



Results of the public consultation on the TOP10 most burdensome legislative acts for SMEs

1. Introduction

The public consultation on the TOP10 most burdensome legislative acts for SMEs ("TOP10 public consultation") is part of the ambitious policy actions launched by the Commission in 2011 with the objective to minimize the regulatory burden for SMEs and adapt EU regulation to the needs of micro-enterprises¹.

The TOP10 public consultation was an on-line questionnaire using Interactive Policy Making (IPM) software². It ran from 1 October 2012 until 21 December 2012 and was available in 21 EU languages. The Commission promoted the launch of the consultation widely, including through the Enterprise Europe Network and through regular contacts with stakeholders.

Respondents were offered the choice to reply using one or several of the following options: identifying the areas where EU regulation is the most burdensome; choosing from a list of legislative acts the one(s) they find the most burdensome or reporting on other regulatory requirements which they find burdensome. Finally, respondents were asked to give an example of a piece of legislation which has been successfully revised and which is now less burdensome.

The list of legislative acts (19 Regulations, 36 Directives and 2 Decisions) was compiled based on the information in the SME feed-back database (over 6500 cases flagged by SMEs through the Enterprise Europe Network 2006-2011), on the results of the TOP 10 SME panel (a targeted consultation ran through the Europe Enterprise Network to prepare the public consultation) and on the results of conferences with SME stakeholders organised by the Commission in Member States.

This report sets out the profile of respondents and summarises the main results of the consultation.

2. Profile of the respondents

The TOP10 public consultation attracted widespread attention among SMEs and their representative organisations with a total of 1000 replies received by the deadline. Stakeholders and SMEs from all Member States participated in the consultation.

Of the 1000 respondents, 779 are enterprises, 154 organisations representing the interest of enterprises and 67 other stakeholders.

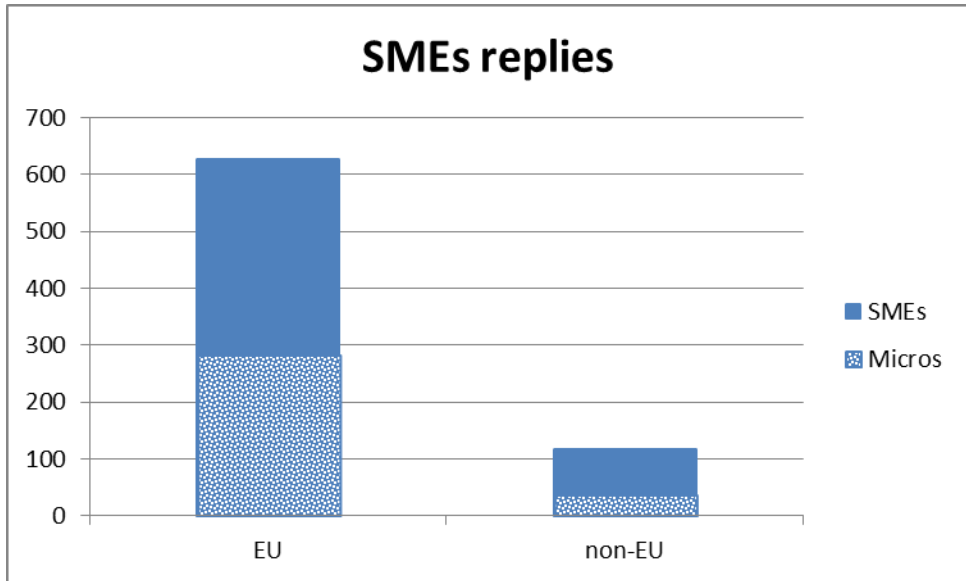
¹ COM(2011)803 final.

² See Annex 1

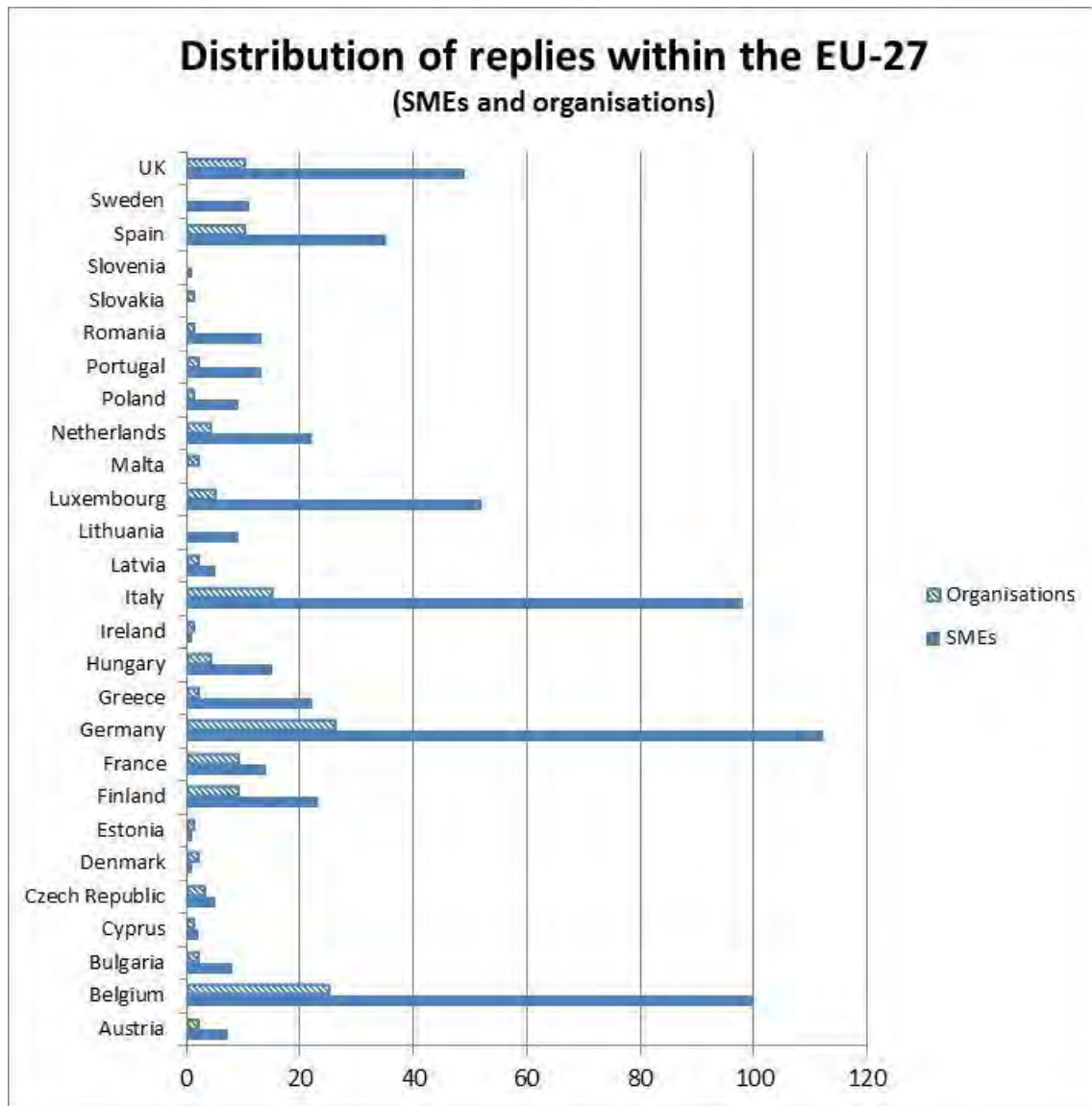


140 organisations representing SMEs' interests in the EU, 15 of which active at European level, and 14 in non-EU countries replied to the consultation.

628 replies were received from SMEs based in the EU and 118 from SMEs based outside the EU.



Replies were received from all 27 Member States with considerable differences in the number of respondents per Member States. SMEs from Germany, Belgium, Italy, the UK and Luxembourg participated particularly actively in the consultation.



3. Most burdensome policy areas for EU SMEs

80% of individual EU SMEs and almost 90% of EU organisations replied to question asking to identify the most burdensome policy areas for EU SMEs (question B.1). The two tables below present the results received from individual SMEs and from organisations.

A. Replies from individual SMEs (only EU)

	CATEGORY	POLICY AREA	SMEs
1	<i>Taxation</i>	VAT	175
2	<i>Taxation</i>	Direct taxes (income, capital, double taxation)	134
3	<i>Customs</i>	Customs controls and formalities	123
4	<i>Environment</i>	Waste	122
5	<i>Product safety</i>	Labelling obligations	114
6	<i>Product safety</i>	Demonstrating conformity in the absence of a harmonised standard	113
7	<i>Environment</i>	Chemicals	110
8	<i>Employment and Social Affairs</i>	Health & Safety at work	109
9	<i>Product safety</i>	Information obligations (i.e. language requirements, instructions for use/safety)	109
10	<i>Product safety</i>	Use of standards	105
11	<i>Employment and Social Affairs</i>	Social security schemes	104
12	<i>Customs</i>	Classification of goods	102
13	<i>Business environment</i>	Public procurement	98
14	<i>Consumer protection</i>	Legal redress and settlement of disputes	96
15	<i>Product safety</i>	Controls / Inspections	95
16	<i>Product safety</i>	Conformity assessment procedures	94
17	<i>Transport</i>	Transport of goods	92
18	<i>Employment and Social Affairs</i>	Organisation of working time	89
19	<i>Services</i>	Recognition of professional qualifications	89
20	<i>Product safety</i>	EU declaration of conformity	87
21	<i>Product safety</i>	CE marking rules	87
22	<i>Product safety</i>	Conformity assessment involving a conformity assessment body	82
23	<i>Business environment</i>	Intellectual and industrial property	82
24	<i>Energy</i>	Renewable energy	79
25	<i>Services</i>	Provision of services across borders	78
26	<i>Consumer protection</i>	Food Safety (hygiene, labelling, etc.)	75
27	<i>Employment and Social Affairs</i>	Co-ordination and transferability of social rights	70
28	<i>Business environment</i>	Data protection	70
29	<i>Product safety</i>	Traceability obligations	69
30	<i>Taxation</i>	Other indirect taxes	69
31	<i>Consumer protection</i>	Safe shopping (distance selling, advertising, unfair commercial practices, timeshare of holiday properties, etc.)	67
32	<i>Energy</i>	Energy efficiency	67

B. Replies from organisations (only EU)

	CATEGORY	POLICY AREA	SMEs
1	<i>Environment</i>	Waste	50
2	<i>Taxation</i>	VAT	48
3	<i>Environment</i>	Chemicals	46
4	<i>Consumer protection</i>	Food Safety (hygiene, labelling, etc.)	46
5	<i>Business environment</i>	Public procurement	44
6	<i>Employment and Social Affairs</i>	Health & Safety at work	43
7	<i>Product safety</i>	Labelling obligations	35
8	<i>Energy</i>	Energy efficiency	32
9	<i>Customs</i>	Customs controls and formalities	31
10	<i>Environment</i>	Air (air quality, air pollutants, etc.)	29
11	<i>Services</i>	Recognition of professional qualifications	28
12	<i>Employment and Social Affairs</i>	Organisation of working time	23
13	<i>Consumer protection</i>	Safe shopping (distance selling, advertising, unfair commercial practices, timeshare of holiday properties, etc.)	23
14	<i>Product safety</i>	Demonstrating conformity in the absence of a harmonised standard	23
15	<i>Business environment</i>	Data protection	23
16	<i>Transport</i>	Transport of goods	23
17	<i>Services</i>	Provision of services across borders	21
18	<i>Employment and Social Affairs</i>	Posting of workers	20
19	<i>Taxation</i>	Direct taxes (income, capital, double taxation)	19
20	<i>Product safety</i>	CE marking rules	19
21	<i>Product safety</i>	Traceability obligations	19
22	<i>Transport</i>	Road transport	18
23	<i>Consumer protection</i>	Legal redress and settlement of disputes	17
24	<i>Employment and Social Affairs</i>	Free movement of workers	17
25	<i>Business environment</i>	Intellectual and industrial property	16
26	<i>Employment and Social Affairs</i>	Social security schemes	16
27	<i>Product safety</i>	Use of standards	14
28	<i>Customs</i>	Classification of goods	14
29	<i>Environment</i>	Water	13
30	<i>Product safety</i>	Controls / Inspections	13
31	<i>Environment</i>	Industrial environmental audit	12
32	<i>Product safety</i>	Conformity assessment procedures	12

C. Joint list of the most burdensome policy areas for SMEs

By comparing the first 20 entries, the policy areas which are common to individual SMEs and organisations representing the interests of SMEs are presented in alphabetical order below:

JOINT LIST OF THE MOST BURDENSOME POLICY AREAS FOR SMEs	
Chemicals	
Customs controls and formalities	
Direct taxes (income, capital, double taxation)	
Health and Safety at work	
Organisation of working time	
<i>Product safety</i>	CE marking rules
	Demonstrating conformity in the absence of a harmonised standard
	Labelling obligations
Public Procurement	
Recognition of professional qualifications	
Transport of goods	
VAT	
Waste	

D. Replies from non-EU countries

Almost all the replies from non-EU countries are from Turkey. Non-EU individual SMEs identify the "Customs" category as the most burdensome policy area (customs controls and formalities, classification of goods, custom tariffs). Otherwise, the list is rather convergent with the replies of EU SMEs and with the replies received from organisations representing the interests of SMEs outside the EU. An overview of non-EU individual SMEs replies to the question on the most burdensome policy areas for SME is presented in Annex 2.

4. Most burdensome EU legislative acts for EU SMEs

Roughly 65% of the EU individual SMEs and more than 75% of the organisations based in the EU replied to the question asking to identify the most burdensome EU legislative acts for SMEs (question B.2). The two tables below present the results received from individual SMEs and from organisations.

A. Replies from individual SMEs (only EU)

	PIECE OF EU LEGISLATION	Tot
1	Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) -Regulation (EC) No 1907/2006	143
2	Refund of value added tax to taxable persons not established in the Member State of refund but established in another Member State – Council Directive 2008/9/EC	91
3	Common system of value added tax – Council Directive 2006/112/EC	84
4	General product safety – Directive 2001/95/EC	80
5	Working time directive – Directive 2003/88	75
6	Measures to encourage improvements in the safety and health of workers at work – Council Directive 89/391/EEC	66
7	Recognition of professional qualifications – Directive 2005/36/EC	63
8	Packaging and packaging waste - Directive 94/62/EC	59
9	Procedures for the award of public works contracts, public supply contracts and public service contracts - Directive 2004/18/EC	58
10	Modernised Customs Code - Regulation (EC) No 450/2008	56
11	Statistics relating to the trading of goods between Member States - Regulation (EC) No 638/2004	52
12	Recording equipment in road transport for driving and rest periods – Council Regulation (EEC) No 3821/85	50
13	Safety of toys - Directive 2009/48/EC	48
14	Waste framework directive –Directive 2008/98- and List of waste –Decision 2000/532/EC-	48
15	Shipments of waste – Regulation (EC) No 1013/2006	48
16	Unfair business-to-consumer commercial practices - Directive 2005/29/EC	46
17	Temporary agency work - Directive 2008/104/EC	44
18	Statistical thresholds for trade statistics between Member States - Regulation (EC) No 1901/2000	44
19	Posting of workers in the framework of the provision of services – Directive 96/71/EC	43
20	Data protection - Directive 95/46/EC	41
21	Misleading and comparative advertising - Directive 2006/114/EC	40
22	Waste electrical and electronic equipment (WEEE) – Directive 2012/19/EU	37
23	Machinery - Directive 2006/42/EC amending Directive 95/16/EC (recast)	36
24	European order for payment procedure - Regulation (EC) No 1896/2006	36
25	Pharmaceuticals - Directive 2001/83/EC	35
26	Social legislation relating to road transport – Regulation (EC) No 561/2006	35
27	General arrangements for excise duty - Council Directive 2008/118/EC	35
28	Implementing the revised Framework Agreement on parental leave concluded by BUSINESSEUROPE, UEAPME, CEEP and ETUC - Council Directive 2010/18/EU	34
29	Restriction of the use of certain hazardous substances in electrical and electronic equipment (RoHS) - Directive 2011/65/EC	32
30	Materials and articles intended to come into contact with food - Regulation (EC) No 1935/2004	32
31	Minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (vibration) - Directive 2002/44/EC	31
32	Services in the internal market – Directive 2006/123/EC	30
33	Framework for the taxation of energy products and electricity - Directive 2003/96/EC	30
34	Food hygiene – Regulations (EC) No 852/2004 and 853/2004	29
35	Certain aspects of the sale of consumer goods and associated guarantees - Directive 1999/44/EC	29

B. Replies from organisations (only EU)

	PIECE OF EU LEGISLATION	Tot	EU ³
1	Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) -Regulation (EC) No 1907/2006	50	7
2	Common system of value added tax – Council Directive 2006/112/EC	39	7
3	Measures to encourage improvements in the safety and health of workers at work – Council Directive 89/391/EEC	32	6
4	Procedures for the award of public works contracts, public supply contracts and public service contracts - Directive 2004/18/EC	32	5
5	Waste framework directive –Directive 2008/98- and List of waste –Decision 2000/532/EC-	29	6
6	Shipments of waste – Regulation (EC) No 1013/2006	28	3
7	Working time directive – Directive 2003/88	25	6
8	Posting of workers in the framework of the provision of services – Directive 96/71/EC	24	5
9	Food hygiene – Regulations (EC) No 852/2004 and 853/2004	24	3
10	Provision of food information to consumers – Regulation (EU) No 1169/2011	23	4
11	Services in the internal market – Directive 2006/123/EC	21	6
12	Recording equipment in road transport for driving and rest periods – Council Regulation (EEC) No 3821/85	21	4
13	Social legislation relating to road transport – Regulation (EC) No 561/2006	20	2
14	Waste electrical and electronic equipment (WEEE) – Directive 2012/19/EU	19	4
15	Recognition of professional qualifications – Directive 2005/36/EC	19	2
16	Data protection - Directive 95/46/EC	18	3
17	Refund of value added tax to taxable persons not established in the Member State of refund but established in another Member State – Council Directive 2008/9/EC	17	1
18	Temporary agency work - Directive 2008/104/EC	16	3
19	Construction products - Regulation (EU) No 305/2011	16	2
20	General product safety – Directive 2001/95/EC	14	3
21	Procurement procedures of entities operating in the water, energy, transport and postal services sectors - Directive 2004/17/EC	14	0
22	Modernised Customs Code - Regulation (EC) No 450/2008	13	4
23	Packaging and packaging waste - Directive 94/62/EC	13	2
24	Statistics relating to the trading of goods between Member States - Regulation (EC) No 638/2004	13	2
25	Making available on the market and use of biocidal products - Regulation (EU) No 528/2012	13	1
26	Unfair business-to-consumer commercial practices - Directive 2005/29/EC	12	3
27	Minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (vibration) - Directive 2002/44/EC	11	2
28	Materials and articles intended to come into contact with food - Regulation (EC) No 1935/2004	11	0
29	Statistical thresholds for trade statistics between Member States - Regulation (EC) No 1901/2000	10	0
30	Approximation of the laws of the Member States relating to food supplements - Directive 2002/46/EC	9	1
31	Protection of workers from the risks related to exposure to carcinogens or mutagens at work - Directive 2004/37/EC	9	1
32	Restriction of the use of certain hazardous substances in electrical and electronic equipment (RoHS) - Directive 2011/65/EC	9	0

³ of which from the European level

C. Joint list of most the burdensome EU legislative acts for SMEs

By comparing the first 20 entries, the pieces of legislation which are common to individual EU SMEs and organisations representing the interests of SMEs are presented in alphabetical order below:

JOINT LIST OF THE MOST BURDENSOME EU LEGISLATIVE ACTS FOR SMEs
Common system of value added tax - <i>Council Directive 2006/112/EC</i>
Data protection - <i>Directive 95/46/EC</i>
General product safety – <i>Directive 2001/95/EC</i>
Measures to encourage improvements in the safety and health of workers at work - <i>Council Directive 89/391/EEC</i>
Posting of workers in the framework of the provision of services - <i>Directive 96/71/EC</i>
Procedures for the award of public works contracts, public supply contracts and public service contracts - <i>Directive 2004/18/EC</i>
Recognition of professional qualifications - <i>Directive 2005/36/EC</i>
Recording equipment in road transport for driving and rest periods - <i>Council Regulation (EEC) No 3821/85</i>
Refund of value added tax to taxable persons not established in the Member State of refund but established in another Member State - <i>Council Directive 2008/9/EC</i>
Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) - <i>Regulation (EC) No 1907/2006</i>
Shipments of waste - <i>Regulation (EC) No 1013/2006</i>
Temporary agency work - <i>Directive 2008/104/EC</i>
Waste framework directive and List of waste - <i>Directive 2008/98 and Decision 2000/532/EC</i>
Working time directive - <i>Directive 2003/88</i>

D. Replies from non-EU countries

Only 26% of non-EU SMEs replied to question on the most burdensome pieces of EU legislation for SMEs, compared to 86% who identified the most burdensome policy areas for them. Because of the low number of replies, it is not possible to provide a meaningful ranking of the replies.

5. Other regulatory requirements identified by respondents as being burdensome for SMEs

45% of EU SMEs and more than 50% of organisations based in the EU replied to the question asking to identify other regulatory requirements which are burdensome for SMEs (question B.3).

Both EU organisations and SMEs pointed to the fact that pieces of legislation "other" than the listed ones should be added to the categories "Consumer protection", "Environment", "Employment and Social Affairs" and "Customs".

Indeed, a total of more than 80 additional pieces of legislation are brought to the attention of the European Commission through the comments provided in the open fields.

Non-EU organisations and SMEs drew attention specifically to the burdensome procedures for obtaining a business visa, which deter non-EU SMEs from being more active in the EU Single Market.

6. Successful revision of EU legislation to the benefit of SMEs

82 stakeholders provided examples of revision of EU legislative acts which benefit SMEs, whereas 528 declared not to be aware of any such examples and 385 did not know about the process of legislative revision at the European level.

The most quoted examples of the revision of EU law expected to have positive effects on the SMEs are the Accounting Directive⁴ and the Late Payment Directive⁵. Other examples, less frequently evoked by stakeholders, concern revised pieces of sectoral legislation, which are considered to be "SMEs-friendly" such as the Directive on the definition of nominal quantities for pre-packaged products in the Single Market⁶ and the Directive on reporting and documentation required for mergers and divisions of companies⁷. Stakeholders provided several other examples of parts of sectoral EU legislation which have been revised with a positive impact on SMEs, in particular on micro-enterprises.

⁴ Directive 2012/6/EU of the European Parliament and of the Council of 14 March 2012 amending Council Directive 78/660/EEC on the annual accounts of certain types of companies as regards micro-entities

⁵ Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions

⁶ Directive 2007/45/EC Of the European Parliament and of the Council of 5 September 2007 laying down rules on nominal quantities for prepacked products, repealing Council Directives 75/106/EEC and 80/232/EEC, and amending Council Directive 76/211/EEC

⁷ Directive 2009/109/EC of the European Parliament and of the Council of 16 September 2009 amending Council Directives 77/91/EEC, 78/855/EEC and 82/891/EEC, and Directive 2005/56/EC as regards reporting and documentation requirements in the case of mergers and divisions

7. Conclusions

The TOP10 public consultation provided a channel to SMEs and their representative organisations to express views and ideas on the sources of legislative burden based on a non-exhaustive list identified during the preparatory phase. In addition, stakeholders were asked to identify any other policy area or piece of legislation which they felt particularly burdensome. This approach was generally welcomed by respondents. However, several of them acknowledged the difficulty in identifying the source of regulatory burden (e.g. EU or national legislation).

The results highlight 11 burdensome policy areas and 14 pieces of EU legislation, with a fair overlapping between the two. These results are, however, only indicative and do not imply that other items should not be considered as possible sources of unnecessary burden for SMEs in the future work.

The results of the TOP10 public consultation feed into the work already under way to make some of the pieces of legislation identified as burdensome more SME-friendly (e.g. REACH). Moreover, the Commission will carry out a comprehensive review of the results of the consultation under the EU Regulatory fitness initiative (REFIT) in 2013.

ANNEX 1: Public consultation questionnaire

Which are the TOP10 most burdensome legislative acts for SMEs?

Subject

Regulation is a necessary part of modern business life. Regulation brings benefits - It protects consumers, workers and the environment. It can also entail costs for businesses and particularly for small and medium-sized enterprises (SMEs) that play a key role for growth and job creation in Europe.

Therefore, the European Commission has introduced the ;**Think Small First**; principle in policy-making: rules and policies should take into account the fact that the overwhelming majority of European enterprises are SMEs.

Cutting red tape is a top priority in the EU. At President Barroso's initiative, the European Commission is taking action to minimise the regulatory burden for SMEs, in particular for micro enterprises, and to better involve SMEs in law-making and in evaluating the progress made in reducing administrative burden^[1]. As part of these measures, the Commission is **screening EU legislation in force in order to identify those legislative acts where there is scope for further reducing the burden for SMEs, and in particular for micro businesses**. If you are an SME or an organisation representing the interests of SMEs, you can help us in this task. The Commission has already organised a EU-wide consultation through the European Enterprise Network and is holding conferences to consult small businesses in Member States. We need your knowledge and your experience to identify the **TOP 10 pieces EU legislation** which you find most burdensome, in order to take action to reduce that burden.

[1] COM 2011 803 final "Minimising regulatory burden for SMEs; Adapting EU regulation to the needs of micro-enterprises"

A. Your profile

A.1 Please indicate if you are replying on behalf of..

(ID: ID379491328261124212)

- an enterprise
- an organisation representing the interests of enterprises
- other

Please indicate the size of the enterprise:

(ID: ID374248143351623512)

- Self-employed
- Micro enterprise (1-9 employees)

- Small enterprise (10-49 employees)
- Medium enterprise (50-249 employees)
- Other

A.2 Please indicate your email address:

A.3 You are based in the following country:

A.4 If your enterprise or organisation is registered in the European Commission Interest Representative Register, please indicate the identification number:

B. Choose how to reply using one or several of the following options

B.1 Do you want to indicate the areas where EU regulation is the most burdensome?

- Yes
- No

B.2 Do you want to indicate which pieces of EU legislation are the most burdensome?

- Yes
- No

B.3 Do you want to explain what regulatory requirements you find the most burdensome?

- Yes
- No

B.1 Please indicate the areas where EU regulation is the most burdensome (MAX 10!)

Consumer protection

(ID: ID374576649281023612)

- Safe shopping (distance selling, advertising, unfair commercial practices, timeshare of holiday properties, etc.)
- Electronic commerce
- Legal redress and settlement of disputes
- Food Safety (hygiene, labelling, etc.)

- Animal and plant health
- Other

Customs

- Customs controls and formalities
- Classification of goods
- Custom tariffs
- Other

Employment and Social Affairs

- Co-ordination and transferability of social rights
- Health & Safety at work
- Organisation of working time
- Social security schemes
- Free movement of workers
- Posting of workers
- Other

Energy

- Energy supply
- Energy efficiency
- Renewable energy
- Other

Environment

- Tackling climate change
- Air (air quality, air pollutants, etc.)
- Biotechnology (GMOs)
- Nature and biodiversity
- Chemicals
- Industrial environmental audit
- Eco-labelling

- Noise
- Waste
- Water
- Other

Product safety

- Use of standards
- Demonstrating conformity in the absence of a harmonised standard
- Conformity assessment procedures
- Conformity assessment involving a conformity assessment body
- EU declaration of conformity
- CE marking rules
- Information obligations (i.e. language requirements, instructions for use/safety)
- Labelling obligations
- Traceability obligations
- Controls / Inspections
- Other

Services

- Provision of services across borders
- Recognition of professional qualifications
- Other

Business environment

- Public procurement
- Company law
- Intellectual and industrial property
- Data protection
- Other

Statistics

- Please specify:

please specify

Taxation

- VAT
- Excise duties
- Other indirect taxes
- Direct taxes (income, capital, double taxation)
- Other

Transport

- Transport of goods
- Transport of passengers
- Road transport
- Maritime / Inland waterway transport
- Combined transport
- Other modes of transport

Here you can add "other" specific areas of EU legislation

B.2 Please select the specific piece/s of EU legislation which are the most burdensome (MAX 10!!)

Consumer protection

- General product safety - Directive 2001/95/EC
- Food hygiene - Regulations (EC) No 852/2004 and 853/2004
- Materials and articles intended to come into contact with food - Regulation (EC) No 1935/2004
- Provision of food information to consumers - Regulation (EU) No 1169/2011
- Approximation of the laws of the Member States relating to food supplements - Directive 2002/46/EC
- Laying hen cages and protection of pigs sow stalls - Directives 1999/74/EC and 2008/120/EC

- Marketing standards for eggs - Regulation (EC) No 589/2008
- Certain aspects of the sale of consumer goods and associated guarantees - Directive 1999/44/EC
- Unfair business-to-consumer commercial practices - Directive 2005/29/EC
- Misleading and comparative advertising - Directive 2006/114/EC
- Pharmaceuticals - Directive 2001/83/EC
- Traditional herbal products - Directive 2001/83/EU
- Other

Customs

- Modernised Customs Code - Regulation (EC) No 450/2008
- Other

Employment and Social Affairs

- Measures to encourage improvements in the safety and health of workers at work - Council Directive 89/391/EEC
- Minimum health and safety requirements regarding the exposure of workers to the risks arising from physical agents (vibration) - Directive 2002/44/EC
- Protection of workers from the risks related to exposure to carcinogens or mutagens at work - Directive 2004/37/EC
- Posting of workers in the framework of the provision of services - Directive 96/71/EC
- Working time directive - Directive 2003/88
- Temporary agency work - Directive 2008/104/EC
- Implementing the revised Framework Agreement on parental leave concluded by BUSINESSEUROPE, UEAPME, CEEP and ETUC - Council Directive 2010/18/EU
- Other

Environment

- Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) -Regulation (EC) No 1907/2006
- Shipments of waste - Regulation (EC) No 1013/2006
- Waste framework directive -Directive 2008/98- and List of waste -Decision 2000/532/EC-
- Packaging and packaging waste - Directive 94/62/EC
- Restriction of the use of certain hazardous substances in electrical and electronic

equipment (RoHS) - Directive 2011/65/EC

- Waste electrical and electronic equipment (WEEE) - Directive 2012/19/EC
- Rules for harmonised free allocation of emission allowances - Decision 2011/278
- Fluorinated greenhouse gases - Regulation (EC) No 842/2006
- Habitat directive - Directive 92/43/EC
- Making available on the market and use of biocidal products - Regulation (EU) No 528/2012
- Illegal timber - Regulation (EU) No 995/2010
- Other

Sectoral product safety legislation

- Medical devices - Council Directive 93/42/EEC
- Machinery - Directive 2006/42/EC amending Directive 95/16/EC (recast)
- Electrical equipment designed for use within certain voltage limits - Directive 2006/95/EC (*Help: (revision proposed with Com/2011/0763 final))*)
- Safety of toys - Directive 2009/48/EC
- Gas Appliances - Directive 2009/142/EC
- Cosmetic products - Regulation (EC) No 1223/2009
- Construction products - Regulation (EU) No 305/2011
- Other

Services

- Services in the internal market - Directive 2006/123/EC
- Recognition of professional qualifications - Directive 2005/36/EC (*Help: (revision proposed with Com(2011)0883))*)
- Other

Business environment

- Procurement procedures of entities operating in the water, energy, transport and postal services sectors - Directive 2004/17/EC (*Help: (revision proposed with Com(2011)0895 final))*)
- Procedures for the award of public works contracts, public supply contracts and public service contracts - Directive 2004/18/EC (*Help: (revision proposed with Com(2011)0896 final))*)
- European order for payment procedure - Regulation (EC) No 1896/2006
- Data protection - Directive 95/46/EC (*Help: (revision proposed with Com(2012)11 final))*)

- Anti-dumping duty on the import of plastic bags - Regulation (EC) 1425/2006
- Other

Statistics

- Statistical thresholds for trade statistics between Member States - Regulation (EC) No 1901/2000
- Statistics relating to the trading of goods between Member States - Regulation (EC) No 638/2004
- Other

Taxation

- Common system of value added tax - Council Directive 2006/112/EC
- Refund of value added tax to taxable persons not established in the Member State of refund but established in another Member State - Council Directive 2008/9/EC
- General arrangements for excise duty - Council Directive 2008/118/EC
- Framework for the taxation of energy products and electricity - Directive 2003/96/EC
- Other

Transport

- Recording equipment in road transport - Council Regulation (EEC) No 3821/85 (*Help: (revision proposed with Com/2011/0451))*
- Social legislation relating to road transport - Regulation (EC) No 561/2006 (*Help: (revision proposed with Com/2011/0451))*
- Safety rules and standards for passenger ships - Directive 2009/45/EC
- Other

Here you can add "other" pieces of EU legislation

B.3 If there are other regulatory requirements you find burdensome

Please describe them here:

C. Successful revisions of EU legislation

C.1 Can you give an example of a piece of legislation which has been successfully revised and which is now less burdensome?

- Yes
- Do not know
- No

Please specify:

ANNEX 2: Non-EU replies

What are the most burdensome policy areas for SME?

Replies from SMEs (non-EU)

	<i>CATEGORY</i>	POLICY AREA	SMEs
1	<i>Customs</i>	Customs controls and formalities	61
2	<i>Transport</i>	Transport of goods	55
3	<i>Product safety</i>	Use of standards	50
4	<i>Product safety</i>	Controls / Inspections	41
5	<i>Environment</i>	Chemicals	35
6	<i>Customs</i>	Classification of goods	35
7	<i>Product safety</i>	Labelling obligations	32
8	<i>Customs</i>	Custom tariffs	31
9	<i>Product safety</i>	CE marking rules	28
10	<i>Environment</i>	Eco-labelling	26
11	<i>Taxation</i>	Direct taxes (income, capital, double taxation)	25
12	<i>Employment and Social Affairs</i>	Free movement of workers	25
13	<i>Product safety</i>	Information obligations (i.e. language requirements, instructions for use/safety)	24
14	<i>Consumer protection</i>	Food Safety (hygiene, labelling, etc.)	24
15	<i>Taxation</i>	Other indirect taxes	24
16	<i>Services</i>	Provision of services across borders	24
17	<i>Energy</i>	Energy efficiency	24
18	<i>Services</i>	Recognition of professional qualifications	22
19	<i>Environment</i>	Industrial environmental audit	21
20	<i>Taxation</i>	VAT	20
20	<i>Employment and Social Affairs</i>	Health & Safety at work	20
20	<i>Consumer protection</i>	Legal redress and settlement of disputes	20