

Danish proposals for simplification

Area of the proposals	No. of proposals
Statistics	11
Maritime (and environmental)	6
Financial	9
Construction	2
Anti dumping	1
Patents	1
Company law	4
Environment	1
Food and veterinary	2
Technology	1
Customs	9
Transport	3
Total	50

In order of appearance in the table below

1	Statistics
Legislation	Council regulation (EEC) No 530/1999 of 9th marts 1999
Summary	Simplify analysis of coherence
Need for simplification	<p>The quality reports are based on a common template with six quality dimensions where one of the quality dimensions is coherence with other statistical areas with identical or similar variables.</p> <p>Documentation regarding Structural Statistics on Earnings and Labour Costs for coherence in data related to: The Labour Force Survey (LFS), Structure of Business Statistics (SBS), Labour Cost Index (LCI) and National Accounts (NA) have to be delivered on NACE sections and reasons have to be indicated if differences occur.</p>
Proposal for simplification	<p>Our proposal is to cut back on the analysis of coherence to a much more aggregated level. There is definitely a need to control coherence between statistics produced in different domains. A number of the differences are due to the definitions and concepts of the statistical products. It is burdensome for Member States to explain these differences, which occur in each country and in many cases they are similar. When analysis of coherence is needed, our proposal is that Eurostat conducts it and Member States only comment on substantial differences not related to definitions or concepts.</p>
2	Statistics
Legislation	Council and European Parliament Regulation No 808/2004 concerning Community statistics on the information society (draft implementing regulation)
Summary	Simplify ordinary and sector questionnaire
Need for simplification	<p>The comments refer to the measurement of enterprises use of ICT 2006.</p> <p><i>I Ordinary questionnaire</i> Denmark finds that the proposed set of indicators now has reached its maximum measured both in quantitative and qualitative terms. The questionnaire is markedly longer compared to the 2003 model questionnaire that was known under the negotiation of the IS regulation. The ISS regulation states that the Implementing measures should take into consideration Member States' resources and the burden on respondents.</p> <p><i>II Financial sector questionnaire</i> The special questions on the financial sector go beyond what is necessary to include this sector in the survey and has more or less developed into an independent survey with its own questionnaire. This was not foreseen in the ISS regulation.</p>
Proposal for simplification	<p><i>I Ordinary questionnaire</i> Denmark welcomes further reductions, by applying the principles on flexibility from the ISS regulation. This is done by having modules with a fixed duration. Moreover, flexibility is ensured as not all variables should be surveyed every year. At the same time we would like to emphasize that we welcome new indicators. In order to avoid increasing burden on businesses, Denmark will show maximum flexibility concerning negative priorities.</p> <p><i>II Financial sector questionnaire</i></p>

	Denmark suggests that the sector is included in the survey, but with module c+d as voluntary to ease burden on businesses. The coverage of the financial sector should only be developed in conformity with the ordinary questionnaire in the future.
3	Statistics
Legislation	Council regulation (EEC) No 3924/91 of 19th December 1991
Summary	Simplify collection of data
Need for simplification	Two different production concepts are used in the PRODCOM Regulation. Statistics suggests that the same production concept should be used for all commodity groups, namely production sold during the survey period. The two different production concepts are: 1) Data concerning 82% of the 5,600 detailed industrial commodity groups in the Regulation is collected on the basis of production sold during the survey period. 2) The remaining 18% must be collected on the basis of produced industrial commodities in the reference period, including the production of intermediaries used as a production input in the enterprise itself.
Proposal for simplification	Maintaining the two existing production concepts is contrary to the present efforts of simplifying the collection of data in order to: 1) reduce the response burden, 2) reduce the administrative statistical work and 3) increase the quality of the data (as many enterprises are not aware of the distinction between the existences of different production concepts).
4	Statistics
Legislation	European Parliament of the Council amending Council Regulation (EC) No. 1165/98 concerning short-term statistics
Summary	Simplify certain variables
Need for simplification	To balance an increased burden, certain variables in the present Regulation have to be left out
Proposal for simplification	Denmark welcomes in general the proposal, which adds new variables, makes some statistics more frequent and shortens the transmission deadlines to develop Short Term Statistics. However, to balance this increased burden, other variables in the present Regulation have to be left out. Especially, we think that the variable "New orders in Construction and Civil Engineering" should be removed. In the amendment Regulation, the focus in the construction annex is on a change from a quarterly to a monthly production variable. This indicator, which is on the PEEI-list, will be a core variable for the construction sector. This variable together with information on building permits and business opinion surveys render the New order variables superfluous. Furthermore, the New order variables are considered to be of doubtful quality, and a great number of countries have problems with delivering data.
5	Statistics
Legislation	Council Regulation (EC, EURATOM) No 58/97 of 20 December 1996 concerning structural business statistics
Summary	Simplify certain variables
Need for simplification	This Regulation consists of an important general annex covering all economic activities and some annexes covering specific activities. The specific annexes demand very specific statistics for enterprises within manufacturing, construction and trade.
Proposal for simplification	Some of these specific statistics should to be abandoned. This applies, e.g. to: 20 21 0 – 20 31 0, purchases of energy products (values) divided by types of energy, which should be reported for the industry (annex 2) and for the construction sector (annex 4). 21 11 0, investment in equipment and plant for pollution control, and special anti-pollution accessories (mainly end-of-pipe equipment), which should be reported for the industry (annex 2) 21 12 0, investment in equipment and plant linked to cleaner technology ("integrated technology"), which should be reported for the industry (annex 2) 21 14 0, total current expenditure on environmental protection, which should be reported for the industry (annex 2) 23 12 0, income from subcontracting, which should be reported for the construction sector (annex 4) 17 33 0, category of sales space for retail stores engaged in retail trade, which should be reported for the distributive trade sector (annex 3) 17 34 0, number of fixed market stands and/or stalls, which should be reported for the dis-

	<p>tributive trade sector (annex 3)</p> <p>16 15 0, number of hours worked by employees, which should be reported for the construction sector (annex 4)</p> <p>15 31 0, value of tangible goods acquired through financial leasing, which should be reported for the construction sector (annex 4)</p> <p>If the variable 15 31 0 is removed, the definition of capital formation in the variables 15 12 0 - 15 15 0 should be changed to cover assets acquired through financial leasing. This would reduce the response burden on business enterprises, as the definition corresponds to the applied accounting principles (Danish and international principles) for compiling assets.</p>
6	Statistics
Legislation	Commission Regulation (EC) No 642/2004 of 6 April 2004 on precision requirements for data collected in accordance with Council Regulation (EC) No 1172/98 on statistical returns in respect of the carriage of goods by road
Summary	Reduce frequency of survey
Need for simplification	The rules regarding statistical returns in respect of the carriage of goods by road
Proposal for simplification	Denmark proposes that the statistics should be changed from quarterly to annual. Furthermore, we propose that the working party should discuss: 1) the frequency of the survey (from quarterly to yearly), 2) the list of variables, for the purpose of lowering the response burden and 3) the threshold of conducting the survey as well as the precision level.
7	Statistics
Legislation	Council Regulation (EEC) No 3330/91 and Commission Regulation (EC) No 1901/2000 laying down certain provisions for the implementation of Council Regulation (EEC) No 3330/91
Summary	Simplify unit requirements
Need for simplification	The Combined Nomenclature (concerning commodities) defines the data to be reported for each commodity, including data on the quantity being traded. For many commodities two units must be reported; the main unit being net mass in kilograms and a supplementary unit (e.g. litre, pieces, etc.). As a result of earlier SLIM-studies, a simplification was introduced in Intrastat. A list of commodities was established. For the commodities included in the list, only a supplementary unit of quantity is to be reported and not the main unit being net mass in kilograms.
Proposal for simplification	We propose that there should be carried out a study in order to assess further needs for excluding quantity information, but only for commodities where both units of quantity data are to be reported today.
8	Statistics
Legislation	Council Regulation (EEC) No 3330/91 and Commission Regulation (EC) No 1901/2000 laying down certain provisions for the implementation of Council Regulation (EEC) No 3330/91
Summary	EU trade statistics covering all goods (in details) crossing national borders within the Internal Market.
Need for simplification	Danish studies have revealed that Intrastat statistics accounts for <i>3/4 of the total statistical burden on companies (AMVAB, sep. 2004)</i> . The total burden caused by Intrastat on Danish companies has been estimated to 17 mill. euro/year. Especially Intrastat Import is burdensome, accounting for totally <i>2/3 of the total statistic burdens in Denmark</i> .
Proposal for simplification	<p>On earlier occasions the introduction of a one-flow system in Intrastat has been suggested (in short, the system is based on the principle that each Member State involved only collects data on either import or export and consequently receives data on the opposite trade flow on the basis of data collected by the other Member States). In November 1999 the item was on the agenda at the 35th meeting in the Statistical Program Committee. Denmark still supports the idea of introducing a one-flow system, but several conditions have to be fulfilled:</p> <ul style="list-style-type: none"> - The quality of the resulting statistics for each individual Member State (i.e. both flows) must be maintained. - Timeliness in connection with the collection and dissemination of data has to be guaranteed and for some Member States must be improved significantly compared with the situation today. - The inclusion of new Member States in the European Union must be taken into account in respect of the above-mentioned conditions.
9	Statistics
Legislation	Council Regulation (EEC) No 3330/91 on the statistics relating to the trading of goods

	between Member States.
Summary	Concerning the statistics relating to the trading of goods between Member States.
Need for simplification	The nomenclatures in Intrastat, Extrastat and Prodcum are not similar, two measures of quantity (net mass in kg, and secondary measure like litres or pieces) are required for trading information on some goods, the observation percentage and frequency is too high as well as the numbers of categories. This causes too high administrative burdens for companies. The number of categories should be reduced considerably, so that it is easy for the enterprises to cope with.
Proposal for simplification	It is of the greatest importance that the nomenclature in Intrastat, Extrastat and Prodcum are standardized. The measures of quantity should be made meaningful, and as far as possible it should repealed since measuring the weight often cause big difficulties to the companies. Furthermore it is of greatest importance that the measures of quantity are made similar in Intrastat, Extrastat and Prodcum. The observation percentage in Intrastat should be reduced.
10	Statistics
Legislation	Directive 95/64
Need for simplification	Yes (see below)
Proposal for simplification	The Council Directive on statistical returns in respect of carriage of goods and passengers by sea was adopted in 1995. These statistics account for the smallest user requirements among the statistics on transport, and from a Danish point of view the compilation of the statistics can be discontinued.
11	Statistics
Legislation	Council Regulation (EEC) No 3330/91 and Commission Regulation (EC) No 1901/2000 laying down certain provisions for the implementation of Council Regulation (EEC) No 3330/91
Need for simplification	Yes (see below)
Proposal for simplification	The Commission (Eurostat) is at the moment working with a project to revise the Intrastat system by 2005, including a rewriting of the Regulation. The main objective is to simplify the Regulation and to change its impact with reference to the statistical needs of the Community. A draft for a new Regulation is to be presented in March 2003 at a meeting in the Committee on <i>Statistics Relating to the Trade of Goods Between Member States</i> . In this connection, several suggestions have been put forward, but it is still too soon to predict the outcome. Nevertheless, attention has been focused on the question of statistical thresholds. Different thresholds are used in Intrastat, which exclude minor companies from reporting and enable some transactions to be reported on a less detailed basis. A suggestion could be to increase one or more of the thresholds, taking into consideration the continued assurance of the quality of the external trade figures (both on an aggregate and detailed level).

12	Maritime
Legislation	Directive 95/21EU On Port State Control
Summary	Tankers, bulk carriers and Passenger vessels reporting 72 to 24 hours prior to call at a port within the community article 7 and Annex 5.
Need for simplification	Since it is only for the Port State to consider whether a mandatory inspection needs to be performed, it should be possible to check with a database in stead of reporting from the vessels.
Proposal for simplification	Simpler reporting to be performed e.g. IMO no. and ETA should be sufficient.
13	Maritime
Legislation	2002/59EU establishing a Community vessel traffic monitoring and information system
Summary	Article 4 and 5 Notification prior to entry into ports of the Member States 1. The operator, agent or master of a ship bound for a port of a Member State shall notify the information in Annex I(1) to the port authority: (a) at least twenty-four hours in advance; or (b) at the latest, at the time the ship leaves the previous port, if the voyage time is less than twenty-four hours; or (c) if the port of call is not known or it is changed during the voyage, as soon as this information is available. 2. Ships coming from a port outside the Community and bound for a port of a Member State carrying dangerous or polluting goods, shall comply with the notification obliga-

	<p>tions of Article 13.</p> <p>Article 5</p> <p>Monitoring of ships entering the area of mandatory ship reporting systems</p> <p>1. The Member State concerned shall monitor and take all necessary and appropriate measures to ensure that all ships entering the area of a mandatory ship reporting system, adopted by the IMO according to Regulation 11 Chapter V of the SOLAS Convention and operated by one or more States, of which at least one is a Member State, in accordance with the relevant guidelines and criteria developed by the IMO, comply with that system in reporting the information required without prejudice to additional information required by a Member State in accordance with IMO Resolution A.851(20).</p>
Need for simplification	Excessive effort from shippers and shipowners to identify substances transported
Proposal for simplification	<p>Create an international database with relevant data on substances for reference, while maintaining the aim of Article 12 in the directive (to ensure that the competent authority always has all relevant and accurate information of dangerous or polluting goods being carried on board ships in their area of responsibility).</p> <p>Furthermore it has to be assured that, in case of an emergency, the competent authority should be able to get the information as quickly as possible</p>
14	Maritime/Environment
Legislation	Directive 2000/59/EC of 27 November 2000 on port reception facilities for ship-generated waste and cargo residues
Summary	Article 6 on notification, article 7 on delivery of ship-generated waste, and article 8 on fees for ship-generated waste
Need for simplification	There are certain too bureaucratic features in the directive. The captain must keep a very detailed record of waste at all times.
Proposal for simplification	For the time being the implementation of the directive is being scrutinized by a consultant hired by the Commission. On the basis of these findings necessary changes can be made and we welcome simplifications where appropriate.
15	Maritime
Legislation	Regulation No 3577/92/EEC of 7 December 1992
Summary	Cabotage-regulation
Need for simplification	Remaining restrictions on access to the cabotage markets in certain member states causes administrative burdens and hampers the efficiency of maritime and intermodal transport.
Proposal for simplification	Remove the administrative burdens on business and the restrictions on market access.
16	Maritime
Legislation	Council Directive 96/53/EC of 25 July 1996 laying down for certain road vehicles circulating within the Community the maximum authorized dimensions in national and international traffic and the maximum authorized weights in international traffic
Summary	The regulation will phase out the use of 45 feet containers by the end of 2006
Need for simplification	The ban on the use of 45 feet containers will lead to the use of more traditional containers with more congestion on the European roads as the result.
Proposal for simplification	Allow the continued use of 45 feet containers after 2006
17	Maritime
Ministry responsible	Ministry of Economic and Business Affairs, Maritime Authority and Competition Authority
Legislation	Regulation 4056/86
Summary	The regulation applying the general competition rules to maritime transport is under review.
Need for simplification	Denmark, other EU-Member States as well as the European shipping industry have asked for guidelines in connection with the revision of regulation 4056/86 to clarify to the shipping industry what forms of cooperation will be allowed and what would be considered hampering competition.
Proposal for simplification	Clear and straightforward guidelines to the shipping industry to be issued by the Commission in close connection with the adoption of a revision of regulation 4056/86.
18	Financial
Legislation	A codification of directive 85/611 EC, 88/220 EC, 95/26 EC, 107/2003, 108/2203 (Securities / UCITS)
Summary	A codification is needed in order to make the text comprehensive to the business society. The increased cooperation across financial sectors makes it highly necessary to be able to find and to compare directives.

Need for simplification	The increased cooperation across financial sectors makes it highly necessary to be able to find and to compare directives.
Proposal for simplification	The directives should be codified (work is going on in The Committee for European Securities Supervisors).
19	Financial
Legislation	Insurance directives (non life insurance) – The following list may not be exhaustive: 220/87, 2001/17, 98/78, 92/49, 91/674, 90/618, 88/618, 88/357, 84/641, 78/473, 73/473
Summary	Need for adoption of consolidating directive
Need for simplification	The text is not comprehensible to the business society. The increased cooperation across financial sectors makes it highly necessary to be able to find and to compare directives.
Proposal for simplification	A codification is needed in order to make the text comprehensible to the business society (the Commission is looking at the scope of a consolidation).
20	Financial
Legislation	Insurance directives – notably directive 92/49
Summary	Notification procedures
Need for simplification	The existing procedures when notifying cross-border activities and the setting up of branches may be simplified.
Proposal for simplification	The present system based on letters from the supervisory authorities to the companies containing information on the content of the "general good" rules may be replaced with a reference to the homepage of the supervisory authorities.
21	Financial
Legislation	Directive 2004/109/EC of 15 December 2004 on transparency requirements
Summary	Harmonization of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market.
Need for simplification	Interim management statements are often misleading for the market and not necessary, because companies are always under an obligation to inform whenever important events take place. They clearly constitute an administrative burden.
Proposal for simplification	Simplify the rules, notably article 6 which could possibly be abolished.
22	Financial
Legislation	Directive 2003/71/EC of 4 November 2003
Summary	Regulates the prospectus to be published when securities are offered to the public or admitted to trading.
Need for simplification	Under Article 10 companies are required on an annual basis to publish a summary of all information given to the public during the year. This arrangement seems rather superfluous and should be abolished. The annual report is supposed to cover all important events of the year.
Proposal for simplification	Simplify the rules, notably article 10 which could possibly be abolished.
23	Financial
Legislation	Commission Regulation (EC) No. 809/2004 of 29 April 2004 on implementation of Directive 2003/71/EC
Summary	Information to be contained in prospectuses as well as the format, incorporation by reference and publication of such prospectuses and dissemination of advertisements.
Need for simplification	The Annex to the Directive seems rather detailed and cumbersome and a number of simplifications may be achieved.
Proposal for simplification	Simplify the Annex to the Regulation.
24	Financial
Legislation	European Parliament and Council Directive 2004/39/EC Directive on Markets in Financial Instruments (MiFID).
Summary	MiFID and especially the current CESR advice and Commission document regarding technical implementing measures should be simplified. The rule on pretrade information for systematic internalisers in article 27 is too detailed and should be subject to a cost/benefit analysis.
Need for simplification	Level 2 measures should recognise and distinguish between different market structures and business models. Consideration should be taken to differences in scale, nature and complexity of business. The level of detail in the advice/proposals for level 2-measures is too extensive.
Proposal for simplification	It should be possible to standardise information provided to clients. Article 27 should be less detailed. It should be reviewed whether the purpose of pre-trade transparency is really obtained by article 27 and the current proposals for technical implementing measures.

25	Financial
Legislation	Directive 2000/12/EC on credit institutions
Summary	Credit institutions
Need for simplification	Mutual recognition between Member States is required.
Proposal for simplification	Art 16 in the directive on supervisory approval process concerning qualifying holdings in credit institutions should be subject to mutual recognition between Member States.
26	Financial
Legislation	Directive 2000/12/EC on credit institutions
Summary	Credit institutions
Need for simplification	The definition of financial institutions in Art 1 (5) also includes Undertakings for Collective Investments in Transferable Securities (UCITS). This has as a consequence that investments made by credit institutions in UCITS are weighted 100 pct (solvency ratio) according to art. 43 without regard to the underlying investments made by the UCITS. These investments may for instance consist of government bonds with weight 0. It is felt unreasonable especially with regard to the deduction rules in art. 34 (12) and (13) that investments in UCITS made by credit institutions exceeding some thresholds of ten pct. always have weight 100 although the underlying investments have a lower weight.
Proposal for simplification	It should be analysed further whether the rules could be simplified, cf. above.

27	Construction
Legislation	Construction Products Directive (CPD) (89/106/EEC)
Summary	The CPD was agreed on by the Member States in 1988 and is the most complicated of the new method directives. According to the CPD products have to be in conformity with a harmonised standard or a European Technical Approval. The essential requirements in the CPD relate to the finished construction work and not directly to the products. Until now less than half of the expected harmonised standards have been finished and the technical approval system has not been used as foreseen.
Need for simplification	Yes (see below)
Proposal for simplification	<p><i>Explicit formulation of the rules regarding mandatory CE-marking.</i> Four Member States consider the CE-mark as voluntary, which compromise the credibility and the idea of the CE-mark. An explicit formulation of the rules concerning CE-marking would strengthen the Directive, the implementation of the CE-mark in the Member States and the realisation of free competition for construction products on the European market.</p> <p><i>Voluntary ETA's based upon guidelines</i> European Technical Approvals based on ETAGs are today mandatory. Making all ETA's voluntary would therefore constitute an administrative simplification of the Directive. If voluntary ETA's is not pursued it is absolutely essential that EOTA only operate within narrow scopes.</p> <p><i>New article on system standards.</i> Many Member States use references to system standards in their national regulations and only to a limited extend references to product standards. To remove barriers to trade the preparation and maintaining of these standards should therefore be added to the Directive.</p> <p><i>New article on rules of transition.</i> Addition of an article in the Directive that can regulate the period of time between the finishing of a harmonised standard and the removal of possible conflicting national regulations. The Directive has a general fault in this area, which compromise the realisation of free competition for construction products on the European market.</p> <p><i>Change of terminology for attestation of conformity (AoC).</i> Simplification and harmonisation of the current terminology in annex 3 in the Directive ('i', 'a' and '1') is not the same as the used terminology today in the Commission decisions and the mandates (1, 1+, 2, 2+, 3 and 4).</p> <p><i>Notified Bodies</i> The notified bodies should only deal with regulatory aspects, as well as transparency in the work of the notified bodies should be pursued in a simplification process of the directive.</p>
28	Construction
Legislation	Council Directive 89/106 of 21 December 1988 Construction Product Directive (CPD)
Summary	The Directive needs an amendment to speed up its effective application and to resolve application problems or misuses which have been noted
Need for simplification	See "Summary" above.

Proposal for simplification	<p>CE-marking should be compulsory for those construction products under the scope of a harmonised European Norm and for which the CE-marking transitional period has ended. A transparent procedure to designate the notified bodies (NB) and approval bodies (EOTA) and evaluate their competence (e.g. by using accreditation) on a common basis. EOTA should only address regulatory aspects.</p> <p>The application for an (ETAG) and a CUAP should not force other manufacturers of the same product family to start using CE-marking for their products.</p> <p>The systems of attestation of conformity should be simplified.</p> <p>The main basic terms used in the Directive should be clearly defined. "Construction product", "non-series product", "kit", "market", etc.</p>
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29	Anti dumping
Legislation	Regulation concerning antidumping
Summary	The objective of the antidumping rules is to protect against price dumping, which means that a country's exporters deliberately sell their goods on another country's market at a price that is lower than on the home market. Thus, the purpose of antidumping duty is to maintain fair competition in trade.
Need for simplification	Antidumping is one of the most generally used tools among legal and protective measures. The number of antidumping investigations has increased significantly since the 1990s. The rules must be simplified so that antidumping measures are limited only to cases where it is an established fact that dumping takes place.
Proposal for simplification	It should be analyzed further how the anti dumping rules can be simplified. A solution should be sought where the anti dumping measures only applies to cases where it is an established fact that dumping takes place.

30	Patents
Legislation	1997/0356/COD Harmonization of legal protection of patents.
Summary	Harmonization of legal protection of patents.
Need for simplification	The current system is expensive and inadequate. A patent in the EU is three times as costly as a patent in Japan- and five times the price of a patent in the USA. The high costs are largely a result of translation demands.
Proposal for simplification	<ul style="list-style-type: none"> - It should be possible to attain a patent in the EU by one application. - The demands of translation should be reduced as much as possible while retaining a translation of the patent claims - A central European court of patents should be established. This will ensure a common practice and will mean a concentration of the best qualifications.

31	Company law
Legislation	78/855/EEC, 89/667/EEC, 2000/46/EC and 2001/107/EC
Summary	Regulation concerning company law causes administrative burdens for businesses.
Need for simplification	The above mentioned directives concerning company law hold contradictions and cause considerable administrative burdens for businesses.
Proposal for simplification	Work is needed in this field in order to eliminate contradictions in the directives. Furthermore the regulation could be simplified considerably.

32	Company law
Legislation	Third Council Directive 78/855/EEC of 9 October 1978 based on Article 54 (3) (g) of the Treaty, concerning mergers of public limited liability companies
Summary	According to the directive the member states are obligated to provide detailed rules on merger between national public limited companies. The purpose of these rules is to protect the interest of creditors, employees and shareholders of the companies involved in a merger.
Need for simplification	The directive needs to be simplified in order to ensure the conformity with related directives and to ensure that the directive is not unnecessarily administratively burdensome.
Proposal for simplification	A general review of the directive. The main focus of the review should be to consider in which cases the participation of a third party is necessary, and whether some of the considerations of the directive could be attended in a less administratively burdensome way, for instance by the management responsibility.

33	Company law
Legislation	Sixth Council Directive 82/891/EEC of 17 December 1982 based on Article 54 (3) (g) of the Treaty, concerning the division of public limited liability companies

Summary	The directive leaves it as an option for the member states to provide rules on division of companies. If member states do so, the provisions of the directive are to be followed. The purpose of the directive is to protect the interest of creditors, employees and shareholders of the companies involved in a division.
Need for simplification	The directive needs to be simplified in order to ensure the conformity with related directives and to ensure that the directive is not unnecessarily administratively burdensome.
Proposal for simplification	A general review of the directive. The main focus of the review should be to consider in which cases the participation of a third party is necessary, and whether some of the considerations of the directive could be attended in a less administratively burdensome way, for instance by the management responsibility.
34	Company law
Legislation	Eleventh Council Directive 89/666/EEC of 21 December 1989 concerning disclosure requirements in respect of branches opened in a Member State by certain types of company governed by the law of another State
Summary	The directive provides rules where a company of one member state establishes a branch in another member state. The directive is a technical implementation of the right of establishment and lays down principles concerning disclosure requirements in respect of branches
Need for simplification	The establishment of a branch can be administratively burdensome for companies and leads to requirements of making the same information public in more than one member state at the same time.
Proposal for simplification	A general review of the directive in light of the recent development of disclosure of company information in the EU. The main focus of the review should be to consider in which cases the participation of a third party is necessary, and whether some of the considerations of the directive could be attended in a less administratively burdensome way, for instance by the management responsibility.

35	Environment
Legislation	Council Directive 75/442/EEC of 15. July 1975 on Waste
Summary	Inconsistent use of the terminology and annex does not include all recovery and disposal methods. Furthermore, it serves a purpose to introduce a definition of the terms reuse and recycling.
Need for simplification	The unclear definition and distinction between different waste handling options lead to bureaucratic handling of waste related questions at local and governmental level. This is especially true for the area import/export of waste. For methods not mentioned in the annexes to the directive it is extremely time consuming for the industries to obtain permission or approval from the municipalities and the EPA.
Proposal for simplification	It should be clearly underlined that the waste hierarchy is only advisory, but it must be considered as a guiding principle for choosing a new treatment. In specific cases, other handling options may be the best solution from as well an environmental as a cost benefit analytical point of view. The annex II A and B should be rewritten, so they are not closed lists, but rather broad conditions for the treatment technologies in the various categories. It is very unclear what this proposal includes and what the consequences are. The effect of this will be a much smoother administration for industries and municipalities, and the possibility to direct waste for the optimal treatment environmentally. In order to make a smooth administration for recycling of certain waste fraction, Denmark proposes that the Waste Framework Directive introduce criteria for waste to be recycled.

36	Food
Legislation	2000/13/EC The laws of the Member States relating to the labelling, presentation and advertising of foodstuffs.
Summary	In the field of food legislation 90% of the legislation originates from the European Union. The Community's current legal basis for food labelling is defined in Directive 2000/13/EC of the European Parliament and of the Council of 20 March 2000 on the approximation of the laws of the Member States relating to the labelling, presentation and advertising of foodstuffs. This Directive codified the earlier Directive 79/112/EC that es-

	<p>established general requirements for food labelling, applicable to all foodstuffs and pre-packaged food.</p>
Need for simplification	<p>The challenge is how to diminish burdens on industry while maintaining the high level of information and protection of the consumer.</p> <p>European industry and consumers' organization both call the current label into question; it appears that it bears too much information. Since the introduction of the labelling directive, the amount of information on the label has increased considerably. For those consumers that need specific information, it may be more convenient if they could find more information in an easy way. It does not seem realistic to expect that the need for information about food is reducing in the future. In relation to the increased knowledge about food and individualisation of the consumer, the demand for specific information by consumers is increasing.</p> <p>However, any discussion of a review of the EU labelling legislation being relevant in a Europe of 25, soon 27, has to take into account three core elements of all food labelling legislation, namely consumer information, consumer education and user needs with regard to practicability/feasibility. Those core elements of the discussion are interlinked and should be regarded in conjunction.</p>
Proposal for simplification	<p><i>Consumer information</i></p> <p>The food industry is committed to providing responsible consumer information. Labelling is the most important way of communicating with the consumer. It should be recognised that other means of consumer information have been promoted to offer more detailed information off pack in the review process given the complexity of the legislative provisions and limited label space. Labelling, especially mandatory labelling is only one of many ways of ensuring consumer information. Off pack consumer information has throughout the last years become an essential tool for consumer information and needs to be respected as such by legislators.</p> <p>Consumer information interests can accordingly be served on and off pack and the food industry urges stakeholders to respect all routes of consumer information when reviewing mandatory labelling legislation – all consumer interests can certainly not be satisfied through mandatory labelling.</p> <p><i>Consumer education</i></p> <p>Consumer education is essential to make best use of the information provided by manufacturers. A joint effort is needed in partnership between public authorities and food manufacturers to ensure information about food is respected, however experience shows that a lot of the information provided is not used, because consumer education on essential food information is missing. What is needed, is not ever more information on the labels, but a joint initiative on consumer education in which industry, consumer organisations and government organisations provide the necessary consumer education.</p> <p><i>Respecting "user needs"</i></p> <p>There is an urgent need for better consultation of and co-operation with "users" when drafting EU labelling legislation. Shared interests concern amongst others</p> <p>Accessibility: Labelling legislation must be easy to find, clearly drafted etc</p> <p>Practicability: Avoid frequent label changes, and multiple implementation dates, it is extremely costly to the European food industry partnership in regulatory process to ensure compliance, feasibility, readability and understandability.</p> <p>It must be a main objective to compile all labelling rules in one piece of horizontal legislation and only to the absolutely necessary extent supplement these requirements in e.g. marketing standards.</p> <p>Other points of concern are regularly consolidation of legislation, synchronised labelling implementation dates every two or three years where no safety issues are concerned, recognition of a common market (multi-lingual packs, the use of IT systems applicable for consumer information on essential items to be discussed and decided, space needed for cooking instructions and other pieces of consumer information and education).</p> <p><i>Differentiation between big and small companies</i></p> <p>It should be considered whether it is necessary that SMEs in all cases are subject to same labelling rules as large companies.</p>

37	Food Safety
Legislation	Regulation 1760/2000 (Parliament and Council regulation) and Regulation 1825/2000 (Commission regulation)
Need for simplification	The registration of out- and incoming meat in the retail trade, where there is no kind of

	cutting and repacking of meat seems needless.
Proposal for simplification	Simplify the registration and remove needless requirements.

38	Technology
Legislation	1999/5/EC Telecom
Summary	Article 6.4 states that manufacturers of radio equipment should notify the authorities about the product.
Need for simplification	The cost to manufactures and administrations by far outweighs the benefits from the directive.
Proposal for simplification	It should be considered to relieve manufacturers of radio equipment from the obligation to notify the authorities about the product according to article 6.4.

39	Customs
Legislation	Community legislation re customs in general – e.g. Community Customs Code – regulation (EC) 2913/92 and implementing regulations – Commission Regulation 2454/93
Summary	A critical analysis on the functioning and efficiency of the customs procedures etc is needed in order to modernize and simplify the Customs rules of EC
Need for simplification	Many of the present rules and procedures in the Customs area are no longer “up-to-date” – procedures originally designed to ease the burden of customs duties for EC Companies are - due to the decreasing customs tariffs in general – no longer economically efficient (the costs of maintaining and using them exceeds or are close to exceed the advantage of the procedures them self).
Proposal for simplification	An independent critical analysis of costs and benefits of the existing customs rules should be conducted to identify areas that should be modernized (or even abandoned).

40	Customs
Legislation	All regulations etc that include tariffs
Summary	Abandoning of low customs tariffs
Need for simplification	Many resources are used in relation to collect and control duties paid – especially resources used to collect and control declarations relating to low tariffs are not in proportion with the duties collected.
Proposal for simplification	Tariffs under a certain level could be abandoned (e.g. 2 or 5 percent).

41	Customs
Legislation	Preferential Rules of origin (PRO) – GSP and agreements between EU and 3 rd countries – Commission regulation 2454/93 and the individual agreements
Summary	Tariff preferences
Need for simplification	Present rules are very complex and difficult to understand. The usage of the systems with tariff preferences is therefore not used as widely as intended.
Proposal for simplification	Clear, simple and transparent PRO that meets today’s criteria for EC-policies - e.g. development. Simple list rules.

42	Customs
Legislation	Non-preferential rules of origin – Regulation (EC) 2913/92 and Commission Regulation (EC) 2454/93
Summary	Simplify non-preferential rules of origin
Need for simplification	The set of Non-preferential rules of origin is at present very complex. The rules are used in relation to mainly statistics etc, and have only little tariff implication. Within WTO a standardisation exercise have been going on for ages – only creating the rules more and more complex. At EC level the Customs Code only contains few rules in this area - but interpretation of the rules include the work conducted by WTO (and WCO), which makes things very complex.
Proposal for simplification	From the EC side work for real simplification of these rules – and thereby minimise the use of “special rules”

43	Customs
Legislation	Customs Tariff - Regulation (EC) 2658/87
Summary	A simpler Customs Tariff (with fewer positions) could be achieved by only letting the Customs Tariff include tariff positions that are actually being used and which are necessary and justifiable.
Need for simplification	The Customs tariff includes many positions that have no use – or have no customs use. This makes the tariff very comprehensive and very complex to use.
Proposal for simplification	Simple “cleaning out” of positions that are not used would be a beginning. A more com-

	prehensive and ambitious proposal is to join together positions that is no longer necessary and justifiable to keep apart (e.g. because they have approximately the same tariff rate etc).
44	Customs
Legislation	Regulations on temporarily tariff suspensions and autonomous quotas - Regulation (EC) No 2505/96 and Regulation (EC) No 1255/96
Summary	Tariff positions with low tariff rates could be automatically suspended and instead of quotas tariffs could be lowered.
Need for simplification	In general costs exceed benefits in relation to the system of suspensions/quotas in relation to tariff positions with low tariff rates.
Proposal for simplification	Tariff positions with low tariff rates (e.g. 5 %) covered by a suspension or quotas, could be automatically replaced by a tariff rate of 0 %.
45	Customs
Legislation	Quotas (regulations in general)
Summary	Abolish quotas in areas where customs tariffs are low.
Need for simplification	In general costs exceed benefits in relation to maintaining a system of quotas in relation to tariff positions with low tariff rates.
Proposal for simplification	Quotas could automatically be abolished for tariff positions with low tariff rates (e.g. 5 %) and be replaced by at tariff rate of 0 %.
46	Customs
Legislation	Community Customs Code – Regulation (EC) 2913/92
Summary	Security payment relating to Customs could be abandoned
Need for simplification	National VAT are – at least in Denmark – not covered by rules on security payment – and accounts for a much higher value than customs duties. Many resources are used – both by administrations and economic operators in relation to security payments relating to customs duties. With decreasing customs duties costs to set up security payments become even more and more out of proportion.
Proposal for simplification	Abandon rules on security payment in relation to Customs duties.
47	Customs
Legislation	Sixth Council Directive (77/388/EEC) of 17 May 1977
Summary	The VAT legislation concerning the financial sector needed to be updated and revised to achieve a more simple system with more legal certainty and VAT-neutrality.
Need for simplification	Concerning the financial sector the application of VAT across the EU is inconsistent. There is a need for revision and update the definition of VAT exempted services and transaction (art. 13(B)(d)). When it comes to financial groups operating in more than one EU-country VAT very often prevents their opportunity to cooperate, integrate and centralize their functions – concerning the financial sector there is a need for a more VAT neutral system. Any attempt to achieve synergies and improve efficiency is blocked due to the cascading effect of VAT.
Proposal for simplification	The directive should be updated.
48	Transport
Legislation	Council Regulation 11/98 of 11 December 1997 amending Regulation (EEC) No.684/92 on common rules for the international carriage of passengers by coach and bus
Summary	Simplification of the procedure of submitting the applications to Member States.
Need for simplification	Experiences from the practical work issuing authorizations for regular services have shown that the procedure of submitting the applications to the Member States whose territories are crossed without passengers being picked up or set down is unnecessary and time demanding. The proposed amendment will make the application procedure more flexible and involve less Member States in the consulting procedure.
Proposal for simplification	According to Regulation 11/98 amending regulation 684/92 authorizations for regular services shall be issued in agreement with the authorities of all Member States in whose territories passengers are being picked up or set down. The authorities shall forward to such authorities – as well as to the competent authorities of Member States whose territories are crossed without passengers being picked up or set down – a copy of the application, together with copies of any relevant documentation and its assessment. Denmark proposes that the procedure is simplified so that <i>the member states whose territories are crossed without passengers being picked up or set down</i> will not receive information about the application and assessment of the authority. Since no passengers are being picked up or set down in these member states territories, we see no need for the member

	states to be involved in the process at this stage. We find that it would be sufficient if the member states whose territory is crossed without passengers being picked up or set down are getting a copy of the authorization for their information only.
49	Transport
Legislation	Council Regulation (EEC) no. 881/92 of 26 th March 1992 on access to the market in the carriage of goods by road within the Community to or from the territory of a Member State or passing across the territory of one or more Member States.
Summary	Weight limits.
Need for simplification	Many road haulage operators established in Denmark are performing international road haulage as well as national road haulage. From the authorities point of view it would be easier if the weight limit were the same both for national and international road haulage.
Proposal for simplification	Council Directive 98/76 of 1 st October 1998 amended Directive 96/26 on admission to the occupation of road haulage operator and road passenger transport operator etc., so that the directive now applies for undertakings engaged in the occupation of road haulage operator by means of motor vehicles or combinations of vehicles with the maximum authorised weight of 3,5 tonnes or more. According to Council Regulation 881/92 carriage of goods in international transport within the Community is exempted from a community licence when the carriage of goods are performed in motor vehicles where the permissible laden weight, including that of trailers, does not exceed 6 tonnes or the permissible payload including that of trailers, does not exceed 3,5 tonnes. It is suggested that Council Regulation 881/92 is amended so that the weight limits are similar to the ones in national transport of goods according to Council Directive 98/76.
50	Transport
Legislation	Council Regulation 881/92 of 26 th March 1992 on access to the market in the carriage of goods by road within the Community to or from the territory of a Member State or passing across the territory of one or more Member States, Council Regulation (EEC) no. 684/92 of 16 th March 1992 on common rules for the international carriage of passengers by coach and bus (as amended in Regulation (EC) no. 11/98 of 11 December 1997)
Summary	Issuing permits/licences
Need for simplification	When planning checks regarding undertakings and issuing permits/licences it would be easier for the authorities if the validity period of the permits/licences are the same as well as the requirements regarding checks.
Proposal for simplification	It is proposed that the Council Regulation 881/92 and Council Regulation 684/94 (as amended in Regulation 11/98) is amended so that the wording is the same as in Council Directive 98/76 amending Council Directive 96/26 regarding the period in which a licence is valid and when the requirements for obtaining a licence/permit shall be checked.