

EUROCHAMBRES

Identifying and combatting gold-plating practices in the EU

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Position

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Addressing gold-plating

Gold-plating, the practice whereby national authorities exceed European requirements of when transposing or implementing EU legislation, remains one of the most pervasive yet elusive obstacles to a fully integrated single market. While EU legal frameworks are intended to harmonise certain standards across member states to guarantee equal market access, additional national requirements, administrative procedures, and enforcement layers fragment the regulatory landscape. Even European Commission President von der Leyen and Commissioner Dombrovskis recognise the problem.

Gold-plating also generates a severe, negative impact on companies, particularly SMEs, by burdening them with unnecessary administrative costs, overlapping compliance requirements, and heightened legal uncertainty, raising doubts about whether they can realistically operate cross-border on a fair and equal footing. These self-imposed regulatory barriers also distort competition, stifle innovation, and deter foreign companies willing to trade and invest, ultimately eroding long-term economic growth.

These challenges are particularly pronounced in small, geographically peripheral and service-oriented member states, where businesses often operate with limited administrative resources and depend heavily on cross-border trade, international investment and access to the single market. For SMEs in such jurisdictions, disproportionate regulatory requirements can represent a significant barrier to market entry, expansion and competitiveness.

Forms and impact of gold-plating

While defining every form of gold-plating remains inherently difficult, and establishing an exhaustive taxonomy is not the primary objective here, identifying some key patterns may provide EU legislators with a clearer framework to better target and address the challenge.

For the purpose of this position, gold-plating generally manifests across five key categories:

- **Extended scope of application:** National rules broaden the reach of EU law by expanding obligations to additional legal areas, entities, products, or sectors, or by lowering statutory thresholds such as company size, financial triggers, or shareholding percentages.
- **Substantive over-regulation:** National laws add new obligations, turn optional EU provisions into mandatory requirements, set stricter targets, accelerate compliance deadlines, or select the most restrictive policy options permitted under EU law.
- **Additional administrative and reporting burdens:** Domestic frameworks impose extra paperwork, mandatory audits, tighter technical signature standards, or

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duplicative approval procedures that bypass EU mutual recognition mechanisms. Particular attention should be paid to the cumulative impact of overlapping reporting, licensing, certification and documentation obligations, including requirements imposed by different national authorities in connection with the same economic activity.

- **Overreaching regulatory interpretation and enforcement**: National authorities interpret flexible EU goals through overly strict guidelines, decrees, or enforcement practices, creating regulatory double supervision and legal uncertainty.
- **Higher regulatory charges:** Implementation mechanisms introduce extra or higher financial fees or raise market entry thresholds that restrict cross-border trade and increase the cost of doing business.

Ultimately, gold-plating raises serious doubts about whether businesses can realistically operate cross-border on a fair and equal footing. However, it should not be seen as the only obstacle to the single market. The focus should remain on better law-making at EU level.

The challenge of reform

When member states introduce these extra burdens, whether through deliberate policy choices, administrative capacity gaps, or technical misunderstandings during transposition, national lawmakers routinely adopt them e.g., as essential public interest, consumer, or environmental safeguards. It is also important to mention that gold-plating may originate either from governmental administrations or from members of parliament/senators, directly affecting how it must be addressed since both groups abide by different guidelines.

This creates a complex political trade-off, reflecting a disconnect between high-level simplification goals and civil service execution. Consequently, this dynamic leads to highly unpredictable economic consequences, making the impact and the financial costs of these practices nearly impossible to calculate.

Detecting where EU requirements end and extra-national rules begin takes careful analysis, especially when up against entrenched domestic politics. Once a law with extra features or provisions is passed, the sunk costs incurred by companies for compliance and the political resistance to change make repealing or amending it both difficult and slow. Therefore, gold-plating needs to be avoided from the outset.

Moving forward

Supported by a compilation of 68 examples, this position aims to provide a clearer framework for recognising gold-plating and advocating for a more transparent, streamlined regulatory environment across the EU. To achieve this, lawmakers should focus on the following actions:

- **Capitalise on the Pact against Gold-Plating** by building on this initiative for a joint political declaration across EU institutions and member states, requiring countries to publicly justify any extra domestic requirements before adoption. Initiatives designed by member states to reduce the regulatory burden (e.g. the Dutch Regeldrukmonitor) should be actively shared and expanded across the EU.

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- **Increase the efficiency of ex-ante oversight mechanisms** during national transposition to prevent ex-post correction after fragmented laws are already enacted.
- **Implement compulsory stakeholder consultation,** as recommended by the OECD, during the processes of translating EU law into national legal frameworks to effectively prevent gold-plating. Engaging stakeholders early acts as an essential regulatory safeguard, ensuring transparency, feasibility and better alignment with domestic realities.
- **Establish a "Review and Removal" mechanism via the European Semester** to systematically map and eliminate existing national barriers, including gold-plating cases. The proposed mechanism should be based on a clear and shared definition of gold-plating as well as on a case-by-case assessment in line with the principles of proportionality and subsidiarity. Driven by targeted consultations giving business representatives, such as chambers of commerce and industry, a direct voice, this mechanism should hold member states accountable through Country-Specific Recommendations and annual reviews. The review should prioritise sectors and activities with significant cross-border relevance. Progress should be assessed through measurable indicators, including reductions in administrative processing times, compliance costs, duplicative reporting obligations and unnecessary authorisation requirements.
- **Strengthen transparency and notification enforcement**. Mandate strict compliance with existing notification frameworks (such as Directive (EU) 2015/1535), requiring member states to submit full impact assessments that consider direct and indirect SME impacts, whenever proposing national rules that exceed EU baselines.
- **Draft clear EU guidance and a transposition toolkit**. Promptly after legal adoption and well before transposition deadlines, the Commission should issue clear guidance resolving technical ambiguities. It must also deliver its announced toolkit with best practices to help national administrations avoid gold-plating, while systematically integrating pre-drafted, SME-friendly provisions into guidance to protect SMEs from over-regulation. This applies for legislative as well as non-legislative acts.
- **Implement clear boundaries and standardised exemption clauses in EU legislation**. Explicitly define the limits of national discretion in European Directives, secondary legislation, as well as guidance documents, incorporating explicit non-gold-plating clauses that forbid extra domestic layers that hinder cross-border trade.
- **Promote consistent application and single rulebook enforcement**. Drawing on successful models adopted at national level, e.g. Czech Republic, rules adopted at the EU level should be accompanied by an Annex summarising all obligations within the legislative proposal in a clear manner.

Efforts to prevent gold-plating should respect the principles of proportionality and subsidiarity. Where additional national requirements are considered necessary, they should be transparent, evidence-based, proportionate and subject to regular review.

In addition to tackling gold-plating, further ambitious efforts are needed to simplify the EU acquis. The first simplification packages were a welcome signal, but progress has been too slow and too narrow to change companies' day-to-day reality, particularly for SMEs.

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Without a decisive follow-up to the simplification agenda, the momentum behind the Commission's commitment to revive the EU's economy risks fading and businesses will continue to pay the price in lost competitiveness. Furthermore, international regulations (e.g. BEPS – Base Erosion and Profit Shifting) should not be implemented at EU level more strictly or more extensively than required.

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Consumer Policy

EU legal act	Member state	Type of gold-plating	Reason
Directive (EU) 2020/1828 on representative actions for the protection of the collective interests of consumers and repealing Directive 2009/22/EC	Austria	Extended scope of application	According to Art. 2, this Directive applies to representative actions brought against infringements by traders of the provisions of Union law referred to in Annex I, including such provisions as transposed into national law, that harm or may harm the collective interests of consumers. The transposed law by no means limits the scope of application to Union law including its transposition into national law in accordance with Annex 1 of the Directive, but in principle any infringement of rights that impairs or threatens to impair the collective interests of consumers is covered by the standing of the Qualified Entities.
Council Directive 93/13/EEC on unfair terms in consumer contracts (UCTD)	Austria	Substantive over-regulation	Article 6(1) of the UCTD provides that unfair terms shall not be binding on the consumer. Article 5 further requires that contractual terms be drafted in plain and intelligible language. It also stipulates that, where there is doubt about the meaning of a term, the interpretation most favourable to the consumer shall prevail. Accordingly, the Directive envisages that contractual terms should be rendered ineffective only where they are unfair. However, the law was transposed in such a way that contractual terms are also invalid where they are not drafted in a clear and intelligible manner. Accordingly, Austrian law goes beyond the requirements of the Directive. This gold-plating provision, and the extensive body of case law built upon it, creates considerable legal uncertainty for businesses with potentially far-reaching commercial implications.

EU legal act	Member state	Type of gold-plating	Reason
			Due to the private international law rules of the Rome I Regulation, this legal uncertainty affects not only Austrian businesses but also companies from other member states that target the Austrian market.
Directive (EU) 2015/2302 on package travel and linked travel arrangements	Austria	Extended Scope of Application	Pursuant to § 4(4) of the PRV, BGBl. II Nr. 260/2018, tour operators may not require travellers to pay more than 20 % of the tour price as a deposit, and such payment may not be made earlier than 20 days before the start of the trip. Customer payments may be accepted no earlier than 11 months before the agreed-upon end of the trip. The Directive itself does not contain any (percentage-based) restrictions on down payments. The Austrian regulation severely restricts the liquidity of domestic tour operators compared to foreign competitors. Since tour operators often have to make high, immediately due down payments themselves (e.g. for scheduled flights or hotel room blocks), the national provision in the PRV imposes a significant financial obligation on tour operators to make advance payments.
Directive (EU) 2015/2302 on package travel and linked travel arrangements	Germany	Extended scope of application	According to § 651a Abs. 5 BGB, day trips costing more than €500 are subject to the full scope of package travel law, including information and insolvency protection obligations, even though EU law excludes all day trips.
Directive 2003/33/EC on the approximation of the laws, regulations and	Austria	Overreaching regulatory interpretation and enforcement	The national transposition of Directive 2003/33/EC and related implementing measures contains potential gold-plating elements, since it has been interpreted and applied in a way that extends beyond the scope of the EU provisions. Interpretative guidance: Although § 11(2) TNRSG explicitly excludes activities of the 'ordinary course of business' ('allgemeiner Geschäftsverkehr') from the advertising prohibition, Austrian authorities have in some cases interpreted the provisions broadly

EU legal act	Member state	Type of gold-plating	Reason
administrative provisions of the Member States relating to the advertising and sponsorship of tobacco products			enough to include CSR activities, support for social and cultural initiatives, and employer-branding measures, even where no tobacco products or tobacco brands were promoted. This may constitute a more stringent interpretation of the EU rules than originally envisaged by Directive 2003/33/EC, which primarily targets advertising and sponsorship intended to promote tobacco products and cross-border sponsorship activities. **Key figures and costs** Due to these gold-plating measures, the following costs arise for businesses: • Enforcement costs: Costs associated with administrative proceedings, legal advice, appeals, and compliance efforts where CSR, cultural sponsorship, or employer-branding activities are subjected to regulatory review. • Hassle costs: Legal uncertainty and delays arising from the broad interpretation of advertising and sponsorship rules, which may discourage socially beneficial activities and create additional compliance burdens for companies.
Directive 2014/40/EU on the approximation of the laws, regulations and administrative provisions of the Member States concerning	Austria	Higher regulatory charges	While Directive 2014/40/EU § 26 requires member states to establish notification and monitoring systems, the Austrian implementation imposes comparatively extensive fees and administrative requirements that go beyond the minimum obligations laid down by EU law. Manufacturers and importers are required to pay an annual supervision fee to AGES pursuant to § 9(9) TNRSG calculated based on annual sales volume. Furthermore, notifications of novel tobacco products, tobacco-free nicotine products and tobacco-free nicotine replacement products are subject to a fee of €3,000 per product variant. Additional extraordinary costs, including expenses for external scientific assessments and evaluations, may also be charged to applicants.

EU legal act	Member state	Type of gold-plating	Reason
the manufacture, presentation and sale of tobacco and related products			**Key figures and costs** Due to these gold-plating measures, the following costs arise for businesses: • Regulatory charges: Annual supervision fees as well as notification fees of €3,000 per product variant, together with any additional charges for scientific assessments or external expert reviews.
Directive 2014/40/UE and Directive (EU) 2022/2100 on the withdrawal of certain exemptions in respect of heated tobacco product	Luxem-bourg	Extended Scope of Application	The transposed law does not incorporate the distinction made by EU law between "novel tobacco products" and "heated tobacco products", which creates legal uncertainty. Smokeless tobacco products are subject to health warning requirements that exceed what is required by European regulations and the legislation of neighbouring countries. Furthermore, the ban on the use of characterising flavourings is extended to cigars, cigarillos, and novel tobacco products, rather than applying solely to heated tobacco products as required by Article 1 of Directive (EU) 2022/2100, which is contrary to Directive 2014/40/EU and Directive (EU) 2022/2100.
Directive 2014/17/EU on credit agreements for consumers relating to residential	Austria	Substantive over-regulation	Currently, Austria has a cap of 1 % (which will be increased to 3 % by 2027) on the amount of an early repaid loan in the event of customer-initiated termination of fixed-rate agreements (§ 20 (3)– HIKrG. This goes beyond EU requirements, which do not provide for any such limit in Art 25 (3) Directive 2014/17/EU. . The current regulation is almost an invitation to exit the credit agreement and has led to massive misdirection during the low-interest phase in recent years (incentive to switch to variable interest rates). The costs incurred by banks when customers exit fixed-rate agreements are

EU legal act	Member state	Type of gold-plating	Reason
immovable property			significantly higher than the cap and must therefore, as in Germany, be appropriately charged. Furthermore, the CJEU decision Lexitor (C-383/18) only concerned a provision (Art 16 (1) in the Consumer Credit Directive - Directive (EU) 2008/48/EC - implemented in § 16 of the Consumer Credit Act – VKrG. Nevertheless, Austria also amended the parallel provision in § 20 of the Mortgage and Real Estate Credit Act (HIKrG, based on the Residential Property Credit Directive), arguing that the CJEU would also interpret the corresponding wording of the Residential Property Credit Directive in light of the Lexitor decision. Subsequently, after the VKrG/HIKrG amendment, the CJEU ruled in 2023 (C-555/21 UniCredit Bank Austria AG) that the regulation in the Residential Property Credit Directive is not to be understood as requiring proportional repayment of duration-independent costs in the event of early contract termination.
Directive 2011/83/EU on consumer rights	Germany	Extended scope of application	According to § 312 Abs. 2 Nr. 4/5, Abs. 3 of the German Civil Code (*Bürgerliches Gesetzbuch* – BGB), withdrawal rights and information requirements also apply to residential tenancies and social services, although EU law exempts these contracts. If the requirements are not met correctly, the withdrawal period may be extended significantly.
Directive (EU) 2019/633 on unfair trading practices in B2B relation-ships in the agricultural and food supply chain	Czech Republic	Higher regulatory charges	Act No. 395/2009 Coll. on Significant Market Power exceeds Directive (EU) 2019/633 by imposing a CZK 5 billion turnover presumption and extensive mandatory written requirements for contracts, orders and related services, while prohibiting certain practices that EU law permits if agreed in advance. This increases administrative and sanction risks and reduces contractual flexibility, particularly with smaller suppliers.

Digital Policy and Copyright

EU legal act	Member state	Type of gold-plating	Reason
Directive (EU) 2019/790 on copyright and related rights in the Digital Single Market	Austria	Substantive over-regulation	Directive (EU) 2019/790 on copyright and related rights in the Digital Single Market provides for a number of provisions governing copyright contracts. In the course of its transposition into Austrian law, additional provisions modelled on German copyright law were adopted, all of them benefiting authors and to the detriment of users: • Introduction of the 'purpose-of-transfer' principle, which restricts the use of works. To achieve legal certainty, it is therefore necessary to expressly specify each type of exploitation individually. This constitutes an almost insurmountable hurdle for smaller businesses and companies without legal expertise, for example when commissioning a graphic designer for advertising purposes. • Significant restrictions on the use of modes of exploitation that were unknown at the time the licence agreement was concluded. As in Germany, this is likely to give rise to disputes and court proceedings over the circumstances under which a particular mode of exploitation is to be regarded as such an unknown mode of exploitation. • Exclusive exploitation rights granted in return for a lump-sum remuneration are limited to a term of 15 years. The contracting parties may extend the exclusivity to cover the entire duration of the granted exploitation right only after at least five years have elapsed from the conclusion of the agreement, and only in written form.
Directive 2007/2/EC on	Germany	Additional administrative	According to paragraphs §§ 8–10, 15 of the German Geological Data Act (Geologiedatengesetz – GeoIDG), private companies must give prior notice of

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establishing an Infra-structure for Spatial Infor-mation in the European Community		and reporting burden	geological surveys and submit data proactively, even though EU law only regulates access to existing data held by public authorities.
Directive 2022/2555/EU (NIS-2) on measures for a high com-mon level of cybersecurity in the Union	Germany	Additional administrative and reporting burden	Pursuant to paragraphs §§ 31 and 39 of the German Federal Office for Information Security Act (BSIG 2025), critical infrastructure operators must meet requirements that extend beyond basic NIS 2 obligations. Specifically, affected entities are required to deploy attack detection systems and retain compliance evidence for three years - a mandate impacting approximately 30,000 organisations.
Directive 2022/2555/EU (NIS-2) on measures for a high common level of cybersecurity in the Union	Czech Republic	Substantive over-regulation	In transposing NIS2, Act No. 264/2025 Coll. allows the state to exclude high-risk suppliers from strategic supply chains without compensating affected operators, creating contractual, damages and supply-continuity risks.
Directive (EU) 2018/1972 establishing the European Electronic	Luxem-bourg	Substantive over-regulation	Additional national notification requirement deemed to go beyond Article 40 of Directive (EU) 2018/1972 of the European Parliament and of the Council of 11 December 2018 establishing the European Electronic Communications Code:

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Communications Code			Luxembourg law provides that providers of public electronic communications networks or publicly available electronic communications services must take appropriate technical and organisational measures regarding network and service security as provided for in Article 40(1) of Directive (EU) 2018/1972, adding that "These measures, as well as any amendments made to them, are to be notified without delay to the Institute." This requirement exceeds the limits of Article 40 of the European Directive, which states that providers of public electronic communications networks or publicly available electronic communications services take adequate and proportionate technical and organisational measures to appropriately manage risks to the security of networks and services, measures that competent authorities must have the means to verify, and that these same providers have a duty to notify the competent authority without undue delay of any security incident that has had a significant impact on the operation of networks or services. However, this provision in no way provides that these measures taken to manage risks must be proactively notified to competent authorities. The law provides that, in cases where it is impossible to provide the contract summary at the time provided for, it must be provided without delay to the consumer, and the contract takes effect when the consumer has confirmed their agreement "in writing or on any other durable medium". The requirement that this agreement must be given in writing exceeds the European regulatory framework. Furthermore, the Directive stipulates that "Member States shall not maintain or introduce in their national law provisions protecting end-users that diverge from Articles 102 to 115, including more or less stringent provisions to ensure a different level of protection, unless otherwise provided for in this Title." and therefore cannot

EU legal act	Member state	Type of gold-plating	Reason
			be exceeded. Introducing confirmation of agreement in writing falls outside the harmonisation framework provided by the Directive.
Regulation 2016/679/EU on the protection of natural persons with regard to the processing of personal data, on the free movement of such data (General Data Protection Regulation)	Germany	Additional administrative and reporting burden	Pursuant to the clause granted to member states under the EU GDPR, Germany imposes supplementary national DPO appointment criteria under § 38 of the Federal Data Protection Act (Bundesdatenschutzgesetz – BDSG). Consequently, entities operating in Germany that meet the statutory thresholds must still appoint a Data Protection Officer regardless of whether they are exempt under General Data Protection Regulation standards.

Social Policy / Labour Law

EU legal act	Member state	Type of gold-plating	Reason
Directive (EU) 2023/970 to strengthen the application of the principle of equal pay for equal work or work of equal value between men and women through pay transparency and enforcement mechanisms	Austria	Additional administrative and reporting burden	The national transposition of Directive (EU) 2023/970 is still ongoing in Austria. While the final legislative framework has not yet been determined, it is essential that the transposition remains strictly limited to the requirements laid down in the Directive. Any additional national obligations, reporting requirements or administrative procedures that go beyond the EU legislator's intentions would constitute a clear case of gold-plating. Additional national obligations beyond the EU framework could create disproportionate administrative and compliance burdens, particularly for small and medium-sized enterprises. In Austria, around 98% of employees are covered by collective bargaining agreements, which already provide a structured and transparent framework for determining base salaries. Additional remuneration is typically granted through individual allowances and supplements that reflect operational realities. The Directive requires companies to formalise and document these remuneration systems based on objective and gender-neutral criteria. For SMEs, this represents a particularly significant challenge. Unlike larger companies, they often lack dedicated HR, compliance or legal departments and therefore have more limited capacity to implement complex reporting and documentation requirements. Against this background, any national measures that go beyond what is strictly required under the Directive should be carefully assessed regarding their necessity and proportionality. For many SMEs, compliance already entails substantial organisational, administrative and financial efforts. Initial implementation costs can amount to approximately €19,000, in addition to recurring annual costs and a significant management time commitment. For resource-constrained businesses,

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			these efforts risk diverting resources away from productive investment, innovation and core business activities without necessarily delivering corresponding benefits in terms of transparency or equality outcomes. **Key figures and costs** Company with 6,000 employees: • Salary ranges & pay gap analysis: €35,000 • Tool/software: €15,000 • Internal HR resources: €165,000 • Total cost for implementation in 2026: approx. €215,000 Small start-up: • In-house HR: €20,000 to €55,000 • External consulting: €15,000 to €40,000 • Workshops & training: €3,000 to €8,000 Total implementation costs: approx. €40,000 to €100,000
Council Directive 2010/18/EU implementing the revised Framework Agreement on parental leave	Luxem-bourg	Extended scope of application	Luxembourgish companies are subjected to stricter obligations for employers than those provided for by the European framework agreement on parental leave by prohibiting employers from dismissing an employee on part-time or split parental leave, except in cases of gross misconduct. This is disproportionate and goes beyond to what is provided for by the revised framework agreement on parental leave of 18 June 2009, concluded between the European social partners. Indeed, Clause 5, paragraph 4 of this framework agreement provides that "In order to ensure that workers can exercise their right to parental leave, member states and/or social partners shall take the necessary measures to protect workers against less

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			favourable treatment or dismissal on the grounds of an application for, or the taking of, parental leave, in accordance with national law, collective agreements and/or practice." According to the interpretation of the Court of Justice of the European Union (CJUE), this clause means (i) that the dismissal of an employee pronounced following the application for or taking of parental leave is illegal and (ii) that States must implement sufficiently deterrent sanctions in order to protect workers against this specific ground for dismissal. Thus, European law requires protection against dismissals motivated by the application for or taking of parental leave, and not general immunity against any dismissal as Luxembourg law provides.
Directive (EU) 2019/1152 on transparent and predictable working conditions in the European Union	Austria	Extended scope of application	Article 13 of Directive (EU) 2019/1152 requires member states to ensure that mandatory training which employers are obliged to provide under Union law, national law or collective agreements is provided free of charge to workers, counts as working time and, where possible, takes place during working hours. Austria implemented this provision through § 11b of the Arbeitsvertragsrechts-Anpassungsgesetz (AVRAG). However, the Austrian provision goes beyond the requirements of the Directive in several respects. First, its scope is not limited to mandatory training that employers are required to provide under Union law, national law or collective agreements. Rather, it also covers education, training and professional development measures in general. Second, the provision applies not only to training obligations arising from legislation or collective agreements, but also to education, training and professional development measures that are based solely on individual employment contracts. The broader scope of § 11b therefore constitutes

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			gold-plating, as it extends employers' obligations beyond those required under the Directive. **Key figures, internal assessment and costs:** The extended Austrian requirements may lead to additional labour law obligations and costs for employers. As training time qualifies as working time, this can affect maximum working time limits, minimum rest periods, weekend work and remuneration. It may also have consequences under administrative penalty provisions. Furthermore, the broader cost-bearing obligation may result in additional financial burdens for employers compared to the requirements of the Directive.
Directive (EU) 2019/1152 on transparent and predictable working conditions in the European Union	Czech Republic	Extended scope of application	The Labour Code amendment No. 281/2023 Coll. extended working-time scheduling, recording, rest periods and premium-pay requirements to DPP/DPČ workers, including arrangements below 3 hours/week, and introduced monthly reporting of agreements. This substantially reduces the flexibility of these forms of work. Czech rules on “misclassification” (Švarcsystem) also go beyond EU requirements by broadly restricting B2B cooperation with self-employed persons, increasing legal uncertainty and compliance costs. Further gold-plating concerns broader rights of carers (Section 241 Labour Code), stricter return-to-work requirements (Section 47), and proposed implementation of Directive (EU) 2023/970 on equal pay, including restrictive definitions of work of equal value and application of the user company’s remuneration system to agency workers
Directive (EU) 2019/1937 on the protection of persons who report	Luxem-bourg	Extended scope of application	The Luxembourgish transposition diverges from the minimum baseline set by Directive by significantly broadening its material and personal scope. By extending protection to the entirety of national law as well as directly applicable European law, this approach raises serious concerns regarding the potential for abuse and leads to a result that is hardly sustainable from both a legal and practical standpoint.

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breaches of Union law			To ensure a coherent application, only violations of the European law acts listed in the annex to the Directive and those of national law possessing a certain degree of severity should be eligible for the uniform protective framework. Furthermore, the transposition fails to consider essential elements of the European text, such as confidentiality guarantees, while opting for a punitive approach that particularly targets businesses through sanctions that do not appear to comply with the requirements of the Directive.
Directive 96/71/EC concerning the posting of workers in the framework of the provision of services	Austria	Overreaching regulatory interpretation and enforcement	Articles 5 and 6 of Directive 96/71/EC aim to ensure that posted workers receive the applicable minimum rates of pay, including overtime rates. Austria implemented these requirements through § 29 of Lohn- und Sozialdumping-Bekämpfungsgesetz (LSD-BG). However, while the Directive focuses on compliance with minimum rates of pay, including overtime rates, Austrian law assesses compliance on the basis of a significantly broader concept of remuneration, encompassing not only minimum pay but also allowances, bonuses, supplements and special payments. By extending the compliance assessment beyond the minimum pay elements covered by the Directive, § 29 LSD-BG goes beyond the requirements of EU law and therefore constitutes gold-plating. **Key figures, internal assessment and costs:** The current Austrian approach may expose employers to sanctions not only in cases of underpayment of the minimum wage but also where discrepancies arise in other remuneration components. This increases administrative complexity and compliance costs for employers, particularly in cross-border posting situations. A focus on minimum wage compliance alone would continue to provide effective protection for workers while reducing legal uncertainty and administrative burdens
Directive 96/71/EC concerning	Luxem-bourg	Additional administrative	Expanded documentary obligations due to transposition of Directive (EU) 2018/957 of the European Parliament and of the Council of 28 June 2018 amending Directive

EU legal act	Member state	Type of gold-plating	Reason
the posting of workers in the framework of the provision of services		and reporting burden	96/71/EC concerning the posting of workers in the framework of the provision of services: • by imposing an obligation on the posting company to submit *a priori* a duly reasoned "request" in the event of a posting exceeding 12 months, whereas Directive 2018/957 only refers to a reasoned "notification"; and by • introducing provisions intended to benefit all employees working in Luxembourg (and not only workers posted to Luxembourg) and creating obligations for Luxembourg employers.
Council Directive 98/59/EC on the approximation of the laws of the Member States relating to collective redundancies	Austria	Extended scope of application	Art. 1 para 1 of the Directive provides for different numbers of redundancies depending on the size of the company. This ranges from 10 workers concerned in companies between 20 and 100 workers normally employed, to 10% of workers concerned in establishments normally employing at least 100 but less than 300 workers, to 30 workers concerned in establishments normally employing 300 workers or more. The Austrian law reduces these levels in its article § 45a to 5 workers concerned in companies normally employing 20-100 workers, 5% of workers concerned in companies normally employing 100-600 workers, and 30 workers concerned in companies over 600 workers. Compared to the Directive, this means additional bureaucracy and sanctions in case of even smaller infringements on e.g. delays for employers. The lower thresholds mean a loss of flexibility and risk of liability.
Directive 2008/104/EC on temporary agency work	Austria	Substantive over-regulation	According to the Directive, member states are required to determine whether occupational social security schemes, including occupational pension schemes, are to be included within the essential terms and conditions of employment. Conversely, this implies that occupational pensions are not automatically subject to an equal-treatment obligation. This interpretation is also consistent with Article 3(1)(c) and Article 3(9) of

EU legal act	Member state	Type of gold-plating	Reason
			the Posting of Workers Directive, read in conjunction with recital 22 of the Temporary Agency Work Directive. Under § 10 (1a) of AÜG, a pension benefit commitment within the meaning of § 2(1) of the Austrian Company Pension Act (BPG), such as a pension fund commitment or an occupational group insurance scheme, must be extended to temporary agency workers after four years of employment. This is an example of national over-implementation that goes considerably beyond the minimum level of social protection required under EU law. It imposes financial burden on undertakings that depend on flexible workforce planning. Pursuant to § 12 (6) AÜG, the temporary-work agency is required to notify the temporary agency worker of the end of the assignment to the user undertaking at least 14 days before its termination, provided that the assignment to the user undertaking has lasted for at least three months and that the end of the assignment is not attributable to objectively unforeseeable events. Such a requirement is not provided for in the Temporary Agency Work Directive. It therefore significantly increases the cost of flexible staff deployment, e.g. in the railway sector.
Directive 2008/104/EC on temporary agency work	Germany	Additional administrative and reporting burden	According to § 17c of the German Temporary Employment Act (Arbeitnehmerüberlassungsgesetz - AÜG), temporary work agencies must keep extensive documentation in German available for inspections in Germany. Together with similar record-keeping and documentation obligations under the German Minimum Wage Act (Mindestlohngesetz – MiLoG), this creates overlapping requirements and additional administrative burdens for companies.
Directive 2005/36/EC on the	Luxem-bourg	Additional administrative	Under Article 7 of Directive 2005/36/EC, host member states are permitted to require a prior written declaration from cross-border service providers moving temporarily to another EU country, particularly for regulated professions in craft and industrial

EU legal act	Member state	Type of gold-plating	Reason
Recognition of Professional Qualifications		and reporting burden	sectors. However, the Luxembourgish law goes filling out beyond a simple declaration to the Ministry of the Economy by requiring extensive supporting documentation, prior verification procedures, and mandatory 12-month renewals. In practice, this converts what should be a simple informative declaration into a de facto prior authorisation scheme, creating unnecessary administrative burdens for companies already legally established and authorised in their home country. Furthermore, Article 16 of Directive 2006/123/EC (Services Directive) mandates that member states may not restrict or impose administrative obstacles on service providers legally established in another EU country unless strictly necessary and proportionate. Imposing systematic prior checks, complex documentary requirements, and formal notification hurdles creates additional obstacles inherent to Luxembourg that violate the principle of free movement of services guaranteed under the Services Directive and Article 56 TFEU. These barriers could easily be simplified or replaced by *a posteriori* controls where necessary.
Directive 2008/94/EC on the protection of employees in the event of the insolvency of their employer	Austria	Higher regulatory charges	The Directive allows member states to impose both temporal limitations - provided that the minimum guarantee period is at least three months - and quantitative limitations, provided that the applicable ceiling is compatible with the social purpose of the Directive. The Austrian law guarantees in its §§ 3 ff employees' claims to insolvency remuneration, in particular claims to ongoing remuneration, generally up to twice the maximum social security contribution base and for a maximum period of six months preceding the relevant insolvency event, unless the claim was brought before a court in due time.

EU legal act	Member state	Type of gold-plating	Reason
			Austria makes only limited use of the possibilities permitted under EU law to restrict insolvency remuneration guarantees in terms of time and amount, thereby granting employees a level of protection that significantly exceeds the minimum protection required under EU law.
Directive 2002/15/EC on the organisation of the working time of persons performing mobile road transport activities	Austria	Substantive over-regulation	The Directive contains no provision on the place where the break must be taken. Therefore, a break can be taken in the moving vehicle in the case of multi-manning. § 13 c AZG, allows rest breaks to be taken in a moving vehicle only in the case of tour transport operations involving multi-manning. This deprives the transport sector of an important instrument for fast, cross-border long-distance transport.
Council Directive 2005/47/EC on the Agreement between CER and ETF on certain aspects of the working conditions of	Austria	Extended scope of application	Clause 1 together with Clause 5 of the Directive provide for a break up to 45 minutes for drivers in cross-border services of more than eight hours. The Austrian law applies this rule also to all drivers where the working time exceeds 8 hours. This creates restraints especially for railway undertakings in domestic duty-roster planning. § 18j AZG permits derogations by way of collective agreements, provided that no cross-border transport services are concerned. However, such derogations require an agreement between the parties to the collective agreement.

EU legal act	Member state	Type of gold-plating	Reason
mobile workers engaged in inter-operable cross-border services in the railway sector			

Environmental Policy

EU legal act	Member state	Type of gold-plating	Reason
Directive 2019/904/EU on the reduction of the environmental impact of certain plastic products and Regulation 2025/40/EU	Germany	Higher regulatory charges	In accordance with §§ 33, 34 of the German Packaging Act (Verpackungsgesetz – VerpackG), requirements to offer reusable alternatives, ensure price parity and provide information apply broadly across the catering and retail sectors. These provisions, which are enforceable by fines, go beyond the requirements of EU law. Furthermore, according to § 10, Germany has retained the requirement to submit a declaration of completeness, even though it is no longer provided for under European law.

EU legal act	Member state	Type of gold-plating	Reason
on packaging and packaging waste			
Directive 2019/904/EU on the reduction of the environmental impact of certain plastic products and Regulation 2025/40/EU on packaging and packaging waste	Czech Republic	Higher regulatory charges	Packaging rules under Act No. 477/2001 Coll., Section 16, create additional costs through a system effectively dependent on a single authorised packaging company and significant barriers to competing schemes.
Directive 2019/904/EU on the reduction of the environmental impact of	Luxembourg	Substantive over-regulation	Luxembourg maintains certain national requirements that go beyond the harmonised EU framework established by the PPWR. Plastic packaging for fruit and vegetables: Since 1 July 2023, Luxembourg requires certain fresh fruit and vegetables below 1.5 kg to be displayed for sale without packaging composed wholly or partly of plastic. This anticipates restrictions provided for under the PPWR from 2030 and provide for harmonised exemptions. The requirement may generate additional costs for businesses, as products arriving pre-

EU legal act	Member state	Type of gold-plating	Reason
certain plastic products and Regulation 2025/40/EU on packaging and packaging waste			packaged from abroad may have to be unpacked or repackaged specifically for the Luxembourg market, entailing additional handling and logistical costs and potentially affecting the competitiveness of Luxembourg retailers.
Regulation EC/166/2006 concerning the establishment of a European Pollutant Release and Transfer Register	Czech Republic	Additional administrative and reporting burden	National legislation in the Czech Republic imposes several waste management and environmental reporting obligations that extend beyond baseline European rules: • Integrated Pollutant Register Reporting: Under Section 3(1)(c) of Act No. 25/2008 Coll. (*on the Integrated Environmental Pollution Register*), the Czech Republic enforces stricter national reporting standards for pollutant transfers in waste than required under Regulation (EC) No 166/2006 (E-PRTR Regulation). This obligates operators to perform costly waste analyses, calculations, and estimates with limited practical utility. • Hazardous Waste Documentation: Under Section 71(3) of the Czech Waste Act (*Act No. 541/2020 Coll.*), facilities must post dedicated identification sheets at every hazardous-waste handling location, often requiring hundreds of physical, continuously updated printed documents across a single site. • Expanded Record-Keeping & Sorting: Furthermore, Section 94 of Act No. 541/2020 Coll. mandates ongoing waste record-keeping for categories beyond those required by the EU Waste Framework Directive (Directive 2008/98/EC), maintained separately for each facility and waste stream. Retailers are also

EU legal act	Member state	Type of gold-plating	Reason
			subject to supplementary mandatory sorting requirements under Section 62 of the same Act.
Council Directive 1999/31/EC on the landfill of waste	Austria	Extended scope of application	Art. 16 of Council Directive 1999/31/EC is transposed by §7 AWG 2002', BGBl I Nr. 102/2002 and 'Deponieverordnung 2008'. The number of substances that must be tested under the 'Deponieverordnung' goes far beyond those required under the Council Decision 2003/33/EC. Unlike the Council Directive 1993/31/EC, which provides for only a limited number of parameters, and unlike the Council Decision 2003/33/EC, the 'Deponieverordnung' additionally requires the determination of total concentrations beyond those stipulated at EU level. It is therefore proposed that those total concentration requirements that are not provided for under EU legislation be removed. Their application results in a substantial additional administrative and analytical burden, as well as significantly higher costs for waste disposal in landfills. Furthermore, the additional consideration of total concentrations can, in some cases, lead to different classifications of waste and consequently to different assessments of the landfill classes in which such waste may be disposed of. Council Directive 1999/31/EC (Annex I, 3.4) allows the competent authorities, on the basis of a site-specific risk assessment, to reduce the technical requirements for the protection of soil and water for individual landfill sites where appropriate. This flexibility is not reflected in the 'Deponieverordnung' and should therefore be introduced. The 'Deponieverordnung 2008', BGBl II Nr. 39/2008 as amended, provides for a significantly larger number of parameters in Annexes 1 and 4, resulting in higher costs for businesses. The scope of parameters to be measured for the respective landfill class under the 'Deponieverordnung' should therefore be aligned with the scope required under EU legislation. Furthermore, the Austrian legislator has made very limited use of the possibility, provided for in the Council Decision 2003/33/EC (Annex,

EU legal act	Member state	Type of gold-plating	Reason
			2. Waste Acceptance Criteria), to allow exceedances of the prescribed limit values by up to a factor of three. According to the 'Deponieverordnung 2008, Annex 8', financial provisions for aftercare measures at inert waste landfills must be calculated for a period of 15 years. Under Article 8(a)(iv) of Council Directive 1999/31/EC, the applicant is required, prior to the commencement of landfill operations, to provide adequate arrangements in the form of a financial security or an equivalent measure to ensure compliance with the conditions of the permit, including aftercare obligations. However, member states are free to decide whether these requirements should apply to landfills for inert waste. The requirements imposed under Austrian legislation therefore go beyond those mandated by EU law. § 16(1) AWG restricts the landfilling of hazardous waste by permitting the disposal of hazardous waste only in underground landfill facilities. This requirement results in the export of waste and consequently leads to higher disposal costs.
Directive 2019/1161/EU on the promotion of clean and energy-efficient road transport vehicles	Germany	Extended scope of application	Under Section 1a(1) of the German Fleet Procurement Act (*PflVG*), national rules impose a higher procurement quota and a stricter definition of eligible fuels than EU legislation. Consequently, this restricts public vehicle fleets from utilising more cost-effective compliance options.

EU legal act	Member state	Type of gold-plating	Reason
Directive 2008/98/EC on waste	Austria	Substantive over-regulation + Additional administrative and reporting burdens	Article 36(2) of Directive 2008/98/EC provides that member Ssdates shall lay down provisions on the penalties applicable to infringements of the provisions of this Directive and shall take all measures necessary to ensure that they are implemented. The penalties shall be effective, proportionate and dissuasive. Under the AWG 2002, a waste collector's and treatment operator's permit may already be withdrawn where three administrative penalties have been imposed for breaches of provisions relating to environmental protection (§ 25a(2)(4) in conjunction with § 25a(3)(2) and § 25a(6) AWG 2002). Minor infringements of formal requirements are disregarded in this context. The withdrawal of a permit on the basis of three minor administrative offences cannot be regarded as proportionate within the meaning of Directive 2008/98/EC and should therefore be revised. Art. 5 of Directive 2008/98/EC contains provisions for by-products. While Article 5(1)(d) stipulates that the further use must be lawful (i.e. the substance or object fulfils all relevant product, environmental and health protection requirements for the specific use and will not, overall, lead to adverse environmental or human health impacts), it does not establish any explicit obligation to provide evidence or to retain records. An amendment to the AWG added the following provision to § 2(3a) AWG regarding by-products: 'The holder of the substance or object shall demonstrate that all requirements have been met. The relevant evidence shall be retained for at least seven years and submitted to the authorities upon request.' This provision does not correspond to Art. 5 of Directive 2008/98/EC and creates substantial administrative burden for companies that produce by-products. In addition, it undermines the declaratory procedure pursuant to § 6(1) AWG for determining whether a substance or object does or does not constitute waste. The competent authority can only make its determination on the basis of the documentation submitted. Other forms of

EU legal act	Member state	Type of gold-plating	Reason
			evidence (such as expert evidence) are effectively excluded. We therefore reject the proposed provision. In our view, it should be clarified that the status of a substance or object as a by-product and its status as waste or non-waste depend solely on whether the statutory criteria are fulfilled. Only under such an interpretation would this provision be consistent with the requirements of European legislation and the most recent case law of the Court of Justice of the European Union (CJEU 14 October 2020, Case C-629/19, Sappi) concerning the classification of a substance or object as waste. Otherwise, this provision should be deleted in its entirety. § 5(1) AWG defines the point at which end-of-waste status is achieved as the moment when raw materials are directly substituted: 'Unless otherwise provided for in a regulation issued pursuant to paragraph 2 or in a regulation adopted under Article 6(2) of Directive 2008/98/EC on waste, recyclable materials shall continue to be regarded as waste until they, or the substances recovered from them, are used directly as a substitute for raw materials or for products manufactured from primary raw materials.' This late end-of-waste point results in substances that have already been processed to product or secondary raw material quality continuing to remain subject to the waste regime. Consequently, additional obligations under waste law relating to record-keeping, transport, transfer and permitting may arise for companies. This provision is also highly problematic in light of the case law of the Court of Justice of the European Union on end-of-waste status (CJEU, 14 October 2020, Case C-629/19, Sappi). The Court explicitly stated that end-of-waste status may, and indeed must, be achieved before the actual use of the substance or object and the associated direct substitution of raw materials, as soon as the conditions set out in Article 6(1) of the Waste Framework Directive are fulfilled. The cited provision in § 5(1) AWG 2002 should therefore be repealed and replaced by the requirements laid down in Article 6 of Directive 2008/98/EC.

EU legal act	Member state	Type of gold-plating	Reason
Directive 2008/98/EC on waste	Czech Republic	Extended scope of application	Under the EU Waste Framework Directive, member states are required to establish food waste prevention programs and promote the food waste hierarchy. While the Directive also mandates that member states encourage and facilitate food donations, it does not prescribe a mandatory, unilateral obligation for retail stores of a specific size. However, and pursuant to Section 11(2) of the Czech Foodstuffs Act (Act No. 110/1997 Coll.), food retailers with an operating area exceeding 400 m2 are legally obligated to provide unsaleable but safe food free of charge to charitable organisations. this mandatory national obligation imposes recurring operational, sorting, and logistics burdens on retailers beyond baseline EU rules.
Directive 2008/98/EC on waste	Luxem-bourg	Additional administrative and reporting burden	In the transposition of the Directive, Luxembourg has gone further than the baseline with the following dispositions: • Mandatory food-waste prevention plan for supermarkets ≥ 400 m² submitted annually to the administration and published online. The Directive requires member states to take measures to prevent food waste and encourages food donation, but it does not itself impose an individual prevention plan and annual reporting obligation on supermarkets above a specific size. • Pre-demolition inventory for construction waste, The Directive establishes requirements concerning construction and demolition waste and separate collection, but it does not itself prescribe a pre-demolition inventory based on these national thresholds. For buildings exceeding 1,200 m³ and generating at least 100 m³ of waste, a material inventory must be prepared before demolition. For buildings exceeding 3,500 m³, it must be prepared by an accredited body. • Prior notification of promotional waste-collection campaigns. No equivalent general prior-notification procedure for individual promotional collection

EU legal act	Member state	Type of gold-plating	Reason
			campaigns appears in the Directive., Businesses must notify the administration at least 30 working days before such a campaign and provide information on the products, collector, destination and treatment. Ex-post information on quantities collected and treatment certificates must also be provided.
Directive 2008/98/EC on waste and Regulation (EC) No. 2150/2002 on waste statistics	Austria	Additional administrative and reporting burden	BGBl II Nr. 497/2008, implements the requirements of Regulation (EC) No. 2150/2002 on waste statistics (see § 11 'Abfallbilanzverordnung'). § 5(2) of the 'Abfallbilanzverordnung' stipulates that the receipt of waste must be recorded electronically as soon as possible. The explanatory notes to the 'Abfallbilanzverordnung' clarify that this requirement applies correspondingly to the recording of waste transfers as well. There is no explicit requirement in the Regulation (EC) No 2150/2002 on waste statistics that companies must record data on the same day or "as soon as possible." The Regulation merely requires member states to submit certain waste statistics to the EU every two years (Annex I, Section 5(3), and Annex II, Section 5(3)). Likewise, Article 35 of Directive 2008/98/EC on waste does not contain any explicit provision requiring records to be maintained "as soon as possible." The requirement to record waste receipts (and waste transfers) electronically as soon as possible, that is, immediately, places a considerable burden on the affected waste management companies. Personnel resources must be continuously available to keep the electronic records up to date. It should therefore be possible to make the electronic recordings within a longer time interval. For example, waste receipts and transfers could be recorded on a monthly basis. Extending the recording period would not compromise the preparation of the annual waste balance report, which must be submitted by 15 March of each year. In addition, it should be permissible to aggregate entries. For example, where several transfers of the same type of waste are received from the same consignor during a

EU legal act	Member state	Type of gold-plating	Reason
			month and the waste is stored in the same facility, these transfers should be allowed to be recorded as a single aggregated entry. Such simplifications would provide businesses with greater flexibility in complying with the obligations set out in the 'Abfallbilanzverordnung'. Monthly Inventory Records (§ 2(1), penultimate sentence, in conjunction with Annex 2, Point 5 'Abfallbilanzverordnung'): Neither Regulation (EC) No 2150/2002 on waste statistics nor Directive 2008/98/EC on waste contains any provision requiring the maintenance of monthly inventory records. It is unclear why such monthly recording is necessary at all. When preparing the annual waste balance report, the inventory level can be determined automatically by comparing the quantities of waste received (input) with the quantities transferred or disposed of (output). This additional requirement therefore generates unnecessary costs, as the ongoing records of waste inputs and outputs required under § 5(1) of the 'Abfallbilanzverordnung' already provide sufficient information on the type, quantity, origin, and destination of waste, even without separate monthly inventory records. The additional obligation to maintain monthly inventory records should therefore be abolished entirely.
Regulation (EC) No 1013/2006 on shipments of waste	Austria	Substantive over-regulation	For notifications, including general notifications, a financial guarantee (e.g. a bank guarantee) must already be provided at the time the application is submitted for the total quantity of waste to be shipped (including the individual quantities covered by a general notification). However, as practical experience shows, the approval process can take up to three months. This means that costs for the bank guarantee are incurred during this period even though the underlying activity that the guarantee is intended to cover, namely the shipment of waste, cannot yet take place. This strict interpretation of Articles 6(3) and 6(8) of the EU Waste Shipment Regulation in the Austrian legal framework (§ 68 AWG) results in unnecessary costs and makes shipments for recovery purposes unnecessarily unattractive.

EU legal act	Member state	Type of gold-plating	Reason
			Therefore, § 68(1)(4) AWG should clarify that financial guarantees or equivalent insurance cover must be lodged or concluded no later than the commencement of the shipment and must be valid at the latest from the start of the notified shipment, in line with the EU Waste Shipment Regulation. § 71a AWG provides that prior consent can be requested only for recovery facilities, but not for facilities carrying out "interim recovery" operations. However, Article 14(1) of Regulation (EC) No 1013/2006 does not provide that recovery facilities carrying out "interim recovery" operations are ineligible to obtain prior consent. In our view, Austria has introduced a more restrictive requirement in this respect than is permitted under the EU Waste Shipment Regulation. Facilities carrying out "interim recovery" operations should also be eligible to apply for prior consent. This would constitute a significant simplification and administrative relief for the affected operators.
Regulation 2021/1119/EU on establishing a framework for achieving climate neutrality	Germany	Extended scope of application	While EU legislation mandates achieving net-zero greenhouse gas emissions Union-wide by 2050, Germany has established a more ambitious timeline. Under paragraph 3(2) of the Federal Climate Action Act (Bundes-Klimaschutzgesetz – KSG), Germany is legally bound to achieve net greenhouse gas neutrality five years earlier, by 2045.
Directive 2009/128 (EC) establishing a framework for	Austria	Additional administrative and reporting burden	Article 5 and 6 of Directive 2009/128 are transposed in the PSMG 2011, in the PMSV 2011, and in 9 federal state laws. This legal framework contains the following gold-plating measures in § 6 no. 1 (of the PSMG 2011) resp. §§ 2 and 3 (of the PSMV 2011)::

EU legal act	Member state	Type of gold-plating	Reason
Community action to achieve the sustainable use of pesticides			• **Unnecessary duplication and confusion of mandatory training courses**: The Directive requires that three groups of people (distributors, users, and advisors) handling plant protection products receive special training. In Austria this requirement is implemented very inefficiently. For example, requirements for distributors are regulated by federal law, while the other two groups are regulated by nine different provincial laws. There is no clear or uniform system for mutual recognition of these training schemes. As a result, training is unnecessarily duplicated, what according to European rules is not required. **Consequence**: Unclear legal situation or duplication of requirements at the federal and federal state level • **Inefficient certification scheme**: Distributors of plant protection products have to train and certify their staff. However, the training centre is not allowed to issue certificates at the same time. Consequently, the trained person first needs to get a training confirmation, which only then enables to apply for a certificate. The BAES (Austrian Federal Office for Food Safety) and WKO (Austrian Federal Economic Chamber) are legally authorized to provide training. However, only the BAES is allowed to issue certificates. **Consequence**: Causes unnecessary red tape and administrative procedures costing precious working time. • **Availability of staff for informing customers**: The PSMV 2011 requires distributers of plant protection products to have qualified staff permanently present during opening hours. The Directive, however, requires only that qualified staff is available during opening hours. The latter would allow a specialised telephone consultation. **Consequence**: Now more trainings and certifications are necessary while a phone service could be much more efficient and of higher service quality.

EU legal act	Member state	Type of gold-plating	Reason
Regulation 2023/1542/EU on batteries and waste batteries		Additional administrative and reporting burden	Germany imposes stricter national standards under § 13(1) of the Battery Implementation Act (Batterierecht-Durchführungsgesetz – BattDG), raising the 2027 waste battery collection target from the EU's 45 percent baseline to 50 percent. Inability to satisfy this mandate may lead to the revocation or denial of take-back scheme authorisations.
Regulation (EC) No 1107/2009 concerning the placing of plant protection products on the market	Austria	Extended scope of application	The national application of the Plant Protection Products Regulation 1107/2009, Article 28, contains two main gold-plating measures: In „Pflanzenschutzmittelgesetz 2011“, BGBl. I Nr. 10/2011, § 18, paragraph 11: • Expansion of the restricted uses of neonicotinoids compared to EU law **Consequence**: Practically corresponds to a total ban In “Pflanzenschutzmittelverordnung 2011”, BGBl. II Nr. 233/2011 § 1, paragraph 8: • Total ban on selling pesticides in self-service and in food retailing **Consequence**: increased logistic and administrative effort
Regulation (EC) No 1907/2006 concerning the Registration, Evaluation, Authorisation and Restriction of	Austria	Substantive over-regulation	The national transposition of Title VIII of REACH Regulation 1907/2006 shows three main gold-plating cases: In the ‘Chemikaliengesetz 1996’, BGBl. I Nr. 53/1997 Section III ('Special Provisions on the Handling of Poisons'), §§ 35 to 49 and the entire Poison Ordinance (‘Giftverordnung 2000’, BGBl. II Nr. 24/2001: • The use, manufacture, and marketing of chemicals are comprehensively regulated by EU law and are banned or restricted in critical areas and especially when there is an unacceptable risk. In particular, the restrictions/bans in Annex XVII of the REACH Regulation are a comprehensive set of such harmonised rules. A national legal framework like foreseen for poisons in Austria practically

EU legal act	Member state	Type of gold-plating	Reason
Chemicals (REACH)			regulates the same matter, but addresses partially other chemicals. This establishes another layer of regulation on top and should be considered as a variant of gold-plating. **Consequence**: These restriction measures mainly burden Austrian companies and reduce their competitiveness on the domestic and internal market. In the 'Selbstbedienungsverordnung', BGBl. II Nr. 251/2015, there is gold-plating with the same effect: • The use, manufacture, and marketing of chemicals are comprehensively regulated by EU law and are banned or restricted in critical areas and especially when there is an unacceptable risk. In particular, the restrictions/bans in Annex XVII of the REACH Regulation are a comprehensive set of such harmonised rules. A national legal framework like foreseen for poisons in Austria practically regulates the same matter but addresses partially other chemicals. This establishes another layer of regulation on top and should be considered as a variant of gold-plating. **Consequence**: These restriction measures mainly burden Austrian companies and reduce their competitiveness on the domestic and internal market. In the 'Chemikalienverbotsverordnung 2003', BGBl. II Nr. 477/2003 there is gold-plating in the complete regulation apart from a few application measures based on REACH: • The use, manufacture, and marketing of chemicals are comprehensively regulated by EU law and are banned or restricted in critical areas and especially when there is an unacceptable risk. In particular, the restrictions/bans in Annex XVII of the REACH Regulation are a comprehensive set of such harmonised rules. A national legal framework like foreseen for poisons in Austria practically

EU legal act	Member state	Type of gold-plating	Reason
			regulates the same matter, but addresses partially other chemicals. This establishes another layer of regulation on top and should be considered as a variant of Gold-Plating. **Consequence**: These restriction measures mainly burden Austrian companies and reduce their competitiveness on the domestic and internal market.
Directive 2007/60/EC on the assessment and management of flood risks	Germany	Additional administrative and reporting burden	National prohibitions, notification requirements and retrofitting deadlines for heating oil systems mentioned in §§ 78c, 78d of WHG, lead to high investment costs, whereas EU law merely requires the management of flood risks.

Transport Policy

EU legal act	Member state	Type of gold-plating	Reason
Directive (EU) 2019/1161 amending Directive 2009/33/EC on the promotion of clean and energy-	Austria	Substantive over-regulation + Higher regulatory charges	Directive (EU) 2019/1161 requires public authorities and operators to meet minimum procurement targets for clean vehicles. While the Directive sets binding targets, it does not provide for specific sanctions in the event of non-compliance. Austria implemented the Directive through the 'Straßenfahrzeugbeschaffungsgesetz - SFBG'. However, § 9(4) SFBG goes beyond the requirements of the Directive by introducing substantial administrative fines for failing to meet the procurement quotas: • up to €225,000 for each heavy-duty vehicle (M3) that should have been procured as a zero-emission vehicle; • up to €125,000 for each clean heavy-duty vehicle of categories N2, N3 and M3;

EU legal act	Member state	Type of gold-plating	Reason
efficient road transport vehicles			• up to €25,000 for each light-duty vehicle. The Austrian sanction regime therefore constitutes gold-plating, as the Clean Vehicles Directive does not require penalties for non-compliance with the procurement targets. The risk of such fines may create a substantial financial burden for public transport operators and appears disproportionate compared to the requirements set out in the Directive. **Key figures, internal assessment and additional costs**: To meet the targets for the first compliance period (2021-2025), for example, 80 zero-emission buses were procured by a public transport operator, and significant investments were made in charging and refuelling infrastructure. In addition, 80 buses were converted from diesel to HVO100. These measures were supported by approved special financing arrangements and national and EU funding. For the current compliance period (2026-2030), a further 212 zero-emission buses and the corresponding charging and refuelling infrastructure will also be required by the same public transport operator. At the same time, funding opportunities have been reduced, increasing uncertainty regarding future financing. Failure to meet the targets could therefore result in substantial additional costs through the penalties provided for under the SFBG.
Directive 2010/40/EU on the framework for the deployment of Intelligent Transport	Austria	Substantial over-regulation + Additional administrative	Directive (EU) 2010/40 and its delegated regulation (EU) 2017/1926 establish the framework for the deployment of intelligent transport systems and multimodal travel information services. The EU rules require the provision of certain transport data, including dynamic data where specified by the delegated acts. Austria implemented these requirements through the ‚Bundesgesetz über die Einführung intelligenter Verkehrssysteme im Straßenverkehr und deren Schnittstellen zu anderen Verkehrsträgern (IVS-G)‘, BGBl. I Nr. 38/2013. However, § 9(2) IVS-G

EU legal act	Member state	Type of gold-plating	Reason
Systems in the field of road transport and for interfaces with other modes of transport		and reporting burden	goes beyond the requirements of the relevant EU legislation by requiring the provision of aggregated dynamic data for rail-based scheduled transport services. Under Article 5(4) of Delegated Regulation (EU) 2017/1926, as amended by Delegated Regulation (EU) 2024/490, the provision of aggregated dynamic data is only an optional measure ("may" provision) and is not mandatory under EU law. By making such data provision compulsory, the Austrian legislation goes beyond the requirements of the EU framework and therefore constitutes gold-plating. **Key figures, internal assessment and additional costs**: The provision of aggregated dynamic occupancy data would require significant additional technical and organisational resources. Furthermore, such data are currently only available to a very limited extent, if at all, within existing systems. As a result, their provision would necessitate extensive technical solutions, system developments and adaptations, leading to considerable additional costs.
Directive 2009/12/EC on airport charges	Germany	Extended scope of application	In line with article § 19b of LuftVG, even small commercial airports and airfields must undergo the full authorisation procedure, although EU law applies only to large airports. This creates disproportionate administrative burdens and longer approval times.

Energy Policy

EU legal act	Member state	Type of gold-plating	Reason
Council Directive 2003/96/EC restructuring the Community framework for the taxation of energy products and electricity	Austria	Higher regulatory charges	Directive 2003/96/EC (Articles 7 to 10, each in conjunction with Annex I) sets the minimum levels of taxation for electricity, (natural) gas, coal, and mineral oil products ("energy tax rates"). Ignoring the current temporary electricity tax reduction for 2026 and the current temporary tax reductions on petrol and gas oil as part of the fuel price relief measures, Austria's energy tax rates remain well above the EU minimum rates prescribed by the relevant EU Directive across all categories of energy taxation, also including gas oil tax rates. Austrian energy tax rates are governed by the respective sector-specific laws: § 3 Mineralölsteuergesetz (BGBl I 2021/227 as amended), § 4 Elektrizitätsabgabegesetz (BGBl Nr. 201/1996 as amended), § 5 Erdgasabgabegesetz (BGBl Nr. 201/1996 as amended), § 5 Kohleabgabegesetz (BGBl I 2003/71 as amended). A particularly striking example is the electricity tax for business use, where the difference amounts to as much as 2,900%. This constitutes gold-plating. Reducing these taxes to the EU minimum is a necessary measure to provide relief considering the strained economic situation and high energy prices.
Directive 2023/1791/EU on energy efficiency and amending Regulation 2023/955/EU (recast) (EED)	Germany	Additional administrative and reporting burden	In accordance with § 4, § 8 Abs. 1, § 9 Abs. 1, § 16, § 17, and § 19 of the of the German Energy Efficiency Act (EnEfG), Germany has introduced binding statutory energy-saving targets, whereas EU law requires an indicative national energy efficiency contribution based on final energy consumption. The legislation requires energy audits from an annual final energy consumption of 2.5 GWh, compared with 2.77 GWh under EU law.

EU legal act	Member state	Type of gold-plating	Reason
			An energy or environmental management system is mandatory from an annual final energy consumption of 7.5 GWh, compared with 23.6 GWh under EU law. In addition, companies with annual final energy consumption of at least 2.5 GWh must prevent, reuse, and report operational waste heat, whereas EU law only requires a cost-benefit analysis of waste heat utilization for new or substantially modernized industrial installations with a capacity of at least 8 MW.
Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources	Austria	Substantive over-regulation + Additional administrative and reporting burden	Directive (EU) 2018/2001 (RED III) establishes a harmonised framework for promoting renewable energy and for verifying compliance with sustainability and greenhouse gas emission saving requirements. Under Article 30(9) RED III, where an economic operator provides evidence obtained through a recognised certification scheme, member states should generally not require additional evidence for elements already covered by that scheme. Austria has introduced an additional national approval regime under § 8(3) to 8(7) of the Austrian Fuel Regulation 2012 (Kraftstoffverordnung 2012 - KVO). Feedstocks listed in Annex XIII Part A KVO may only be counted towards renewable fuel obligations if a dedicated application is submitted to the Austrian Environment Agency (Umweltbundesamt - UBA). The application requires extensive documentation regarding the nature, origin and processing of the feedstock, as well as the production process of the fuel. Further requirements have been elaborated through UBA guidance and application templates. Following a positive assessment, eligibility may be granted subject to temporal, regional or quantitative restrictions. Where the authorities conclude that the requirements are not fulfilled, the application may be rejected through a formal administrative decision.

EU legal act	Member state	Type of gold-plating	Reason
			This approach appears to go significantly beyond the framework established by RED III. While the Directive is based on the mutual recognition of Commission-recognised certification schemes, Austria has introduced an additional national authorisation and assessment procedure for individual feedstocks. The Austrian regime therefore raises substantial questions regarding its compatibility with Article 30(9) and (10) RED III. In practice, economic operators that have already demonstrated compliance through an EU-recognised scheme may nevertheless be required to submit extensive additional information and undergo a separate national review process. The enhanced reporting and documentation obligations were introduced following allegations of potential biofuels fraud in the European market. On 18 July 2025 Directorate-General for Energy published a Press Release ('Commission concludes examination of potential Chinese biofuel imports fraud') explicitly stating that the 'information gathered did not allow confirmation of the existence of fraud'. In the same Press Release the European Commission announced a further strengthening of the Implementing Regulation on sustainability certification (EU/2022/996) in order to tackle the risk of fraud in the biofuels market. Against the background of the RED III regime and Directorate-General for Energy's Press Release our members view the Austrian response as causing unnecessary and disproportionate administrative burden and regulatory uncertainty. The European Common market requires a level playing field for healthy competition and input prices. The market consequences have been substantial. Austria had previously been one of the leading markets for renewable liquid fuels such as HVO100. Industry stakeholders

EU legal act	Member state	Type of gold-plating	Reason
			report delays, uncertainty regarding feedstock eligibility and reduced fuel availability. According to a WKO survey conducted in March 2026, respondents indicated that continuation of the current approach could reduce HVO100 volumes by up to 100 percent compared with previous years. In summary, the Austrian feedstock approval mechanism constitutes a potential case of regulatory gold-plating. By introducing an additional national assessment process beyond the harmonised verification system established under RED III, Austria has imposed requirements that may undermine legal certainty, market integration and mutual recognition within the European renewable fuels market.
Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources	Czech Republic	Substantive over-regulation	Under the CER transposition (Act No. 266/2025 Coll. and Decree No. 122 /2026 Coll.), critical-infrastructure entities bear responsibility for screening the entire relevant supply chain under threat of significant sanctions, without corresponding obligations for downstream suppliers.
Directive 2019/944/EU on the internal market for electricity	Germany	Extended scope of application	From 2025, and in line with § 41a Abs. 2 of the German Energy Industry Act, even small electricity suppliers must offer dynamic tariffs, although EU law imposes this obligation only on suppliers with more than 200,000 customers. Fixed IT, procurement and billing costs therefore affect small suppliers particularly heavily.
Directive 2023/2413/EU on promotion of energy	Germany	Substantive over-regulation	In accordance with § 37a and § 37a Abs. 4 of the German Federal Emmission Control Act (Bundes-Immissionsschutzgesetz – BImSchG), Germany implements the RED III requirements for the transport sector through a national greenhouse gas reduction quota.

EU legal act	Member state	Type of gold-plating	Reason
from renewable sources ((RED III)			The ambition level and timetable set under this framework go beyond the minimum requirements established by EU law.

Public Procurement

EU legal act	Member state	Type of gold-plating	Reason
Directive 2014/24/EU on public procurement	Austria	Substantive over-regulation + Additional administrative and reporting burden	Austria implemented the Directive through the 'Bundesvergabegesetz 2018 - BVergG 2018'. However, Austrian procurement law does not provide for a genuine single-stage negotiated procedure. The reason for this is that the Austrian legislator has largely transferred the procedural structures applicable to above-threshold procurements under EU law to the below-threshold area, despite enjoying greater regulatory discretion at national level. Consequently, the flexibility afforded by the Directive is not fully utilised. **Key figures, internal assessment and additional costs:** The current multi-stage procedure increases administrative effort for both contracting authorities and bidders and leads to longer procurement processes. In addition, there is a risk that potential bidders will refrain from participating due to the complexity and duration of the procedure. This is particularly problematic in markets with only a limited number of specialised suppliers, where reduced participation can further restrict competition. § 48(12) and 217(12) BVergG require the use of qualified electronic signatures for the submission of procurement and competition documents, participation requests, tenders, competition entries and contract confirmations. As EU law only requires

EU legal act	Member state	Type of gold-plating	Reason
			advanced electronic signatures, the Austrian requirement for qualified electronic signatures goes beyond the requirements of Directive 2014/24/EU and therefore constitutes gold-plating. **Key figures, internal assessment and additional costs**: The mandatory use of qualified electronic signatures creates additional administrative costs for both contracting authorities and economic operators. It also increases the technical requirements for participation in procurement procedures and may create unnecessary barriers, particularly for smaller companies and cross-border bidders.
Directive 2014/24/EU on public procurement	Ireland	Substantive over-regulation	Circular 05/2023 on initiatives to assist SMEs in Public Procurement, specifically section 2.1, requires contracting authorities to advertise contracts for goods and services valued at €50,000 or above on national platform eTenders. This threshold which is very low compared to the €140,000 level mentioned in European legislation. This means that contracts between €50,000 and €140,000 are subject to an open procurement process nationally despite falling below the EU threshold. While the Circular is intended to support SME participation, in practice the lower threshold can impose disproportionate administrative requirements on smaller contracts, which can make these opportunities less accessible to SMEs.

Financial Policy

EU legal act	Member state	Type of gold-plating	Reason
Directive 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II)	Austria	Substantive over-regulation + Additional administrative and reporting burden	Austrian regulations exceed EU requirements by mandating additional supervisory audits - such as governance, money laundering, and Financial Conglomerates Act ('Finanzkonglomerategesetz – FKG') compliance - alongside the (group) annual financial statements. These audits, which must be issued with positive or negative assurance, overlap with the FMA's supervisory obligations under § 273 'Versicherungsaufsichtsgesetz -VAG', creating duplicate audits and increasing the administrative burden on insurance companies. Under EU law (Directive 2009/138/EC, Art. 55(2) and revised Solvency II Directive (EU) 2025/2, Art. 51a and 256c), only the (group) solvency balance sheet requires auditing, by the management board. Austria's current rules extend this obligation to the supervisory board/audit committee (§ 123(9) VAG) and mandate a full audit of the SFCR, including solvency capital requirement calculations and own funds components, which goes beyond EU minimums. We propose aligning with EU law by limiting audit obligations to the (group) solvency balance sheet.
Directive 2019/2034/EU on the supervision of investment firms (IFD/MiFID II)	Germany	Additional administrative and reporting burden	Under Sections 64(5), 93, and 94 of the German Securities Trading Act (WpHG), the total ban on minor non-monetary benefits, alongside additional registry requirements and professional title protections, exceeds EU baseline standards. However, this extra regulatory burden only impacts a very small segment of the fee-based investment advice market.
Directive (EU) 2022/2464 amending	Austria	Additional administrative	With the approval of the Omnibus I Package including the group privilege, large capital market-oriented companies under § 221(3) first sentence and § 189a(1)(a) of the Austrian Commercial Code ('Unternehmensgesetzbuch – UGB') now also fall under

EU legal act	Member state	Type of gold-plating	Reason
Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting (CSRD)		and reporting burden	the scope of the group privilege. This must now be legally implemented within one year by repealing §§ 243b(9) and 267a(10) UGB. Since the implementation will likely only occur in 2027, the affected companies face a reporting obligation for the 2026 financial year under the currently valid Sustainability Reporting Act ('Nachhaltigkeitsberichtsgesetz – NaBeG'), requiring enormous personnel and financial resources, which must be avoided. Legal implementation is therefore urgently required.
Directive 2021/2118/EU on civil liability insurance for motor vehicles	Germany	Extended scope of application	Under § 1a Abs. 1 of the German Compulsory Insurance Act (PflVG), the requirement for motor vehicle liability insurance applies to vehicles with a maximum design speed starting at just 6 km/h. As a result, certain machinery and forklifts that fall below EU thresholds still require mandatory motor vehicle insurance, even if they are already covered under a general public liability policy.
Directive 2013/36/EU on access to the activity of credit insti-tutions and the prudential	Austria	Substantive over-regulation	With Art. 133 of the CRD, the EU Commission itself engages in gold-plating. The systemic risk buffer has no basis in the Basel Standards and represents an EU-specific requirement that is detrimental to companies. It overlaps with other buffer requirements (such as O-SII and CCyB), contributes to the complex 'stringing together' of capital requirements, varies greatly between member states, and promotes fragmentation (a central issue in the European Commission's communication on the competitiveness of the banking sector). It also slows down

EU legal act	Member state	Type of gold-plating	Reason
supervision of credit insti-tutions and investment firms (Capital Requirements Directive)			lending in the real estate sector and economic recovery. By abolishing the systemic risk buffer, the Commission can truly improve and simplify the EU framework while promoting alignment with Basel III.
Directive 2014/59/EU establishing a framework for the recovery and resolution of credit institutions and investment firms	Austria	Substantive over-regulation	The Bank and Recovery Resolution Directive (BRRD) describes the bridge institution in Recital 65 as 'an institution fully or partially owned by one or more public authorities or under the control of the resolution authority.' A bridge institution is defined in Art. 2(1)(59) BRRD as 'a legal person that meets the requirements of Article 40(2).' Art. 40(2) BRRD states: 'The bridge institution is a legal person that meets all of the following requirements: (a) it is fully or partially owned by one or more public authorities, which may also include the resolution authority or the resolution financing mechanism, [...]'. The materials in an Explanatory Memorandum to the Austrian Government Bill regarding the Bank Recovery and Resolution Act (BaSAG) (ErläutRV 361 BlgNR 25. GP) only contain a reference to Art. 40(2) BRRD regarding the provision of § 78(3) 'Sanierungs- und Abwicklungsgesetz – BaSAG', creating the impression that the directive's provision was adopted into national law without deviations. However, no justification is provided in the materials for the requirement that the shares of the bridge institution must be fully or majority-owned by a public authority. In this regard, we would like to point out the excessive requirement of Z 1 leg cit and, within the framework of the necessary implementation of BRRD II in BaSAG, suggest changing the wording to 'fully or partially'.
Directive 2014/59/EU establishing a	Germany	Extended scope of application	In line with § 65b WpHG, Germany applies the strictest option permitted under EU law and extends the minimum denomination requirement to additional capital instruments.

EU legal act	Member state	Type of gold-plating	Reason
framework for the recovery and resolution of credit institutions and investment firms			This restricts retail distribution and limits investor access.

Taxation Policy

EU legal act	Member state	Type of gold-plating	Reason
Directive 2016/1164/EU on combating tax avoidance practices that have a direct impact on the functioning of the internal market	Germany	Extended scope of application	According to § 13 Abs. 1 of the German Foreign Tax Act (Außensteuergesetz – AStG), the additional taxation applies from a shareholding of 10%, whereas EU law requires control of more than 50%. This creates additional tax and reporting burdens.

EU legal act	Member state	Type of gold-plating	Reason
Council Directive 2006/112/EC on the common system of value added tax	Austria	Substantive over-regulation	Under Austrian law, businesses whose annual turnover does not exceed €100,000 are required to submit VAT returns only on a quarterly rather than a monthly basis. However, Article 250 of the EU VAT Directive provides member states with considerable flexibility in determining the frequency with which VAT returns must be filed with the tax authorities and the thresholds at which such filing obligations apply. The Austrian threshold was last increased in 2011. It should be raised to reflect inflation since then and, in any event, to at least €150,000. The current Austrian legal framework therefore goes beyond the requirements laid down at EU level. Under Article 284 of the EU VAT Directive, Member States may apply a small enterprise VAT scheme under their national VAT legislation, with an annual turnover threshold of up to €85,000. The scheme gives eligible businesses the option of exempting their supplies from VAT, while excluding the deduction of input VAT. Apart from its financial implications, the scheme also represents a significant administrative simplification for the businesses concerned. In Austria, the VAT exemption threshold for small enterprises is €55,000. Austria therefore does not fully utilise the maximum threshold of €85,000 allowed under the EU legal framework.
Council Directive (EU) 2016/881 amending Directive 2011/16/EU as regards mandatory automatic exchange of	Austria	Substantive over-regulation	The implementation of the Transfer Pricing Documentation Act (VPDG) through the EU Tax Amendment Act 2016 was significantly more restrictive than envisaged in Council Directive (EU) 2016/881 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation. The directive was intended to implement OECD BEPS Action 13. This restrictive implementation, going beyond the requirements of the directive, primarily concerned the documentation obligations under Section 3(2) VPDG, which require companies with revenues exceeding €50 million to submit a Master File and a Local File to the tax authorities. Most member states have not introduced these documentation obligations for medium-sized companies, while others have set the threshold significantly higher than Austria (e.g. Germany).

EU legal act	Member state	Type of gold-plating	Reason
information in the field of taxation			
Council Directive (EU) 2021/514 amending Directive 2011/16/EU on administrative cooperation in the field of taxation (DAC7)	Austria	Substantive over-regulation	Austria has implemented an additional national VAT record-keeping and reporting requirements alongside the DAC7 framework. As a result, transactions such as renting of immovable property or sale of goods already covered by reporting under the DPMG may partly be subject to a second reporting regime under the Austrian VAT Act. This overlap can require affected businesses to report substantially similar transactions more than once and in different formats, creating additional administrative and compliance costs. Details: In addition to the reporting obligations for digital platform operators under Austria's Digital Platform Reporting Obligations Act (DPMG), which implements DAC7, Section 18(11) and (12) of the Austrian VAT Act provides for separate national record-keeping and reporting obligations for businesses, which are not themselves taxpayers, supporting supplies or services via electronic interfaces. The records must be made available electronically upon request and, where the statutory annual turnover of €1 million is exceeded, must be transmitted electronically to the tax authorities.



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