More visibility and searchability is needed for the guidance documents. Also the adaptation processes need to become more transparent and easier to track. Finally, all guidance relevant to SME needs to be translated into other official EU languages.

CLP Regulation (EC) 1272/2008

The CLP Regulation regulates the classification, labelling and packaging of chemical substances and mixtures of substances. Even for a single bottle the same rules need to be applied as for a large-scale industrial production. This is not proportional, and so SMEs are often unable to comply. Costs and organisational efforts are simply too high.

Problem description	Proposal for simplification/burden reduction

Classification and labelling inventory notification (CLI) according Art. 40 CLP-Regulation This notification has no threshold and consequently every substance placed on the market needs to be notified to ECHA. This includes very small quantities of few grams, e.g. for R&D, analytical standards, test material.	CLP-Regulation, Art. 40: We suggest to set a threshold of 50 kg below which a substance does not have to be notified.
Poison center notification (PCN) according Art. 45 CLP-regulation – general simplification This notification has no threshold and consequently every mixture placed on the market needs to be notified. This includes very small quantities, e.g. for R&D, analytical standards, test material.	CLP-Regulation, Art. 45: We suggest to set a threshold of 50 kg below which a mixture does not have to be notified.
Poison center notification (PCN) according Art. 45 CLP-regulation – targeted simplification Especially for one-person- and micro-enterprises, a practical implementation of the provisions of the CLP-regulation is particularly challenging and, in some respects, not fully feasible. In particular, the mixture notification (PCN) for customized on-site formulated mixtures in small containers less than 10 ml represents a clearly avoidable administrative and cost burden without compromising the protection objectives of CLP. There is a significant number of mixtures where an effective application of the existing Interchangeable Component Group (ICG) concept is not possible (e.g. fragrance compositions). This is because of a relatively high variety of constituents and concentrations. However, according to current CLP-rules, today a separate PC notification must be created for most individual and unique compositions. In addition, such compositions require their own UFI, which must be included on the label.	A fundamental simplification would be to create a comparable regime for such mixtures based on the experience of the special scheme for bespoke paints.
Unnecessary bureaucracy for fuel pumps Fuel that is distributed at fuel pumps is a highly complex mixture of one or more UVCB substances and additives. Its exact chemical composition is not known to the distributor, what is also not necessary for the safe use of such fuels. Furthermore, an average European fuel distributor receives its fuel from different sources. Each of this sources usually has a different UFI according to art. 45 and annex VIII of the CLP regulation. Usually, the received fractions with the same technical specifications – but not necessarily exactly the same chemical composition – are mixed in the tank that supplies a pump. With such a mixing process also the UFIs of the products are mixed. At the same time it is practically either impossible or,	A viable solution for this would be to either exclude fuel from the obligation to create a separate UFI after a mixing process and to include a generic UFI for a standard formula of each fuel type in Annex VIII. Alternatively the UFI could be excluded from the obligatory labelling for fuels at pumps or on a canister.

if possible, highly costly for a fuel distributor to develop a meaningful UFI that could be used on a fuel pump or a canister.	
Harmonised classifications triggering disproportional regulatory consequences There are several examples of substances, which received or are in the process to receive a harmonised classification as SVHC (substance of very high concern). Current examples are: • Ethanol, with a proposed classification as carcinogenic and reprotoxic substance. This could trigger massive bans for consumer uses for this substance, which has integral functions for our society as e.g. disinfectant or in the food sector. • Lithiumsalts, with a proposed classification as reprotoxic substances. This could trigger bans and would exclude these substances from definitions like “safe and sustainable”, although being basic resources for e-mobility. • Dinitrogenoxide, with a proposed classification as reprotoxic substance. This could trigger bans for proven safe uses in the food sector.	In numerous legislations a harmonised classification triggers an automatic ban or significant restriction. The described cases show that such an automatism is not always justified and should be avoided. For this purpose, the European Commission shall be required to assess the consequences – especially the impacts on users, industrial sectors and society - of the downstream legislation and whether a specific risk to human health, occupational health and safety or the environment is reduced by setting a harmonised classification. Based on this assessment appropriate measures should be implemented to avoid unwanted effects of a harmonised classification, before such a classification is published.

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

The FGR is one of the more complicated pieces of legislation of the EU’s rules for chemicals. At the same time it affects a large number of companies, from large to very small. All of these companies have specific difficulties with the FGR, while SME are struggling the most with some aspects, which could be solved relatively easily.

Problem description	Proposal for simplification/burden reduction
Training requirements Based on Art. 10 of the FGR, the European Commission published Implementing Regulation (EU) 2015/2067, which requires also those companies that are using only non-fluorinated alternatives to f-gases to fulfil the training requirements, which need to be repeated at least every 7 years. This causes an additional burden for companies, which have already decided to phase-out from f-gases and have trained their workers based on more appropriate educational frameworks than the FGR as a chemicals regulation can be. Furthermore, capacities for training and certification infrastructure need to be kept and administrated unchanged, even when most of the f-gas-quantities are banned from the EU market and are replaced by alternatives. Basically, in this regard there is no	A clarification that a person only working with alternatives and no f-gases is not required to fulfil the training requirements of the FGR.

benefit for those who are substituting f-gases and valuable resources of persons, companies and public administration are wasted.	
The mandatory 7-year refresher training for individuals does not reflect common practice in companies. These companies already train highly qualified employees - e.g. vocational training in refrigeration technology takes 3,5 years - at regular intervals and whenever this is necessary due to various developments. In this respect, the regulation regarding refresher training within the framework of the FGR is not necessary and leads to an administrative burden without added value.	In Art. 10 para. 9 of the FGR, the obligation to attend refresher courses should be deleted.
Clarity and practicability The legal text of the FGR is complicated, what makes its interpretation very hard, especially for SME. Unfortunately, the FGR does not strongly consider the "Think Small First" principle and more guidance in relevant official languages would be necessary. In particular, the F-Gas-Portal is causing a very high load of administrative work and unclarities, while it has a number of technical bugs that are additionally causing unnecessary administration to companies.	Develop a transparent and SME friendly guidance structure. Furthermore, a fast responding IT-helpdesk is needed for technical questions around the F-Gas-Portal.

Deforestation Regulation (EU) 2023/1115 and Regulation (EU) 2024/3234

From 30 December 2025, any EU importer of cocoa beans is required to submit for each individual delivery of cocoa beans a due diligence statement to an EU information system, which must include the geodata of the respective plot of forest. Subsequently, the corresponding reference number must be conveyed throughout the supply chain. A chocolate producer who utilizes cocoa from this source must, unless they are an SME, submit a due diligence statement for each production batch of chocolate. In his due diligence statement, the chocolate producer may refer to the statement of the importer. In addition, he must check that the upstream supplier has fulfilled his due diligence obligation. Should an Austrian confectioner with five employees now commence production of chocolate pralines from the aforementioned cocoa, he is not required to submit his own due diligence statement. However, as of 30 June 2026, he must provide the respective reference number for each production batch upon request by the authority. Consequently, the confectioner must document a considerable number of reference numbers for his chocolate pralines.

An Austrian sawmill requires relevant information from its upstream suppliers, e.g. various forest owners, as well as the respective reference number from the EU information system. Due to the mixing at the timber yard, larger sawmills that receive, for example, 200 lorries of timber per day and store the goods for an average of three months (60 working days), already must store 12,000 reference numbers. A new reference number must be passed on to the next person in the supply chain, e.g. master carpenter, joiner, furniture manufacturer or timber trader, which must contain all the reference numbers of the upstream suppliers. Analyses from France show that a single book marketed by a publisher has up to 300,000 forest plots with reference numbers.

Problem description	Proposal for simplification/burden reduction

Lack of practicability for business operators and high compliance costs The extension of the implementation deadline for the EU Deforestation Regulation to 30 December 2025 was an important step towards averting chaos in supply chains and urgently clarifying unresolved issues. Nevertheless, the fundamental problems with the regulation remain. The current provisions are almost impossible to implement in practice and create an excessive and disproportionate amount of bureaucracy, which is a particular burden on our domestic companies along the entire value chain, from agriculture to industry. All market participants along the supply chain must collect data for the same product again and again. There is not only the danger that smaller companies will not be able to cope with this additional administrative workload and will disappear from the market, thus narrowing the supply. Overall, European companies are at a massive competitive disadvantage compared to non-European companies in economically challenging times! It is therefore imperative that the regulation is toned down. Supplementary FAQs and new guidelines as well as a planned amendment to Annex I from April 2025 appear to simplify the application at first glance, but in substance bring more legal uncertainty, as the text of the regulation has not been amended and the documents are not legally binding. From the perspective of businesses, apart from certain 'cosmetic' adjustments, nothing has essentially changed in terms of the excessive bureaucratic requirements of the regulation.	The European legislator must consider substantial improvements and create practicable solutions that reconcile environmental protection and economic reality. The regulation implies not only doubling but multiplying administrative paperwork for companies along the value chain. A relevant product entering the EU market should therefore only be checked to be deforestation-free once and not every time it is handed forward to the next company and/or transformed into another product. We understand and fully support the necessity of thorough controls regarding origin and supply chain of relevant products. However, once the products have been imported or made available on the European market, it should be sufficient for the economic operator further down the value chain to exercise due diligence without entering all data (again) into the information system. If once it was proven that a product was deforestation free, there should be no further proof necessary. The focus should be on the first distributor, i.e. only the first distributor must submit a Due Diligence Statement. The geocoordinates should also only have to be provided by the first distributor.
Obligations of operators are excessive (Art 4) The complexity of global supply chains which is true for Austria's export orientated economy, the obligations like the full traceability to plot-level or the "one-size –fits all" approach (commodity specific realities are not considered) are one of the main criticisms. Operators shall communicate to operators and to traders further down the supply chain of the relevant products they placed on the market or exported all information necessary to demonstrate that due diligence was exercised (Art. 4 (7)).	Passing on the reference number is sufficient: Art. 4 (7) must be amended as follows: Reduce the obligation to the disclosure of reference numbers. Delete the requirement to pass on "information that serves as proof that the due diligence obligation has been fulfilled ..."; Amendment of Art. 4 (9): Delete verification of the submitted due diligence declaration - only collect and pass on. Art 4 (8) should apply to all market participants and not only to SMEs.
Excessive information requirements (Art. 9) The obligation for operators to collect all kind of information is excessive and unproportionally. Information requirements are very comprehensive and time-consuming.	The information requirements are excessive and not necessary. Fewer details on product information, such as wood species and Latin names, are necessary. The existing customs tariff numbers (HS codes) are sufficient for the EUDR.

The reporting requirements of the EUDR are many times higher than those of the EUTR, simply due to the extended scope of application (EU internal placing on the market and exports are now also covered).	Provision of the required information at country/procurement region level instead of per contractor could be a solution in the mirror of less bureaucracy. This proposal would allow operators to provide the required information at the country or sourcing area level through national or local risk assessments, reducing the need for duplication of data collection (see also CSRD, CSDDD and taxonomy (DA (EU) 2021/2139, Annex 1, 1.3, point 5). The EUTR's documentation requirements are already effective and tested. The EUTR is sufficient to prevent illegally harvested timber from entering Europe. Reduction to the scope of application of the EUDR (i.e. focus on imports, reduction to the mere collection of information and making it available to authorities (not market participants) on request).
Risk assessment obligations too detailed (Art 10): The EUDR describes in detail how the risk assessment must be done. Article 10 lists extensive criteria from a) to n) that must be considered in the risk assessment. The entire legal responsibility lies with the EU based operator or trader – even when the deforestation happens outside the EU.	Reduce the scope of the risk assessment (Art. 10 para 2) - country-specific lists for standard and high-risk countries to enable legally compliant imports.
Due diligence Art. 12 (Establishment and maintenance of due diligence systems, reporting and record keeping) An annual review of the due diligence system as foreseen in Art 12 (2) creates more bureaucratic burden. Art 12 (3): *"Operators* who do not *fall within the categories of SMEs, including microenterprises, or natural persons* shall, on an annual basis, publicly report as widely as possible, including via the internet, on their due diligence system, including on the steps taken by them to fulfil their obligations as set out in Article 8."	Art. 12 (2) should be amended to "at least every three years". Delete at least Art. 12 (3) first part, because it is an unnecessary bureaucratic burden for operators to publish in detail their due diligence systems and does not help consistently to reach the objectives of the regulation to combat deforestation.
The complete due diligence system must also be set up for individual products placed on the market (e.g. 1 board) and a due diligence statement must be submitted in the information system.	A minimal threshold should be introduced for small quantities for all raw materials (e.g., individual trees and harvest volumes up to 30 cubic metres or coffee beans etc).
New category "Zero Risk" and simplified due diligence obligations based on risk classification (Art. 29)	For companies in Austria the bureaucratic burden of the due diligence system must be reduced to an acceptable minimum. Such countries must be

Even in low-risk countries, the burden on market participants is disproportionate to the objective of the EUDR. Austria is a country with forest growth. Nevertheless, farmers and companies in Austria must meet the EU s traceability and due diligence requirements for wood, cattle and soia and relevant products. This is not acceptable and leads to extensive EU critics among farmers and business operators in Austria.	classified as “zero-risk” or “insignificant risk” countries. Instead of the extensive information obligations currently required, companies in "insignificant risk" countries should only need to comply with documentation requirements, as is the case under the existing European Timber Regulation (EUTR). Furthermore, an appropriate, graduated simplification approach under Article 29 EUDR would not only ensure simplification for economic operators in low or standard risk countries but also motivate higher risk countries to improve their situation.
EU Information System (Art. 33) The new developed Information System of the Deforestation regulation as a central digital platform is not user friendly and technically demanding – esp. for SMEs. Much of the data entry must be manual and therefore is time consuming. For every product shipment, a separate due diligence statement must be submitted. If a product is passed between different daughter companies of one holding within the EU, every change of hands has to be documented in the information system - even though no change has happened to the relevant product. This procedure generates not only more bureaucracy than necessary to meet the goal of deforestation free products, but further creates “data cemeteries”, where the only effect of the data stored is the necessity of more storage (and therefore equals more cooling and electricity for system operation).	A practical handling of the new EU information system must be ensured (e.g. functioning electronic interfaces). Guidelines and support and training videos from the European Commission also in German must be available as soon as possible. The registration must be simplified, and the interface must be intuitive. The regulation must foresee that no doubling of the procedures is obligatory but once a DDS is created for a product the information requirements are fulfilled.
In addition to existing certification systems and the associated documentation requirements, EUDR obligations must now also be fulfilled.	If PEFC/FSC then sufficient.
Discrepancies between the definitions of the EUDR and national laws (e.g. nationally legal deforestation can constitute deforestation under the EUDR).	Country-specific regulations should be made possible, e.g. legal deforestation is not deforestation according to EUDR. The current definitions of forest and deforestation can lead to years of legal uncertainty regarding the legally secure use of harvested timber.
Substantiated concern (Art. 31) The submission of substantiated concerns in accordance with Article 31 requires a lot of resources.	Deletion of the substantiated concerns (Article 31)
Review (Art. 34)	The assessment must take into account the overall impact on the costs of the

The European Commission must submit an impact assessment by June 30, 2025 in accordance with Article 34 (3). This impact assessment shall determine whether it is necessary to amend or extend the list of relevant products in Annex I.	implementation for the different sectors with specific regards on the overall economic outlook in Europe. Sawmill by-products should be removed from Annex 1. Reason: all wood that enters the sawmill and is processed there is EUDR-compliant. Therefore, logically, all by-products should also automatically be considered EUDR-compliant, so that their inclusion in Annex I is unnecessary.

COM(2023)166 Proposal for a Green Claims Directive

The cost of substantiating an environmental claim can vary considerably depending on the type and complexity of the environmental claim (e.g. regarding the recycled content of a product's packaging or the reduction of greenhouse gas emissions over the entire life cycle of the product). For instance, if a company intends to make a claim regarding the environmental footprint of a product, a study employing the methodology for calculating the environmental footprint of the product would cost approximately EUR 8.000, according to the EU Commission. According to the WKÖ Crafts and Trade Division, such a study could cost up to EUR 30.000 and more. If the chosen claim relates to the footprint of the organisation itself, the costs can amount to EUR 54,000 according to estimates by the EU Commission.

In future, it will be inadmissible for a bicycle courier company to describe itself as an „environmentally friendly delivery service", even though it is obvious that the production and operation of bicycles consumes fewer resources and produces fewer greenhouse gases than motor vehicles. The designation „environmentally friendly courier service" is then a general environmental claim, which would only be permissible if the company fulfilled one of the environmental labelling provisions of the EU or a Member State.

Problem description	Proposal for simplification/burden reduction
According to the proposed directive, companies must undergo an extremely complex substantiation and certification process if they want to claim their products as „sustainable" or „green". Prior to making an environmental claim (green claim), a company must substantiate the claim by having made an extensive life-cycle analysis (LCA). Afterwards, an ex-ante verification to get a certificate of conformity by an external inspection body is to be made. The verification body must confirm that the justification (e.g. a study with a life-cycle analysis of the product) matches the environmental claim. Finally, the authority must take note of this verification/certification and feed it into an EU information system. SMEs, in particular, are likely to refrain from engaging in environmental communication to avoid the costs and burdens associated with it.	In the ongoing trilogue procedure, the verification should by all means be eliminated. If there is no majority for such an elimination the simplification of the verification (including the substantiation) should be negotiated on the basis of the Council (general approach, Env. Council 17.6.2024). If a solution enabling green claims with a balanced effort, especially for SMEs, cannot be achieved at the end of the trilogue procedure, a withdrawal by the Commission or a majority against the proposal in the Council and/or the EP is urgently requested. Environmental claims in connection with recognised labels (e.g. the Austrian Ecolabel) should be excluded from the directive or at least from verification and the associated official acknowledgement of the verification (incl. certification). WKÖ calls for the extension of the exemption for micro-enterprises to medium enterprises. Exemptions should apply not only to micro-enterprises with fewer than ten employees, but

	to all SMEs. The risk of SMEs being indirectly forced to provide evidence for green claims via the supply chain remains and should be minimized as far as possible when creating the exemptions. The handling of complaints and sanctions is far too strict and creates a double track to the recently tightened EU Directive on unfair commercial practices.

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

An Austrian carpenter (sole entrepreneur) manufactures a dining table according to the specifications provided by the customer. In future, the delegated act for furniture could specify which of the 16 ecodesign criteria the carpenter must report on and which threshold values he must comply with during production. The following information could be entered in the DPP: if applicable 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 overall product, energy and water used during production, expected waste generation and durability (e.g. this table will last 30 years with proper care).

Problem description	Proposal for simplification/burden reduction
The Ecodesign for Sustainable Products Regulation (ESPR) provides for up to 16 ecodesign criteria for the design and production of physical products. These criteria are set by performance requirements (e.g. minimum or maximum values) and/or additional information obligations. The ESPR provides a framework which will is specified by later (delegated / implementing) acts which still need to be prepared. The aim of the ESPR to provide almost all physical products to be placed on the market or put into service in the EU with additional new ecodesign criteria (performance and information criteria) means an enormous increase in bureaucracy per se. Finally, the ESPR does not provide for any SME exemptions.	The ecodesign criteria yet to be defined must therefore be proportionate. Data collection must be designed in such a way that it can be implemented with reasonable effort, especially for SMEs. The information requirements must also be harmonised 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 exclude the need to provide the same information in other areas (once-only principle). Finally, data on the life cycle should be limited to the value chain step of the individual company and to reasonably available data. Lacking this, reasonable estimates should be deemed sufficient.
A central element of the ESPR is the creation of a digital product passport (DPP) for the electronic registration, processing and dissemination of product-related information between companies in the supply chain, authorities and consumers. Companies will be obliged to maintain a DPP in which compliance with ecodesign criteria as defined by the ESPR can be accessed throughout the entire product life cycle (i.e. from the raw material to the product, recycling and waste). According to estimates, this affects 30 million companies in the EU with around 1.5 billion business contacts between these companies. DPPs must also be kept for products from	a) The EU standardisation for the DPP is currently being developed and should be completed by 31 December 2025. The formal adoption by the European Comission is currently scheduled for Q2/26. It should enable data to be entered and retrieved correctly across all value chains. Only once this standard has been finalised and formally adopted will companies be able to start preparing the interfaces to their internal IT accordingly. These adjustments will entail correspondingly high financial costs. On the one hand, we call for sufficient transitional periods (24+ months) to eliminate the

third countries. Depending on the product group, delegated acts will regulate which ecodesign requirements (performance and information criteria) are required for a product. The DPP will be used on the one hand by the authorities for market surveillance and on the other hand by customs authorities to check compliance of imports from third countries with the ecodesign criteria. Two key aspects of the DPP need to be considered separately: The technical functioning of the interfaces between companies (EU standardisation) and the collection of the data to be filed within the company itself.	foreseeable teething troubles of such a database and, on the other, for a system that minimises costs. b) The data records to be entered in the DPP will have to be collected, processed and entered via another internal company IT system. In view of the fact that data can be collected down to the level of the individual product in future, particular care must be taken when drawing up the specifications in order to maintain competitiveness. Data collection on the granularity level of the model should be the norm.

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

Regarding the annual report that all economic actors must prepare to comply with the re-use quotas under Article 29, for ex. a small construction company would have to count every bucket used in order to compile a report at the end of the year. This is completely detached from reality.

Problem description	Proposal for simplification/burden reduction
The EU Packaging and Packaging Waste Regulation (PPWR) aims to harmonise packaging rules across EU Member States and to promote recycling and resource efficiency. However, the PPWR introduces more complex bureaucracy and obligations that have raised concerns, particularly among small and medium-sized enterprises (SMEs). These businesses face greater compliance challenges and are uncertain about which packaging materials are permitted and what registration requirements apply. In addition, the existence of some businesses is threatened as certain products are generally banned after a certain period of time. In general, the technical documentation of legal compliance (to be held ready for a possible authority inspection) of many provisions of the regulation is way too burdensome for many participants in this market.	The requirements for the recyclability and reusability of packaging should be practice-orientated and adapted to the possibilities of smaller companies.
Art. 5 - Requirements for substances in packaging A proof through technical documentation of compliance with already existing REACH limit values leads to a doubled bureaucratic effort without added value.	There is an existing regulatory framework for substance-related regulations (e.g. REACH), which is sufficient. Therefore, Article 5 (1) should be deleted.
Art. 10 - Packaging minimisation The technical documentation of packaging minimisation for transport packaging represents a bureaucratic burden without any positive impact on the environment.	Transport packaging should be exempt from Art. 10 (obligation to minimise packaging). It is already optimised in terms of material usage, and there is no reason why transport packaging should mislead about its contents.

Art. 29, Art. 30, Art. 31 (1) - Rules on re-use targets, the calculation of the achievement of the re-use targets, reporting to the competent authorities on re-use targets The calculation and annual report that all economic actors must prepare to comply with the re-use quotas under Article 29 represent a massive bureaucratic burden for countless companies. For ex., a re-use system for buckets containing construction adhesives or paints is either technically unfeasible or would require an extremely high resource input for cleaning, contradicting the objectives of the PPWR.	Compliance with re-use quotas should be demonstrated at the Member State level e.g. through reports from re-use systems or industry associations rather than by individual businesses. Therefore, the addressee of Articles 30 and 31 should be solely the re-use system or industry associations and not the economic actor.
Article 22 (2) (b) - Data storage requirement This requirement represents a bureaucratic burden as well. If the economic actor is a natural person, personal data would be stored, which, according to the General Data Protection Regulation (GDPR), may not be retained longer than the legally prescribed retention period and must therefore be deleted after 5 or 10 years. This would mean that an economic actor would have to specify all incoming and outgoing packaging as single-use or reusable and delete the data once the retention period expires. Such tracking and specification are unreasonable for economic actors, including very small businesses.	Article 22 (2)(b) should be deleted, and a uniform retention period for both single-use and reusable packaging should be established. Alternatively, this distinction would no longer be necessary for economic actors if the reporting obligations related to reusable packaging were transferred to the re-use systems, as suggested above.
Article 29 (2), 29 (3) The differentiation of distribution channels concerning the re-use quota under Articles 29 (2) and 29 (3), as opposed to Article 29 (1), creates a significant bureaucratic burden in terms of reporting and data collection under Articles 30 and 31. Moreover, achieving a 100% reuse quota is neither technically nor ecologically reasonable. These requirements would mean repackaging/unpackaging products that are delivered in disposable packaging from third countries, but also repackaging/unpackaging products in disposable packaging from Member States if these products are then passed on B2B within a Member State and cross-border in a group of companies. It makes no sense to repackage/refill packaged products just to fulfil the 100% reusable obligation. This generates more packaging (namely the required reusable packaging), unnecessary labour and costs and the whole thing has no added value. The feasibility of re-use systems depends on the material used for the packaging.	In order to reduce bureaucracy and promote environmental protection, Articles 29 (2) and 29 (3) should therefore be removed.

Waste Framework Directive 2008/98/EC	
Problem description	**Proposal for simplification/burden reduction**
Food waste prevention targets In the recently concluded Waste Framework Directive adaptation the prevention targets for several affected sectors were put altogether which is not the proper solution for this problem.	Concerning the prevention targets for food waste, it is necessary to separate the areas of hospitality, retail and households (which are wrongfully combined in the draft directive) to adequately take into account the differences between the areas and to define targets in a fair relation.
Article 8a (5) For example, online antiquarian bookshops, even if they only sell and send a few books to another EU Member State, must register with the respective national waste collection system in the recipient countries, even if they only send books once. The fees for this vary, but in the case of fewer cross-border shipments, they are hardly amortised, if at all. In addition, if books are sent to several EU Member States, the online book antiquarian must also register in the relevant waste collection system, which is time-consuming (especially if books are only occasionally sold/shipped to the respective EU Member State). This prohibits SMEs in particular from engaging in cross-border online trade if it is not clear from the outset that it is worthwhile in terms of the cost-benefit ratio. In addition to the 'bureaucratic' effort of multiple registrations and the cost-benefit problem, this does not necessarily support the Single Market either.	The creation of a "one-stop shop" for EU-wide registration of companies to the waste collection systems (similar to the system with VAT) would reduce administrative burden significantly. The retailer should only have to register once. He should also be given the opportunity to specify which collection system he actually wants to use in which Member State.

Future Circular Economy Act	
Problem description	**Proposal for simplification/burden reduction**
Implementation gap between Member States Within Europe, there is a big gap between the Member States when it comes to the implementation of existing waste standards. It is a fact, that ambitious EU waste targets have been established in EU legislation for decades. However, only a small number of Member States has implemented them adequately. The costs and the administrative burden of waste management lead to competitive disadvantages in these countries.	The implementation of the already existing EU waste legislation in all Member States should be given priority before adopting new targets and obligations which again only a small number of Member States would implement properly. Otherwise, the gap between Member States in the field of waste policy continues to become wider. Therefore, in the coming years, the focus should be placed on creating incentives for the implementation of the already existing law and on checking compliance without red tape. Recycling or prevention targets should be based on solid data and should be technically and economically feasible in all Member States.

	Furthermore, implementation gaps between Member States should not become bigger. Recycling materials should be easier to transport transboundary within the EU, which should on the one hand be enabled by suitable end-of-waste criteria and, on the other hand, by an adapted Waste Shipment Regulation.

Water Framework Directive 2000/60/EC (WFD)	
Problem description	**Proposal for simplification/burden reduction**
The 'one-out-all-out' and 'non-deterioration' principles of this directive urgently need reform The WFD's prohibition on deterioration means that water-related permits for companies are now almost out of reach. The situation was exacerbated by the ECJ "Weser" ruling, which has made EU-water management possible only through exceptional management. EU water management is at a dead end, as many extremely low limit values (environmental quality standards) cannot be met due to ubiquitous pollution across Europe.	Abolition of the 'one-out-all-out' - principle and amendment of the 'non-deterioration' principle in the water framework directive: A local deterioration of water quality standards should be possible, if a broader range of socio-economic or other environmental benefits justify the decision. The framework directive should fully implement tools for local decisions, the principle of subsidiarity must be reintegrated into EU water law. Local authorities should be able to carry out a balancing of interests through amended provisions in EU water law in order to be able to develop the best possible solutions on site in a subsidiary and legally compliant manner.

Urban Wastewater Treatment Directive (EU) 2024/3019	
Problem description	**Proposal for simplification/burden reduction**
European law undermines polluter pays principle in water law: Pharmaceutical and cosmetics manufacturers must pay for almost all micropollutant pollution The new EU directive stipulates that so-called micropollutants must be gradually removed from municipal wastewater. Due to the open definition, this involves thousands of different substances. Purification is carried out using a very expensive and energy-intensive fourth purification stage in wastewater treatment plants, for example by means of ozonation and activated carbon adsorption. In order to avoid additional costs for the population, an "extended producer responsibility" is prescribed. This obliges the pharmaceutical and cosmetics industries to bear at least 80% of future full costs (construction, operation, administrative costs). According to an impact assessment by the EU Commission, both industries are considered to be	Repairing the content of the directive: Member states should not have to prescribe 4 purification stages across the board, but only where there are demonstrable risks to humans and the environment - for example, if the local drinking water supply is impaired. Following the Swiss model all dischargers (households, hospitals, companies) should pay the additional costs according to the polluter pays principle.

the main sources of micropollutants, while other scientifically based surveys show a significantly smaller share of emissions. According to estimates by the German Federal Environment Agency, the investment costs for the first stages - applied to Austria - amount to around EUR 100-120 million, but the main sewage treatment plant in Vienna is already calculating a three-digit million sum for its own conversions. This may have consequences 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 the extended manufacturer responsibility. As a result, there is a risk that manufacturers will withdraw from regional markets due to potential losses. Moreover, the obligation to pay on the part of just two industrial sectors is legally unstable, as many micropollutants in wastewater originate from other sectors like traffic, households or public infrastructure. If payment defaults occur due to legal action by future payers at the ECJ, municipalities may be left with a large mountain of debt due to the investments they have made.	

Environmental Liability Directive 2004/35/EC (ELD)	
Problem description	**Proposal for simplification/burden reduction**
No extension of the scope of ELD	No unreflected extension of scope: A possible extension of the scope of ELD would lead to additional burden especially for SMEs, with a very questionable benefit.
Severity thresholds for SMEs The severity thresholds are necessary especially for SMEs. Furthermore, the competent authorities would suffer of the high number of cases to be expected, where the ELD provisions would have to apply.	Severity thresholds are important for SMEs. It must be ensured, that only severe damages will be handled under the ELD regime. There is no need for extending this regime for light damages, this would impose huge bureaucratic burdens, especially on SMEs.
Optional provisions such as permit defence & state-of-the-art defence to be maintained	The permit defence and the state-of-the-art defence are very helpful to comply with the ELD. They are fundamental to a system of environmental liability, which promotes prevention by emphasizing the need to show compliance with existing permits and should not be questioned
No mandatory fund to cover ELD costs A mandatory fund to cover the risks is strictly opposed. This would undermine both the polluter-pays principle as well as the precautionary	It should remain in the competence of the Member States to choose a practicable system on covering possible future damages.

principle. If there was a fund to cover the risks, the operator would not be as motivated to stick to the highest security levels. Why should operators, who have implemented and maintain high security standards, pay twice? Furthermore, no mandatory financial security should be implemented. This would lead to high costs for SMEs, which, under realistic presumptions, will hardly be up to any ELD case.	

Noise Directive 2002/49/EC	
Problem description	**Proposal for simplification/burden reduction**
No binding national limit values at EU-level „Noise happens in the head“ – only 15 to 30% of noise exposure are due to real acoustic parameters. Many other aspects, e.g. the dose-effect relationship, have not been scientifically analysed and understood until now.	Mandatory EU-wide noise limit values would not take sufficient account of regional, cultural or society habits. There is no unified science-based dose-effect relationship. Therefore, we are not in favour of EU-wide limit values.

Ambient Air Quality Directive (EU) 2024/2881 (AAQD)	
Problem description	**Proposal for simplification/burden reduction**
AAQD revises the limit values for air pollutants such as PM10, PM2.5, NOx and several others from Directive 2008/50/EC which are to be fulfilled by 2030 at a quite sophisticated level near the WHO maximum (interim target 4, the next level would be WHO Air Quality Guideline level which is the strictest). The timing of this directive seem increasingly impossible, since it was finished in 2024, with a two years transposition period until 2026 which leaves 4 years to fulfil the limit values until 2030. Furthermore, the directive leaves way too little time for the critical air quality plans and introduces a health damage compensation regime which would lame authoritiy capacities which are needed much more urgently for decarbonisation and clean energy projects.	Future revisions should take the following simplification aspects into account: • Delay Annex I, Table 1 to 2035 instead of EU limit values for 2030 • Delete Article 28 for health compensation • Air quality plans in Article 19: extend deadlines for Member States, 2 resp. 3 years are way too short • Flexibilities in Article 18: introduction of fuel-switch in phases of energy-scarcity and more flexible deadlines.

Nature Restoration Regulation (EU) 2024/1991	
Problem description	**Proposal for simplification/burden reduction**
Non-deterioration principle The binding non-deterioration of areas will make economic activities impossible in such areas.	Such areas should be limited to EU nature protection areas (natura 2000 areas).

NATURA 2000 (Birds Directive 2009/147/EC, Habitats Directive 92/43/EEC)	
Problem description	**Proposal for simplification/burden reduction**
Merging of both Natura directives into one modern Nature Protection Directive A modern EU nature protection policy should establish synergies between consistent nature protection and promoting an attractive business location. Already designated Natura 2000 areas remain protected under a new EU Nature Protection Directive according to the new rules.	Member States need a more subsidiary design of a future Nature Protection Directive, to be able to better respond to local ecological (and socio-economical) conditions, e.g. more flexibility for adaption of annexes of Birds- and Habitat.Directive
Strict species protection must be adapted to the transition of the economy The strict protection of species stipulated by EU law regularly represents a very large obstacle to the realization of projects.	E.g. in her opinion as advocate general Mrs Kokott proposed on February 6, 2025, in C-784/23 to not copy-paste the strict interpretation in FFH Directive of "prohibiting certain types of deliberate harm to protected animal species, such as the killing of specimens" into the Birds Directive. That should be clarified in Article 5 of the Birds Directive. In contrast to the Birds Directive, the Habitats Directive only protects species worthy of protection. Therefore, the strict interpretation of the prohibition of killing should also be limited to particularly rare bird species under the Birds Directive.
Protection of species outside representative areas The Habitats Directive-based species protection, independent of designated areas, is a heavy burden undermining legal certainty and planning security. In terms of proportionality, it is not sustainable to allow such an excessive priority for the protection of species.	The protection of species outside representative areas needs to be eliminated in the Habitat Directive.
Take-back and change of protected areas	A new right of affected landowners to take back a designated protected area should be established, if the area is not suitable anymore to fulfil the protection purpose of the Directives. Existing protected areas must be modifiable in terms of their borders, their extension and their protective provisions, if they are also economically and socially necessary.
Requirements of nature impact assessment are too complex	The requirements of the nature impact assessment of projects within or at the immediate borders of designated protection areas are to be simplified. Social and economic aspects as well as compensation concepts must be taken into account during the impact assessment.

ENERGY – CLIMATE LEGISLATION

Carbon Border Adjustment Mechanism Regulation (EU) 2023/956 (CBAM) Omnibus I: Proposal COM(2025) 87 as regards simplifying and strengthening CBAM	
Problem description	**Proposal for simplification/burden reduction**
The simplifications under Omnibus I are very welcome. However, a regulation is also needed that allows the use of default values for the CBAM reports still outstanding until 01/01/2026, as the simplifications are not due to come into force until 01/01/2026 and the use of default values has no longer been permitted since 31/07/2024.	Make default values applicable for reports after the 31/07/2024.
The quality of legislation must be ensured. A further test phase of the CBAM is required after implementation of the simplifications, without the obligation to buy certificates.	Test phase after implementation of the simplifications, without the obligation to buy certificates.
Without an export solution for the CO2 costs resulting from ETS or CBAM, European companies are stuck with these costs. This leads to an unbearable loss of competitiveness.	A solution for the CO2 costs for exports of CBAM products and of commodities made of CBAM products needs to be urgently found and implemented, as also announced in the Steel and Metals Action Plan of the European Commission.

Emissions Trading Directive 2003/87/EC	
Problem description	**Proposal for simplification/burden reduction**
Radical simplification of bureaucratic procedures and increased transparency necessary The application of the cross-sectoral correction factor (CSCF) should be avoided through system adaptations. Not only is this necessary to create a fair and level playing field within Europe, doing away with the CSCF would also dramatically increase the planning and investment security for businesses. Currently, the CSCF punishes the best performers with a reduction of their free certificates by up to one fifth. Scrapping the CSCF would furthermore ease the carbon leakage problem. By making the allocation system more dynamic and fair, the CSCF could become redundant without jeopardising the long-term climate target (i.e. the overall EU greenhouse gas cap). In emissions trading, there are numerous reporting, documentation and approval obligations like monitoring concept, methodology, annual activity rate report, 4-year improvement report, certification of sustainable biomass, which mean a	At a minimum, the account confirmations and improvement reports should be eliminated.

lot of bureaucracy and bring little or no benefit from an operational point of view.	

Renewable Energy Directives RED II & RED III (EU) 2018/2001 and (EU) 2023/2413	
Problem description	**Proposal for simplification/burden reduction**
The needed certification along the whole value chain to proof that used (forest) biomass (solid, liquid, and gaseous) meets the sustainability criteria is too complex and burdensome. Especially, as only certain certification systems, which are recognized, do currently exist.	Articles 29 and 30: • Reporting points must be massively reduced. • What is needed in general is comprehensive simplification and standardization, in particular for the reporting points concerning greenhouse gas savings
The revision of the Renewable Energy Directive (RED III) as part of the Green Deal has introduced a large number of new requirements and restrictions for 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 confronted with numerous new bureaucratic regulations. The use of wood for energy is not only crucial for achieving climate neutrality and the expansion of renewable energies, but also for the conversion of forests for climate adaptation as well as value creation and jobs in rural areas. The disproportionate new requirements introduced by RED III must be urgently reduced so that wood energy can continue to fulfill its role as a local and affordable form of renewable energy in the future.	Article 29 para 1 and 7a in RED III should therefore be adapted in the event of simplifications in the area of sustainability: • Re-raising the size limit for sustainability certification from 7.5 to 20 MW (size limit of RED II). This would ensure that no additional wood energy installations would have to undergo the expensive and complex sustainability certification process (Art. 29, para. 1). • The new link to compliance with the climate targets for land use (LULUCF) should be deleted (Art. 29, para. 7a), as it is already foreseeable that the climate targets cannot be achieved. The climate targets set out in the LULUCF Regulation are unrealistic and would require drastic restrictions on forestry in order to be achieved, thus massively reducing the availability of domestic wood.
Modification of the scope Currently, recovered fuels in Austria must be certified in accordance with the Renewable Energy Directives RED II & RED III (EU) 2018/2001 & (EU) 2023/2413 (hereinafter: RED). This additional certification creates a significant administrative burden for the Austrian waste management sector.	For this reason, it should be pursued to exclude waste from the scope of the RED in principle. In our view, an additional certification of waste as 'sustainable' is not necessary, as these materials are already used as recovered fuels in an established, recognized process. This approach follows the fundamental principles of the waste hierarchy, as thermal recovery is always preferred over disposal. Thermal recovery of recovered fuels not only contributes to reducing waste volumes but also enables energy recovery from fuels that replace more emission-intensive alternatives. Furthermore, existing national and European regulations for recovered fuels must be adhered to, ensuring that the use of these materials is both environmentally and economically appropriate. Therefore, additional certification is redundant and creates

	unnecessary bureaucratic burdens for companies without providing any real added value in terms of sustainability.
Union Data Base There are concerns about the current development strategy and readiness of the Union Data Base (UDB) for biofuels and biogas. The European Union Database (UDB) may – once in full operation serve a role in strengthening the fight against fraudulent biofuel and claims for the REDII targets. We support its implementation, but several major challenges remain unaddressed and need to be tackled before making the UDB a mandatory tool: 1. Legal and Procedural Issues: The traceability requirement for feedstock used in biofuel and biogas lacks legal basis as the delegated act is still pending. The complexity of tracing feedstock from the first point of collection, especially for waste and residues, is likely to overwhelm the system and could lead to legal conflicts. For example, economic operators at the first point of collection do not necessarily know if their feedstocks will be processed into biofuel/biogas or not. 2. Impact on Economic Operators: The proposed declaration process is incompatible with the expected data volume and real-world practices. This will be burdensome especially for smaller European companies and potentially harm their competitiveness in a harsh international economic environment (for example in biogas). 3. Data Visibility for Member States: Currently, Member States have no access to transaction data in the UDB. Member States should be able to view details like characteristics, transaction specifics, and chain of custody for any raw materials/fuels collected, produced, traded, or exported from that Member State during any reporting period. This information should be available at both detailed and aggregated levels. Without it, drafting legislation that considers the UDB is challenging, and establishing links between the UDB and national databases is hindered. 4. Bidirectional linkage of UDB with National Databases: Despite the Commission's political commitments in support of bidirectional linkages, the UDB is actually designed in a way that hinders national databases that have been reliable in recent years and should be kept operational and interoperable with the UDB. European Enterprises should not be forced to insert data in several different data bases ("Data Once Only"). Therefore bidirectional linkages should also be considered	Recommendations to ensure the success of the UDB: • Launch an initial version of the UDB that only registers the final delivery of biofuel before their blending into fossil fuel; • Set up a working group for in-depth discussions with experts from Member States and industry that are already managing national biofuel databases and have valuable experiences in order to effectively implement the bidirectional linking of national databases to the UDB; • Set up a working group for in-depth discussions with experts from Member States and industry that are already managing national biogas databases and national guarantees of origin databases in order to effectively implement the bidirectional linking of national databases to the UDB; • Implement a transitional period, e.g. one year, to develop the bidirectional linkage between national databases and UDB. During this transitional period, economic operators that already use the relevant national databases are exempt from the obligation to use UDB; • Design the data module where transactional data is visible for the Member States and national database operators; • Direct and effective collaboration is essential for the successful launch of the UDB, and will help to detect and fight against fraud; • Member States and industry should be integrated on the reflexion process on other topics which are still in earlier stage, such as the development strategy and readiness of the UDB regarding hydrogen and e-fuels, including SAF.

between the UDB and the MS (not only between the UDB and the voluntary and national schemes). 5. Failure Risk: although we recognize the efforts deployed, our assessment indicates that the project is facing significant unresolved challenges that could result in its failure. In particular, we have concerns on the transparency, sufficiency and consistency in communication towards the MS.	

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	Proposal for simplification/burden reduction
The necessary requirements for renewable electricity used to produce renewable fuels of non-biological origin (RFNBOs), so they can be counted as fully renewable, are additionality, temporal and geographical correlation. Proving that these conditions have been met will create a burden on the companies concerned and will necessitate an own certification system for cross-border trade. As the requirements need to be met and proven by imported hydrogen as well, imports from countries with different electricity market systems could not be able to meet the geographical correlation requirements at all.	The rules are overboarding and weigh down any build-up of RFNBO-production capacities. Therefore, it is necessary to bring forward the review of the delegated act announced as part of RED III from 2028 to 2025. Results of the reviews should be a.o.: • Delete or revise (e.g. by prolonging the transitional phase) the additionality requirements concerning the electricity used for the production of renewable hydrogen. • Keep the temporal correlation requirement on a same-month-basis instead of changing it by 2030 to be same-hour-based. • Offer alternative solutions to the geographical correlation requirement to ensure the possibility of imports from third countries with different electricity market systems. Until then, proof that the electricity used for the production of the RFNBOs has been renewably sourced needs to be as simple as possible e.g. via a Power Purchase Agreement (PPA) should be sufficient. Cross-border trading needs to be as easy as possible.

Regulation (EU) 2017/1369 European Product Registry for Energy Labelling (EPREL)

Especially for manufacturers of small series, such as in the area of lamps or luminaires, data entry in the European Product Registry for Energy Labelling (EPREL) is extremely time-consuming. The data has to be re-entered for each new series. In addition, it often does not make 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. Furthermore, the situation of some products is also unclear. For example, there are differences between luminaires with a detachable light source and those where the light source is not detachable. This potentially leads to legal ambiguity 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
Since January 1, 2019 manufacturers, importers and authorized representatives have to register and enter their products affected by the Energy Label Regulation in the European Product Registry for Energy Labelling (EPREL), before they can be sold on the EU market. This has become very complex and bureaucratic. Especially for SMEs this leads to enormous burdens, as the data transfer requires increased manpower and is associated with technical challenges. The 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 labeling regulations. These are products such as lamps, heaters, displays, ovens, washing machines, etc. The data included in the database includes, for example, the energy efficiency class of a product and technical information sheets. The database consists of three parts; one for manufacturers to register their products, one for authorities to support their market surveillance activities and a public part where consumers can access a selection of the data contained.	• There should be exemptions for SMEs offering a small number/certain number of units per year. • Review EPREL registration obligation for reasonableness (incl. exceptions for small series using quantity thresholds and, for example, specialized, personalized B2B applications) • Reduce the data to be entered to the minimum necessary for market surveillance and consumers • Eliminate legal ambiguities regarding the scope of application, e.g. with regard to (non-removable) light sources installed in products • Simple test methods that can be carried out by each manufacturer/importer themselves, including a standardized format template

Energy Performance of Buildings Directive (EU) 2024/1275 (EPBD)	
Problem description	**Proposal for simplification/burden reduction**
The EPBD's requirements are extremely ambitious with regard to • the economic feasibility (financing, taxonomy) • the available workforce (shortage of required number and expertise) • the technical specification (achieving the new building standard during renovation, changes in energy supply) The current framework needs to be carefully implemented, otherwise there is a high danger that buildings will be demolished rather than renovated. This would not serve the aim of decarbonisation of the building stock. The ETS-2 will put additional financial burdens on home owners.	Future reviews need to place a high importance on the (economic, technical, functional) feasibility of renovations. The owners of buildings / units are tasked with the costs of renovations. Currently there is a gap in available and affordable funding opportunities. Taxonomy needs to enable rather than restrict a step-by-step approach to renovations. The cost of ownership of buildings / units needs to be assessed so that it keeps being affordable.

Regulation (EU) 2024/1787 on Reduction of Methane Emissions in the Energy Sector	
Problem description	**Proposal for simplification/burden reduction**
The EU regulation aims to reduce methane emissions from oil, gas and coal infrastructure operators. It includes detailed provisions on the measurement, quantification and reporting of methane emissions as well as on the inspection of infrastructure and repair 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 checked regularly for leaks. These inspections must cover 100% of the inventory in the first 12 months after the regulation comes into force. Any leaks found above a defined limit value must be repaired quickly and documented. Article 15 (restrictions on blowing and flaring): There is a blow-out ban, which stipulates that residual quantities must generally be reinjected, used on site or flared. Some key elements of the regulation, such as requirements for measuring devices and measuring techniques, are still open and are to be defined by an implementing act of the Commission. Until then, the best available technologies are to be used, which causes uncertainty when making investment decisions.	The Austrian gas industry has already invested heavily in infrastructure safety and emission reduction, making the pipeline network one of the most modern in Europe. While the reduction of methane emissions and the creation of a European framework are welcomed, the requirements of the regulation are excessive in many areas from the operators' point of view. They lead to high bureaucratic hurdles and unnecessary additional costs. We therefore call for these points to be reconsidered and the regulation to be amended accordingly. • De-minimis Value for emissions: The definition of a De-minimis value for emissions (LDAR, venting) is urgently recommended, as the lower limit for emissions is currently zero or one methane molecule. With the lowest emissions, the cost of justification, reporting and repair is disproportionate to the possible emission reduction of the leakage. For leaks above 500ppm that cannot be repaired immediately, simple justifications should be sufficient and this without the explicit approval of the competent authority. In Austria "approval" means the issuing of an official notice. • LDAR Program: LDAR programs require measurements of several 100.000 measuring points at relatively short intervals with extensive reporting. The intervals should be extended and the reporting obligation should be reduced, e.g. only to points with positive and significant emission values. This would save around 95-99% of the documentation - concentrating on the essentials! This also applies to the repair- and monitoring schedules in Appendix II.

Corporate Sustainability Reporting Directive (EU) 2022/2464 (CSRD)
Omnibus I: 'Stop the Clock' Directive (EU) 2025/794, Proposal COM (2025)81

Problem description	Proposal for simplification/burden reduction
CSRD is an EU-wide obligation to provide information on sustainability aspects. The companies of wave 1 already have to report according to European Sustainability Reporting Standards (ESRS) as of the financial year 2025 for the financial year 2024. SMEs are not yet required to submit a sustainability report in accordance with the CSRD: listed SMEs would be affected from 2026, while there is no reporting obligation for non-listed SMEs. In both cases, however, it can be assumed that investors and large companies will demand sustainability information from SMEs which are part of their value chain (trickle-down effect). The CSRD provisions are complex, and their operationalisation is challenging. In particular, the mandatory double materiality analysis, if carried out correctly, requires considerable time and resources. It requires companies to report both on how sustainability issues affect their business and how their business affects society and the environment („Double Materiality"). The 'stop the clock' proposal as part of the Omnibus Package on sustainability has already been adopted (Directive (EU) 2025/794) and foresees the postponement of reporting timelines by two years for companies of wave 2 (new financial year 2027) and 3 (new financial year 2028). WKÖ welcomes this postponement which provides companies with the necessary legal and planning security. The second proposal COM(2025)81 intends to restrict the scope of application to the largest companies with more than 1.000 employees and either a turnover > EUR 50 million or a balance sheet > EUR 25 million. Furthermore, the current ESRS will be revised and simplified. Companies with up to 1.000 employees can opt for voluntary reporting on the basis of a simplified voluntary standard, which will be adopted by the Commission based on the current Voluntary Sustainability Reporting Standard for Non-Listed SMEs (VSME) developed by EFRAG. The revised VSME will also act as value chain cap for information requests for companies below the revised CSRD threshold. The intention is to provide a shield against the trickle-down effect.	The restriction of the scope of application of the CSRD is explicitly welcomed. In the interests of harmonisation, an alignment of the turnover/balance sheet limits with those of the CSDDD (> EUR 450 million worldwide annual turnover) would also be very welcome. However, there is an urgent need to clarify how to deal with PIEs with 501 to 1000 employees. Until the restriction of the scope of application to companies with more than 1.000 employees is legally implemented, this group would still have to report for the 2025 financial year and possibly also for 2026. This creates considerable legal uncertainty for the companies concerned. WKÖ welcomes the basic approach of reducing and simplifying the reporting requirements and data points as proposed in COM(2025)81. Regarding the evaluation of ESRS (set 1), first-time users, auditors and main addressees of the reporting need to be involved. We call for the direct involvement of stakeholders in the simplification of the data points. WKÖ also welcomes the introduction of the VSME as value chain cap. Anchoring it in the text of the directive supports the market acceptance of the VSME and ensures that SMEs cannot be flooded with a large number of questionnaires by companies in the scope of CSRD. If the VSME should represent the value chain cap for SME reporting obligations, these requirements must be further simplified and reduced. SMEs and micro-enterprises can only manage to complete the basic module of the existing VSME. WKÖ therefore demands a complete removal of the comprehensive module. Only such data should be required from non-obligated companies (primarily SMEs), which they can easily provide without extensive research or even consulting effort. Furthermore, the standards should be written in a clear and simple language. Important terms and requirements should be explained directly in the text of the standards to avoid constant switching between different documents. Furthermore, the additional information given in the guidance should already be part of the standard. Fully developed sample questionnaires

	and sample standards that can serve as a template for SMEs should be made available. It is also suggested that an official German translation of the VSME be made available to ensure uniform usability.

Corporate Sustainability Due Diligence Directive (EU) 2024/1760 (CSDDD)

Omnibus I: 'Stop the Clock' Directive (EU) 2025/794, Proposal COM (2025)81

An Austrian company produces multivitamin juice with up to 13 ingredients from up to 35 countries worldwide, as the countries of origin and suppliers of the ingredients can vary depending on the harvest and supply. For each of these countries, the fruit juice producer must be able to prove that the individual ingredients were harvested in compliance with human rights and environmental obligations, for example. Within the supply chain, smaller fruit suppliers must also carry out such due diligence reviews and pass this information on to their customers. For Austrian SMEs as part of the supply chain, this means a massive amount of additional bureaucracy, which is associated with considerable costs and burdens. Even for a large fruit juice producer, these requirements and documentation obligations can only be met with enormous resources.

A small Austrian family-owned business that manufactures handmade textile products and supplies them to a large corporation, sources its cotton raw materials from suppliers in Asia and Africa. The Austrian SME is responsible for the documentation that social and environmental standards are met not only in its own operations, but also by its international suppliers in Asia and Africa. If, for example, the family business does not comply with its obligation to continuously monitor its international suppliers, it could currently face civil liability claims.

Problem description	Proposal for simplification/burden reduction
The CSDDD requires companies to set up a system to identify social and environmental risks along their supply chain and to take measures to prevent and remedy them. It applies to companies based in the EU with more than 1,000 employees on a consolidated basis and a worldwide turnover of more than EUR 450 million. It is expected that the directive will entail a considerable bureaucratic burden, especially for SMEs. Even if SMEs are not formally covered by the directive, they are indirectly affected by the provisions (trickle-down effect). The directive explicitly provides (Art 7 & Art 8) that due diligence obligations should be passed on to contractual partners (often SMEs). The aim of the directive is to cover the entire network of global supply networks right up to the creation of the raw materials. However, it is not possible for smaller companies to check whether a supplier's subcontractor along the supply chain may be violating the requirements of the directive, including compliance with 24 international conventions on human rights and the environment. The 'stop the clock' proposal as part of the Omnibus Package on sustainability has already been adopted (Directive (EU) 2025/794) and foresees the	Companies within the EU already operate within a strict legal framework with regard to human rights and environmental rights and should therefore generally be exempted from the obligations under this directive. In addition, the annexes need to be edited and shortened and the relevant human rights violations and environmental offenses need to be specified. The international conventions listed in the annexes are aimed at states and cannot be applied one-to-one to companies. Limiting the mandatory disclosure of information that can be requested by large companies as part of value chain mapping is an important step towards curbing the trickle-down effect. This proposal is to be welcomed. However, it is questionable what concrete measures will be taken to avoid the trickle-down effect in practice or to keep the indirect burden for companies that do not fall under the obligation as low as possible. It is also not clear whether a sanction mechanism will be introduced if a large company nevertheless demands the disclosure of information from an SME. The current proposal does not make this clear. Therefore, appropriate

postponement of the national implementation by one year to July 2027. The application timeline by companies is also delayed by one year to July 2028. WKÖ welcomes these postponements which provides companies with more time to prepare for the new requirements. The second proposal COM(2025)81 intends to simplify due diligence obligations, for ex. by applying them primarily to direct business partners (tier 1) and by requiring regular assessments and inspections of these partners only every five years instead of every year, supplemented by ad hoc assessments if necessary. An assessment of indirect business partners should only be necessary if there is plausible information. It is also proposed to remove the EU-wide civil liability regime, while preserving the right of victims to full compensation for damages caused by infringements.	provisions are needed in the text of the directive. The creation of a genuine maximum harmonisation clause is necessary to avoid further fragmentation of the internal market with 27 different regimes. Therefore, Art 4 (2) needs to be deleted to ensure harmonisation and to prevent Member States from gold plating. There also needs to be a ban on passing on compensation paid under civil law to contractual partners in the supply chain who are not themselves responsible for the breach (ban on recourse). Furthermore, imposed sanctions must not be demanded back from SMEs in the supply chain. Regarding sanctions, advice instead of punishment must be the guiding principle. WKÖ welcomes that the Commission will present the guidelines one year earlier, in July 2026. This is certainly necessary in terms of legal and planning certainty for companies. In addition to the guidelines, the support measures announced in the directive must also be made available.

Taxonomy Regulation (EU) 2020/852

Omnibus I: Consultation for a Draft Delegated Act amending 3 Delegated Acts (Disclosures, Climate, Environmental)

Problem description	Proposal for simplification/burden reduction
The EU taxonomy is a classification system, establishing a list of environmentally sustainable economic activities. Currently companies, which are obliged to reporting according to NFRD or CSRD also have to disclose whether their financial flows are sustainable (taxonomy-aligned). But this obligation could concern further business within the value-chain of obliged larger companies. Tighter reporting and disclosure requirements lead to significant additional work for companies. This is especially true for the EU taxonomy as it covers so many and different economic activities. Proportionality must be taken into account to ensure that the value for the consumer is not counteracted by high administrative workload for the concerned companies. Currently those burdens seem too high: For example, due to additional taxonomy requirements the volume of the taxonomy reporting section of one company's report more than doubled from the financial year 2021 to the one of the year 2022 without much more useful information for an informed reader.	Clarifications, precisions, and further reliefs or simplifications are necessary. This further development of the EU taxonomy regulation must be in line with other legal acts. Overlaps or contradictions must be actively eliminated. We call for the creation of a coherent framework in which, above all, the reporting obligations regulated in the CSRD (Corporate Sustainability Reporting Directive), climate, environmental, and energy legislation, and the requirements of financial market regulation are intertwined with the EU taxonomy. Only in this way the goal of a practical and efficient sustainability framework can be achieved. Companies need planning and investment security. With regard to those companies that have intensively prepared for the new requirements of the EU taxonomy over the years and have invested significant resources in implementation, it must be ensured that the specific substantive designs do not lead to dilution or substantive erosion. The efforts already made by companies and the trust in

The European Commission's intention to simplify and make the EU taxonomy more practical under Omnibus I is welcome. In general the planned introduction of materiality thresholds (de minimis rules), which means that not all activities of a company have to be assessed for their taxonomy eligibility, and the restriction of reporting obligations to the largest companies and the adjustment of publication tables (templates) are considered positive in terms of reducing bureaucracy. An assessment of the effectiveness and practical relevance of the EU taxonomy is needed. So far, despite the high effort of companies, it has not achieved the hoped-for resonance in the capital market from the regulatory side. Current problems with usability and implementation must be resolved, and the reporting burden significantly reduced. The “trickle-down effect” must be avoided through effective measures. Even if indirect burdens cannot be completely excluded, as industry-standard information is necessary for a good business relationship, they must not lead to excessive obligations. It must be ensured that the voluntariness of information is maintained and no de facto reporting obligation “through the back door” arises. SMEs that do not yet collect (or cannot collect) the corresponding data must not be disadvantaged in market access.	reliable sustainable regulation must not be counteracted. WKÖ welcomes the European Commission's effort to limit the “trickle-down effect.” The linkage of the EU taxonomy with the CSRD and the introduction of the VSME (Voluntary Sustainability Reporting Standard for Non-Listed SMEs) as a cap in the value chain is positively evaluated. By anchoring it in the directive text, the market acceptance of the VSME is supported and ensures that SMEs are not flooded with a multitude of questionnaires from their supply chain. Even though the VSME is supposed to represent the cap for SME reporting obligations (“Value Chain Cap”), these requirements must be further simplified and reduced. Only such data from non-obligated companies, which are mainly SMEs, should be requested, which they can easily provide without extensive research or even consulting effort. Conditions must be created to enable companies of all sizes to have easy access to sustainable financing. The EU Platform on Sustainable Finance has published a report on streamlining sustainable finance for SMEs. We fundamentally support the idea of this streamlined approach and call on the European Commission to review it and take appropriate measures. This should enable credit institutions to support smaller companies in sustainable projects and thus allow smaller companies to benefit from financing advantages when they make sustainable investments. In this context, it is essential that smaller companies do not receive inconsistent requirements for sustainable investments from credit institutions, as this could increase administrative effort and lead to additional bureaucracy.

TRANSPORT LAW

Regulation (EC) 561/2006 on the Harmonisation of certain Social Legislation in Road Transport

Problem description	Proposal for simplification/burden reduction
Establish sector-specific working time regimes for bus drivers	• weekly rest periods of 45 hours before and after the application • more flexibility with regards to the daily rest periods: between two weekly rest periods, it should be allowed to reduce the daily rest period twice to eight hours and once to nine hours (currently: three times to nine hours) • extension of the compensation period for reduced weekly rest periods from three to 13 weeks
Re-introduce flexible breaks	More flexible division of breaks to 3 x 15 minutes, instead of the rigid division of the applicable directive of 1 x 30 and 1 x 15 minutes.
From July 1, 2026, vehicles and vehicle combinations over 2,5 tons gross vehicle weight (GVW) must be equipped with a control device if they are used for cross-border goods transport or cabotage operations. For companies whose main activity is not the commercial transport of goods, such as craft businesses, this represents an additional bureaucratic burden. For craft businesses, there is an exemption up to 7,5 tons, but this is limited to a radius of 100 km from the company's location. Specialized craft businesses and companies in structurally weak regions increasingly depend on covering greater distances. The current regulations prevent this through additional bureaucracy, thereby hindering the economic operation of many SMEs.	Expansion of the "craftsmen's exemption" under Article 3 aa) to at least 200 km.

Regulation (EU) 165/2014 on Tachographs in Road Transport

Problem description	Proposal for simplification/burden reduction
Just in exceptional cases, authorisation for Member States to establish different national rules	In order to ensure legal security and a level playing field within the EU, social legislation has to be applied identically in all Member States. Thus, the law should not allow for various national exceptions.

EU-wide harmonised rules on tolerances for minor infringements	The penalties for infringements of the recording equipment obligations are regulated by Member States. This not only leads to different levels of penalties, but - according to different administrative practices in the Member States - to arbitrary and disproportionate fines for minimum infringements (for example minute violation). Key provisions should therefore be included in EU-law directly.

Professional Driver Directive (EU) 2022/2561	
Problem description	**Proposal for simplification/burden reduction**
Prospective driver without initial qualification (on the sole basis of a driving licence) should be able to practice the profession for one year if the initial qualification is completed within this first year The transport sector already faces the challenge to find and recruit new drivers. Therefore, **access to** this profession should not be made unduly difficult.	We propose that prospective drivers without initial qualification (on the sole basis of a driving licence) should be able to work in the profession for one year and complete the initial qualification within this first year. This would encourage more people to engage in the driver's profession and facilitate their access to the driver's profession.
Extended possibilities for the combination between driving licence and initial qualification A strict distinction between initial qualification and the driver's education for driving licences would increase the time and costs for candidates. This may influence their choice of occupation to the disadvantage of the driver´s profession.	As the majority of truck and bus drivers are obliged to fulfil the requirements of initial qualification it only makes sense to combine the initial qualification with driver's education for driving licences. We propose creating extended possibilities to further integrate driver's education for driving licences and initial qualification in the future.
Avoid repetition in periodic training by gradually reducing the duration of courses, as drivers have already gained more experience	Regarding the organization of periodic training over the 5-year period, drivers and companies should have the opportunity to decide freely on the distribution of periodic training within the 5-year period according to their individual requirements. The obligatory completion of the same periodic training contents in a 5-year rhythm is often seen as unnecessary. Therefore, we propose to gradually reduce the duration of periodic training for the 2nd, 3rd and subsequent further education courses, as drivers have already gained more experience. In this way, excessive repetitions can be avoided.
Clarify ambiguities in the scope of application with regard to Art. 2 (h)	Clarify ambiguities in the scope of application, in particular with regard to Art. 2 (h) of Directive (EU) 2022/2561 as well as special cases of periodic training where parts of periodic training are done in different member states (e.g. due to job change of driver), and special cases in connection with third countries (for ex. are initial qualifications from certain third countries

	like Switzerland recognised and under what conditions?)
Consider the special features of e-Learning	We welcome the option explicitly included in Directive (EU) 2022/2561 to complete further training content voluntarily via e-learning. We believe that e-learning makes sense for certain topics of periodic training. Unfortunately, the specific legal structure of the directive is not very practical and should be adapted to the special features of e-learning: For example, the general requirement that a periodic training module can be completed within 2 days ignores the potential/advantages of e-learning. This means that the subject matter of a module can be learnt and repeated in smaller sections over a longer period of time (for ex. 3 months).

COM(2023)443 Proposal for a Regulation on the Use of Railway Infrastructure Capacity in the Single European Railway Area

Problem description	Proposal for simplification/burden reduction
Stakeholder involvement in capacity planning shall be reasonable and cost-efficient Unnecessarily high coordination efforts on the side of the Infrastructure Manager (IM), thereby slowing down the capacity planning and allocation process. The same holds true for consultations regarding the draft working timetable (Art. 32. (10)).	Stakeholder consultations, as provided for in Article 16(5) for the capacity strategy and in Article 17(4) for the capacity model, should only be mandatory for infrastructure managers of neighbouring countries and not for "other infrastructure managers" in order to avoid unnecessary bureaucracy.
Updating the capacity strategy is not feasible Updating the capacity strategy like indicated in Art. 16 (4) and the capacity model like indicated in Art. 17 (2, 3) is not feasible. The current proposal would force the IM to make the same changes to several strategy documents in parallel which creates a lot of effort but does not add any value. Similarly, continuous changes to the capacity strategy and model are not feasible, because the border points would need to be continuously updated. The same holds true for consultations regarding the draft working timetable (Art. 32. (10)).	Delete the update of the capacity strategy like indicated in Art. 16 (4) and the capacity model like indicated in Art. 17 (2, 3).
Differentiation between highly utilized and congested infrastructure Art. 22 (1) states: "The infrastructure manager shall carry out a capacity analysis within six months of the declaration of infrastructure as highly utilised or congested." In our view, this approach to use the same measure for congested and highly utilised infrastructure is not efficient, leads to high administrative effort and prolongs processes.	Art. 22 (1): differentiation between measures for highly utilised and for congested infrastructures is necessary

Hence, we recommend differentiating between measures for highly utilised and for congested infrastructure.	

Delegated Regulation (EU) 2024/490 amending Delegated Regulation (EU) 2017/1926 supplementing Directive 2010/40/EU with regard to the Provision of EU-wide Multimodal Travel Information Services	
Problem description	**Proposal for simplification/burden reduction**
Reduce additional requirements for historical data to the necessary minimum The additional requirements for historical data (Art. 3 para. 1, Art. 4 para. 1 and 3 as well as Art. 6 para. 1) should be reduced to the necessary minimum, as all data to be provided must be physically stored at some location. This puts a strain on storage capacity, which is usually provided by cloud providers. In order to reduce the burden on data providers and service providers and also on the environment, we are in favour of not having to provide "raw data" in this area. We do not recognise any objective necessity for the inclusion of occupancy data - there is no recital from which the motivation could be derived. Historically, occupancy data was introduced in a hurry in response to the pandemic and data protection aspects were put on the back burner.	Art. 3 para. 1, Art. 4 para. 1 and 3 as well as Art. 6 para. 1: The additional requirements for historical data should be reduced to the necessary minimum.

SOCIAL AND LABOUR LAW

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 posting of workers

An Austrian SME with 50 employees must complete a corresponding A1 form in advance for each business trip for every individual employee (even if it is, for example, only a one-day participation in a trade fair for companies in Belgium) and submit it to the social insurance institution in advance. Furthermore, the company must also ensure that the employee concerned carries the paper certificate on the day of the business trip and presents it in the event of an inspection in Belgium.

Problem description	Proposal for simplification/burden reduction
Clarification is needed In accordance with EU legislation, companies based in Austria whose employees are planning a business trip/posting abroad must submit an application for the A1 certificate to the competent social insurance institution either electronically or using a form. This serves as proof that the employee is properly insured in Austria and that the country to which the employee is being posted is not authorised to impose social security contributions. A separate application must be submitted for each employee. Employees must also carry a paper copy with them in order to be able to prove their existing social insurance in the event of inspections. As there is no time limit for this obligation, this form must be completed and carried with the employee whenever he crosses the EU-internal border for work-related purposes, including when attending congresses, meetings or training courses In November 2024, the EU Commission proposed setting up a single digital declaration portal (e-declaration portal) for companies that provide services and temporarily post workers to another Member State. The declaration procedure is to be standardised and simplified, whereby the public interface is available to Member States only on a voluntary basis. The single digital declaration portal should 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 requested will be streamlined to around 30 data points. This should reduce the administrative burden for companies.	In the short term: Uniform solution based on the German model - sanction-free subsequent submission of the A1 certificate in the event of an inspection Medium-term: derogation in Regulation 883/2004 for short business trips E-declaration: Cross-border postings should be simplified - as foreseen by the Commission - through an EU-wide standardized declaration (“e-declaration”). We suggest providing some additional information, such as the duration of the posting and the SI number of the posted employee, in the hope that this will also make it unnecessary to obtain the A1 certificate in future.

Pay Transparency Directive (EU) 2023/970	
Problem description	**Proposal for simplification/burden reduction**
Unproportionate reporting obligations The directive provides for massive reporting obligations in very narrow periodic intervals. Worker can exercise his rights without any limitation.	Art. 7/1 - Right to ask for information should be limited to once every 3 years. Art. 7/2 - limit right to ask again to once per request. Art. 7/3 - inform workers every 5 years about their right. Art. 9 contains massive reporting obligations, which should be amended as follows: 100 – 149 workers every 6 years. 150 – 249 workers every 6 years. 250 workers or more every 4 years. All changes in Art 9 should apply to Art. 10 (joint pay assessment). Art. 10/1/a - pay assessment only for pay gaps of at least 9%. The following analyses are not necessary and therefore excessive and should be deleted: Art 10/2 d, e, f, g. The lit a – c are sufficient for the directives goal.

Directive (EU) 2019/1152 on Transparent and Predictable Working Conditions	
Problem description	**Proposal for simplification/burden reduction**
Art. 18/2 - A reason for the termination of the employee's contract must be given in writing on employee's demand.	Deletion of this obligation

Directive (EU) 2019/1158 on Work-Life-Balance for Parents and Carers	
Problem description	**Proposal for simplification/burden reduction**
Various justification requirements for the employer if he denies/postpones a worker's request, which leads to administrative burden.	Delete justification requirements like Art. 5, 9, 12.

Directive (EU) 2024/2831 on improving Working Conditions in Platform Work	
Problem description	**Proposal for simplification/burden reduction**
The directive contains excessive reporting obligations for platforms, which should be deleted or at least reduced.	Reporting obligations in the following articles should be deleted or at least reduced:

	Art. 8: Data-protection impact assessment reporting. Art. 9: Information about automated monitoring systems. Art. 17: general information on platform work.

CONSUMER LAW

COM(2023)905 Proposal for amending the Package Travel Directive	
Problem description	**Proposal for simplification/burden reduction**
Preventing additional and completely disproportionate burdens for SMEs in the tourism sector In Austria in particular, the hotel businesses are characterised by small, family-run businesses. The travel agency sector is even more characterised by SMEs throughout Europe. One third of all travel agencies/tour operators in Austria are one-person businesses. Almost 90% of the companies employ a maximum of nine employees. SME do not have their own legal department to cope with extremely complex and burdensome provisions. The Directive on package travel and linked travel arrangements (EU 2015/2302, PTD) is currently under revision. The PTD has led to inappropriate results and burdens in the form of bureaucracy and additional costs which are out of all proportion to consumer protection. The present proposal to amend the PTD (COM (2023) 905 final) does not help to remedy the problems mentioned but actually worsens them immensely.	The proposal needs to be revised to find sensible solutions with the necessary sense of proportion in order to restore the urgently required balance between consumers and businesses. The main recommendations are the following:
The definition of "package" is too broad and complex and needs to be changed (Art 3(2)) Already under the current PTD travel agents and hotels are forced into the role of an organiser (Art 3(2) b i). The proposed PTD revision broadens the scope of a package even more.	The 3- and 24-hour clauses must be deleted. Among other things, the totally inappropriate proposal that the consumer can create a package simply by paying for various travel services together (e.g. transferring a total amount) must also be deleted
Important clarifications are needed Issues like destination cards and additional on-site services for an inclusive price need to be solved.	Clarification is needed which tourist services are intrinsically part of another tourist service (e.g. accommodation), which are then not regarded as an independent touristic service that leads to a package travel (Art 3(2)).
The proposed new definition of 'linked travel arrangement' (LTA) is completely disproportionate (Art 3(5))	The concept of 'linked travel arrangement' LTA should be dropped altogether.

Tour organisers, travel agents and hotels are not insurers The inclusion of unavoidable and extraordinary circumstances at the traveler's residence and place of departure as a possible cause for a cancellation free of charge by the consumers is strongly rejected, as these cases are to be attributed to the sphere of the consumer and would lead to a completely disproportionate shift of risk to the detriment of the tour operator	The proposed extension of the right to terminate a contract without a termination fee (Art 12) needs to be deleted.

Consumer Rights Directive 2011/83/EU	
Problem description	**Proposal for simplification/burden reduction**
Burden reduction for SME in case of contracts negotiated away from business premises The provisions on contracts negotiated away from business premises do also apply if a craftsman is called into a customer´s flat because of an order (e.g. paintwork, electrical installations, hairdressing in a flat, etc.) and the contract is concluded there. The complex provisions (enormous information obligations which must be given on paper) can not be accomplished by SMEs and are connected to an enormous bureaucratic effort but also to potentially totally disproportionate sanctions. Also consumers do have no comprehension for this bureaucracy (if the consumer wants a service to be provided quickly meaning during the withdrawal period, he must explicitly "request that on paper").	Exemption from the provisions on contracts negotiated away from business premises, if the consumer himself has initiated the business contact with the entrepreneur (e.g. he has called the craftsman into his flat)
More legal security for enterprises regarding the information on the right of withdrawal Companies must inform consumers about their legal right of withdrawal in case of distance contracts and contracts negotiated away from business premises, before the conclusion of the contract. Although a model instruction forms for the information on the right of withdrawal is available in the annex of the directive, however it contains many text modules which must be selected correctly for each case. This model instruction form with its many varieties to choose from is therefore because of its complexity unusable for SME.	The EU legislator should provide companies with a legally watertight and standardized model instruction form for informing on the right of withdrawal, which represents all case variants. For example, the expertise of ELI (the European Law Institute based in Vienna) could be used to design such a form.
Companies must not only inform about the right of withdrawal in detail, but they must also provide consumers with a "model withdrawal form". In addition, in future every online provider will also have to place a "withdrawal button" on their website to make it easier for consumers to exercise	Delete the obligation to provide a "model withdrawal form"

their right of withdrawal. The provision of this withdrawal form is in any case completely superfluous, as it is not even used by consumers in practice.	
Ensuring more fairness on the consumer side in e-commerce Ball gowns are e.g. ordered at distance, worn at the ball and only then the right of withdrawal is exercised. The entrepreneur can theoretically claim the depreciation in value, but the calculation of the same is difficult and the expense of exercising it is big. It is also hard to understand, that abusive behaviour should be at the expense of companies. Consumer protection should not consist in the protection of abusive behaviour, which in the end also has a negative impact on consumers acting correctly.	Establishing an exception from the right of withdrawal if the consumer has not only tested an ordered product but has also used it.
No double information obligations Clarification (in Article 8.2 of the directive) is required that in the order overview before the button “BUY”, not all essential characteristics of the goods/services have to be displayed again, but rather the identifiability of the goods must be ensured. If, according to Article 8.2, information on all essential characteristics was again to be provided to the same extent as in Article 6.1a, this overview would lead to bureaucracy and total confusion, especially if several goods are ordered. However, there are judicial decisions in Germany, that represent the latter opinion.	Clarification (in Article 8.2 of the directive) is required that in the order overview before the button “BUY”, not all essential characteristics of the goods/services have to be displayed again, but rather the identifiability of the goods must be ensured.
Exemption from the right of withdrawal for downloads of digital content The fact that in the case of digital content a right of withdrawal is not appropriate, is recognised by the possibility of its loss (Art. 16 point m of the directive). But the requirements for an effective loss of the right of withdrawal are intensely complex and make downloads highly bureaucratic.	It is therefore necessary and conducive to digitalisation, to exclude digital content from the right of withdrawal in general.
Exemption of certain professional groups necessary The provisions for distance selling contracts typically keep e-Commerce as a business model in sight or are rather tailored to it. They do not fit for certain professional groups (for example real estate agents, undertakers) which are not online retailers, but only legally turned into such due to the wide definition of distance selling contracts.	Establishing exceptions from the scope of the CRD for certain professional groups
In general: achieve well balanced consumer protection	

Initiatives for further specific provisions by EU-law should be considered critically. The principle of subsidiarity, the maintenance of scope for entrepreneurial competition, the protection of entrepreneurial freedom and the principle of freedom of contracts must be the guiding principles of this examination. This is to ensure that new binding consumer protection rules comply with the principle of proportionality and are only enacted, if there is a special need for protection and if objective justification is given.

Directive (EU) 2018/1972 EU Framework for Electronic Communication Networks and Services

Problem description	Proposal for simplification/burden reduction
Eliminate outdated rules & reduce sector-specific rules As the framework for electronic communications is notably about ensuring connectivity at a high level throughout Europe and setting out the conditions for the best possible development of the Digital Single Market, simple and efficient rules and regulations are urgently needed. A guiding principle for the review of this set of rules should be the creation of an actual level playing field for all market participants (in particular with regard to the "Code"). For this purpose, it is necessary to identify rules which are no longer up-to-date and eliminate them. At the same time, the new provisions to be introduced into the framework should be simpler and clearer. This applies particularly to the sector specific consumer law regime: considering that an extremely far-reaching general European consumer protection framework is in force now, the focus of new legislation should be to drive back sector specific rules in this field. Moreover, it is necessary to reduce significantly the administrative burden for businesses.	Eliminate rules which are no longer up-to-date and ensure that new provisions are simpler and clearer and create a level-playing-field

COM(2023)649 Proposal for a Directive amending Directive 2013/11/EU on ADR for Consumer Disputes

Problem description	Proposal for simplification/burden reduction
Eliminate obligation to inform an ADR entity It is important to note that concurrently with the proposal to discontinue the European Online Dispute Resolution (ODR) Platform (adopted as Regulation (EU) 2024/3228), a directive proposal [COM(2023) 649)] was released, introducing significant additional obligations for businesses. According to Article 5, paragraph 8, an entrepreneur would be required to inform an Alternative Dispute Resolution (ADR) entity contacting him, whether he is willing to participate	COM(2023) 649: delete proposal for Art. 5, paragraph 8

in the suggested extrajudicial dispute resolution process. This, too, constitutes bureaucratic overhead and can be perceived as a reporting obligation in a broader sense. The proposed directive introduces a new layer of administrative burden by necessitating responses to each of the inquiries. This suggests that, overall, the intended regulatory changes may not lead to a simplification of bureaucracy but rather result in additional bureaucratic efforts.	

TRADE POLICY

Regulation (EU) 2024/3015 on Prohibition of Products Made with Forced Labour on the Union Market

Problem description	Proposal for simplification/burden reduction
This regulation has been in force since December 2024 and includes a ban of products made with forced labour from 14 December 2027.This ban applies to all products offered on the EU market: both to products manufactured in the EU for the internal market or for export, and to imported goods. It is therefore relevant for any company (no SME exception!) that places goods on the EU market and therefore covers all sectors and industries. This ban will also have an indirect impact on companies throughout the supply chain, in particular those operating in sectors and regions that are considered more at risk of forced labour. The conditions which are to be regulated by this regulation are in the most cases outside of the direct control of EU companies. Due to the complex global supply chains, companies cannot verify all environmental or labour related conditions in regard to their products. Companies, regardless of size, must submit responses to the competent authority within 30 working days. Therefore, in order to comply with these requirements or to avoid the competent authority banning the sale, import or export of the product, companies must ensure in advance, despite the complexity of supply chains, that they can prove, if necessary, that the product was not produced under forced labour. This poses major challenges for SMEs, especially micro and individual companies, as they do not have the same human resources as larger companies, which can have their own legal department to oversee compliance with all sustainability regulations.	An explicit exemption for SMEs is needed. Inclusion of a list of partner countries that are explicitly exempt from the regulation in an annex to the regulation (e.g. as in the case of EU sanctions in relation to 'No re-export to Russia/Belarus clauses' (Article 12g in conjunction with Annex VIII of Regulation 833/2014 as amended/Article 8g in conjunction with Annex Vba of Regulation 765/2006 as amended)), Clearer wording in relation to the import of raw materials, input materials, ideally with an exception to 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 implement the following measures in the event of a product ban: 1) ban on placing on the market or making available, 2) withdrawing the products already placed or made available from the Union market or 3) withdrawing the products concerned from the market.

DIGITAL LAW

General Data Protection Regulation (EU) 2016/679 (GDPR)

Problem description	Proposal for simplification/burden reduction
Burdensome documentation obligations for SMEs	On the records of processing activities (Art 30): In order to reduce the bureaucratic burden, especially for small and medium-sized enterprises, an amendment to Art. 30 of the GDPR is expedient. There should be an exception for SME regarding documentation obligations if these companies carry out data processing activities that can be considered harmless (i.e. data processing activities that are unlikely to jeopardize the confidential interests of data subjects, especially with regard of the intended use and the types of data processed).

Directive (EU) 2019/790 on Copyright in the Digital Single Market

Problem description	Proposal for simplification/burden reduction
Article 19 imposes on contractual partners of authors the obligation to inform the authors annually about e.g. the type of exploitation and the income generated, if works are used for remuneration on the basis of a license. In justified cases, Member States can reduce (not eliminate) this obligation to inform. This obligation was primarily designed with a view to an additional claim for remuneration by the author in the event of unexpected success. This is understandable in the areas of film, music and literature, but the obligation applies to all those who use copyrighted works, e.g. logos of organizations, product packaging, product and advertising photographs and even legal texts such as general terms and conditions. It also applies even not only to companies, but also, for, e.g, political parties advertising posters for an election campaign and even bridal couples, who post their wedding photos - taken by a paid photographer - on the internet.	The scope of application of article 19 should be reduced to the core areas of film, music and literature.

Regulation (EU) 2024/1689 laying down Harmonised Rules for AI (AI Act)

Problem description	Proposal for simplification/burden reduction
We welcome that the Commission is tasked to draft guidelines on the implementation of the AI Act. For	The AI Act Service Desk for the implementation of the AI Act should follow the example of the

the companies that will have to implement the requirements of the legal act, it is very important to be able to resort to instructions, practical examples and concrete guidelines in a compiled and comprehensible manner. This is the only way to ensure that the requirements of the legal act can be met and implemented in the best possible way. Companies that will be classified under "high risk" have to carry much higher compliance burden than those who are "low risk". Therefore, support measures apart from the guidelines will be needed to overcome the challenging legal requirements. An AI service desk with a clear service orientation towards companies must be installed at the European Commission. It must offer useful services that companies can harness to address those challenges. Besides the guidelines and the service desk, it is important to have the standards ready to be deployed in order to reach a smooth implementation and a common approach for governance. Those standards need to be put in place on time, otherwise this would lead to a completely different interpretation of the AI Act, fragmented implementation and additional legal costs.	Austrian "KI-Servicestelle" with the target of supporting companies in achieving compliance and reducing compliance costs. It should offer digital tools such as an interactive platform, self-assessment tools, decision trees and webinars. The implementation of sandboxes has to go hand in hand with the services. 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.

FINANCIAL AND TAXATION LAW

Directive (EU) 2025/516 VAT rules for the digital age

Problem description	Proposal for simplification/burden reduction
Simplification of the European VAT system Simplification must represent an essential requirement within the reform of the current European VAT system, which would benefit all companies and especially SMEs. Simple and clear rules can be comprehended and followed more easily. Thus, a simple VAT system leads to a reduction of the European VAT gap automatically	In connection with the implementation of ViDA ("VAT in the Digital Age", Directive (EU) 2025/516), burdens due to the introduction of new reporting and accounting regulations need to be minimized.

Directive (EU) 2022/2523 on ensuring a Global Minimum Level of Taxation for Multinational Enterprise Groups and Large-Scale Domestic Groups in the Union

Problem description	Proposal for simplification/burden reduction
Pillar 2 Reporting	Pillar 2 Reporting:

The provisions of the EU Directive, which provides for an effective minimum tax rate of 15% for large companies, apply since 2024. There should be a list of states which have introduced a national supplementary tax/domestic top-up tax as well as a list of third countries stating the national corporate tax rate. The concrete form of the obliged reporting should be published as soon as possible to enable enterprises to implement a corresponding internal group reporting	The reporting should be only one reporting for the whole group for all countries. If safe harbours can be applied only reduced information should be necessary to be delivered.

Directive (EU) 2021/2101 regarding the Disclosure of Income Tax Information by certain Companies and Branches

Problem description	Proposal for simplification/burden reduction
Directive (EU) 2021/2101 amending Directive 2013/34/EU (Accounting Directive) as regards the disclosure of income tax information by certain companies and branches had to be transposed into national law by June 22, 2023 (public country by country reporting). The amending directive aims to ensure that those income tax information reports that multinational groups are required to submit to the tax authorities in accordance with the requirements of Directive 2011/16/EU on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (implemented in Austria by the Transfer Pricing Documentation Act), are also submitted to the respective commercial registers at the same time, so that they can be publicly accessed via these registers. These income tax information reports show which sales revenues and profits a group generates in the respective territories and which income taxes it pays there. This should enable a "public debate (...) on the degree of tax honesty" of these groups, namely whether the group also pays taxes where it generates large sales revenues, or whether the profits are shifted to low-tax countries. Reporting is to be abolished as the regulations on the EU/global minimum tax came into force at the beginning of 2024 and the groups that fall under the public country by country reporting will have to pay a minimum tax rate of 15%. This makes the publication of this sensitive data, which could lead to misinterpretation, obsolete.	Evaluation of the disclosure requirements; simplification, streamlining and harmonization of the submission process; more member state options at EU level (currently only: to allow delayed publication and exemption from website publication); less severe penalties and more legal safeguards (at national level)

Regulation (EU) 952/2013 laying down the Customs Union Code	
Problem description	**Proposal for simplification/burden reduction**
Transports costs often not known to the importer The customs law of the EU regulates the formation of the customs value on the basis of the GATT Customs Valuation Code, which has existed since 1947 and is a globally recognised and applied regulation. According to this, the customs value of an imported good is normally understood to be the transaction value - i.e. the price actually paid or to be paid for the import of the good into the territory of the EU. Depending on the delivery condition according to Incoterms 2020, the transport costs incurred outside the EU are to be added and the transport costs incurred in the EU would be deductible costs. However, these are often not known to the importer, as they are part of the purchase price.	An extreme relief for both the economy and the administration would be the possibility of the EU Commission providing average empirical values of the transport costs per transport type and load kilometre, which would be recognised as deductible.
Binding information would offer more legal certainty The EU intends to finally implement the decisions on binding customs valuation information, which are already provided for in the UCC, for practical application. The customs value is an essential part of the customs declaration and determines the assessment basis for customs duty and duties with equivalent effect as well as import VAT. Binding information has a binding effect for three years and offers the importer a maximum of legal certainty, prevents subsequent accounting entries, the complaints raised against them, preliminary investigations under fiscal criminal law and, subsequently, fiscal criminal proceedings.	Binding ad valorem customs information, which must also be provided for individual cases, is an extraordinary measure to reduce bureaucracy for both the administration and those subject to the standard. Due to the expected number of applications, the customs administrations of the Member States and the European Commission must also provide these offices, which are yet to be established, with the appropriate personnel (number and knowledge).
Shorten the deadlines for decisions The deadlines for decisions in connection with customs regulations are by no means close to the economy and can even be considered hostile to the economy: • No later than 30 days from submission, the customs authority shall notify whether the conditions for acceptance of the application are fulfilled. • At the latest 120 days, the authority must take a decision. • Extension of the aforementioned deadline by a further 30 days is possible.	Due to the almost complete electronic working environment between economic operators and the administration, a shortening to a close-to-economy period of maximum 60 days should be possible.

FURTHER EU LEGISLATION

Regulation (EU) 2018/644 on Cross-Border Parcel Delivery Services

Problem description	Proposal for simplification/burden reduction
Article 4: Provision of information (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: 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;	Delete Article 4 (3) (b) For the purpose of the regulation the provision of this information is not needed.

Directive 2006/123/EC on Services in the Internal Market

Problem description	Proposal for simplification/burden reduction
National authorities continue to issue national regulations on services without the possibility of prior review. This contributes significantly to the creation of new barriers. Since the recent attempt to reform the service notification procedure failed due to the resistance from some Member States, a new approach is required	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.

Regulation (EU) 2021/695 on Horizon Europe - Framework Programme for Research & Innovation

Problem description	Proposal for simplification/burden reduction
The traditional cost-based reporting system for projects is complex and prone to error. This creates difficulties for participants, particularly SMEs. Therefore, the European Commission intends to extend the funding of projects with lump sums. While lump sum funding is a simplification for some beneficiaries during the project, it requires more detailed budget information upfront, leads to more fragmentated projects with more work packages, and increases the management effort and risks for coordinators. While reducing the administrative	Lump Sum funding in Horizon Europe simplifies the grant management for several applicants, especially SMEs, by substantially reducing the reporting requirements during the project implementation phase, thus refocusing beneficiaries' efforts on the scientific aspects of the projects instead of financial reporting. The current implementation of the funding scheme under Horizon Europe has highlighted some weaknesses hampering to take full advantage from the simplification. Therefore, it is crucial

burden for some applicants, the implementation of lump sum funding has also created additional project preparation and management efforts.	to address the concerns raised by stakeholders and also highlighted in the ECA Annual Report 2022 to ensure the effectiveness and suitability of this funding approach.

Regulation (EU) 2021/818 establishing the Creative Europe Programme	
Problem description	**Proposal for simplification/burden reduction**
The Films on the Move (FoM) program, which is described as ineffective and like a lottery game, is criticized. The introduction of qualitative criteria (instead of previous quantitative criteria) and rigid deadlines as well as the slow and complicated payment process are seen as a step backwards. Another criticism is that the Executive Agency avoids individual contracts with distributors and delegates this task to global distributors, although this could also have been adapted in the old system. This increasing shift in the EU focus from MEDIA Automatic towards "Films on the Move" (FoM), which is seen as more prestigious, leads to larger but fewer projects, which is disadvantageous for smaller and medium-sized films. In Austria, distributors suffer from the limitation of 12 eligible films per year. Furthermore, sales agencies often charge additional fees for the extra work involved in FoM submissions. The system creates a dissatisfying dependency of distributors on sales agencies and is generally perceived as rigid and slow.	The introduction of unit cost and lumpsum is supported. A concrete suggestion for improvement is to distribute the automatic media funding as a bonus ex post, without linking it to a future re-investment.

Regulation (EC) No 1223/2009 on Cosmetic Products (CPR)	
Problem description	**Proposal for simplification/burden reduction**
This Regulation establishes rules to be complied with by any cosmetic product made available on the market, in order to ensure the functioning of the internal market and a high level of protection of human health. The requirements of the Cosmetic Products Regulation (CPR), such as the implementation of labeling obligations or safety assessments, pose a challenge for many SMEs and micro-enterprises, requiring labor-intensive, time-consuming, and costly steps to produce these products. A reduction in bureaucratic burdens for small businesses, particularly regarding safety assessments, documentation, and labeling obligations, is necessary. Additionally, relief measures for small batches and handmade products should be	The labeling of cosmetic products should be examined for digital implementation, e.g. via QR codes, especially where there is a lack of space. The regulation could specify which labeling elements must be on the product, and which can be read online in case of space constraints. Other simplifications should also be pursued, such as the possibility of a simplified PID/safety assessment.

examined to protect traditional craftsmanship and product diversity. The goal should be to improve consumer safety while simultaneously reducing the cost and bureaucratic effort involved in production.	

"Breakfast Directive" (EU) 2024/1438

amending Council Directives 2001/110/EC relating to honey, 2001/112/EC relating to fruit juices and certain similar products intended for human consumption, 2001/113/EC relating to fruit jams, jellies and marmalades and sweetened chestnut purée intended for human consumption, and 2001/114/EC relating to certain partly or wholly dehydrated preserved milk for human consumption

Problem description	Proposal for simplification/burden reduction
Mandatory indication of all countries of origin of the fruits for jams and the fruits used for fruit juices. A feasibility study is to be carried out by 14 June 2027 (impact assessment by the European Commission). 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 strictly rejected by the industry.	No mandatory declaration of countries of origin for jams and fruit juices. Continue the current regulation: Producers can voluntarily declare the origin of the fruits in jams and fruit juices.

Regulation (EEC) No 315/93 laying down Community Procedures for Contaminants in Food

Problem description	Proposal for simplification/burden reduction
At EU level, one can observe the continuous introduction of new, stricter limits for contaminants whose risk potential can't be conclusively proven. An additional challenge for food producers are the varying limits for raw materials and final products based on them.	Scientifically sound and comprehensible assessments are required as a basis in each case. Limits for contaminants should only be lowered if necessary and if there are actually proven risks. The principle of proportionality needs to be respected.

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