



Die
Bundesregierung

Time for Essentials: Cutting Red Tape Provides Leeway



The 2008 Report of the Federal Government on the Use of the
Standard Cost Model and the Progress Made in Reducing Bureaucracy

BürokratieAbbau
Zeit für das Wesentliche

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Preface

Minister of State Hermann Gröhe

Federal Government Coordinator for
Bureaucracy Reduction and Better Regulation



With its Bureaucracy Reduction and Better Regulation Programme, the Federal Government pursues ambitious and worthwhile aims: We are committed to achieving a measurable reduction in bureaucracy in Germany. At the same time, we make the current administrative burdens and their reduction visible and verifiable in accordance with uniform methodological standards – this distinguishes the actions taken by the Grand Coalition from many similar initiatives. With the 2008 Annual Report, the Federal Government now presents an interim balance of two years of bureaucracy reduction to the German Parliament and thus to the public.

Many people associate bureaucracy with paternalism dictated by regulations and forms, laws and obligations. However, these guidelines also create legal certainty as they provide protection from arbitrary decisions. Nevertheless, the necessary actions should involve as little effort as possible.

The first step of our government-induced programme focuses on the burdens placed on the business sector. Streamlined and efficient rules of procedure give enterprises more freedom for investments and innovations. By 2011, we intend to reduce the current administrative costs of the business sector resulting from information obligations by 25 per cent. We have already initiated measures that will relieve the business sector by approximately EUR 7 billion per year. Reducing bureaucracy thus supports opportunities for new investments and contributes to permanently preserving jobs in difficult times. Our aim is: as many regulations as necessary and as much leeway as possible.

This, of course, does not only apply to enterprises but to each and every person facing bureaucracy in daily life.

I would like to thank the staff members of the Federal ministries and the Federal Statistical Office for their committed work and the enterprises and business associations for their support and their proposals for the measurement process.

Many citizens have agreed to participate in surveys in order to determine the administrative burden. This participation, too, is an elementary part of the programme and contributes to recognizing and reducing unnecessary bureaucratic procedures.

There is still plenty to be done. I am looking forward to the challenges that lie ahead.

Yours sincerely

Hermann Gröhe, Member of the Bundestag
Minister of State to the Federal Chancellor

A Introduction

In April 2006, the Federal Government formulated a systematic approach for the reduction of bureaucratic obstacles resulting from information obligations – the **Bureaucracy Reduction and Better Regulation** Programme. In the first annual report of October 2007¹, the procedures and the first results of administrative cost measurement using the Standard Cost Model were presented.

The second annual report available now is a balance drawn by the Federal Government on the basis of more than two years of bureaucracy reduction.

The aim of the programme is to reduce unnecessary bureaucracy and thus to gain time for the essentials: for the business sector, for the citizens and for the administration. This is to further improve the conditions for economic growth and employment in Germany.

In summary, the following can be noted:

- The reduction in unnecessary administrative costs is making good progress – the Federal Government will achieve the intermediate objective by the end of 2009
- The generation of undesired burdens is avoided
- The administrative costs for the mapped information obligations of the business sector have been determined
- First measurements of the administrative burden on citizens were conducted

- The Standard Cost Model will also be tested in the administrative sector
- The cooperation with self-administering bodies has been put into concrete terms
- Federal authorities, Federal states and municipalities join forces: first pilot procedures are being prepared
- First measurement results of the EU Action Programme are available

The programme has indicated a new and continuous path for the Federal Government concerning the reduction in administrative costs. State regulations form the basis for the predictability of the acts of state and guarantee the functioning of our modern social and economic system. However, many regulations are perceived as a strain, especially, if they come in clusters or are time-consuming. These administrative costs have now been identified, measured and evaluated in accordance with uniform standards for the first time. New regulation projects are screened already in the drafting process for possible administrative costs resulting from information obligations, and alternatives are examined with a view to the emerging bureaucracy as well.

A greater awareness of the costs of bureaucracy has been created, and a comprehensive expertise on the aims and methods of bureaucracy reduction has been built up.

The National Regulatory Control Council is an important, constructive-critical partner of the Federal Government for the implementation of the Government's **Bureaucracy Reduction and Better Regulation** Programme.

¹ Cf. 2007 Federal Government Report on the Use of the Standard Cost Model (hereinafter referred to as 2007 Annual Report).

B Measurement Process

B.1 Business Sector

The administrative costs of the mapped information obligations of the business sector have been determined

B.1.1 Findings of the Measurement

So far, the ministries have identified a total of 10,407² information obligations for the business sector that were in force as of 30 September 2006. The baseline measurement comprises 9,234 information obligations from national laws and ordinances (including EU and international law transposed at the national level). For these information obligations identified, totals of the burden were determined and the baseline management was completed. 1,173 information obligations from EU regulations that are not included in the baseline measurement are directly and immediately effective in Germany³.

Altogether, administrative costs amounting to approximately EUR 47.6 billion per year have been identified for the business sector. Even though all measured regulations have been adopted by the national legislative authority, some of them are based on EU and international law. Therefore, the administrative costs were allocated to the level that caused the costs⁴.

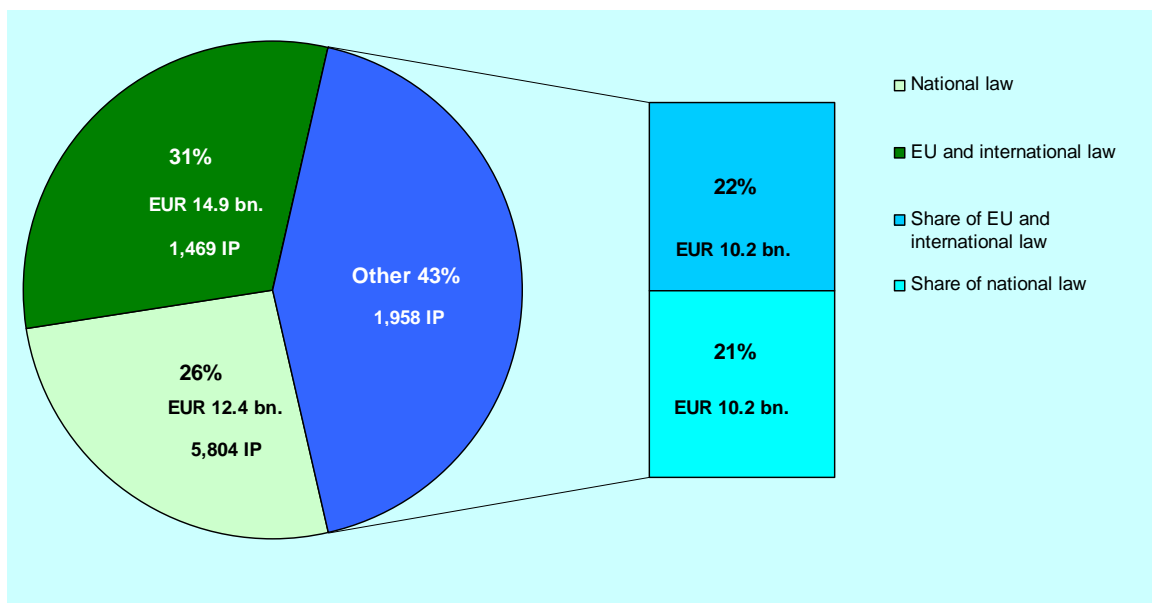
Out of the overall burden, EUR 22.5 billion are caused by the national legislative authority (category "national law"), while EUR 25.1 billion are based on regulations initiated to EU and international law (category "EU and international law").

² The number is lower than the number of information obligations mentioned in the 2007 Annual Report as some of the identified information obligations entered into force after the effective date and are thus not yet included in the baseline measurement (see also *C.2.I*). Other information obligations were combined or allocated to other norm addressees (administration or citizens).

³ EU regulations are considered within the scope of the EU Commission's Action Programme; see Section E.3.

⁴ Cf. interim report of the Committee of State Secretaries dated 30 April 2008, p. 10.

Figure 1: Total of administrative costs and number of information obligations by responsible party.

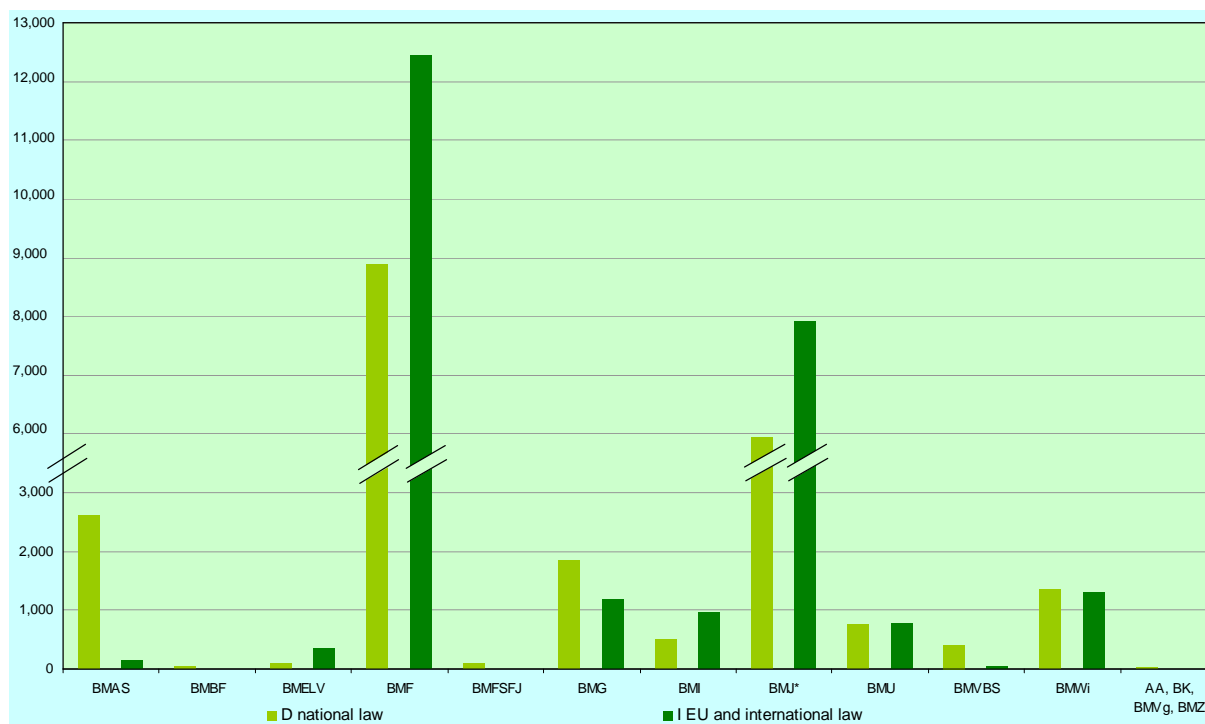


The percentages refer to administrative costs

However, the allocation to a responsible party does not say anything about the actual simplification potential of a single information obligation. Actually, simplified procedures – in the form of IT solutions, for example, – can bring about relief at the national level for information obligations based on EU law as well. Some ministries also had – independently of the baseline measurement – information obligations based on EU regulations measured so that they would be able to

demand simplifications at the EU level, using the results if necessary.

Annex 1a contains those 50 information obligations that were identified as very costly in the 2007 Annual Report and that have been examined for possible simplification by the ministries (TOP 50 list, see also C.1.1). An updated overview of the 100 most costly information obligations is provided in Annex 1b.

Figure 2: Administrative costs by ministry (in million EUR)**Table 1: Administrative costs by ministry in million EUR**

	BMAS	BMBF	BMELV	BMF	BMFSFJ	BMG	BMI	BMJ*	BMU	BMVBS	BMWi	AA, BK, BMVg, BMZ
national law	2,626	32	79	8,885	81	1,842	484	5,945	752	409	1,350	16
EU and international law	152		347	12,432		1,186	961	7,923	763	45	1,303	0.03
total	2,778	32	425	21,317	81	3,028	1,444	13,868	1,515	455	2,654	16

BMAS	Federal Ministry of Labour and Social Affairs
BMBF	Federal Ministry of Education and Research
BMELV	Federal Ministry of Food, Agriculture and Consumer Protection
BMF	Federal Ministry of Finance
BMFSFJ	Federal Ministry for Family Affairs, Senior Citizens, Women and Youth
BMG	Federal Ministry for Health
BMI	Federal Ministry of the Interior
BMJ	Federal Ministry of Justice
BMU	Federal Ministry for the Environment, Nature Conservation and Nuclear Safety
BMVBS	Federal Ministry of Transport, Building and Urban Affairs
BMWi	Federal Ministry of Economics and Technology
AA	Federal Foreign Office
BK	Federal Chancellery
BMVg	Federal Ministry of Defence
BMZ	Federal Ministry for Economic Cooperation and Development

* The sum of the Federal Ministry of Justice includes EUR 3.7 billion from accounting, out of which EUR 500 million have to be attributed to the Federal Ministry of Justice.

B.1.2 Methodology

The overall burden on the business sector due to information obligations determined so far has to be evaluated considering the so-

called "business-as-usual" costs. "Business-as-usual" costs comprise measures that enterprises would have taken anyway in their own interest, even without a corresponding information obligation, e.g. for safety reasons or for quality assurance, or because they

are part of their business activities. Wine producing enterprises, for example, would label their products stored in wine casks in terms of type, quality, origin, year, vine variety, etc., even if it was not required by law. In this case, a simplification of the underlying information obligation would not affect the administrative burden placed on the business sector.

"Business-as-usual" costs are hard to differentiate and to indicate in the measurement process. In some cases – for example, for particularly costly information obligations – the Federal Statistical Office was able to determine this share of expenses and disregarded them to the extent possible. In other cases, this share of expenses is included in the results of the baseline measurement.

Following international experience, a considerable share of business-as-usual costs was assumed to be contained in the ongoing bookkeeping costs. Therefore, ongoing bookkeeping was measured separately at first and was to be examined later with regard to the scope of included business-as-usual costs and to how remaining costs could be assigned appropriately and without overlaps⁵.

The result of the expert interviews conducted by the Federal Statistical Office yielded that out of the total costs of ongoing bookkeeping amounting to EUR 35.6 billion in the business sector, approximately EUR 3.7 billion are spent due to the legal obligation and that approximately EUR 31.9 billion are "business-as-usual" costs. Only an amount of EUR 500 million out of the administrative costs of EUR 3.7 billion can be assigned to the area of responsibility of the Federal Ministry of Justice. It was not possible to split up the remaining sum to information obligations that require a recourse to the ongoing bookkeeping without overlap. The costs are incorporated into the reference figure for the overall reduction aim.

⁵ Cf. 2007 Federal Government Report on the Use of the Standard Cost Model, page 21.

B.2 Citizens

First measurements of the administrative burden on citizens were conducted

Identifying and measuring the administrative burden placed on citizens, the Federal Government has implemented the **Bureaucracy Reduction and Better Regulation Programme** for another important target group. Due to the special features of this group, the Standard Cost Model will be applied in a modified form. This further development will take place in cooperation with the National Regulatory Control Council.

For this, it has to be taken into account that certain information requirements on part of the state are necessary in the interest of the citizens as well. There, information obligations serve the purpose of ensuring that scarce state services will be paid only to entitled persons. Simplification measures should also aim at concentrating the information offered to citizens in order to improve the access to needed information and to facilitate the fulfilment of information obligations. In addition, it should be considered that the administrative burden on citizens may be much more subject to factors that evade the direct influence of the Federal Government (such as travel times for the way to an agency and waiting times inside the agency) than the burden on the business sector.

Within the scope of the ex-ante procedure, the ministries also analyse and examine the existing information obligations providing the basis for the current projects in discussion with the National Regulatory Control Council. The ministries will decide whether a measurement in accordance with the Standard Cost Model would not be target-oriented with regard to the identification of unnecessary administrative burdens. Decisions on an additional presentation of specific consequences with a straining or relieving effect on individual groups will be taken by the ministries at their discretion on

a case-by-case basis. The aim is a complete baseline measurement. In addition, the ministries may determine individual areas and living situations which they will analyse for information obligations separately from the ex-ante presentation.

The administrative burden on citizens is always given in time units (hours/minutes). The ministries will decide upon an additional, different type of presentation (e.g. verbally in qualitative categories or monetary evaluation) in specific cases within the scope of their examination.

First pilot measurements were conducted with the Federal Ministry of the Interior and the Federal Ministry of Labour and Social Affairs in order to test the revised questionnaire for citizens and the standard activities that were revised as well⁶. In addition, the Federal Statistical Office will question citizens on individual regulations on a voluntary basis.⁷

Currently, 2,650 information obligations for citizens have been identified by the ministries⁸. The measurement of those information obligations has started step by step.

The ex-ante assessment of information obligations for citizens will begin with bills that will be subject to the ministerial coordination process from 1 January 2009 on. The Guide to the Ex-ante Assessment of the Administrative Costs was amended accordingly.

Thus the identification of existing information obligations for citizens and the measurement of information obligation based thereupon will be continued – if not yet

carried out – considering individual living situations, if necessary.

B.3 Administration

The Standard Cost Model will also be tested in the administrative sector

B.3.1 Methodological Basis

By adopting this decision, the Federal Government undertakes to cut measurably administrative costs for the public administration sector, notably those that arise from legislated information obligations, and to avoid the imposition of new information obligations. Unlike for the business sector, the processing of information (obtaining, keeping available, verifying and transmitting data, deciding and preparing notifications, documentation) often is a core activity of the public administration sector and not just a means to fulfil a different task. A wider interpretation of the term "information obligation"⁹ would include all notifications of an agency as well. Therefore, the methodology has to be amended as compared to the procedure for the business sector and citizens. The central success factor of the Standard Cost Model is that it focuses on definable facts that are easy to observe and cannot be assigned to the core activity of the norm addressee.

The Standard Cost Model can be used as an instrument to identify particularly burdensome tasks in the public administration or to primarily measure the success of actions. Later, administration- or agency-specific statistical or reporting obligations can be

⁶ By defining standard activities, similar working steps required to fulfill information obligations are divided into categories, cf. methodology manual, pages 16 and 52 et seq.

⁷ Interested citizens will be granted the opportunity to participate in the questioning (see www.destatis.de).

⁸ See Annex 3.

⁹ Cf. Article 2 Paragraph 1 of the Act on the Establishment of a National Regulatory Control Council: "Information obligations are obligations existing on the basis of laws, ordinances, by-laws or administrative regulations to procure or keep available for, or transfer to authorities or third parties data and other information."

examined systematically and on an inter-ministerial basis, if necessary.

B.3.2 Current Status

The following ministries have already initiated pilot procedures:

A six-month pilot procedure to estimate and identify administrative costs based on what is referred to as retroactive information obligations has been running in the **Federal Ministry of Finance** since 1 July 2008. Retroactive information obligations are such obligations that do directly address the business sector or citizens, but also change the business processes in the administrative sector. The pilot project is to help avoiding that a relief of the burden on citizens or the business sector leads to a greater burden on the public administration. This effect can be avoided by extensively considering the consequences for the costs of the public administration in subject areas that will be reorganised in the interest of the citizens or the business sector. The compulsory electronic tax declaration, for example, will reduce costs caused by the need to use different media both for the enterprises and the public administration.

As in the field of bureaucracy reduction for enterprises, the Standard Cost Model will be applied, too.

The procedures determined for the pilot project will identify the effects on the business processes of the administrative sector in the event of amended information obligations for enterprises and citizens. In accordance with the Standard Cost Model, only the burdens resulting from information transfers will be looked at public administration sector, but not the core tasks of the administration. Correspondingly, the purely contents-related examination and notification of applications remain out of consideration.

This procedure was first used in the drafts of the 2009 Tax Amendment Act and the Act on the Reduction in Tax-Related Bureaucracy. Under consideration of the retroactive information obligations, simplifications amounting to EUR 66 million and EUR 5.1 million

could be achieved for the administrative sector due to the Act on the Reduction in Tax-Related Bureaucracy and the Tax Amendment Act, respectively.

The **Federal Ministry of the Interior** has started to analyse and categorise the 3,700 administrative information obligations that were identified within the ministry's area of responsibility. One of the aims is to determine whether the general definition of an information obligation can be applied to the information obligations of the administrative sector. The Federal Statistical Office support the efforts of the Federal Ministry of the Interior. The findings of this work will then be provided to all ministries.

The **Federal Ministry of Defence** uses the Standard Cost Model to measure the success of administrative bureaucracy reduction measures. The guiding principle of an internal programme is to reduce bureaucracy in defined, logical and clear steps. Possible ways of making improvements for a small group of people will be pursued with the same stringency as those for large groups. Proposals for the identification of reduction potential are made by working groups, workshops, proposals and reports. Often, these proposals include topics that are locally perceived as an administrative burden. Besides, a top-down approach is being developed in cooperation with the Development, Procurement, and Management Group (g.e.b.b.), which filters out documents that serve as regulations and are widely disseminated and used within the Bundeswehr. Subsequently, the contents of these documents will be critically examined with regard to administrative burdens.

After the evaluation of the results from all pilot procedures, the Federal Government will develop a uniformly applicable methodology to continue the implementation of the governmental programme.

In relation with the identification of business-related information obligations, most ministries also identified information obligations of the administrative sector (6,502 information obligations; see overview in Annex 3).

C Achievement of Objectives

C.1 Reduction in Unnecessary Bureaucracy

The reduction in unnecessary administrative costs is making good progress: the Federal Government will achieve the intermediate objective by the end of 2009

C.1.1 Review of the Most Costly Information Obligations in the Business Sector

The ministries reviewed the 50 most costly information obligations that had been identified with the submission of the 2007 Annual Report. For those and other essential information obligations, numerous simplification measures have been initiated and are partly already implemented (see Annex 1a and Section C.1.4).

The completion of the measurement has led to a new order of information obligations by overall burden. Since the 2007 Annual Re-

port, information obligations have been measured that are now among the 50 most costly obligations, judging by their burden. Those information obligations are similarly included into the ongoing simplification considerations of the ministries.

Annex 1b contains the 100 most costly information obligations upon completion of the measurement process. The measured bureaucracy costs refer to the set date of the baseline measurement, that is, 30 September 2006.

C.1.2 Simplification Measures

Since the release of the 2007 Annual Report, the ministries have clearly defined the implemented and planned simplification measures (such as quantifying the relief, updating the time schedules) and identified other measures. Apart from that, individual ministries proposed some simplification measures that are directed towards amending EU law.

Overall, 338 simplification measures have been identified.

Table 2: Revised overview of simplification measures

	Total	Quantified	Relief for business sector
	Number		In million EUR
Total	338	167	7,110.4
		<i>49% of all measures</i>	
Measures concerning information obligations already implemented	255	145	6,577.8
	<i>75% of all measures</i>		
Planned measures concerning information obligations	50	20	452.6
Other relief measures	33	2	80.0

The quantified measures in the business sector will result in an annual relief of EUR 7 billion if entered into force as planned. Out of these, EUR 0.4 billion are allotted to simplification measures at the EU level and

EUR 6.6 billion to measures at the national level (see Annex 3).

With 255 measures (75 per cent), a relief volume of EUR 6.58 billion has already been implemented, i.e. decided by the Federal Government or enforced as change of proce-

dures. Changes in the parliamentary procedures may have an effect on the estimated bureaucratic relief. Many of these relief measures require comprehensive organisational and technical preparations after entering into force so that they will become effective in the everyday life of the enterprises only step by step. Other measures offer relief potential for citizens or aim at efficiency enhancements within the administration.

Irrespective of the baseline measurement, the National Regulatory Control Council regularly compiles the effects on the bureaucracy costs of the regulatory proposals it has examined since 1 December 2006¹⁰. In its 2008 Annual Report, the Council shows a relief amounting to EUR 1.5 billion minus a gross burden of EUR 400 million. The comparability of those figures is limited because relief measures from the transitional period in particular and sub-legislative simplifications of procedures are not shown in the balance of the National Regulatory Control Council. Therefore, the total relief by all simplification measures is higher than the amount presented by the National Regulatory Control Cycle.

For the Federal Government, Annex 3 contains the results of the baseline measurement, the total of simplification measures and the current balance.

C.1.3 Reduction Target

The Federal Government has decided to review the total of the administrative costs caused by information obligations and to identify and remove unnecessary administrative costs by the end of 2011. It aims to reduce the present administrative cost burden by 25 per cent. As an interim stage, the Federal Government seeks to achieve about

half of the envisaged reduction target by the end of 2009¹¹.

For the business sector, administrative costs of approximately EUR 47.6 billion caused by information obligations were measured within the scope of the baseline measurement. EUR 25.1 billion are due to burdens of information obligations based on European regulations. For individual sectors that are traditionally characterised by community law (agriculture and environment, but also parts of the trade and tax laws), the share of costs resulting from EU-based information obligations is particularly high. Administrative costs due to information obligations that directly result from EU regulations are not included in the examination.¹²

From an enterprise's or a citizen's point of view, it may seem irrelevant whether the burdensome information obligation is based on EU law or on a German regulation. However, a considerable part of the administrative costs based on EU law is not at the disposal of the national legislative authority. Reductions can be achieved only by repealing or amending the conditions in the EU regulations. The right to propose amend-

¹¹ Cf. interim report of the Committee of State Secretaries dated 30 April 2008, p. 7.

¹² This division is commensurate with the basic decision made within the scope of the governmental "Bureaucracy Reduction and Better Regulation" Programme on the relationship of German and European levels of regulation: "EU law will be included in the assessment of administrative costs to the extent that it has been transposed into national law through a legislative act by the federal legislature. The European Commission will be supported in its endeavours to determine the administrative burden of EU law in Germany. Therefore, administrative costs should be determined as early as during the negotiation phase of new EU law, and the results should be submitted to the Commission." (Extract from the Cabinet decision of 25 April 2006, cf. the decision of the Committee of State Secretaries on the integration of EU information obligations into the measurement programme, dated 19 March 2008).

¹⁰ Cf. 2008 Annual Report of the National Regulatory Control Council, page 25, and www.normenkontrollrat.bund.de

ments to and simplifications of EU regulations solely lies with the EU Commission. The European Parliament and a majority of the member states in the European Council will decide about conditions for information obligations in EU regulations. Any leeway available to the Federal Government and the German legislator concerning the transposition of EU legislation into national law and the enforcement of EU law will be resolutely utilised.

The regulation intensity required is not exceeded, whenever possible (so-called "gold plating"). Within its area of responsibility, the Federal Government can provide relief at sub-ordinate law level as well. This leeway the European legislator allows the member states contains a simplification potential that should not be neglected.

Furthermore, the Federal Government supports the EU Commission in implementing the EU Action Programme for Reducing Administrative Burdens in the European Union (for detailed information see E.3). In addition, the Government advocates the idea that administrative burdens associated with planned regulations will be identified and quantified during the negotiations of new EU regulatory proposals¹³.

Conclusions:

Based on the identified administrative burden on the business sector of EUR 22.5 billion caused by national law, the reduction is approximately 29.4 per cent. For the administrative costs of EUR 25.1 billion per year for the business sector that result from European and international regulations, the reduction is about 2.0 per cent.

C.1.4 Progress Made to Date in Reducing Bureaucracy at the Federal Ministries

C.1.4.1 Federal Foreign Office

Administrative burden

The business-related information obligations in the Federal Foreign Office's area of responsibility are solely based on international agreements that are not under consideration and merely cause marginal costs.

Simplifications

The Federal Foreign Office mainly concentrates its endeavours to reduce bureaucracy on administrative simplifications and an internal reduction in bureaucracy. Some current examples of measures taken by the Federal Foreign Office to increase efficiency include the establishment of intranet-based electronic data bases for its administrative provisions, the introduction of workflow procedures in the procurement branch or the creation of an electronic form management system.

In coordination with the citizens, the Federal Foreign Office has also simplified electronic procedures such as online applications for the intermediate-level, higher intermediate-level and higher-level service or the opportunity to submit electronic inquiries for access to Federal Information (Freedom of Information Act).

The Federal Foreign Office participates in implementing provisions of the Foreigners Law and other regulations within the area of responsibility of the Federal Ministry of the Interior. In detail, these regulations concern information obligations for citizens (for example, visa application forms for foreigners willing to enter the country or applications for passports by German citizens living abroad). The Federal Foreign Office takes part in the measurements of information obligations and will cooperate with the Federal Ministry of the Interior in identifying possible simplification measures. In association with the introduction of the electronic identity card, the Federal Foreign Office will offer to issue ID cards to German citizens

¹³ Cf. the decision of EU State Secretaries of 8 October 2007, Annex 4 to the 2007 Federal Government Report.

living abroad as a new service. The electronic proof of identity prepared on the ID card will entail considerable simplifications for this group of persons as concerns dealing with German domestic agencies.

C.1.4.2 The Federal Government Commissioner for Culture and the Media

Administrative burden

Comparing the overall burden of the administrative costs on the business sector with the administrative costs emerging in area of responsibility of the Federal Government Commissioner for Culture and the Media, it becomes obvious that the Federal Government Commissioner can make only minor contributions to a reduction.

Simplifications

Within the scope of the amendment to the German Film Promotion Act, possibilities to relieve the business sector of unnecessary administrative costs were considered. In total, a relief potential of approximately EUR 143,000 has been identified. Due to the planned extension of the group of beneficiaries and due to new subsidies, more applications are expected, which in turn will lead to an increase of the overall burden placed on the film industry by approximately EUR 97,000. Despite the greater number of applications, savings would be EUR 46,000. The result is still pending confirmation by the current parliamentary procedure.

C.1.4.3 The Federal Ministry of Labour and Social Affairs

Administrative burden

➤ Distribution

For 276 information obligations (63 per cent) out of the overall 438 information obligations of the Federal Ministry of Labour and Social Affairs, an administrative burden below the de minimis limit of EUR 100,000 per year has been determined. For almost every third information obligation, the burden was even below EUR 1,000 per year. Most of the identified burdens can be di-

rectly attributed to the national legislative authority (cf. Table 1, Section B.1.1).

➤ Correction of the information in the 2007 Annual Report

According to the examination conducted by the Federal Ministry of Labour and Social Affairs, the mapped costs of employers resulting from information obligations based on Volume IV of the Code of Social Law that can be allocated to the costly information obligations identified in the 2007 Annual Report and ranking on the 19th, 26th, 29th, 31st and 49th positions (see Annex 1a) already represent the result of considerable cost reductions by creating an integrated fully automated registration and contribution procedure for social security as of the effective date of the measurement. The measurement of the information obligations was carried out after the introduction of the new system. The costs presented in the 2007 Annual Report are approximately EUR 800 million lower than the costs of 2005. The costs of the information obligation at Position 15 also result from a cost reduction by EUR 650 million compared to the costs as of the effective date due to the creation of a simplification regulation in August 2006. In *Annex 1*, the measurement data of the 2007 Annual Report have therefore been increased by the relief achieved in the meantime since the baseline measurement had a fixed deadline.

Simplifications

➤ Other simplifications in the contribution and registration procedure

The Federal Ministry of Labour and Social Affairs continues its efforts to reduce bureaucracy in the field of social security by issuing two laws in order to amend Volume IV of the Code of Social Law. The relief effects for the business sector amount to approximately EUR 208 million in total. Apart from that, a changed registration procedure between the registry authorities and the German Federal Pension Insurance (Deutsche Rentenversicherung Bund) for the transfer of notifications of death and birth as well as address changes is expected to save

an estimated EUR 181 million per year in the pension insurance and the municipalities (cf. Annex 2).

- Abolition of the proof of wage payment for accident insurance

The Accident Insurance Modernisation Act provides the abolition of the proof of wage payment from employers to the accident insurer by 1 January 2012 after a transitional period (Section 165, Paragraph 1 Vol. VII Code of Social Law). The information necessary for the accident insurer to calculate the rates will be submitted to the pension insurance via the collection agency within the scope of the annual declaration in accordance with Section 28 a, Paragraph 3 Vol. IV Code of Social Law. It then will forward the information to the accident insurer. Costs of EUR 61.3 million per year have been calculated for the proof of wage payment correspondent to the Standard Cost Model. Pursuant to an expert report of the Bertelsmann Foundation, by abolishing the proof of wage payment and using the collecting agencies and the pension insurance to obtain information, approximately 80 per cent of the costs can be saved. Accordingly, an annual saving potential of approximately EUR 50 million is assumed (for detailed information refer to Annex 2).

- Abolition of individual paper-based income records due to ELENA (Electronic Income Record)

After a transitional phase, the draft Act on the Establishment of the Electronic Income Record Procedure adopted by the Federal Cabinet will lead to the abolition of individual paper-based income statements for the application for welfare benefits as of 1 January 2012. The relief to be achieved for the business sector within the scope of Social Code III after implementation is estimated at EUR 75 million per year (see Annex 2). This amount corresponds to the share of burdens caused by the needed employment certificates in the overall burden resulting from all certificates included in the ELENA procedure law.

- Examination of the Work Equipment Regulations

The Work Equipment Regulations are currently examined with regard to additional essential information obligations of the Federal Ministry of Labour and Social Affairs. In November 2007, a workshop was held on this subject. Changes are to be discussed with the Federal states, dialogues with associations are conducted parallel to this.

C.1.4.4 Federal Ministry of Education and Research

Administrative burden

In the area of responsibility of the Federal Ministry of Education and Research, administrative burdens for the business sector and citizens primarily result from the application for and the administrative processing of individual, institutional or project-related sponsoring of education and research. Only in certain areas such as funding for general and advanced training is this sponsorship based on specific legal provisions.

A mere 30 information obligations incumbent on the economy with an overall burden of EUR 32 million have been identified in the Federal Ministry of Education and Research's holdings, mainly in the Vocational Training Act. The identification of ministry-specific information obligations for citizens has begun and will be completed soon. All in all, the Federal Ministry of Education and Research is responsible only for a small number of information obligations, primarily in the legal areas of funding of general and advanced training (Federal Training Assistance Act [BAföG], Upgrading Training Assistance Act [AFBG]).

The Federal Ministry of Education and Research takes up a leading position concerning the identification of information obligations in the funding legislation and the special regulations of project funding due to the high significance of this instrument for the ministry. For this purpose, experience gained in the use of the Standard Cost Model for measurements in the business sector, such

as the importance of case numbers for the volume of burden, and the special conditions of research funding, such as funding programmes limited in terms of time and with specific subjects and requirements, had to be considered. The "profi" project funding information system plays a major role as it provides numbers of cases, among other things. The pilot identification is complete. Other ministries that use very similar provisions and mostly use "profi" as well, can build on this work.

Simplifications

One of the simplification measures for business in the Federal Ministry of Education and Research's area of responsibility is that it is now possible to refer to current general training plans in the documentation of training contracts (Section 36, Vocational Training Act (BBiG)). Companies providing vocational training do not need to attach comprehensive enclosures any more.

As concerns the funding of general and advanced training, the eligibility for the funding has to be clarified or the amount of the funding has to be set. Citizens applying for this kind of funding will always have to provide information and submit documents. The introduction of standard amounts, e.g. for child care services, have already led to some degree of simplification (22nd Amendment to the Federal Training Assistance Act) or are pending parliamentary decision (amendment to the Upgrading Training Assistance Act).

Pursuant to its task structure, the Federal Ministry of Education and Research particularly focuses on bureaucracy reduction for funding procedures. For people from the business and scientific sectors interested in funding programmes as well as for public administration, the "profi" project funding information system represents a major contribution to simplifying and accelerating the application and processing. The "profi" user community has recently been extended again to include the Federal Environment Agency, the Federal Office for Radiation Protection and the Federal Office for Nature Conservation as well as additional programmes of the

Federal Ministry of Transport, Building and Urban Affairs and the Federal Ministry of the Environment, Nature Conservation and Nuclear Safety (from 2009 on). Furthermore, the pilot phase of "profi" online was successfully completed. Since 1 September 2008, the internet portal has been open to all recipients of funding and for the exchange of electronic data with the donor agency. In 2007, "profi" comprised 20,000 projects, some 150,000 bookings were made. This illustrates the huge relief potential of the electronic procedure.

Other measures concern funding instruments. The KMU-innovativ development initiative, for example, which started within the scope of the high-tech strategy, offers small and medium-sized enterprises an unbureaucratic and accelerated introduction into the specialist programmes of the Federal Ministry of Education and Research in six fields of technology. A vastly simplified application and processing procedure was introduced. The great interest shown especially by small and medium-sized enterprises that have not yet made use of the funding provided by the Federal Ministry of Education and Research indicates that a promising approach was found.

The Federal Ministry of Research and Development has already created concrete simplifying procedures in relation with the "Wissenschaftsfreiheitsgesetz" (academic freedom act) initiative. Existing limitations of project funding to research facilities supported on an institutional basis have been lifted. For the institutions in its area of responsibility, the Federal Ministry of Education and Research has already taken action as well in order to allow a quick and efficient procurement of goods and services with a contract value of up to EUR 30,000. The research institutions may order goods and services up to this amount by means of negotiated contracting, ensuring economic effectiveness and observing the regulations for corruption prevention. One of the cornerstones decided by the Federal Cabinet as part of the Academic Freedom Act Initiative states that the Federal Government will speak out in favour of further research-spe-

cific facilitations in contracting law below the EU threshold value within the upcoming reform of the Conditions Concerning Contracts for Supplies and Services.

C.1.4.5 Federal Ministry of Food, Agriculture and Consumer Protection

Administrative costs

A total of 1,687 information obligations for the business sector have been identified in the area of responsibility of the Federal Ministry of Food, Agriculture and Consumer Protection. In this context, 1,346 or approximately 80 per cent of the information obligations originate from European Union regulations. In the area of responsibility of the Federal Ministry of Food, Agriculture and Consumer Protection, the Federal Statistical Office identified administrative costs of EUR 0.425 billion in total, which is about one per cent of the overall administrative costs measured to date. The ten most expensive information obligations of the Federal Ministry of Food, Agriculture and Consumer Protection are responsible for some 72 per cent of the administrative costs, and the administrative costs of 112 information obligations exceed the determined de minimis limit of EUR 100,000. Thus the major part of information obligations in the Federal Ministry of Food, Agriculture and Consumer Protection's area of responsibility cause no or merely low administrative costs.

Splitting up the administrative costs into the national and EU levels showed that EUR 0.346 billion, or 81 per cent, of the administrative costs identified for the business sector in the area of responsibility of the Federal Ministry of Food, Agriculture and Consumer Protection derive from European Union regulations.

The simplification measures already carried out in the Federal Ministry of Food, Agriculture and Consumer Protection's area of responsibility for information obligations that exclusively result from national law will lead to a relief of EUR 22.5 million for the enterprises. This sum makes up 28.5 per cent

of the administrative costs exclusively caused by national law in the fields of food, agriculture and consumer protection, amounting to EUR 79 million in total.

All in all, the total of the implemented and planned savings of administrative costs is approximately EUR 111 million in the area of responsibility of the Federal Ministry of Food, Agriculture and Consumer Protection.

Simplifications

As early as 2006, the Federal Ministry of Food, Agriculture and Consumer Protection drew up an "Action Plan for the Reduction of Bureaucratic Obstacles in Agriculture, Forestry and the Food Industry" in cooperation with politicians from the coalition parliamentary parties responsible for agriculture, with the Federal states and the cognisant associations¹⁴. The bureaucracy reduction measures developed within the scope of this action plan comprise, among other things, a series of simplifications of information obligations that later turned out to be costly in the measurements in accordance with the Standard Cost Model. Within the framework of the implementation of this action plan, those two ordinances that were proven particularly costly by the measurement of administrative costs – especially against the backdrop of bureaucracy reduction – have been amended in cooperation with Federal states and associations in 2006 and 2007 (Livestock Transport Ordinance, effective date of amendment 14 July 2007; Ordinance on Veterinary Practice Dispensaries, effective date of amendment 31 December 2006). Seven out of the ten most costly information obligations in the area of responsibility of the Federal Ministry of Food, Agriculture and Consumer Protection originate from these two ordinances in the field of veterinary medicine.

➤ Examination of information obligations

¹⁴ See www.bmelv.de, Landwirtschaft/Bürokratieabbau (no English version of this action plan available)

The 50 most costly information obligations listed in the 2007 Annual Report include one information obligation from the Federal Ministry of Food, Agriculture and Consumer Protection's area of responsibility, the Register of Cattle (administrative costs of EUR 34.2 million). This register is based exclusively on EC law. An examination showed that the keeping and controlling of the Cattle Holding Register can be simplified only after an amendment to the EC specialised law: An amendment to the EC specialised law could remove unnecessary double recordings and checks. This would lead to a considerable relief for about 170,000 farms in Germany. The Federal Ministry of Food, Agriculture and Consumer Protection tabled this simplification proposal to amend the EC specialised law for the deliberations on the so-called EU Common Agricultural Policy health check scheduled for 2008.

Apart from that, the ministry examined all information obligations for possible simplifications as well as the simplifications proposed by experts and farms during the measurement process. A number of major information obligations in the ministry's area of responsibility have already been simplified, among other things, within the scope of the ministry's "Action Plan for the Reduction of Bureaucratic Obstacles in Agriculture, Forestry and the Food Industry":

As concerns the cattle passport (administrative costs of EUR 16.1 million), the statutory obligation to carry the cattle passport for transportations within the Federal territory has been abolished within the scope of the reform of the Livestock Transport Ordinance that entered into force in July 2007. This cattle passport is based solely on EC law. The simplification could be implemented without amending the EC law because Germany chooses a different kind of implementation, which causes less administrative costs at the national level.

The regulation on the obligation for the veterinarians to record stocks of medicines to be used on food producing animals (administrative costs of EUR 84.1 million) has been significantly simplified (among other things

by deletion of formal guidance and data) within the framework of the amendment to the Ordinance on Veterinary Practice Dispensaries (entered into force on 31 December 2006). Due to the simplification of this standard, which often is the subject of complaints from the practitioners, the administrative costs have been reduced by approximately EUR 35.3 million.

It is planned to remove the information obligation "Guidelines for Veterinarians on the Application of Medicines" (administrative costs of EUR 14.4 million) without substitution.

In addition, it is examined whether the labelling of dispensed medicine by the veterinarian (administrative costs of EUR 12 million) can be simplified by reducing the required data.

The information obligation "Material characterisation of shoe products" (administrative costs of EUR 15.2 million), which ensures better information and transparency for the consumers, was examined in cooperation with the business sector. Opportunities for simplifications have not been identified – the business sector agrees.

Since the 2007 Annual Report, the following simplification measures have been carried out:

- On 15 February 2008, the Federal Council approved the new Meat Act. This act will replace the previous Live Stock and Meat Act and envisages several simplifications of information obligations (reduction by approximately EUR 16.2 million): The removal of the legal requirements regarding the contents of the slaughter list for slaughter cattle not traded at markets, the abolition of all provisions on the trade of slaughter cattle at livestock markets as well as of the official quotation of meat prices.
- Numerous simplifications at the EU level that were mostly initiated under the German presidency in the first half of 2007 have now been adopted:
 - for single farm payments
 - electronic application

- non-application of the fruit, vegetable and ware potato authorisations,
 - replacement of the 10-month period by a clear cut-off date,
 - simplified regulations for the transfer of payment entitlements,
- the simplification of cross-compliance controls,
 - the abolition or drastic simplification of the documentation and deposit procedure for the cultivation of renewable resources concerning the energy crop premium

In view of the fact that a major part of the administrative costs in the area of responsibility of the Federal Ministry of Food, Agriculture and Consumer Protection is caused by regulations of the European Union, the focus of ministry activities concerning new simplification proposals will be on EC law in 2008. In the second half of 2008, the so-called "health-check" of the common agricultural policy will be discussed in the EU. In cooperation with the associations, the Federal Ministry of Food, Agriculture and Consumer Protection has drawn up a series of simplification proposals and put them forward into the discussions at the EU level. The following proposals are designed to further simplify the Common Agricultural Policy and to reduce the administrative burdens on agriculture and the public administration:

- The abolition of the compulsory withdrawal of arable land
- The abolition of the energy crop premium, the protein crop premium and the subsidies for shell fruits
- The simplification of investment promotion
- The introduction of a minimum subsidy area for EC direct payments
- Lowering of the control rate within the scope of the Integrated Administration and Control System (InVeKoS)
- The reduction of the retention period for the documentation of veterinary medical products

- The simplification of the veterinary medical products law

To obtain additional arguments in favour of further simplifications of EU law, the Federal Ministry of Food, Agriculture and Consumer Protection has initiated a measurement of the most costly EU information obligations by the Federal Statistical Office.

By invitation of the Federal Ministry of Food, Agriculture and Consumer Protection, the results and simplification measures achieved so far in the ministry's area of responsibility were presented and discussed at a meeting of the Working Group for Bureaucracy Reduction in Agriculture, Forestry and the Food Industries, which was attended by politicians from the coalition parliamentary parties, Federal states and associations responsible for agriculture.

C.1.4.6 Federal Ministry of Finance

Simplifications

The Act on the Reduction in Tax-Related Bureaucracy adopted by the Federal Cabinet on 23 July 2008 resolutely continues the strategy of modernising the procedures, which particularly includes the expansion of the electronic communication between companies and tax authorities, for example, by paperless transmission of tax declaration data and supplementary documents concerning corporate taxes. The electronic transmission of data is planned to play a major part in the following areas:

- For companies to submit their electronic tax declaration to the tax office
- For the transmission of tax balance sheets as well as of profit and loss accounts for all fiscal years starting after 31 December 2010
- For the provision of information on tax-related data by taxpayers in case professional or commercial activities are taken up, and the electronic submission of certain invoices and documents to the tax office

Thus the promising path of developing the electronic exchange of data into a standard

procedure at companies first is continued. For many companies, the submission of electronic tax declarations does not pose a problem since the data are electronically available anyway. That way, media discontinuities are avoided. Furthermore, there will be an unbureaucratic special arrangement for hardship cases.

Many citizens who cannot use the additional IT support offer themselves will benefit from the removal of some paper-based obligations for submission as well. At the same time, the work procedures of the administrative sector is facilitated by the electronic supply of data.

This draft law also comprises additional proposals for a focused simplification of the taxation procedures for companies, such as increasing the threshold values for monthly advance turnover tax returns and wage debt returns. The intended option of having fiscal administration and pension insurance institutes conduct investigations simultaneously will contribute to bureaucracy reduction as well.

The Act on the Reduction in Tax-Related Bureaucracy holds a savings potential of EUR 203 million in total (EUR 137 million in the business sector and EUR 66 million in the public administration sector).

The 2009 Tax Amendment Act also adds new highlights to bureaucracy reduction.

The 2009 Tax Amendment Act will lead to a savings potential of EUR 9.8 million in total (EUR 4.7 million in the business sector and EUR 5.1 million in the public administration sector).

The Federal Ministry of Finance also makes significant contributions to the Third Act on the Relief of Medium-Sized Enterprises, which was adopted by the Federal Cabinet on 23 July 2008 as well. The tax allowances stipulated in Sections 24 and 25 of the Corporate Income Tax Act (KStG) will be increased and facilitations for the so-called turnover tax book will be implemented.

The total reduction volume, i.e. the concrete contribution of the Federal Ministry of

Finance to reducing unnecessary bureaucracy, already exceeds EUR 1.5 billion.

C.1.4.7 Federal Ministry for Family Affairs, Senior Citizens, Women and Youth

Administrative burden

In the course of the correction of the IDEV database, the number of information obligations of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth was reduced to 55.

The overall burden resulting from all information obligations amounts to approximately EUR 81 million.

29 out of the 55 information obligations of this ministry only entail a negligible burden or no burden at all.

26 information obligations cause burdens that exceed the determined de minimis limit of EUR 100,000. The measurement result of those nine information obligations with a burden of more than EUR 1 million indicate an estimated overall burden of almost EUR 75 million.

Some EUR 55 million are accounted to the following information obligations, which, however, are not among the TOP 100:

- The obligation of employers to provide information (§ 2 of the Maternity Protection Ordinance)
- The obligation to report abortions (§ 18 of the Pregnancy Conflict Act)
- The obligation of bodies responsible for institutions to notify changes (§ 47 Vol. VIII Code of Social Law)

Simplifications

After the presentation of the measurement results, the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth has intensely examined opportunities to reduce administrative costs, however, concrete deregulation proposals were not made.

As regards the reduction in bureaucracy for parental allowance, the planned standardisation of the income records and the draft act on the electronic income record procedures

submitted by the Federal Government should be mentioned.

Both measures will considerably facilitate the calculation of the income relevant for parental allowance in the medium term. While the standardisation of the details provided by the employers will facilitate the calculation of the relevant sums, the transfer of data from salary and income declarations into the computer system to issue approvals of parental allowance will no longer be necessary due to the electronic income record.

A comprehensive identification and baseline measurement of the information obligations applying to citizens will be conducted. The identification has been completed by now.

Another essential responsibility of the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth remains that of assisting non-profit-making institutions engaged in family, senior citizen, child, youth and welfare work on an institutional and project basis. Opportunities to reduce bureaucracy have been and will be sought in the guidelines governing this assistance, as it has already been done by means of simplified procedures and standard amounts.

The "profi" project management system used in the public administration is a major contribution to the simplification and acceleration of applications, processing and payment procedures.

After the successful completion of the profi-online pilot phase in the Federal Ministry of Education and Research, further relief is expected for the institutions and cooperation partners supported by the Federal Ministry for Family Affairs, Senior Citizens, Women and Youth once profi-online has been implemented.

At the request of the National Regulatory Control Council to include all information obligations based on Federal law, the field of funding has now been incorporated into the process of the administrative cost measuring.

The identification of information obligations from this area has been completed.

C.1.4.8 Federal Ministry for Health

Administrative burden

In the course of the correction of the IDEV database, the number of information obligations identified by the Federal Ministry for Health has been reduced to 521. Out of these, 47 information obligations have not been included in the national baseline measurement as they are based on EU regulations (cf. Section B.1.1). Only 121 of the remaining 474 information obligations cause burdens that exceed the determined de minimis limit of EUR 100,000 per year. This means that approximately 75 per cent of the information obligations of the Federal Ministry for Health only entail negligible administrative costs or no costs at all.

The measurement results quantify administrative costs of an estimated EUR 3 billion per year out of which merely approximately EUR 1.8 billion can be directly attributed to the national legislative authority.

Simplifications

The Federal Ministry for Health has examined all of the 50 most costly information obligations to be checked as mentioned in the 2007 Annual Report as well as other major information obligations in its area of responsibility. This leads to the following picture:

TOP 50 List (as of 2007 Annual Report)

The most costly area of the Federal Ministry for Health includes the information obligations from health care accounting and nursing care. The information obligation ranking 10th, which is very costly due to the high number of cases, has been simplified by the new uniform measure of effectiveness that entered into force on 1 January 2008. However, the resulting savings potential can be estimated only after an appropriate initial phase. The same applies to the relief effects expected for the information obligation in 11th position due to the introduction of the electronic health card and electronic prescriptions.

The information obligations from the Narcotic Drugs Act in the 16th and 33rd positions are expected to be substantially simpli-

fied by the end of 2009 due to the introduction of the electronic dispense slip procedure in the course of reforming the Ordinance on the Domestic Trade in Narcotic Drugs. The measures are expected to result in a minimum relief effect of EUR 140 million in total. In contrast, § 16, Paragraphs 2 and 5 of the Protection Against Infection Act (position 48) is a blanket clause of this act governing the imperative powers of intervention of the locally competent State offices in order to control and prevent infectious diseases. They can be neither repealed nor restricted.

In the meantime, a solution has been found to the question to which extent the costs caused by information obligations from health care and nursing care accounting should be considered administrative costs and included in the overall assessment of the measurement of administrative costs using the Standard Cost Model, which had still been outstanding in the 2007 Annual Report. The background of this caveat was the thought that most of the accounts for benefits and services were part of business activities and would be settled anyway in the own interest of the health service providers. Therefore, wherever possible, the causes for the administrative costs determined by the Federal Statistical Office were divided up into business activities and requirements going beyond this. In compliance with this approach, regarding the charges of private doctors and dentists pursuant to the statutory scale of doctors' and dentists' fees (positions 24 and 28), only the obligation to justify higher fees can be considered an additional requirement which stands out from the usual details provided in the own entrepreneurial interest. Based on this, the originally identified administrative costs were divided in cooperation with the Federal Statistical Office. As a result, approximately EUR 4 million for § 12 of the statutory scale of doctors' fees and approximately EUR 10 million for the statutory scale of dentists' fees have to be counted for the Federal Ministry for Health. The measurement results were corrected accordingly and thus are not included in the TOP 50 list any more.

Compared with this, for the information obligations resulting from the statutory health and long-term care insurance (Code of Social Law V and XI), a reasonable division in accordance with the described approach is not possible since the required information details are inseparable. This has to be taken into account when dealing with the identified burden (approx. EUR 1.2 billion) as well as for the examination and quantification of simplification measures in this area.

Non-TOP 50 List Measures

Within the scope of the so-called structured treatment programmes for chronic diseases, the Seventeenth Ordinance Amending the Ordinance on Risk Structure Compensation entering into effect on 1 July 2008 created the final preconditions for a nation-wide switch to electronic documentation, combined with a streamlined dataset and a new documentation system. Assuming an unchanged number of cases, this will result in an annual relief of approximately EUR 18 million. Due to the increasing number of doctors participating in the treatment programmes, the annual relief is more than twice as high in reality.

Based on the Long-Term Care Further Development Act (so-called long-term care reform), which entered into force on 1 July 2008 and provides, among other things, a debureaucratisation of the nursing care documentation, an annual relief of approximately EUR 80 million is expected for nursing facilities.

The information obligation of "Quality Reports of Hospitals" has been simplified by the new § 137, Paragraph 3, No. 4, of Vol. V of the Code of Social Law and by resolution of the Federal Joint Committee of 21 June 2007 with effect from 1 July 2008. At present, it is not possible to quantify to which extent the measures named will lead to a reduction in the identified costs.

Due to the revision of § 2, Paragraph 2, of the Act on the Compensation of Expenses which will presumably enter into force on 1 January 2009, the employer's request for reimbursement may be submitted to the

health insurance electronically, allowing an automated processing of the request. The accompanying decrease in certificates and in the processing effort is expected to lead to an annual relief of approximately EUR 37 million.

The Pharmaceutical Enterprises Ordinance, which has been repealed with effect to 10 November 2006, posed a particular problem. Especially the identification of case numbers turned out to be extremely difficult. The Federal Statistical Office estimated the repealed ordinance to cause costs of approximately EUR 547 million, almost 100 per cent of which, however, can be attributed to EU requirements. The Pharmaceutical Enterprises Ordinance has been replaced by the Ordinance on the Production of Medical Preparations and Active Substances. Measurement results are not yet available.

Further simplification potential has not been identified.

C.1.4.9 Federal Ministry of the Interior

Administrative burden

The Federal Ministry of the Interior has identified 447 information obligations incumbent on the industry in its area of responsibility. Upon completion of the measurement of all information obligations affecting the business sector, an administrative burden of approximately EUR 1.43 billion has been identified.

Simplifications

Most of the burden is caused by registration, the data protection law and the money laundering suppression act. Therefore, the focus of the examination was on these areas in particular to see what potential they offer for reduction.

Due to the draft act on identity cards and the electronic proof of identity adopted by the Federal Government, some relief can be achieved in the fight against money laundering, in particular. It will be possible to electronically identify persons opening an account in a financial institution by means of the new electronic identity card. The data on

the identity card are electronically read by a scanner so that there is no more need for the time-consuming copying of ID data by the institution's clerk. This way, the procedure will be vastly simplified. The intended net tax relief for the business sector amounts to EUR 123.3 million per year.

Apart from that, the electronic identity cards offers several additional simplification potentials. Today, over 60 million German citizens not only use their ID to prove their identity to authorities, but also in various private situations. Even though more and more spheres of life shift to the Internet, there has not been a comparable standard proof of identity for the online world as yet. In the future, it will therefore be possible to unequivocally identify a person online using the electronic ID card by reading out the data saved on the ID with a reader at the computer at home. This would render applications such as online banking and online shopping safer and simplify them considerably. Unsafe banking transactions on the basis of PINs and TANs could be a thing of the past. Furthermore, a safe and quick identification would be possible in all places that presently require the provision of ID data. Many official errands could be significantly shortened for the citizens and thus simplified, for example at the administrative office for citizens, the police or the public order office. The virtual town hall will be able to offer additional online services, and cross-cutting issues such as youth protection and substance abuse prevention on the Internet as well as the proof of age for vending machines and other automats will benefit from the new ID functions.

Another important project is the reform of the registration law. Due to the desired removal of the notification obligation in hospitals and nursing homes, the previous obligation for all these institutions to keep registration records of admitted persons has been removed. The institutions keep the corresponding data in the patients' files anyway so that an unnecessary bureaucratic duplicate collection of data and thus a double burden on hospitals and nursing homes could be removed.

Soon, the respective accommodation institution will be able to enter data that are already available from a client's reservation into the registration form in advance. A hotel guest will not need to fill in the compulsory hotel registration form personally any more, but just sign the already complete form. This way, not only hotel guests and hotel personnel will be perceptibly relieved of bureaucracy, but errors during the copying of data from the registration form into the accounting file of the institution will be avoided as well. The envisaged overall relief amounts to EUR 119.1 million.

All the projects launched show that especially IT solutions will constitute a basic element of the simplification strategy.

Additional measures

After first pilot measurements in the field of registration law, which yielded promising results, the Federal Ministry of the Interior started the systematic measurement of all information obligations applying to citizens in close cooperation with the Federal Statistical Office. The aim is to efficiently and perceptibly relieve the administrative burden on citizens as well by developing new simplification potentials and by taking corresponding simplification measures.

C.1.4.10 Federal Ministry of Justice

Simplifications

- Register entries

The Electronic Commercial Register, Cooperative Society Register and Company Register Act has helped to cut costs of the business sector and citizens considerably.

The changeover of the commercial registers to electronic operation alone massively accelerates procedures and leads to cost reductions for companies that amount to millions.

Due to electronic submission and shortened processing times, the registration procedures have been accelerated, which is in the companies' interest. However, the electronic keeping of the registers entails advantages for citizens as well. Online retrieval of in-

formation is possible at any time. Especially the publication costs for enterprises will substantially decline, for after the expiry of the transitional period (2009), the publication of commercial register entries in daily newspapers will not be obligatory any more. Sometimes several hundred euro were charged for these publications, while the electronic publication will merely cost one euro.

- Insolvency law

A major simplification and cost reduction of the insolvency procedure has been achieved by conducting the procedure in writing, publication on the internet, the specification of the details in the judgement opening insolvency proceedings, declarations of the liquidator for debtors who have the authorisation to do self-employed work, the specification of the procedure of appointing an insolvency administrator, the simplification of notification and the simplification of the procedure to obtain the consent of creditors.

Pursuant to a draft act on the debt relief of impecunious persons, on strengthening the rights of creditors as well as on the regulation of bankruptcy remoteness of licences, there will be no insolvency procedure opened for impecunious persons any more, instead the procedure of the discharge of residual debt will begin immediately. Due to the abolition of opening a procedure and appointing experts, a considerable reduction in bureaucracy is expected for debtors, insolvency administrators and trustees. At the same time, costs amounting to approximately EUR 168 million, which, however, are not relevant for the Standard Cost Model, will be saved from an estimated 96,000 consumer insolvencies and 32,000 insolvency procedures of other natural persons. Most of the savings concern the administrative sector.

- Modernisation of accounting law

In accounting law, the government draft adopted on the initiative of the Federal Ministry of Justice on 21 May 2008 regarding the Accounting Law Modernisation Act (Bundestag Publication No. 16/10067) provides essential cost reductions and relief for

medium-sized enterprises. The relief of medium-sized sole traders amounts to approximately EUR 2.25 billion. These savings of administrative costs are based on the proposed exemption from the obligation to conduct accounting, inventory and balancing in accordance with commercial law. It is intended to exempt sole traders who do not exceed certain threshold values (a turnover of EUR 500,000 or a profit of EUR 50,000 per fiscal year).

Moreover, corporations (especially GmbH (limited liability company) and GmbH & Co KG (limited partnership with a limited liability company as general partner)) are relieved from administrative costs of approximately EUR 300 million. The threshold values for the balance sheet total and sales proceeds named in § 267, Commercial Code, will be increased by 20 per cent. Thus more enterprises will be able to take advantage of the exemptions and facilitations associated with the classification as a "small enterprise" (for example, exemption from the obligation to have the annual accounts examined by an auditor; the profit and loss account does not need to be published with the annual accounts).

This overall savings potential of EUR 2.55 billion is reduced by additional costs of EUR 60 million, since the Accounting Law Modernisation Act elsewhere provides additional compulsory balance-related details to ensure necessary information and transparency. Altogether, the savings potential for the administrative costs is approximately EUR 2.5 billion based on the Accounting Law Modernisation Act.

C.1.4.11 Federal Ministry for the Environment, Nature Conservation and Nuclear Safety

Administrative burden

For the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety, a total of 918 information obligations of the business sector have been identified, entailing costs of EUR 1.5 billion. Approximately half of the administrative costs are

directly based on binding guidelines of European law. 214 out of the 918 information obligations cause administrative costs exceeding the de minimis limit of EUR 100,000, which is equivalent to a share of approximately 24 per cent. The vast majority of information obligations in the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety does not represent a burden to the business sector. Partly, the measured administrative costs also comprise the so-called "business-as-usual" costs resulting from activities that enterprises would conduct without a corresponding information obligation and which therefore cannot be influenced by means of statutory regulations.

Simplifications

The examination and implementation of possible simplifications of information obligations is an integral part of the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety's effort for better regulation. The aim is to develop environmental legislation more efficiently while keeping the high level of protection for man and environment and thus avoid unnecessary burdens on citizens, public administration and the business sector.

The environmental code is of particular significance as it is to merge and harmonise the environmental law, which is currently deeply fragmented, and to sort out outdated regulations. The first five volumes, which were adopted by the Federal Cabinet in autumn 2008, codify, among other things, the law pertaining to water, environmental protection and greenhouse gas emission trade and simplify the regulatory law for projects that are of particular relevance to the environment. The previous coexistence of separate approval procedures relating to emission protection and water legislation and of approval procedures in accordance with the Act on Environmental Impact Assessment and the Closed Substance Cycle and Waste Management Act is to be replaced by an integrated project authorisation. This will require less effort of the applying party: only one agency left as a point of contact, stan-

standardised procedural requirements, application documents need to be provided and submitted only once. For the agencies, the effort will be reduced as well: there will be no more parallel and multiple examinations. The official examination and coordination procedures will be substantially simplified.

Based on the repeal of the Federal Nature Conservation Act within the scope of the environmental code, the information obligation attributed to § 5, Paragraph 4, of the Federal Nature Conservation Act that causes administrative costs of EUR 108.86 million will be removed. The revision of the corresponding regulation in the Third Volume of the Environmental Code clarifies that the concerning information obligations result from the requirements of the agricultural specialised law. Therefore, in the Third Volume of the Environmental Code administrative costs do not incur any more. If corresponding information obligations exist in the agricultural specialised law, they shall have to be covered there. Otherwise, administrative costs of the business sector amounting to EUR 27.2 billion (net) can be saved on the basis of the first five volumes of the Environmental Code. Burdens resulting from information obligations that used to be governed by State law and now have to be governed by Federal law due to the altered legislative competences of the federalism reform were deducted from the gross relief.

The Environmental Code is based on preparatory works of other legislative projects: The act on the reduction in scope and the acceleration of authorisation processes under the Federal Immission Control Act dated 23 October 2007 was used to examine the scope of application of authorisation processes related to immission control. The amendments made lead to a reduction in administrative costs for the business sector by EUR 38 million. Additional savings of EUR 24.5 million have been achieved by the amendments to the Greenhouse Gas Emissions Trading Act of 7 August 2007. The cost relief can be attributed to the fact that the number of plants governed by this law have been reduced and that the request for allocation and the annual reporting of CO₂ has been

simplified. This means facilitations for small emitters in particular.

The activities of the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety include the regulation level. An example is the Ordinance on the Simplification of Law Relating to Landfills adopted by the Cabinet on 24 September 2009. This ordinance codifies the landfills law consisting of the Ordinance on Landfills and Long-Term Storage Facilities, the Ordinance on Environmentally Compatible Storage of Waste from Human Settlements and the Ordinance pertaining to the Recovery of Waste at Surface Landfills and amending the Commercial Wastes Ordinance. Leeway is provided to a justifiable extent so that the authorisation processes can be accelerated as a result. The revision is expected to yield a reduction in administrative costs by EUR 570,000 for the business sector.

Irrespective of these legislative projects, all essential information obligations were included in the examination for simplification potential. The following test results are particularly relevant with regard to findings from the measurement of administrative costs:

Due to the 5th revision of the Ordinance on the Avoidance of Packaging Waste of 2 April 2008, the administrative costs of the business sector have been reduced by EUR 204.5 million. The savings can mainly be attributed to the removal of the accountability obligation of suppliers for the return and disposal of sales packaging, which could be omitted as a result of the standardised licensing obligation for dual systems that was introduced along with the ordinance.

The relatively high administrative costs measured for the legal obligation to keep books and records and the obligation to issue or complete an X-ray passport in accordance with § 28 of the Ordinance on the Protection Against Injuries and Damage caused by X-rays are due to the high number of annual X-ray examinations. The introduction of the electronic health card is expected to yield savings which cannot be estimated as yet.

C.1.4.12 Federal Ministry of Transport, Building and Urban Affairs

Administrative burden

Most of the approximately 1,000 information obligations of the Federal Ministry of Transport, Building and Urban Affairs originate from the road traffic law. Like for the other modes of transportation, the information obligations mainly serve the purpose of ensuring traffic safety. The main purpose of the information obligations associated with urban development law is to ensure a sustainable urban development; they especially help in implementing urban development plans.

Simplifications

Irrespective of this sensitive environment, the Federal Ministry of Transport, Building and Urban Affairs has managed to achieve or initiate some relief for the business sector and citizens as well as the streamlining of processes in the public administration sector. For the period since the 2007 Annual Report, the following measures and efforts to reduce dispensable bureaucracy can be highlighted:

The Ordinance on the Amendment to Provisions on Drivers, which entered into force at the beginning of 2008, particularly saved craft businesses an estimated EUR 36.5 million per year due to the removal of information obligations, as it exempted certain 2.8 to 3.5 ton vehicles from the obligation to record the times during which they were in motion or parked.

Another step towards bureaucracy reduction and facilitation of administrative procedures is the introduction of electronic insurance certificates for vehicle registration as of March 2008. The online usage of the vehicle register at the Federal Office for Motor Traffic by vehicle registration agencies from 2009 on will create effective communication processes and accelerate the procedures within the agencies.

Bureaucracy reduction is intensely pushed ahead in the field of construction and contract awarding. The Federal Ministry of Transport, Building and Urban Affairs has

lifted the obligation to keep accounting records for the construction of new buildings by introducing the claim enforcement act, which will enter into force on 1 January 2009. This hitherto existing obligation causes enormous documentation work which is not necessary any more nowadays since all relevant data are collected within the scope of orderly business operations anyway.

Furthermore, the ongoing efforts to simplify public contract law in the field of awarding construction contracts are to considerably simplify the companies' proofs of suitability, which are indispensable especially for construction contracts. First of all, the system of a non-contract based competence check of enterprises – the so-called prequalification – is to be strengthened and established in the Contracting Regulations for Public Works as a priority proof of competence. Enterprises that apply for several public invitations to tender in the field of construction every year do not need to submit all proofs of competence every time, but may refer to their prequalifications. Furthermore, it is intended to allow self-declarations on part of the enterprise as an initial proof of competence. Only those enterprises placed on the short list will have to provide real proof. These simplifications are expected to substantially relieve both enterprises and contracting authorities.

In addition, the following legislative projects of the Federal Ministry of Transport, Building and Urban Affairs will lead to a considerable relief.

The Act on the Revision of the Housing Benefit Legislation and on the Amendment to the Social Code, which will enter into force on 1 January 2009, will simplify two information obligations for the business sector. For citizens, one information obligation will be simplified and another one will be removed.

Moreover, the Federal Ministry of Transport, Building and Urban Affairs is currently working on a reform of the legislation related to driving instructors. This is expected to yield a reduction in the burden on the branch

caused by information obligations and hence a reduction in the costs they incur.

C.1.4.13 Federal Ministry of Defence

Administrative burden

Compared to other ministries, the burden of EUR 404,005 on the business sector caused by nine information obligations can be considered extremely low.

Simplifications

The focus of bureaucracy reduction in the Federal Ministry of Defence is on the administrative sector. Here, a holistic approach is pursued which is intended to especially achieve a perceptible relief on site. As regards the basic idea of the "internal de-bureaucratisation" programme, reference is made to Paragraph B.3.2.

Within the scope of this internal programme, a catalogue of simplification measures to be examined is continuously updated. The following measures have already been implemented:

The selection and induction offices used to send comprehensive information material on service in the Bundeswehr to the men liable to military service along with the summons for pre-induction examination. This practice was discontinued on 1 April 2007. Instead, reference is made to the Bundeswehr website, thus saving postage costs of approximately EUR 220,000 per year.

Since 1 April 2007, the files of conscientious objectors are no longer sent to the Federal Office of Civilian Service as a paper copy. Instead, the files are electronically registered and submitted by e-mail via secure data links, which saves postage costs of approximately EUR 220,000 per year.

To implement the Federal Data Protection Act within the area of responsibility of the Federal Ministry of Defence, a total of 57 specific directions have been issued in the past five years. These are now being combined and integrated in a revised edition of the "Implementing Provisions Applicable to the Federal Data Protection Act within the Federal Ministry of Defence Area of Re-

sponsibility". The 57 specific directions have been repealed, thus considerably facilitating the implementation of the Federal Data Protection Act.

Based on a NATO agreement, all bridges in the Federal Republic of Germany have been categorized by military load classes and labelled accordingly. A permanent labelling is not required any more. The data can be obtained from the road traffic authorities, if necessary. Due to the renunciation of labelling, approximately EUR 1.5 million will be saved for outstanding signs, and another EUR 500,000 per year as the maintenance and cleaning of the existing signs is now unnecessary.

Before the revised directive "Implementing Provisions Applicable to the Direction of the Federal President regarding the Appointment and Discharge of Military Personnel" entered into force on 1 August 2007, all military personnel received their certificates of appointment and an additional letter announcing the assignment to the post and a funded billet. Now, this is done only if the rank is assigned to several pay grades. Thus, a relief of EUR 207,000 per year can be achieved.

On 14 May 2008, a revised Ordinance on the Right to Wear Uniforms for Persons Who Have Retired from Military Service entered into force, the contribution to bureaucratization of which is that upon request, former military personnel are granted a general permission to wear a uniform to events of soldiers and reservist associations instead of individual applications and authorisations for each single event.

The Federal Ministry of Defence successfully continued to reduce the relatively low number of information obligations by limiting the indispensability status of civil employees for military service to states of tension or defence, and by relieving the See-Berufsgenossenschaft (seafarers' trade association) from the control of persons liable to military service, with which it had been tasked hitherto.

C.1.4.14 Federal Ministry of Economics and Technology

Administrative burden

The Federal Ministry of Economics and Technology identified 1,476 information obligation in its holdings of 900 standards (out of these, 1,003 information obligations are allotted to D, 223 information obligations are allotted to DI and 254 information obligations are allotted to I¹⁵). Upon completion of the measurement of all information obligations affecting the business sector, an administrative burden of approximately EUR 2.76 billion was identified. The main burden is placed on the areas of the Conditions concerning Contracts for Supplies and Services/Freelance Supplies and Services, statistics, the Medicines Price Ordinance and the Industrial Code.

The Federal Ministry of Economics and Technology has committed itself to having the own Standard Cost Model process examined by external experts, including cooperation with the associations of trade and industry. This ensured that the process could be conducted with a high degree of acceptance. Besides the external examination of the identification of information obligations, the Federal Ministry of Economics and Technology did not generalise the question of limiting the responsibility of implemented EU or international law, but exactly determined the costs within the scope of the study "Examination of information obligations resulting from extended European and international law within the Federal Ministry of Economics and Technology's area of responsibility incumbent on the business sector with regard to achieving the objectives of bureaucracy reduction". Thus, it was possible to determine whether the necessary regulation intensity was exceeded (so-called "gold

plating") in the implementation of EU law. The project findings provide an instrument that points out possible courses of action at substantive law level in order to drop burdensome regulations or to use leeway for the implementation of an international regulation.

Against the backdrop of detailed and highly branch-specific regulations, the ministry commissioned a research project as well with the aim of identifying significant relief potentials for the costs caused by information obligations. The results of this expertise are to indicate additional relief measures.

The baseline management showed that the 1,479 information obligations place a burden of EUR 2.76 billion on the business sector every year. The costs induced by the national sector (D) amount to approximately EUR 800 million, the sectors DI and I cause costs of approximately EUR 1.6 billion and EUR 360 million, respectively. The concrete examination of implemented EU law showed that the reduction target in this area should be EUR 170 million.

Simplifications

Besides the implemented measures provided in the First and Second Acts on the Relief of Medium-Sized Enterprises, more considerable relief has been initiated.

On 25 June 2008, for example, the Federal Cabinet adopted the introduction of the Electronic Income Record (Elektronischer Einkommensnachweis – ELENA). ELENA is intended to replace the hitherto mandatory paper income tax returns submitted for the purpose of applying for welfare benefits by allowing employers to send income data monthly to a central database by electronic means. The draft law initially provides the adjustment of certificates in the fields of unemployment benefits, Federal child-raising allowances and housing allowances. From 2012 on, this alone will lead to a relief in administrative costs amounting to approximately EUR 82 million per year for enterprises and to a further savings potential for the public administration of annually EUR 75 million within the scope of Social Code

¹⁵ D = solely initiated by the national legislator, I: regulations originating from EU and international law, DI: extended implementation of EU and international law

III (see section C.1.4.3, Federal Ministry of Labour and Social Affairs). To achieve further relief, it is intended to include all other information and certificates in association with the Social Code in this procedure by 2015.

Furthermore, the Federal Cabinet adopted a Third Act on the Relief of Medium-Sized Enterprises on 23 July 2008. It comprises a total of 23 measures to reduce the administrative burden. The core elements of the draft law include a simplification of the counting of craft enterprises and a whole package of facilitations in commercial law. The law entails a total reduction in administrative costs of at least EUR 97 million for enterprises and at least EUR 8.6 million for the public administration sector in the year 2009. In the long term, the average relief for the business sector will probably be approximately EUR 76 million per year.

The Federal Ministry of Economics and Technology is preparing additional relief measures for the business sector. These include the revision of the Conditions concerning Contracts for Supplies and Services/Freelance Supplies and Services and the revision of the contracting legislation and of the Statutory Fee Schedule for Architects and Engineers.

The Federal Ministry of Economics and Technology is among those ministries which already have completed the identification of information obligations for citizens and the public administration so that the determination of the financial burdens can start immediately.

C.1.4.15 Federal Ministry for Economic Cooperation and Development

Administrative burden

The Federal Ministry for Economic Cooperation and Development features only three statutory information obligations resulting from the Act on Development Workers relevant to the business sector. According to measurements by the Federal Statistical Office, these information obligations cause very low costs due to the low number of

cases. There are no statutory information obligations for citizens in this ministry's area of responsibility.

In the absence of relief potential, the Federal Ministry for Economic Cooperation and Development cannot make a major contribution to the reduction of legal administrative costs for the business sector or for citizens.

C.1.5 Perceptibility of/Measures for Individual Industrial Sectors

In the Cabinet decision of 28 February 2007, the Federal Government committed itself to a bureaucracy reduction that will have tangible effects. As underlined in the 2007 Annual Report, it therefore did not limit the focus of its examination of simplification measures to those information obligations that place a particular burden on the overall economic situation, for which the high number of concerned enterprises is a characteristic rather than the time needed to fulfil these obligations. While simplification measures for such information obligations may lead to the desired relief for the overall economy, the required processing times are merely reduced by a few minutes for the individual enterprise.

However, information obligations that do not feature high case numbers and thus do not count among the most costly ones incumbent on the national economy, yet which involve quite a significant amount of time for processing have been looked at as well (the so-called micro level). First indications were already contained in the results documents submitted by the Federal Statistical Office to the ministries for every information obligation. Apart from the overall burden, these documents listed the time burden in each case. In addition, the Federal Statistical Office evaluated the findings of the baseline measurement in cooperation with the Better Regulation Unit with the aim of providing the ministries with a subset of information obligations from their respective areas of responsibility that are particularly relevant with regard to the burden on individual cases.

Besides the 50 information obligations that were most costly for the overall economy at the time of the 2007 Annual Report (see C.1.2), the remaining 9,250 information obligations were examined as well, using a statistical analysis pattern. The central criterion was the amount of time needed to fulfil an information obligation. Furthermore, the case number was a selection criterion as well in order to exclude information obligations that occur rather rarely (for example, the request for the authorisation of a commercial airport).¹⁶

Applying the selected criteria led to a subset of approximately 750 perceptible information obligations that resulted in a total burden of EUR 5.7 billion. This corresponds to 85 per cent of the remaining burden of all information obligations beyond the TOP 50. In addition, those of the 750 information obligations for which the answers given by the enterprise interviewed during the measurement process suggested a particularly distinct degree of perceptibility were specially labelled.

Following this systematic plan, the Federal Government complied with its self-commitment to consider not only the effects on the overall economy by the reduction of administrative burdens, but also highly perceptible administrative burdens on individual enterprises or sectors. This is in line with a proposal made by the National Regulatory Control Council.¹⁷

Examples

Pursuant to § 38, Paragraph 1, Clause 1, of the Corporate Income Tax Act, corporations were obliged to update information on unencumbered equity until 2018, even after the introduction of the half-income system. With a processing time of 38 minutes and an annual case number of 60,000, this equals a burden of EUR 4.1 million. The 2008 Tax Amendment Act removed this obligation for almost all corporations. Exceptions apply to those enterprises that keep such equity upon request in accordance with § 34, Paragraph 16, of the Corporate Income Tax Act. This exclusively concerns housing enterprises. Therefore, the number of cases was reduced to 3,000, which means that in 57,000 cases, the enterprises are relieved from a rather extensive information obligation. Altogether, the burden is reduced to EUR 0.2 million with the time consumption remaining unchanged, so that savings of EUR 3.9 million (95 per cent) will be achieved.

In accordance with §§ 79-81 of the Agricultural Statistics Act, a survey is to be conducted with forest producers. Due to the low case number of 2,104, this regulation caused a rather insignificant overall burden of EUR 30,000, however, it required quite a lot of time (46.75 minutes) per case. Since the extension of the frequency of the survey in 2007 (annual instead of semi-annual) and its simplification (omission of the items sales in the previous year and sales in the current year), the time effort has been reduced by approximately two thirds to 15.58 minutes and the case number to 1,052. This results in an overall relief of approximately EUR 25,000, or over 80 per cent, to now EUR 5,000.

¹⁶ For both criteria, the upper quartile (i.e. the upper quarter of the distribution of all information obligations) was used for filtering. Thus, only information obligations with a minimum of 15 minutes per case and a minimum case number of 2,000 were taken into consideration.

¹⁷ Cf. 2008 Annual Report of the National Regulatory Control Council, page 23.

C.2 Avoiding New Bureaucracy

The generation of undesired burdens is avoided.

C.2.1 Ex-ante Procedure

The effective reduction in bureaucracy is confined not only to reducing existing burdens to an acceptable degree. For sustainable relief, new bureaucracy has to be largely avoided, or at least restricted to the minimum. The Federal Government has committed itself to observe this requirement for the development of new laws and regulations and thus to examine its draft regulations with the aim of identifying associated administrative burdens. This means that the ministries will estimate the effects of the planned regulation on the administrative costs in the business sector in accordance with a standard procedure, the ex-ante procedure which was introduced in December 2006. The results of the examination are presented in the draft law or draft regulation.

To support the Federal Government in its effort to reduce bureaucracy, the National Regulatory Control Council has been established as an independent control and advisory body. Prior to the involvement of the Cabinet, the National Regulatory Control Council is regularly included in the plausibility check of the effects on the administrative burden presented by the ministries. Its statements are integrated into the draft laws adopted by the Cabinet, and as such, they are taken into account in the further parliamentary legislative process as well.

The application of the ex-ante procedure and the cooperation between the National Regulatory Control Council and the ministries ensure that new administrative burdens can be avoided at an early stage. Furthermore, the Federal Government was able to reduce the administrative costs for the business

sector by approximately EUR 1 billion by the end of June 2008 due to the measures checked by the National Regulatory Control Council¹⁸.

This consideration could not consider information obligations from drafts that had been adopted by the Cabinet within a transitional period since the effective date for the baseline measurement (30 September 2006) – without the ex-ante procedure and without the involvement of the Regulatory Control Council. This transitional period agreed between the Federal ministries and the National Regulatory Control Council is mainly based on the technical and time-related gap between the effective date of the baseline measurement and the obligatory beginning of the ex-ante procedure in December 2006. Since these information obligations could neither be identified by the baseline measurement nor by the ex-ante procedure, the reduction potentials that might be relevant for achieving the reduction target cannot be precisely quantified at present. To close this gap, the information obligation incumbent on the business sector will be identified by the ministries.

Generally, the ex-ante procedure also comprises administrative burdens on citizens and on the public administration sector. However, only for the business sector, a quantified indication of burdens has been binding so far. Therefore, the Federal Government and the National Regulatory Control Council have reached agreement on a graded method, according to which the naming and qualification of the burdens as well as the consideration of existing alternative regulations would be sufficient for citizens and the public administration. Now, the administrative burden on citizens will be quantified as well in accordance with the decision of the Secretaries of State Bureaucracy Reduction Committee of 19 March 2008 (for details, refer to Chapter B.2).

¹⁸ Cf. 2008 Annual Report of the National Regulatory Control Council, page 25.

C.2.2 Monitoring

The assessment of the administrative burden is a reflection of the situation at a time before the matter is referred to the Cabinet. It does not portray changes made within the scope of the parliamentary legislative process. The assessment cannot predict either whether the administrative burdens will develop in practice as expected. Especially for elementarily new projects, for which no empirical data were available at the times of concept development and the ex-ante assessment, it is important to determine the actual administrative burdens. The burden resulting from an existing information obligation may change in the course of time. This especially concerns the number of cases. If an existing information obligation is to be amended, an up-to-date basis for the ex-ante assessment might be lacking. For this reason, the database has to be continuously updated.

As concerns new information obligations or information obligations that are to be amended, the ministries will submit the regulation project, including the ex-ante assessment of the administrative burden and the comment of the National Regulatory Control Council to the Federal Statistical Office for information after the ministerial coordination process. The Federal Statistical Office will record the new or amended information obligations in the database. There will be no separate recording by the ministries. Two years after they entered into force, the information obligations will be measured by the Federal Statistical Office if the estimate from the ex-ante procedure exceeds the limit of EUR 100,000. In coordination with the competent ministry, the Better Regulation Unit may also initiate a measurement conducted by the Federal Statistical Office if there are objective indications that the parameters on which the assessments were made have changed (particularly major changes to the parliamentary procedures or new insights, e.g. due to measurements by third parties). If an existing information obligation, for which a burden is mapped in the database, is to be changed in the course of a concrete regulation project, the responsible ministry may initiate an up-

to-date measurement at the Federal Statistical Office (so-called occasion-related measurement). The original burdens are evaluated and entered into the Standard Cost Model database by the Federal Statistical Office after feedback was provided by the responsible ministry.

To make the identification, measurement and evaluation of information obligations resulting from new regulation projects as efficient as possible, an electronic solution is being worked on.

D Combination with Additional Programmes and Initiatives

The Bureaucracy Reduction and Better Regulation Programme is closely connected with other programmes and initiatives

The public administration is a site factor in international competition. Social, technological and demographic changes demand innovation from the administrative sector as well. Government tasks should be fulfilled efficiently, with a view to customer needs, and in a high quality. The programmes **"Focused on the Future: Innovations for Administration"** and **"eGovernment 2.0"** adopted by the Federal Government on 13 September 2006 provide the basis for the administration to efficiently fulfil the increasing demands.

The **2008 Implementation Plan** agreed upon on 19 March 2008 informs on the progress achieved in 57 modernisation projects in the fields of personnel management, administration control, organisation and eGovernment to date. It is this year's work programme for a capable, efficient Federal administration in close touch with the citizens.

A greater responsiveness to the concerns of the people means that the public administration will have to regard its structures and procedures from the citizens' and the business sector's point of view and to adjust itself to their needs: Numerous modernisation projects show that the Federal Government increasingly uses information technology, for example, for the introduction of **115** as the **uniform telephone number for authorities**.

Another example of the role of IT solutions in the modernisation of the public administration is the project for the **establishment and development of competence and service centres**. Within the scope of task-related criticism and prioritisation, the authorities are to focus on their specialist and core tasks. This means that administrative

services as far as they include only supporting activities and no decision competences can be transferred to cross-agency service centres. Automated and standardised processes form the basis for this clustering. Examples include administrative activities in the fields of personnel costs accounting, budget, procurement, information technologies, organisation and internal services. The sustainable expansion of service centres at the Federal level allows an increase in the efficiency (especially regarding personnel and material costs) and quality (especially process quality, quality of data for decision support, service quality) of common tasks to the benefit of all Federal ministries and their subordinate authorities.

A project on the **promotion of a citizen-friendly administrative language** also makes a significant contribution to bureaucracy reduction. A lack of comprehensibility may cause citizens to not accept administrative action or interpret them as arbitrary. Since 2008, the Federal Government has been working together with IDEMA, the Internet service for a modern administrative language (Internet-Dienst für eine moderne Amtssprache) of Ruhr University Bochum. The aim is to establish a simple, comprehensive language in administrative daily routine. Comprehensible texts also contribute to improving the reputation of the administrative sector in the general public and to reducing the disenchantment with administration and politics.

The use of modern information technologies bears a considerable potential for the reduction in administrative costs while the substance and purpose of regulations remain unchanged. With the **eGovernment 2.0** programme, the Federal Government pushes the use of the Internet for Federal administrative services ahead and supports the objectives of the 2006 and 2007 IT summits.

Among other things, the programme focuses on an orientation towards the needs of the

business sector and the citizens as well as on increasing the transaction depth of online services, especially for enterprises. Comprising 32 pilot projects at present, the programme contributes to reducing administrative costs. Due to eGovernment services within the scope of the fight against money laundering, for example, administrative costs of over EUR 100 million per year can be reduced.

In close coordination with the **Bureaucracy Reduction and Better Regulation** Programme, **eGovernment 2.0** was developed as a means to identify and prioritise eGovernment potentials, using the database of bureaucracy-induced costs measured in accordance with the Standard Cost Model. Thus all ministries are provided a tool to identify potential eGovernment services to reduce the administrative costs resulting from all suitable information obligations and to propose solutions for the implementation. In the next step, the application of this tool in the Federal Administration is to be pushed ahead.

The European Directive on Services in the Internal Market of 12 December 2006 also features interfaces to bureaucracy reduction. The aim of the directive is to facilitate the access to the public administration for service providers, to promote cross-border service transactions and thus to make a major contribution to the attainment of a uniform internal market. To achieve this, obstacles for the start up and delivery of services in particular are to be removed by the expiry of the implementation deadline on 28 December 2009.

Pursuant to the principle of the one-stop government, **standard points of contact** will be established in the administration. Upon request of the service providers, they will act as a guide for the administrative procedures, regardless of whether at the Federal, the State or the municipal level. The Federal states will decide where to base the points of contact and how they will fulfil their tasks. Furthermore, the directive obliges the member states to identify constraints of the freedom to provide services and to establish

conformance with the European provisions, either by amendment or abolition, if necessary. This also offers the opportunity to remove unnecessary constraints in legislation in the service sector.

In the discussions with the Commission on Federalism II, the Federal Government pursues the aim of achieving a comprehensive modernisation of the administrative sector and thus a more efficient, more effective and more citizen-friendly administration. Here, it is of particular importance to improve the administrative cooperation at the horizontal and vertical levels in the field of the administrative services (for example, by performing services for other agencies and levels), to reorganise the currently deeply fragmented and confusing administrative information technology and to create the prerequisites for comparability.

E Cooperation with Federal States, Municipalities, Self-Administering Bodies, EU

E.1 Cooperation of Federal Government, Federal States, and Municipalities

Federal authorities, Federal states and municipalities join forces: first pilot procedures are being prepared

The Federal Government, the Federal states and the municipalities have continued their discussions on the Standard Cost Model and focused on the perceptibility of simplification measures.

The Federal states and the municipalities are examining the simplification proposals contained in the Federation Interim Report of 30 April 2008 for intersections and supplementation potential both with regard to own legal simplification initiatives and opportunities for improvement in the implementation.

At a meeting of the Federal States Bureaucracy Reduction Network on 25 and 26 September 2008 in Potsdam, the States agreed to examine the following fields of regulation relating to Federal law as defined by the above statements for the practical implementation of simplifications:

- Parental and child allowances
- Federal Training Assistance Act
- Housing allowances

The Federation provides support for these projects by identifying and measuring the relevant information obligations of Federal law.

E.2 Cooperation with Self-Administering Bodies

The cooperation with self-administering bodies has been put into concrete terms

Social security entities are corporate bodies under public law and independently fulfil the tasks legally assigned to them. They are under the legal supervision, however, not the functional supervision of the state. This means that the responsible Federal authority will check the legitimacy but not the plausibility and efficiency of the actions.

The social security entities have not been directly involved in the implementation of the Government's **Bureaucracy Reduction and Better Regulation** programme. Accordingly, their standards at the regulation level (regulations, circulars, common announcements, contracts, agreements) were generally not taken into account for the Standard Cost Model process.

E.2.1 Agreed Proceedings

By invitation of the Federal Government and the National Regulatory Control Council, a top-level meeting with representatives of all branches of social security was held on 28 February 2008. The participants welcomed the efforts of the Federal Government and proclaimed their willingness to support the course adopted. It was agreed to start with the model examination of individual areas in order to score a quickly visible success. The differences in the regulations of the individual columns of the social security system are to be taken into account appropriately.

By including legal acts of social security entities into the ongoing examinations, a significantly higher number of information obligations is to be identified for the business

sector and the resulting costs are to be made transparent. The Standard Cost Model holds an opportunity to make simplification potentials visible in the respective autonomous task spectrum and to take concrete measures to implement them accordingly.

E.2.2 Current Status

The social security entities are presently preparing proposal for areas in which administrative burdens can be examined and simplification proposals can be developed. Further proceedings are determined by separate working groups in the fields of labour, health and care, accidents and pensions. The working groups comprise experts of the concerned social security entities, the Secretariat of the National Regulatory Control Council, the Better Regulation Unit in the Federal Chancellery, the Federal Statistical Office as well as accompanying experts of the respective responsible Federal ministry.

For the field of labour, it was agreed to identify all information obligations issued under the responsibility of the Federal Employment Agency and to measure them with support from the Federal Statistical Office. Simplification proposals shall then be developed on the basis of these data. Furthermore, the Federal Employment Agency informed that all new regulations will undergo an ex-ante assessment applying the Standard Cost Model analogously.

In the health sector, too, the Standard Cost Model will be used to identify particularly burdensome areas. This will be based on an analysis of new legislation since 2006 initiated by the Association of Panel Doctors Westfalen-Lippe, the results of which were examined for nationwide relevance. Subsequently, the National Association of Statutory Health Insurance Physicians developed corresponding simplification proposals. The proposals were discussed in the working group and are now to be tabled to the decision-making bodies.

The working groups on pensions and accidents both opted for focusing on individual

areas with an obvious simplification potential at first and to use the Standard Cost Model to measure the success of simplification measures. Here, too, the Federal Statistical Office provides support.

E.3 Cooperation with the European Union

First measurement results of the EU Action Programme are available

E.3.1 Bureaucracy Reduction at All Levels

The German legal system is strongly influenced by provisions of European law. In some areas, this affects up to 80 per cent of the existing standards (agriculture, environment, and others). From the perspective of a concerned enterprise, however, it makes no difference if a burden is caused by a German regulation or an EU provision.

For the EU Action Programme for Reducing Administrative Burdens in the European Union to be a success,¹⁹ it is essential, also at the national level, that every level makes a contribution to bureaucracy reduction. Concerning the transposition of EU regulations into German law, the Federal Government and the legislator ensure that this does not entail any unnecessary burdens. The same applies to the implementation of EU provisions by German authorities.

The successful simplifications achieved by the Federal Government to date demonstrate that there is room for perceptible simplifications in EU law as well. The Federal Government will continue to make use of this leeway.

Irrespective of that, many burdens originate from EU directives and EU regulations: At the EU level, the course is set for regulation

¹⁹ Cf. http://ec.europa.eu/enterprise/admin-burdens-reduction/home_de.htm.

approaches entailing new information obligations or for approaches that largely make do without information obligations. Therefore, the Action Programme of the EU commission is right in starting with this central decision. The Federal Government supports the EU Commission in the development of simplification proposals and will pronounce itself in favour of a perceptible bureaucracy reduction of EU law in the Council negotiations within the scope of the EU legislative procedure.

At the 2007 spring summit under the German presidency, the member states of the European Union tasked the EU Commission with the implementation of the EU Action Programme and committed themselves to reducing the administrative costs at the EU level by 25 per cent by 2012.

E.3.2 Measuring Administrative Costs throughout Europe

In contrast to the German baseline measurement using the Standard Cost Model, the EU Action Programme does not provide for an EU-wide measurement, but (initially) limits the measurement to 13 so-called priority areas which, according to an estimate by the EU Commission, make up approximately 80 per cent of the overall administrative burden. The measurement comprises certain information obligations from the fields of company law, taxes, financial services, working environment, transport, environment, agriculture, fisheries, food safety, health, public procurement, cohesion policy.²⁰

The EU Commission was able to complete the identification and measurement of the administrative costs resulting from EU law in the 27 member states by the end of July 2008. The measured data are currently evaluated by the EU Commission. It is planned to

publish the results for the entire EU along with a package of simplification proposals at the beginning of 2009 at the latest.

The burden on the business sector in Germany caused by implemented EU regulations was determined within the scope of the German baseline measurement conducted by the Federal Statistical Office. The Federal Statistical Office completed these measurements in July 2008. The measured data from Germany will be integrated into the EU overall result.

In Germany, some EUR 25 million and thus approximately half of the annual overall administrative burden on enterprises are caused by provisions that go back to regulations at the EU or international level. Costs resulting from directly applicable EU law, i.e. EU regulations, were not identified comprehensively, but only in selected areas.

The German baseline measurement yields a total burden of approximately EUR 18 billion for the 41 pieces of legislation selected by the Commission from 13 priority areas (approximately EUR 4.1 billion from EU company law plus approximately EUR 13.9 billion from the other twelve areas; see Table 3). Added to this are the results of the measurements requested by the EU Commission, that have not been measured in Germany. The results are expected for the beginning of 2009.

²⁰ It includes 41 selected pieces of legislation (as of July 2008); an overview in the English language is available at http://ec.europa.eu/enterprise/admin-burdens-reduction/priority_area_en.htm.

Table 3: Administrative costs resulting from information obligations in the priority areas in Germany* (source: Federal Statistical Office)

Priority Area	Burden (in 1,000 Euro)
Agriculture and Agricultural Subsidies*	131
Cohesion policy*	*
Environment	197,587
Financial Services	1,094,291
Fishery*	*
Food Safety	389,343
Pharmaceutical Legislation	220,343
Public Procurement*	*
Statistics	142,262
Tax Law (VAT)	11,799,218
Transport*	*
Working environment/employment relations	63,596
Annual accounts/company Law	4,401,820
Not assigned**	21,435
Total	18,330,026

* For these areas, the EU Action Programme recognises information obligations from EU regulations that have not been identified and measured in the German baseline measurement according to the status of decisions of the Committee of State Secretaries (March 2008). A particularity in the field of "Transport" is that there is a directive which was implemented in the middle of 2007 and therefore is not included in the identification period of the baseline measurement. For these areas, the EU Commission will determine the costs of the information obligations from EU regulations.

** An information obligation from the fields of "Statistics" – "Working environment/employment relations" which could not be definitely assigned.

Note:

Due to methodological differences (for example, the basic tariffs, the extrapolation technique and the definition of information obligations), the results of the EU measurement process for Germany, which will presumably be published by the EU Commission in early 2009, may differ from the results measured in the national process. These differences shall be marked in the EU reports.

E.3.3 Reducing Administrative Costs throughout Europe

Along with the result of the baseline measurement throughout the European Union, the EU Commission will present a catalogue containing proposals for the reduction in unnecessary bureaucracy in early 2009 at the latest. These proposals originate, among other things, from the Directorates General of the EU Commission, the member states, the online consultation procedure of the EU commission²¹ and from a series of so-called

"country events" staged throughout the European Union. These events are locally organised by the EU Commission in cooperation with the member states in order to introduce the EU Action Programme to enterprises, trade and business associations and other social groups. By invitation of the Federal Chancellery and the EU Commission, approximately 130 participants discussed simplification potentials of EU law at the "Reducing Administrative Burdens in Europe Conference" in Berlin on 5 June 2008.

Before the measurement of the administrative costs throughout the European Union began, the EU Commission had initiated a package of fast track actions for bureaucracy reduction in spring 2007. Eight out of a total

²¹ Cf. http://ec.europa.eu/enterprise/admin-burdens-reduction/home_de.htm.

of ten measures with an annual relief volume of EUR 1.3 billion for the European Union have been implemented to date. At the beginning of 2008, the EU Commission presented a new package of fast track actions with a relief volume of additional EUR 1 billion. According to the EU Commission, approximately EUR 500 million had been saved by the middle of the year.

Since January 2008, the High Level Group of Independent Stakeholders on Administrative Burdens under the chairmanship of former Bavarian Minister President Dr Edmund Stoiber has held meetings at a regular basis. This group consults the EU Commission regarding the implementation of the EU Action Programme and collects and assesses simplification proposals. It may propose the expansion of the EU Action Programme to other policy areas. The mandate of the group will expire in 2010 and thus ensure the continuity of bureaucracy reduction within the European Union beyond next year's elections to the European Parliament and the assembly of the new College of the EU Commission. In May 2008, the group examined a package of simplification measures from the field of EU company law and recommended actions that would entail a relief of more than EUR 7 billion per year throughout the European Union.

Annex 1a: Examination of the 50 Most Costly Information Obligations from the 2007 Annual Report²²

Rank in 2007 Annual Report	Rank after completion of measurement	Initial burden in EUR 1,000	Ministry	Information obligation	Act	Legislative level ²³	Examination status
1	1	6,197,445	BMF	Retaining of invoices	Turnover Tax Act	I	Under examination (change of legislative level)
2	3	3,650,121	BMF	Filing a tax return	Turnover Tax Act	DI	Under examination.
3	4	3,539,924	BMJ	Obligation to draw up annual and consolidated accounts, verification and disclosure for all corporations (verification for medium-sized and large companies only)	Commercial Code	I	The provisions are based on EU law. The increase of the threshold values for small and medium-sized companies included in the government draft of the Accounting Law Modernisation Act will bring about relief. The EU Commission announced that additional proposals for the simplification of the European accounting directives will be presented in 2009.
4	9	1,282,480	FMF	Obligation to file tax returns	Corporate Income Tax Act 1977	D	Measures planned within the scope of the Third Act on the Relief of Medium-Sized Enterprises: Increasing the tax allowance pursuant to § 24 of the Corporate Income Tax Act to EUR 5,000 and increasing the tax allowance pursuant to § 25 of the Corporate Income Tax Act to EUR 15,000.
5	6	1,612,741	BMF	Obligation to file trade tax returns	Trade Tax Act	D	The measurement result is still being examined; additional measures for bureaucracy reduction to be combined in a legislative project of the Federal Ministry of Finance in due course.
6	10	854,365	BMF	Separate declaration of intra-community deliveries in the tax proceedings	Turnover Tax Act	I	Additional measures for bureaucracy reduction to be combined in a legislative project of the Federal Ministry of Finance in due course.

²² Information obligations that have been reassessed due to progress made in the measurement process have been labelled for information purposes.

²³ D = solely initiated by the national legislative authority, I: regulations originating from EU and international law, DI: extended implementation of EU and international law

Rank in 2007 Annual Report	Rank after completion of measurement	Initial burden in EUR 1,000	Ministry	Information obligation	Act	Legislative level ²³	Examination status
7	13	696,124	BMJ	Obligation to draw up annual and consolidated accounts and situation reports for credit or financial service institutes, including verification and disclosure	Commercial Code	I	The provisions are based on EU law.
8	16	540,800	BMJ	Provision of consumer information for the duration of the insurance contract	Insurance Contract Act	DI	Since 1 January 2008, Nos. 8 and 13 have been governed by insurance contract law. Thus, responsibility has been transferred from the Federal Minister of Finance to the Federal Minister of Justice.
9	17	473,106	BMF	Advance turnover tax return	Turnover Tax Act	DI	The measurement result is still being examined; planned measures within the scope of the Act on the Relief of Medium-Sized Enterprises III: Increasing the turnover threshold for small enterprises to EUR 19,000; § 19, Paragraph 1, of the Turnover Tax Act, estimated relief: EUR 1.42 million.
10	18	453,165	BMG	Accounting of medical services	Social Code V	D	Since the new uniform measure of effectiveness entered into force on 1 January 2008, the accounting for medical services in accordance with the provisions of the Act to Strengthen Competition in the Statutory Health Insurance System has been considerably simplified for physicians. This substantially reduces the time effort needed to settle services with the Panel Doctors' Association. For quantification, a re-identification has to be conducted in due course.
11	19	445,706	BMG	Accounting for medicines by pharmacies	Social Code V	D	Due to the planned health card and the associated electronic prescriptions, the time effort involved in the accounting on part of the pharmacists is expected to decrease substantially. A quantification will be possible only after nationwide implementation and the introduction of electronic prescriptions.

Rank in 2007 Annual Report	Rank after completion of measurement	Initial burden in EUR 1,000	Ministry	Information obligation	Act	Legislative level ²³	Examination status
12			BMI	Information on the special notification obligation in hospitals, nursing homes, and similar facilities	Framework Act on Registration		Due to incorrect case numbers, which had been set too high, this information obligation had to be corrected. The calculations that resulted in rank 12 originally had been based on a case number of approx. 18.7 million requests for information by entitled authorities (police and others). However, this number represents the number of all registered patients per year (different information obligation). Therefore, the actual administrative costs amount to only approx. EUR 565,886. Nevertheless, the Framework Act on Registration represents a key point of the simplification strategy of the Federal Ministry of Finance. The ministry draft on the new registration act entails a relief of approx. EUR 119 million.
13	24	322,920	BMJ	Provision of consumer information prior to the conclusion of an insurance contract or upon occurrence of the covered event	Insurance contract act	DI	Since 1 January 2008, Nos. 8 and 13 have been governed by insurance contract law. Thus, responsibility has been transferred from the Federal Minister of Finance to the Federal Minister of Justice.
14	28	235,341	BMU	Proof of fulfilment of the return and disposal requirements of sales packaging by suppliers	Packaging Ordinance	DI	Nos. 14, 47 part of the 5th revision of the Packaging Ordinance with an overall relief volume of EUR 204.5 million.
15	11	836,227	BMAS	Calculation of social contributions	Social Code IV	D	The costs recognised in the 2007 Annual Report are based on a cost reduction by EUR 650 million due to the creation of a simplification regulation in August 2006. Further cost reductions are to be expected upon introduction of a uniform contribution, however, it is not possible to estimate the amount as yet. The measurement data of the 2007 Annual Report have therefore been increased by the relief achieved in the meantime due to the fixed deadline for the baseline measurement.
16	37	166,725	BMG	Notification of the delivery of a drug in accordance with § 12 of the Narcotic Drugs Act	Narcotic Drugs Act 1981	D	Simplifications within the scope of the electronic dispense slip procedure in the course of reforming the Ordinance on the Domestic Trade in Narcotic Drugs are planned at the end of 2009. The expected relief amounts to approx. EUR 100 million.
17	38	165,772	BMJ	Obligation to draw up annual and consolidated accounts and situation reports for insurance companies and retirement funds, including verification and disclosure	Commercial Code	I	The provisions are based on EU law.

Rank in 2007 Annual Report	Rank after completion of measurement	Initial burden in EUR 1,000	Ministry	Information obligation	Act	Legislative level ²³	Examination status
18	42	131,941	BMU	Request for authorisation for the establishment and operation of installations subject to authorisation (authorisation request)	Federal Immission Control Act	DI	Nos. 18, 22: financial burden reduced by another EUR 38 million due to the Act on the Reduction in Scope and Acceleration of Authorisation Processes. A further relief of EUR 27.2 million is presently under examination within the scope of the works on the adoption of an Environmental Code. The cabinet decision regarding the Environmental Code is scheduled for the autumn of 2008.
19	21	379,240	BMAS	Proof of contribution payments to social security	Social Code IV	D	Nos. 19, 26, 29, 31, 49: The costs recognised in the 2007 Annual Report result from a considerable cost reduction due to the creation of an integrated fully automated registration and contribution procedure for social security. They are approx. EUR 800 million lower than the costs of 2005. Additional small cost reductions will result from the decreasing number of collecting agencies within the scope of fusions of health insurances. The measurement data of the 2007 Annual Report have therefore been increased by the relief achieved in the meantime due to the fixed deadline for the baseline measurement.
20	43	124,021	BMF	Profit in general	Income Tax Act	D	Additional measures for bureaucracy reduction shall be combined in a legislative project of the Federal Ministry of Finance in due course.
21	50	96,770	BMI	Holding and, if required, submission of filled in registration forms in accommodation facilities, on camping sites and accommodation ships	Framework Act on Registration	D	The hitherto existing obligation to obtain the data necessary for the hotel registration form will be simplified. Data that are already available in the accommodation installation can be printed on the registration form in advance. This simplification complies with today's practice of electronic booking using hotel reservation systems. In addition, this helps avoiding transmission errors from the registration form to the booking file in the accommodation facility. The burden on enterprises is reduced by EUR 35.4 million to EUR 61.37 million.

Rank in 2007 Annual Report	Rank after completion of measurement	Initial burden in EUR 1,000	Ministry	Information obligation	Act	Legislative level ²³	Examination status
22	45	108,861	BMU	Plot-specific documentation about the use of fertilisers and plant protection agents	Federal Nature Conservation Act	D	See No. 18: Based on the planned repeal of the Federal Nature Conservation Act within the scope of the Environmental Code, the information obligation attributed to § 5, Paragraph 4, of the Federal Nature Conservation Act that causes administrative costs of EUR108.86 million will be abolished.
23	47	108,563	BMF	Obligation of employees to keep the wages tax card	Income Tax Act	D	Introduction of electronic income tax features by the 2008 Tax Amendment Act from 2011 on; i.e. invariably from then on. Removal of this information obligation, unless exemptions apply.
24			BMG	Invoices submitted by doctors	Statutory Scale of Doctors' Fees 1982	D	The majority of the original costs of EUR 107.2 million determined by the Federal Statistical Office immediately result from business activities. Therefore, it was necessary to distinguish between business activities and requirements going beyond this. The only additional requirement for the invoices of private dentists and medical services is the obligation to justify higher fees. Out of the original burden resulting from § 12 of the statutory scale of doctors' fees, only about 4 per cent (EUR 4 million) have to be counted for the Federal Ministry for Health.
25	48	98,034	BMWi	Intra-Community trade (movement of goods between EU member states) – Import	Foreign Trade Statistics Act	DI	High share of EU law (more than ¾ of all features are based on directly applicable EU law). Examination whether the features caused by the German organisations responsible for the issuance of standards can be reduced. In the intra-Community trade statistics, the thresholds for registration are to be increased from EUR 300,000 to EUR 400,000 for both directions of delivery. This will relieve the business sector by EUR 11 million per year. The amendment is to enter into force by 1 January 2009.

Rank in 2007 Annual Report	Rank after completion of measurement	Initial burden in EUR 1,000	Ministry	Information obligation	Act	Legislative level ²³	Examination status
26	26	292,733	BMAS	Registrations for employees liable to social insurance contributions	Social Code IV	D	See No. 19. In addition, the new Second Act on the Amendment of Social Code IV and other acts adds a new Paragraph 4 (immediate registration). The number of registrations will increase by approx. 2.76 million, the costs will increase by EUR 19.97 million. Furthermore, notifications of changes will be abolished so that the number of notifications will be reduced by 16.7 million, and the financial burden will decrease by EUR 16.1 million. The higher burden resulting from immediate registration is due to the additional local input effort. When the act enters into force on 1 January 2009, the figures on the balance will change as follows: EUR 96.65 million will be reduced to EUR 80.5 million by 1 November 2009.
27	54	83,404	BMI	Registration of the special notification obligation in hospitals, nursing homes, and similar facilities	Framework Act on Registration	D	The present obligation of all institutions to keep special registration records of received persons will be removed as these institutions keep records containing the corresponding data of their patients or residents, anyway. The fact that keeping an additional record is abolished results in savings of EUR 83.404 million for the business sector. Therefore, the information obligation has been removed without substitution.
28			BMG	Invoices submitted by dentists	Statutory Scale of Dentists' Fees 1987	D	Most of the original costs of EUR 83.1 million determined by the Federal Statistical Office immediately result from business activities. Therefore, it was necessary to distinguish between business activities and requirements going beyond this. The only additional requirement for the invoices of private dentists and medical services is the obligation to justify higher fees. According to this approach, only about 11 per cent (EUR 9.3 million) of the original burden resulting from § 10 of the statutory scale of doctors' fees have to be counted for the Federal Ministry for Health.

Rank in 2007 Annual Report	Rank after completion of measurement	Initial burden in EUR 1,000	Ministry	Information obligation	Act	Legislative level ²³	Examination status
29	23	326,874	BMAS	Informing the employee about social security registrations	Social Code IV	D	See No. 19. In addition, Paragraph 5 of the new Second Act on the Amendment of Social Code IV and other acts allow an electronic provision of the registration copy to the employee. Considering the changed number of registrations on the basis of the same act (see No. 26), a cost reduction of approx. EUR 31.134 million is to be expected. As of the effective date of the act, 1 January 2009, the burden will change to EUR 45.7 million.
30			BMF	Information obligation for financial-future business	Securities Trading Act		Removed as of 1 November 2007. This information obligation can therefore be deleted from the TOP 50 list.
31	44	119,944	BMAS	Accountability obligation for the employer concerning social security registration	Social Code IV	D	See No. 19. Today, employers usually keep electronic records of wages and related documentation so that further savings potentials cannot be expected at present.
32	61	66,251	BMWi	Placing of names and company signs in public points of sale	Industrial Code	D	is to be modified within the scope of the Third Act on the Relief of Medium-Sized Enterprises (transforming the obligation into a voluntary mentioning of the name/the company).
33	65	62,775	BMG	The buyer shall acknowledge the reception of narcotic drugs to the provider	Narcotic Drugs Act 1981	D	Simplifications within the scope of the electronic dispense slip procedure in the course of reforming the Ordinance on the Domestic Trade in Narcotic Drugs are planned at the end of 2009. The expected relief amounts to approx. EUR 22.4 million.
34	70	59,643	BMF	Obligation to file tax returns; reallocation of trade tax	Trade Tax Act	D	Additional measures for bureaucracy reduction to be combined in a legislative project of the Federal Ministry of Finance in due course.
35	75	58,243	BMI	Obligation to provide information	Federal Data Protection Act 1990	DI	Examination completed. No changes possible.
36			BMI	Special notification obligation in hospitals, nursing homes, and similar facilities	Framework Act on Registration		This information obligation is already contained in Nos. 12 and 21, and is therefore discontinued without substitution.
37	87	49,817	BMI	Notification obligation; information of the commissioner for data protection about planned automated processing	Federal Data Protection Act 1990	DI	Examination completed. No changes possible.

Rank in 2007 Annual Report	Rank after completion of measurement	Initial burden in EUR 1,000	Ministry	Information obligation	Act	Legislative level ²³	Examination status
38	91	47,202	BMF	Submission of tax declarations to the vehicle registration office; the registration of additional payments for trailers as per § 4, Sentence 1, of the Ordinance Governing the Motor Vehicle Tax can be combined with this	Ordinance Governing the Motor Vehicle Tax	D	Additional measures for bureaucracy reduction to be combined in a legislative project of the Federal Ministry of Finance in due course.
39	92	46,800	BMWi	Information on prescriptions	Drug Price Ordinance	D	Considerable procedure-related savings are expected for pharmacists within the scope of the upcoming introduction of the health card and electronic prescriptions.
40	94	45,287	BMI	Information about the right to object, the responsible authority and the origin of the data, if necessary	Federal Data Protection Act 1990	DI	Examination completed. No changes possible.
41	96	44,769	BMAS	Employment certificate (large enterprises)	Social Code III	D	See No. 19. The changes in costs resulting from the Second Act on the Amendment of Social Code IV and other acts have been included in position § 28a, Paragraphs 1,2 and 4 of Social Code IV (see No. 26), since it is not possible to make a distinction between registrations for employees not subject to social insurance and registrations for employees subject to social insurance.
42	97	43,986	BMJ	Inspection of the real property register – proof of legitimate interest	Land Registration Code	D	The legal requirement of proving a legitimate interest for an inspection of the real property register (§ 12 Land Registration Code) results from the right of the individual to determine the use of his or her data. The real property registers contain a multitude of personal data and information.
43			BMF	Obligation to file tax returns	Ordinance Regulating the Income Tax 1955		No information obligation for the business sector, therefore this information obligation is inapplicable
44	14	656,124	BMWi	Proof of expertise, competence and efficiency	Conditions Concerning Contracts for Supplies and Services / Vol. A		An amendment of the public procurement law is planned. A study showed that up to 20 per cent of the costs caused by the contract awarding procedure can be avoided. The extent to which the national share can be modified is presently explored in discussions with the German Committee on Supply and Service Contracts.

Rank in 2007 Annual Report	Rank after completion of measurement	Initial burden in EUR 1,000	Ministry	Information obligation	Act	Legislative level ²³	Examination status
45	111	34,560	BMI	Obligation to inform about the conditions of a data collection	Federal Data Protection Act 1990	DI	Examination completed. No changes possible.
46	113	34,205	BMELV	Register of cattle	Livestock Transport Ordinance	I	Based on EU law; simplification will be possible only after an amendment of EC specialised law; a change proposal was tabled at the EU level in 2008.
47	119	30,138	BMU	Verification of the amount of packagings administered to recycling and energy recovery by country and the determined requirements in accordance with No. 2, Paragraph 2, of Annex I.	Packaging Ordinance	DI	Nos. 14, 47, part of the 5th revision of the Packaging Ordinance with an overall relief volume of EUR 204.5 million.
48	123	29,104	BMG	General obligation to provide information to the health office and the competent State authority	Protection against Infection Act	D	§ 16 of the Protection against Infection Act is a blanket clause. It entitles and obliges the competent State authority to take the measures needed to avert imminent danger to an individual person or the general public in case a communicable disease occurs or is suspected. § 16, Paragraphs 2 and 5 of the Protection against Infection Act are imperative powers of intervention of the locally competent State authorities. They can neither be repealed nor restricted.
49	52	77,597	BMAS	Registration of persons in marginal employments	Social Code IV	D	See No. 19. The changes in costs resulting from the Second Act on the Amendment of Social Code IV and other acts have been included in position § 28a, Paragraphs 1,2 and 4 of Social Code IV (see No. 26) since it is not possible to make a distinction between registrations for employees not subject to social insurance and registrations for employees subject to social insurance.
50	128	26,678	BMF	Extension of time for advance registrations	Ordinance Regulating the Turn-over Tax	D	Additional measures for bureaucracy reduction to be combined in a legislative project of the Federal Ministry of Finance in due course.

Annex 1b: List of the Most Costly Information Obligations after Completion of the Measurement

Rank after completion of measurement	Rank in 2007 Annual Report	Initial burden in 1,000 Euro	Ministry	Information Obligation	Act	Legislative level ²⁴
1	1	6,197,445	BMF	Storage of invoices	Turnover Tax Act	I
2		3,717,868	BMJ	General obligation to keep accounts	Commercial Code and others	DI
3	2	3,650,121	BMF	Filing a tax return	Turnover Tax Act	DI
4	3	3,539,924	BMJ	Obligation to draw up annual and consolidated accounts, verification and disclosure for all corporations (verification for medium-sized and large companies only)	Commercial Code	I
5	.	2,895,000	BMF	Writing of invoices	Turnover Tax Act	DI
6		2,780,135	BMJ	Annual inventory	Commercial Code	DI
7		1,638,357	BMJ	Balancing obligations for partnerships and sole traders	Commercial Code	DI
8	5	1,612,741	BMF	Obligation to file trade tax returns	Trade Tax Act	D
9	4	1,282,480	BMF	Obligation to file tax returns	Corporate Income Tax Act 1977	D
10	6	854,365	BMF	Separate declaration of intra-community deliveries in the tax proceedings	Turnover Tax Act	I
11	15	836,227	BMAS	Calculation of social contributions	Social Code IV	D
12	.	803,819	BMI	Identification obligation for the conclusion of a contract as a start of a long-term business relationship	Money Laundering Act	DI
13	7	696,124	BMJ	Obligation to draw up annual and consolidated accounts and situation reports for credit or financial service institutes, including verification and disclosure	Commercial Code	I
14		656,124	BMW i	Proof of expertise, competence and efficiency	Act against Restraints of Competition	DI
15	.	541,250	BMF	Qualified digital signature for electronically submitted invoices	Turnover Tax Act	I
16	8	540,800	BMJ	Provision of consumer information for the duration of the insurance contract	Insurance contract act	DI
17	9	473,106	BMF	Advance turnover tax return	Turnover Tax Act	DI
18	10	453,165	BMG	Accounting of medical services	Social Code V	D
19	11	445,706	BMG	Accounting for medicines by pharmacies	Social Code V	D
20	.	404,422	BMG	Prescription requirement for medicines which, for example, contain certain substances	Medicinal Products Act 1976	I
21	19	379,240	BMAS	Proof of contribution payments to social security	Social Code IV	D

²⁴ D = solely initiated by the national legislator, I: regulations originating from EU and international law, DI: extended implementation of EU and international law

Rank after completion of measurement	Rank in 2007 Annual Report	Initial burden in 1,000 Euro	Ministry	Information Obligation	Act	Legislative level ²⁴
22		377,098	BMF	External audit	Tax Code 1977	D
23	29	326,874	BMAS	Informing the employee about social security registrations	Social Code IV	D
24	13	322,920	BMJ	Provision of consumer information prior to the conclusion of an insurance contract or upon occurrence of the covered event	Insurance contract act	DI
25	.	315,165	BMW i	Provision of basic prices	Price Indication Ordinance	DI
26	26	292,733	BMAS	Registrations of employees liable to social insurance contributions	Social Code IV	D
27	.	284,900	BMG	Submission of accounting data of other service providers to health insurances	Social Code V	D
28	14	235,341	BMU	Proof of fulfilment of the return and disposal requirements of sales packaging by suppliers	Packaging Ordinance	DI
29	.	220,400	BMF	Wages tax return	Income Tax Act	D
30	.	215,333	BMU	Record-keeping obligation	X-Ray Ordinance 1987	I
31	.	212,397	BMF	General code of conduct for securities dealers – obligation to collect data from their clients and to provide them with appropriate information	Securities Trading Act	I
32		211,068	BMG	Preparation of a test protocol	Ordinance on internal regulations for pharmaceutical companies	I
33		206,707	BMW i	Proof of expertise and economic and financial efficiency	Act against Restraints of Competition	DI
34		184,500	BMG	Preparation of a production record	Ordinance on internal regulations for pharmaceutical companies	I
35	.	174,800	BMF	Statistic surveys in the field of banking and finances at all credit institutions	Bundesbank Act	DI
36	.	173,476	BMF	Information required to examine appropriate own resources (principle I)	Banking Act	DI
37	16	166,725	BMG	Notification of the delivery of a drug in accordance with § 12 of the Narcotic Drugs Act	Narcotic Drugs Act 1981	D
38	17	165,772	BMJ	Obligation to draw up annual and consolidated accounts and situation reports for insurance companies and retirement funds, including verification and disclosure	Commercial Code	I
39		161,045	BMW i	Financial, economic and technical proof certificates with regard to expertise, competence and efficiency	Act against Restraints of Competition	I
40	.	150,797	BMF	Balancing of employee's payroll account, submission of certificate of income tax deduction	Income Tax Act	D
41	.	134,400	BMU	X-ray passport	X-Ray Ordinance 1987	D
42	18	131,941	BMU	Request for authorisation for the establishment and operation of installations subject to authorisation (authorisation request)	Federal Immission Control Act	DI

Rank after completion of measurement	Rank in 2007 Annual Report	Initial burden in 1,000 Euro	Ministry	Information Obligation	Act	Legislative level ²⁴
43	20	124,021	BMF	Profit in general	Income Tax Act	D
44	31	119,944	BMAS	Accountability obligation for the employer concerning social security registration	Social Code IV	D
45	22	108,861	BMU	Plot-specific documentation about the use of fertilisers and plant protection agents	Federal Nature Conservation Act	D
46	.	108,731	BMJ	Obligation for major sole traders, partnerships not subject to §§ 264a of the Commercial Code, economic associations, certain foundations and corporations to draw up annual and consolidated accounts	Company Disclosure Act	D
47	23	108,563	BMF	Obligation of employees to safekeep the wages tax card	Income Tax Act	D
48	25	98,034	BMWi	Intra-Community trade (movement of goods between EU member states) – Import	Foreign Trade Statistics Act	DI
49	.	97,131	BMWi	Prognosis of annual consumption	Electricity Network Access Ordinance	D
50	21	96,770	BMI	Holding and, if required, submission of filled in registration forms in accommodation facilities, on camping sites and accommodation ships	Framework Act on Registration	D
51		92,979	BMVBS	Obligation of drivers to keep records of driving times	Ordinance on Personnel on Vehicles and Trains	D
52	.	89,640	BMWi	Obligation to apply for import clearance	Foreign Trade and Payments Ordinance 1986	I
53	.	84,038	BMELV	Recording of stocks of medicines used on food producing animals by the veterinarian	Ordinance on Veterinary Practice Dispensaries	I
54	27	83,404	BMI	Registration of the special notification obligation in hospitals, nursing homes, and similar facilities	Framework Act on Registration	D
55	.	81,885	BMG	Obligation for the holder of a marketing authorisation to submit a report on the safety of a medicinal product on a regular basis or upon request. (Generic products)	Medicinal Products Act 1976	I
56	49	77,597	BMAS	Registration of persons in marginal employments	Social Code IV	D
57	.	73,547	BMAS	Statistic reports of the temporary work agency	Temporary Employment Businesses Act	D
58	.	72,256	BMF	Publication of inside information (ad hoc notifications)	Securities Trading Act	I
59	.	71,290	BMF	Identification of persons involved in the procedure (registration of identification data)	Ordinance Governing Old-Age Provision	D
60	.	67,707	BMF	Proof of foreign income and taxes	Ordinance Regulating the Income Tax 1955	D
61	32	66,251	BMWi	Placing of names and company signs in public points of sale	Industrial Code	D

Rank after completion of measurement	Rank in 2007 Annual Report	Initial burden in 1,000 Euro	Ministry	Information Obligation	Act	Legislative level ²⁴
62		64,712	BMF	Correction of advance turnover tax return or tax declaration with regard to intra-Community deliveries	Turnover Tax Act	D
63	.	64,684	BMWi	Company audit and obligation to submit the audit report	Ordinance on Brokers and Building Contractors	D
64		63,376	BMF	Annual certificate of investment incomes and capital gains from financial assets	Income Tax Act	D
65	33	62,775	BMG	The buyer shall acknowledge the reception of narcotic drugs to the provider	Narcotic Drugs Act 1981	D
66	.	62,168	BMF	Notification on changes to the identification data of persons involved in the procedure	Ordinance Governing Old-Age Provision	D
67	.	61,320	BMAS	Registration of proofs of wage payment for persons insured	Social Code VII	D
68	.	61,134	BMU	Act Pertaining to Charges Levied for Discharging Waste Water into Waters (Waste Water Charges Act)	Waste Water Charges Act	D
69	.	60,547	BMAS	Instruction obligation	Occupational Safety and Health Act	I
70	34	59,643	BMF	Obligation to file tax returns; reallocation of trade tax	Trade Tax Act	D
71		59,420	BMF	Record-keeping obligation	Turnover Tax Act	D
72	.	59,000	BMF	Commercial property administrators have to notify the tax office of any property and receivables they have in safekeeping in the event of the testator's death	Inheritance and Gift Tax Act	D
73		58,609	BMF	Data transmission from a local paying agency to the Federal Central Tax Office concerning the beneficial owner	Ordinance on Information Concerning Interest	I
74	.	58,478	BMF	Payment of capital yield tax	Income Tax Act	D
75	35	58,243	BMI	Obligation to provide information	Federal Data Protection Act 1990	DI
76	.	56,860	BMWi	Toleration and support of supervision measures	Calibration Act	D
77		55,186	BMG	Request for reimbursement (employer applies for the reimbursement of expenses for the continued payment of wages or maternity benefits)	Act on the Compensation of Expenses	D
78	.	54,487	BMI	Identification obligations for the reception of cash, securities or precious metals exceeding a value of EUR 15,000. Natural person = difficult case, Germans without valid identification documents + foreigners with and without valid identification documents)	Money Laundering Act	DI
79		54,334	BMG	Enclosed package leaflet	Medicinal Products Act 1976	I
80	.	54,150	BMF	Submission of the certificate of income tax deduction to the employee	Income Tax Act	D
81	.	53,635	BMF	Application for and certification of the capital yield tax	Income Tax Act	D
82	.	53,465	BMF	Expenses borne by institutes in the event of ordered special inspections on a case-by-case basis	Banking Act	DI

Rank after completion of measurement	Rank in 2007 Annual Report	Initial burden in 1,000 Euro	Ministry	Information Obligation	Act	Legislative level ²⁴
83	.	53,022	BMELV	Recording of stocks of medicines used on non-food producing animals by the veterinarian	Ordinance on Veterinary Practice Dispensaries	I
84	.	52,250	BMJ	Short description of the respective chargeable act or expenses, the number of the fee register used and the value of the matter in dispute in the invoice	Act on Fees for Lawyers	D
85	.	51,274	BMG	Preparation of instructions and descriptions of procedures (instructions for production)	Ordinance on Internal Regulations for Pharmaceutical Companies	I
86	.	50,219	BMU	Simplified motion for amendment	Federal Immission Control Act	D
87	37	49,817	BMI	Notification obligation; information of the commissioner for data protection about planned automated processing	Federal Data Protection Act 1990	DI
88	.	48,576	BMWFi	External trade (movement of goods with third countries) – export	Foreign Trade Statistics Act	DI
89	.	48,049	BMWFi	External trade (movement of goods with third countries) – import	Foreign Trade Statistics Act	DI
90	.	47,911	BMF	Restitutio in integrum	Tax Code 1977	D
91	38	47,202	BMF	Submission of tax declarations to the vehicle registration office; the registration of additional payments for trailers as per § 4, Sentence 1, of the Ordinance Governing the Motor Vehicle Tax can be combined with this	Ordinance Governing the Motor Vehicle Tax	D
92	39	46,800	BMWFi	Information on prescriptions	Drug Price Ordinance	D
93	.	46,200	BMELV	Accountability obligations for owners of food producing animals regarding the application of medicinal products	AATV	I
94	40	45,287	BMI	Information about the right to object, the responsible authority and the origin of the data, if necessary	Federal Data Protection Act 1990	DI
95	.	44,984	BMF	Issuance of a certificate to the person entitled to allowances	Income Tax Act	D
96	41	44,769	BMAS	Employment certificate (large enterprises)	Social Code III	D
97	42	43,986	BMJ	Inspection of the real property register – proof of legitimate interest	Land Registration Code	D
98	.	43,977	BMF	Proof of beneficiary to be the provider of construction works	Turnover Tax Act	D
99	.	43,086	BMVBS	Submission of reliability certificates	Conditions Concerning Contracts for Supplies and Services/ Vol. A	D
100	.	42,244	BMVBS	Submission of an annual operating cost calculation to the tenant	NMV 1970	D

BMAS	Federal Ministry of Labour and Social Affairs
BMBF	Federal Ministry of Education and Research
BMELV	Federal Ministry of Food, Agriculture and Consumer Protection
BMF	Federal Ministry of Finance
BMFSFJ	Federal Ministry for Family Affairs, Senior Citizens, Women and Youth
BMG	Federal Ministry for Health
BMI	Federal Ministry of the Interior
BMJ	Federal Ministry of Justice
BMU	Federal Ministry for the Environment, Nature Conservation and Nuclear Safety
BMVBS	Federal Ministry of Transport, Building and Urban Affairs
BMW i	Federal Ministry of Economics and Technology
AA	Federal Foreign Office
BK	Federal Chancellery
BMVg	Federal Ministry of Defence
BMZ	Federal Ministry for Economic Cooperation and Development

Annex 2: Simplification Measures Taken by the Ministries

Overview - Economic Sector²⁵

Ministry	Overall result			Bureaucracy reduction measures concerning information obligations already implemented			Planned bureaucracy reduction measures concerning information obligations			Other relief measures		
	Total	Quantified	Relief	Total	Quantified	Relief	Total	Quantified	Relief	Total	Quantified	Relief
	Number		in million EUR	Number		in million EUR	Number		in million EUR	Number		in million EUR
Total	305	160	7,110.4	231	140	6,577.8	46	19	452.6	28	1	80.0
BMAS	22	17	1,861.1	22	17	1,861.1						
BMBF	4			1						3		
BMELV	81	36	111.3	47	30	86.0	27	6	25.3	7		
BMF	63	45	1,482.5	61	43	1,478.8	2	2	3.7			
BMFSFJ	1	1	3.5	1	1	3.5						
BMG	25	5	291.0	16	2	55.0	4	2	156.0	5	1	80.0
BMI	24	8	253.1	10	6	133.4	4	2	119.6	10		
BMJ	3	1	2,500.0	3	1	2,500.0						
BMU	14	12	410.6	10	8	274.6	4	4	136.1			
BMVBS	18	7	43.0	13	6	42.0	2	1	0.9	3		
BMWi	50	28	154.3	47	26	143.3	3	2	11.0			
Distribution of relief to legislative levels												
Ministry		National	EU and international		National	EU and international		National	EU and international		National	
Total		6,618.4	492.0		6,168.1	409.7		370.3	82.3		80.0	
BMAS		1,861.1			1,861.1							
BMBF												
BMELV		52.3	59.0		27.6	58.4		24.6	0.7			
BMF		1,482.0	0.5		1,478.3	0.5		3.7				
BMFSFJ		3.5			3.5							
BMG		291.0			55.0			156.0			80.0	
BMI		148.4	104.6		28.8	104.6		119.6				
BMJ		2,260.0	240.0		2,260.0	240.0						
BMU		329.0	81.6		274.6			54.4	81.6			
BMVBS		43.0			42.0			0.9				
BMWi		148.1	6.2		137.1	6.2		11.0				

²⁵The Federal Ministry of Economics and Technology has propensity for the measures of the Acts on the Relief of Medium-Sized Enterprises and the introduction of the Electronic Income Record (ELENA). The relieves resulting from these plans are attributed to the ministries responsible for the individual acts.

Other relief (for citizens and administrative sector)

	Bureaucracy reduction measures concerning information obligations already implemented			Planned bureaucracy reduction measures concerning information obligations		Other measures		
	Total	Quantified	in million EUR	Total	Quantified	Total	Quantified	in million EUR
Total	24	5	250,7	4	1	5	1	168.0
BMAS	1	1	181.0					
BMBF	1			1	1		1*	
BMELV	5							
BMF**	(11)	(11)	66,1					
BMI	4	1	1.9	3		2		
BMJ						1	1	168.0
BMVBS	5							
BMVg	3	2	0.2			2		
BMWi	5	1	1.8					

* insignificant relief

** number of measures is included in overview - economic sector. Extensive reduction due to 2009 Tax Amendment Act in administrative sector (about Eur 5 m.) is not specified.

For comparison: 2007 Annual Report

Ministry	Total	Quantified	Relief in million EUR
Total	244	58	2,594.30
BMAS	17	10	1,682.50
BMBF	4		
BMELV	57	10	40.4
BMF	36	10	500.3
BMG	22		
BMI	32	7	12.9
BMJ	3		
BMU	10	2	204.2
BMVBS	21	3	37.4
BMVg	5		
BMWi	37	16	116.6

Simplification Measures

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Federal Ministry of Labour and Social Affairs								
Bureaucracy reduction measures concerning information obligations already implemented								
A. Introduction/improvement of online procedures								
	1	Obligation for automated registration within the social security system	As of 1 January 2006, registrations within the social security system are only acceptable via data transmission (conversion from paper-based procedures to online procedures).	Social Code IV	EUR 404.9 m	/	In force since 1 January 2006, transitional period until 30 May 2006	
	2	Obligation for automated proof of contribution payments to social security	As of 1 January 2006, the transfer of proof of contribution payments to social security is only acceptable via data transmission (conversion from paper-based procedures to online procedures).	Social Code IV	EUR 407.1 m	/	In force since 1 January 2006, transitional period until 30 May 2006	
	3	Option of an electronic certificate for social indemnities	As of 1 January 2008, electronic certificates in a uniform record can be transmitted for social indemnities as specified in § 23c of Social Code (SGB) IV; employers will receive electronic replies.	Social Code IV	EUR 9 m	/	In force since 1 January 2008	Second Act on the Relief of Medium-Sized Enterprises (MEG II)
	4	Introduction of an automated procedure for agencies paying pensions and benefits	Option for employers to introduce an automated procedure for agencies paying pensions and benefits	Social Code V	EUR 7 m	/	Will enter into force on 1 January 2009	Act on the Amendment of Social Code IV and Other Acts of 19 December 2007
	5	Introduction of an automated registration and contribution procedure for members of occupational provision institutes	Conversion to an automated procedure	Social Code IV	EUR 45.36 m	/	Will enter into force on 1 January 2009	Act on the Amendment of Social Code IV and Other Acts of 19 December 2007
	6	Abandonment of paper copies on the part of the employer in the registration procedure	Introduction of the electronic submission of the registration copy from the employer to the employee	Social Code IV	EUR 31.13 m (from 2009)	/	Cabinet decision of 30 July 2008, planned to enter into force on 1 January 2009	Second Act on the Amendment of Social Code IV and Other Acts
B. Raising of registration limits and thresholds								
	7	Introduction of a de minimis limit for net calculation specified in § 23c of Social Code IV	Avoidance of trivia in the net salary calculation of an employer for periods during which an employee received social indemnities during employment	Social Code IV	EUR 32.4 m	/	Will enter into force on 1 January 2009	Act on the Amendment of Social Code IV and Other Acts of 19 December 2007

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
C. Removal/simplification of registration, submission and labelling obligations							
8	Adaptation of the registration obligations under the Posted Workers Act to the newly incorporated building cleaning industry and simplification	Introduction of facility-related employment planning and modification of the change notice	Posted Workers Act	No quantification indicated	/	In force since 20 July 2007	Posted Workers Act Registration Ordinance (AEntGMeldV)
9	Synchronisation of the registration period for all social security registrations upon pay accounting	Since 1 January 2006, the transmission of the registration data has been coupled to the next pay accounting cycle (harmonisation of periods).	Ordinance on the Collection and Transmission of Data for Social Security Entities (DEÜV)	Has been included in the overall savings of the transition to a fully automated registration procedure	/	In force since 1 January 2006	
10	Simplification regulation for calculating the preliminary social contribution debt	Introduction of a generalized regulation if the salary varies significantly every month.	Social Code IV	EUR 650 m	/	In force since 23 August 2006	Second Act on the Relief of Medium-Sized Enterprises
11	Replacement of extracts from the Central Trade and Industry Register by a personal statement of the bidder during the award of public contracts	In bids for public contracts with a contract volume of up to EUR 30,000, the bidders must no longer add extracts from the Central Trade and Industry Register. Only the bidder who is awarded the contract must still submit such an extract if the contract volume is above EUR 30,000.	Posted Workers Act	No usable number of cases	/	In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
12	Uniform date for submitting the proof of contribution payments to social security	The uniform date for submitting contribution records reduces the number of errors and queries and thus leads to a reduction in costs for the employers.	Social Code IV	EUR 96 m	/	Will enter into force on 1 January 2008	Act on the amendment of Social Code IV and other acts of 19 December 2007
13	Abolition of proof of wage payment	From 1 January 2009, employers will include the data on accident insurance in the annual declaration to the collecting body as specified in § 28a Social Code IV. After a transitional period, the proof of wage payment will no longer be necessary as from 1 January 2012.	Social Code VII	EUR 56 m	/	Will enter into force on 1 January 2012	Accident Insurance Modernisation Act (UVMG)
14	Abolition of notification of changes	Removal of the obligation for the employer to separately notify changes and other personal data.	Social Code IV	EUR 16.14 m (from 2010)	/	Cabinet decision of 30 July 2008, planned to enter into force on 1 November 2009	Second Act on the amendment of Social Code IV and other acts

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	15	Simplification of the transmission of personal data to the social security	Direct transmission of personal registration data from the municipalities to the German pension insurance.	Social Code VI	/	181,000,000	Cabinet decision of 30 July 2008, planned to enter into force on 1 November 2009	Second Act on the amendment of Social Code IV and other acts
E. Removal/simplification of information or accountability obligations								
	16	Simplification of the reports on the practical implementation of EU directives concerning protection of the health and safety of workers at work	Direct application of the directive to standardise and simplify reporting obligations from Community directives concerning protection of the health and safety of workers at work.	EU directive to simplify the reports on the practical implementation of directives concerning protection of the health and safety of workers at work	not possible	/	In force since 28 June 2007 (EU directive)	
	17	Amendment of the statistic information obligation concerning the receipt of short-time allowance	Employers paying short-time allowances have to give the employment agency statistic information on the receipt of short-time allowance. Conversion from monthly information to quarterly information.	Social Code III	EUR 0.29 m	/	In force since 1 November 2006	Act on the Promotion of Year-Round Employment
	18	Simplification of the procedure of registering employees in marginal employments in households for social security	Introduction of a semi-annual proof of contribution payments to social security for people in marginal employments in private households with differing income	Common principles of social security entities	approx. EUR 20 and 6 working hours per year and household	/	In force since 1 January 2008	-
	19	Introduction of the Electronic Income Record (ELENA)	Replacement of the employer's obligation to issue written certificates by the obligation to submit a monthly report on income-related data to a central database (replacement of paper-based income records in the application procedure for social security benefits); certificates in accordance with §§ 312 para 1, 3130 315 para 3 of Social Code III	Social Code III	EUR 75 m (relief due to ELENA: EUR 82 m in total. The amount of EUR 75 m corresponds to the share of burdens caused by the needed employment certificates in the overall burden resulting from all certificates included in the ELENA procedure law.)	/	Cabinet decision of 25 June 2008; implementation to be completed in 2012	Act on the Establishment of the Electronic Income Record Procedures (ELENA)

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
F. Other Measures								
	20	Adaptation of the benefits in kind in the western/eastern states	Uniform benefits in Germany from 1 January 2008 (harmonisation of benefits)	Ordinance on the Social Security Assessment of Benefits Paid by the Employer as Wages	No case number	/	In force since 1 January 2007	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 23)
	21	Replacement of the certificate specified in § 194 of Social Code VI	From 1 January 2008, a separate notification will be created with the following payslip upon request by the employee, instead of a certificate (transfer of the calculation obligations to the benefit paying agency; abolition of the certificate).	Social Code IV + VI	EUR 8 m	/	In force since 1 January 2008	Second Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 19)
	22	Transfer of the wage bill audit in the accident insurance sector to the pension insurance audit	From 1 January 2010, only one audit will be conducted in the overall social security system (§ 28p of Social Code IV and § 166 of Social Code VII).	Social Code IV + VII	EUR 22.78 m	/	Will enter into force on 1 January 2010	Second Act on the Relief of Medium-Sized Enterprises
	23	Accident prevention regulations concerning the Occupational Safety Act	Reform of the accident prevention regulations concerning the Occupational Safety Act (AsiG), i.e. simplification and increase in flexibility of treatment provided by company doctors and occupational safety experts.	Accident Prevention Provision for Company Doctors and Occupational Safety Experts (BGV A 2)	Not possible	/	The implementation of the overall reform is prolonged until the end of 2010 (due to fusion; revision of heterogeneous drafts by the accident insurance entities)	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 22)
Federal Ministry of Education and Research								
Bureaucracy reduction measures concerning information obligations already implemented								
D. Removal/simplification of application or authorisation obligations								
	24	Simplification of the application for registration of a training relationship	Removal of the obligation to submit the complete vocational training contract as well as the general training plan together with the application. In future, the current edition of the general training plan will be sufficient.	Vocational Training Act		/	In force	
	25	Abolition of the partial remission because of children, lump-sum refunding of travel expenses	Partial remission because of children is abolished; in future, travel expenses will be refunded in the form of lump sums instead of actual costs	Federal Training Assistance Act	/		22nd Amendment to the Federal Training Assistance Act is in force, including lump sum for the refunding of travel expenses; partial remission because of children is to enter into force on 1 January 2010	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
Planned bureaucracy reduction measures concerning information obligations								
D. Removal/simplification of application or authorisation obligations								
	26	Amendment to the Upgrading Training Assistance Act	Within the scope of the amendment to the Upgrading Training Assistance Act (AFBG), an information obligation for citizens is to be removed. In the future, the applicant does not need to prove that expenses for child care services arose. Instead, a standard amount of EUR 113 per month is granted for child care services without requiring proof of expenses from single parents who live in one household with their child, provided, the child has not yet attained the age of 10 years.	Upgrading Training Assistance Act	/		The draft statute has been adopted by the cabinet on 24 September 2008 and is pending parliamentary decision. The Act is planned to enter into force on 1 July 2009.	
Other bureaucracy reduction measures								
A. Introduction/improvement of online procedures								
	27	profi-online	Simplified, electronic processing of allocation procedures with the internet portal (profi-online) of the profi project management system	Regulation level			Available to all beneficiaries since September 2008	
	28	Academic freedom act initiative	Repeal of existing additional regulations for project funding at research facilities supported on an institutional basis. Raising the de minimis limit for negotiated contracts in competition to EUR 30,000 for research facilities supported on an institutional basis. Within the scope of the upcoming amendment to the Conditions concerning Contracts for Supplies and Services Vol. A, the Federal Government will support further research-specific facilitations below the EU threshold value.	Regulation level			July 2008 within the scope of the ongoing amendment to the Conditions concerning Contracts for Supplies and Services Vol. A	
F. Other measures								
	29	Funding instruments	Introduction of new, simplified development tools (e.g. research grant, KMU innovative development initiative) under the High-Tech Strategy	Regulation level		/	Successively implemented since February 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Federal Ministry of Food, Agriculture and Consumer Protection								
Bureaucracy reduction measures concerning information obligations already implemented								
A. Introduction/improvement of online procedures								
	30	Declaration procedure for testing plant protection equipment	Online application procedure via the portal	Plant Protection Act; Pesticides Ordinance	Minor relief	/	In force since autumn 2005	
	31	Registration of agricultural pesticides	Online application form and electronic application processing	Plant Protection Act		/	December 2005 (pilot e-application); July 2007 (e-application - operations); December 2010 (e-application completion)	
	32	Electronic plant file	Online application form and electronic application processing	Seed Trade Act , Ordinance on Application Procedures before the Federal Office of Plant Varieties		/	January 2006 (pilot application - corn); January 2007 (e-application - operations); January 2009 (e-file operations)	
	33	Ordinance on Food Industry Reporting (14 information obligations)	Online registration possible	Ordinance on Food Industry Reporting	EUR 0.01 m	/	In force since 16 October 2006	
	34	Accountability obligations for owners of food producing animals regarding the supply of medicines	Electronic verification possible	Accountability Ordinance for Owners on Animal Health Products	Relief already considered	/	In force since 31 December 2006	
	35	Single farm payment: electronic application/data transmission by farmers (basic contents of application)	Nationwide electronic application/data transmission, the use of which allows to waive the requirement of parallel data supply in hard copy	Single Payment Scheme, Regulation (EC) No. 1782/2003; Ordinance on Implementing Support Systems and Joint Agreements for Direct Payments according to Commission Regulation (EC) No 1782/2003 under the Integrated Administration and Control System (InVeKoS Ordinance)		/	The national amendment ordinance is to enter into force on 14 May 2008; electronic application has been implemented in some Federal states in 2008 already	
B. Raising of registration limits or thresholds								
	36	Ordinance on Food Industry Reporting (3 information obligations)	Rise from 6 to 8 employees (2 information obligations) and introduction of a lower registration limit (1 information obligation)	Ordinance on Food Industry Reporting	EUR 0.02 m	/	In force since 16 October 2006	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	37	Collection of charges for the Timber Sales Promotion Fund	Rise in the threshold for collecting charges twice a year from EUR 100 to EUR 500	Timber Sales Promotion Fund Ordinance	EUR 0.05 m	/	In force since June 2007	
C. Removal/simplification of registration, submission and labelling obligations								
	38	Carrying of the cattle passport	Removal of the obligation for cattle passports to be carried when cattle are moved within a country	Livestock Transport Ordinance	EUR 16.03 m	/	In force since 14 July 2007	
	39	Handover of cattle passport	Removal of the obligation for cattle passports to be handed over to the deadstock collector after cattle has died or been killed	Livestock Transport Ordinance	EUR 1.09 m	/	In force since 14 July 2007	
	40	Submission of the cattle passport to competent authority	Removal of the obligation for cattle passports to be sent to the authority after cattle has died or been killed	Livestock Transport Ordinance	EUR 0.87 m	/	In force since 14 July 2007	
	41	Ordinance on Food Industry Reporting	Removal of the notification obligation for the confectionery industry	Ordinance on Food Industry Reporting	EUR 0.01 m	/	In force since 16 October 2006	
	42	Dispensing of animal vaccines to farmers	Replacement of the licensing obligation for the dispense of animal vaccines to farmers by a notification obligation	Animal Vaccination Ordinance	Minor relief	/	In force since 31 October 2006	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 33)
	43	Accountability obligations for owners of food-producing animals with regard to the application of medicines	Abolition of the formal guidance, reduction of data, abolition of the monthly printout when verification is electronic	Accountability Ordinance for Owners on Animal Health Products		/	In force since 31 December 2006	
	44	Storage of certificates on the application of medicines by owners of food-producing animals; submission to authority upon request	Submission to the authority only, no longer to the veterinarian, electronic verification possible	Accountability Ordinance for Owners on Animal Health Products	EUR 2.2 m	/	In force since 31 December 2006	
	45	Marking of veterinarian house dispensary facilities	Removed	ordinance on veterinary practice dispensaries	EUR 0.01 m	/	In force since 31 December 2006	
	46	Amendment to the BSE Testing Ordinance	BSE tests are now to be conducted on cattle older than 30 months	BSE Testing Ordinance	EUR 5 m	/	In force since 27 June 2006	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	47	Abolition of the preparation order procedure for medicated feedingstuffs (6 information obligations)	Abolition of: - notification of the authority by the veterinarian with regard to assuming responsibility for separate facilities used to store medicated pre-mixes - authorisation/approval for the preparation of medicated feedingstuffs - preparation order by the veterinarian - supplement to the preparation order (medicated feedingstuffs) by the manufacturer + submission of a copy to the veterinarian/owner/authority - supplementary prescription (medicated feedingstuffs) by the manufacturer + submission of the document to the veterinarian/owner/ authority - safekeeping of the supplemented preparation order (medicated feedingstuffs) by the manufacturer; submission upon request of authority	Ordinance on Veterinary Practice Dispensaries	Minor relief	/	In force since 10 November 2006	
	48	Labelling of storage containers in the veterinarian house dispensary	Partial abolition of guidance on labelling	Ordinance on Veterinary Practice Dispensaries	Minor relief	/	In force since 31 December 2006	
	49	Proof provided by the veterinarian on the purchase, testing and preparation of over-the-counter medicines (3 information obligations)	Removed	Ordinance on Veterinary Practice Dispensaries	Minor Relief	/	In force since 31 December 2006	
	50	Proof of the storage location of medicines by the veterinarian	Abolition of formal guidance on application and dispensing for food-producing animals. Abolition of the duplicate for the veterinarian. Electronic verification possible	Ordinance on Veterinary Practice Dispensaries	EUR 35.3 m	/	In force since 31 December 2006	
	51	Inclusion of landscape elements in the whole land parcel eligible for aid of an agricultural area	Abolition of the separate area declaration for decoupled and coupled payments in collective requests	Ordinance on Implementing Support Systems and Joint Agreements for Direct Payments according to Commission Regulation (EC) No 1782/2003 under the Integrated Administration and Control System		/	In force since 1 January 2007	

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
52	Labelling of unpacked ice cream	Abolition	Ice Cream Ordinance	EUR 0.04 m	/	In force since 15 August 2007	
53	Commercial grades for fruits and vegetables	Abolition of the national product grading ordinance for fruits and vegetables	Ordinance on Legal Commercial Grades for Fresh Fruits and Vegetables		/	In force since 1 January 2007	
54	Repeal of the Ordinance on the Prohibition of Using Cattle Products in Food or Cosmetics Production	Removal of obligations for certificates to be submitted to the appropriate authority by the importer	Ordinance on the Prohibition of Using Cattle Products in Food or Cosmetics Production		/	In force since 11 October 2006	
55	Livestock identification	Flexibilisation in the subsequent identification of pigs	Livestock Transport Ordinance	EUR 1.8 m	/	In force since 14 July 2007	
56	Trade of slaughter animals at livestock markets	Abolition of all provisions contained in the Livestock and Meat Act (e.g. preparation of market closing documents; official quotation of slaughter animal prices)	Livestock and meat act	Relief already considered	/	Will enter into force on 1 November 2008	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 32)
57	Trade at wholesale and retail meat markets	Repeal of the official quotation of meat prices	Livestock and meat act	Relief already considered	/	Will enter into force on 1 November 2008	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 32)
58	Statutory provisions concerning the contents of the accounting for slaughter animals not traded at markets	Removed	Livestock and meat act	EUR 16.2 m	/	Will enter into force on 1 November 2008	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 32)
59	Obligation to indicate the number of pigs as of the effective date	Abolition of double notification of veterinary office and animal disease fund	Livestock Transport Ordinance		/	In force since 14 July 2007	
60	Animal breeding law: documentation obligations regarding the collection, dispense and use of semen (3 information obligations)	National standardisation of the requirements; records prepared by an automated procedure or documents prepared by information systems are equated with the above records	Animal Breeding Act	EUR 4.74 m	/	Ordinance on semen dated 14 October 2008, Federal Law Gazette I, p. 2053, will enter into force in November 2008	
D. Removal/simplification of application or authorisation obligations							
61	Application for authorisation to operate an embryo transfer facility	Combination of the authorisations for operation and intra-Community trade	Animal Breeding Act	Minor relief	/	In force since 28 December 2006	
62	Application for authorisation to operate a semen collection centre	Combination of the authorisations for operation and intra-Community trade	Animal Breeding Act	Minor relief	/	In force since 28 December 2006	

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
63	Obligation to apply for an insemination permit	Removed	Animal Breeding Act	EUR 0.61 m	/	In force since 28 December 2006	
64	Request of the exporter to use the customs warehouse procedure	Removed	Commission Regulation (EC) No. 800/1999 dated 15 April 1999 on Common Detailed Rules for the Application of the System of Export Refunds on Agricultural Products		/	In force since 1 January 2007	
65	Act on Milk and Margarine	Repeal of the reservation on the granting of the permission to run a dairy farm	Act on Milk and Margarine		/	Cabinet 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
66	Simplifications of cross-compliance	- Introduction of a de minimis arrangement for sanctions - improved risk and control management		/		Will enter into force on 14 May 2008	
67	Simplifications of cross-compliance	Advance registration of cross-compliance landscape elements by the competent authority			/	Will enter into force on 14 May 2008	
68	Genetic Engineering Act: Introduction of a notification procedure instead of a registration procedure	Reduction in application documents			/	Will enter into force on 5 April 2008	
69	Energy crop premium	Abolition or considerable simplification of the documentation and deposit procedure for the cultivation of renewable resources			/	Adopted at EU level	
70	Single farm payment	- Introduction of a de minimis arrangement for the recalculation and recovery of wrongly allocated payment entitlements - Introduction of a de minimis limit for recoveries, maximum 0.1 hectare		/		In force from 2008	
71	Rules of procedure for genetic engineering	Simplified procedure for the deliberate release into the environment		EUR 0.1 m	/	Will enter into force on 1 May 2008	
72	Licence regime for agricultural products	Simplification of the licence system by partial removal of the licence obligation	Commission Regulation (EC) No. 1291/2000		/	In force since 1 July 2008	
73	Application for the payment of export refunds	Repeal of the contents of application exceeding EC law		EUR 0.8 m	/	Will enter into force on 1 July 2008	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	74	Single farm payment	- Non-application of the fruit, vegetable and ware potato authorisations, - Replacement of the 10-month period by a clear cutoff date - Repeal of the authorisation to swap arable land suitable for withdrawal - Simplified regulations for the transfer of payment entitlements			/	Adopted at EU level, the national amendment ordinance will enter into force on 14 May 2008	
E. Removal/simplification of information or accountability obligations								
	75	Livestock census/livestock documentation	Relief of farmers of information obligations by using alternative data (central database on animal identification and registration, animal disease fund)	Agricultural Statistics Act, Act on the Implementation of Cattle Registration	EUR 1 m	/	In force since 19. July 2006	
	76	Simplification of agricultural statistics (8 information obligations)	Simplification of surveys on: 1. Features of the work of the farm owner 2. Ownership and tenancy features 3. Ornamental plants 4. Tree nurseries 5. Forest producers 6. Primary woodworking industry 7. Removal of two information obligations on representative livestock censuses in May	Agricultural statistics act	EUR 0.11 m. (No. 2: EUR 31,000; No. 3: EUR 5,000; No. 4: EUR 7,000; No. 5: EUR 25,000; No. 6: EUR 39,000)	/	In force since 25 July 2006 (figure 1 + 2) and 17 April 2007 (figures 3 to 7), respectively	
	77	Area survey – survey according to the planned use	Simplification of statistic surveys conducted by municipalities	Agricultural Statistics Act	/		In force since 25 July 2006	
	78	Single farm payment	Abolition of the compulsory withdrawal of arable land			/	Valid from 2009	
F. Other measures								
	79	Ordinance on Food Industry Reporting	Transfer of the authorisation to issue ordinances to the Federal Ministry; renunciation of Cabinet referral	Ordinance on Food Industry Reporting	/		In force since 16 October 2006	
	80	Concentration of the reporting system of the Federal Ministry of Food, Agriculture and Consumer Protection	Change of the periodicity of the reports on agriculture and animal breeding to one report per legislative term	Agriculture Act; Animal Protection Act	/		In force since 21 December 2007	
	81	General Administrative Regulation on the Labelling of Beef	Not enacted			/		

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Planned bureaucracy reduction measures concerning information obligations								
A. Introduction/improvement of online procedures								
	82	Electronic food and feed inspection procedures	Standardised food coding; central online food inspection procedures	At regulation level (General Administrative Regulation on the Transmission of Data from Food Inspections (AVVDüb))		/	Winter 2009	
	83	Authorisation of the use of pesticides	Online application form and electronic application processing	Plant Protection Act		/	1 April 2009	
	84	Implementation of the Meat Act	Introduction of online procedures	First Act on the Implementation of the Meat Act (1. FIGDV)		/	Autumn 2008	
	85	Notification obligations for goods subject to market regulation: simplification of various statistic obligations incumbent on cereal, feed, sugar and fat industries (19 information obligations)	Abolition of survey or reduction of scope	Notification Ordinance for Goods Subject to Market Regulation		/	Presumably 2008	
	86	Simplification of agricultural statistics for the – livestock census (10 information obligations) – main land use survey (4 information obligations) – survey of agricultural structures (8 information obligations) – main survey of agricultural censuses (3 information obligations) – vineyard survey (1 information obligation)	- Reduction in the number of agricultural structure surveys - Reduction in the scope of samples of representative surveys - Raising of the lower registration limit	Agricultural Statistics Act	EUR 1.3 m	/	Adopted by the cabinet on 24 September 2008	
	87	Agricultural statistics act: Main survey of agricultural censuses (3 information obligations)	Removed	Agricultural statistics act	EUR 0.03 m	/	Presumably 2008	
C. Removal/simplification of registration, submission and labelling obligations								
	88	Indication of the caffeine content on advertisements for caffeine-containing lemonades	Removed	Ordinance on Caffeine-Containing Soft Drinks	Not quantifiable	/	Presumably first half of 2009	
	89	Labelling/indication of sulphur dioxide or sulphites	Avoidance of double labelling against the backdrop of required indication of additives and allergens	Additives Authorisation Ordinance; Food Labelling Ordinance		/	4th quarter of 2008	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	90	Marketing standards for fruits and vegetables	Simplification of and reduction in the marketing standards for fruits and vegetables			/	Presumably from 1 July 2009	
	91	Notification of goods subject to market regulation	Centralisation of data collection/simplification for farmers subject to notification obligations in several Federal states	Act on Notifications of Goods Subject to Market Regulations (MarktONOG)		/	Presumably 2008	
	92	Raw wood grading	Removed	Act and ordinance on raw wood grades		/	Presumably 2008	
	93	Act on the Implementation of the Meat Act	Small enterprises are exempted from the obligation to classify carcasses	Product grading regulation for cattle and pigs		/	Presumably 2008	
	94	Labelling of dispensed medicine by the veterinarian	Simplification due to a reduction in the required data	Ordinance on veterinary practice dispensaries	EUR 9.5 m	/		
	95	First Act on the Implementation of the Meat Act	Exemption of small slaughterhouses from the obligation to notify the prices paid for the carcasses	First Act on the Implementation of the Meat Act	EUR 0.03 m	/	Presumably 2008	
	96	Instructions by the veterinarian on the use of medicines	Removed	Ordinance on Veterinary Practice Dispensaries	EUR 14.4 m	/		
D. Removal/simplification of application or authorisation obligations								
	97	Food law: authorisation of marketing of specific caffeine-containing soft drinks (energy drinks)	Authorisation of specific substances equated with additives by ordinance and thus omission of the requirement of applications according to §§ 54 or 68 of the Food and Feed Code (LFGB)	Food and Feed Code		/	Presumably first half of 2009	
	98	Food law: authorisation of using specific carrier substances for colorants used to paint eggshells	Authorisation by ordinance and thus omission of applications/individual authorisations according to § 68 of the Food and Feed Code	Additives Authorisation Ordinance; Food Labelling Ordinance		/	Presumably 2008	
	99	Animal breeding law: application for participation in breeding programmes	Removed	Ordinance on the Participation of Semen Collection Centres in Breeding Programmes		/	Presumably 2008	
	100	Animal breeding law: application for exemption from participation obligations	Removed	Ordinance on the Participation of Semen Collection Centres in Breeding Programmes		/	Presumably 2008	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	101	Animal breeding law: additional authorisation requirements for horse and cattle breeding organisations (2 information obligations)	Removed	Ordinance on Breeding Organisations	Minor relief	/	Presumably 2008	
E. Removal/simplification of information or accountability obligations								
	102	Initiative on the simplification of the Common Agricultural Policy	– Lower the control rate within the scope of the Integrated Administration and Control System (InVeKoS), – Lower increase in control rate in case of significant irregularities			/		
	103	Initiative on the simplification of the Common Agricultural Policy	Abolition of the energy crop premium, the protein crop premium and the subsidies for shell fruits.			/		
	104	Initiative on the simplification of the Common Agricultural Policy	Introduction of a minimum subsidy area for EC direct payments			/		
	105	Initiative on the simplification of the Common Agricultural Policy	Register of cattle: termination of double register maintenance	Livestock Transport Ordinance (ViehVerkV)		/	Further development at EU level; amendment to specialist law required	
	106	Initiative on the simplification of the Common Agricultural Policy	Simplification of the Act on Veterinary Medicinal Products.			/		
	107	Initiative on the simplification of the Common Agricultural Policy	Simplification of investment promotion.			/		
	108	Initiative on the simplification of the Common Agricultural Policy	Reduction of the retention period for the documentation of veterinary medicinal products.			/		
Other bureaucracy reduction measures								
F. Other measures								
	109	Repeal of the BSE Ordinance	Removed	BSE Ordinance		/	In force since 11 October 2006	
	110	Repeal of the Ordinance on the Prohibition on the Use of Cattle, Sheep or Goat Products in the Manufacture of Food or Cosmetic Products	Removed	Ordinance on the Prohibition Regarding the Use of Cattle, Sheep or Goat Products in the Manufacture of Food or Cosmetic Products		/	In force since 1 October 2006	
	111	Fundamental restructuring of the national Act on Foods and Commodities, of the Meat Hygiene Act and of the Poultry Meat Hygiene Act	Repeal of 13 ordinances and restriction to five national implementing ordinances	Ordinance on the Implementation of Regulations Regarding the Community Food Hygiene Legislation		/	In force since 15 August 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	112	Amendment to the Livestock and Meat Act	Cancellation of obsolete regulations (especially regarding live cattle marketing) – abolition of regulations governing the composition of meat products	Livestock and Meat Act		/	Will enter into force on 1 November 2008	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 32)
	113	Plant Protection Act	Simplification, standardisation and updating of spacing requirements for the use of pesticides near water bodies	Ordinance on the Plant Protection Act		/	2008/2009	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 29)
	114	EU agricultural policy	Single common market organisation (standardisation and streamlining of market instruments; merging of about 50 ordinances into a single ordinance; reduction of number of articles from more than 600 to only 200).			/	Adopted at EU level	
	115	Single farm payment and cross-compliance	Advance notice of on-site inspections			/		
Federal Ministry of Finance								
Bureaucracy reduction measures concerning information obligations already implemented								
A. Introduction/improvement of online procedures								
	116	Electronic customs tariff	Conversion from paper with its costly correction methods to online procedures (subsystem of ATLAS)	Regulation level		/	In operation since 2006	
	117	Abolition of wage tax cards; introduction of a procedure allowing the electronic retrieval of data for income tax deduction features	Electronic tax return II	Income Tax Act	EUR 262.08 m	/	In force since 29 December 2007; effective as of 1 January 2011	2008 Tax Amendment Act (Catalogue of Measures No. 30)
	118	Transition to the exclusively electronic registration for capital yield tax	Conversion to electronic transmission	Income Tax Act	EUR 3.72 m	/	In force since 29 December 2007; effective as of 1 January 2009	2008 Tax Amendment Act
	119	Abolition of unregistered long-term manufacturer's declarations for non-Annex I goods	Abolition of the distinction between registered and unregistered long-term manufacturer's declarations. For export declarations, industry and trade only have to refer to the registration code. The export refund is automatically calculated at the Main Customs Office in Hamburg-Jonas.	Commission Regulation (EC) No. 1043/2005	Minor relief	/	In force since 16 October 2006	

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
120	Revision of forms as part of the Common Market Organisation for Sugar	Conversion from paper forms to electronic processing and calculation	Ordinance on sugar production levy		/	In force since 15 March 2007	
121	Simplification of forms as part of Customs Online (forms centre) (16 information obligations)	Procurement and filling out of forms, manual calculation (concerns forms No. 0900, 0901, 0902, 0917, 0918, 0922, 0923, 0924, 0926, 0932, 0933, 0937, 0938, 0941, 0942 and 0943)	Commission Regulation (EC) No. 1973/2004 Commission Regulation (EC) No. 796/2004 Commission Regulation (EC) No. 1782/2003 Commission Regulation (EC) No. 2201/96 Ordinance on export refund, Ordinance regulating the milk fat price reduction, Ordinance regulating the production refund for starch and sugar	EUR 0.02 m	/	In force since 2006	
122	Project called "Reorganisation of public procurement within the area of responsibility of the Federal Ministry of Finance", first level of customs administration	In the area of responsibility of the Federal Ministry of Finance, public procurement is to be optimised by means centralising formal contract awarding procedures in one place using IT support without media discontinuity. In view of the integrated approach adopted for the IT solution, all areas related to procurement (forecast of requirements, notification of requirements, materiel management, purchasing, budget, cost-to-performance accounting, fixed-asset accounting, among other things) are to be included in the future.	WTO/GPA; EU directives; Act against Restraints of Competition; Ordinance on the Award of Contracts; Budget Principles Act; Commercial Code; Federal Budget Code; Conditions concerning Contracts for Supplies and Services Vol. A; Contracting Regulations for Public Works; Conditions concerning Contracts Freelance Supplies and Services, etc.		/	Work is expected to be completed by December 2009	Government programme "Future-oriented innovative administration"
123	Online procedures for obtaining child benefit	Conversion from paper forms to electronic forms; automated procedure for the determination and payment of child benefit; process optimisation of the family allowance scheme (initially only within Federal, State and municipal authorities)	Regulation level		/	Completion expected for 2009	

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
124	Electronic processing of allowances for civil servants	Linking of the core system ABBA to a document management system; at the same time, the fully electronic allowance file is linked to a system that allows fully digital, work flow-controlled processing of applications from the inbox to the archive conducted without any media discontinuity	Federal Civil Service Act; Federal Regulations on Government Aid and Allowances		/	Completion expected for 2009	Government programme "Future-oriented innovative administration"
125	Form 0853 (permission under the local clearance procedure for the export of goods)	Electronic completion of the form/Decree VSF N 52 2007 No 260	Commission Regulation (EC) No. 2913/92 and Commission Regulation (EC) No. 2454/93	EUR 0.02 m	/	In force since 1 July 2007	
126	Simplification of import authorisations and surveillance documents (Form E4)	IT-assisted copying of import authorisations and surveillance documents	Foreign Trade and Payments Ordinance	EUR 0.12 m	/	In force since 1 July 2007	
127	Licensed exporter IT application (Form 0850 IT) and additional form (0501 IT)	Conversion to the electronic export procedure AES	Commission Regulation (EC) No. 2454/93	EUR 0.1 m	/	In force since 1 August 2006 (start); completely effective until 1 July 2009	
128	Electronic submission of tax return	Electronic submission of tax return	Investment Tax Act § 7 para 4 clause 5	Minor relief	/		2009 Tax Amendment Act
129	Electronic submission of data to be provided by financial institutions	Electronic submission of data to be provided by financial institutions to fiscal authorities pursuant to § 8 para 1 clause 5 of the Act on the Reallocation of Tax Revenue	§ 8 para 1 clause 5 of the Act on the Reallocation of Tax Revenue	EUR 0.74 m	EUR 0,1 m /	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
130	Removal of the obligation for the recipient of funding to prepare paper-based confirmations of funding (e.g. non-profit organisations)	Removal of the obligation for the recipient of funding to prepare paper-based confirmations of funding (e.g. non-profit organisations)	§ 50 para 1 clauses 2 and 3 of the Ordinance Regulating the Income Tax	EUR 3.9 m	/	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
131	Exemption from the assignment of an ID No. (§ 139b of the Fiscal Code)	Exemption from the assignment of an ID No. (§ 139b of the Fiscal Code)	Income Tax Act § 52 Abs. 43a	EUR 7.15 m	EUR 5,44 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
132	Obligation to electronically file the declaration on the separate and standardises determination of income tax pursuant to § 180 paragraph 1 No. 2 Letters a and b of the Fiscal Code	Obligation to electronically file the declaration on the separate and standardises determination of income tax pursuant to § 180 paragraph 1 No. 2 Letters a and b of the Fiscal Code	§ 181 para 2a of the Fiscal Code	EUR 11.25 m	EUR 5,6 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
133	Direct electronic submission of the contributions for old-age provision paid in the corresponding year by the provider to the central authority	Direct electronic submission of the contributions for old-age provision paid in the corresponding year by the provider to the central authority	Income Tax Act § 10a para 5	EUR 12.8 m	/	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
134	Obligation for electronic submission	Obligation to electronically submit balances, profit and loss account and cash receipts and disbursement method	Income Tax Act § 5b	EUR 15.4 m	EUR 17,2 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
135	Obligation to file an electronic corporate income tax return	Obligation to file an electronic corporate income tax return	Corporate Income Tax Act § 31 para 1a	EUR 16.87 m	EUR 7,55 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
136	Obligation to file an electronic trade tax return and a declaration of the reallocation of trade tax revenue	Obligation to file an electronic trade tax return and a declaration of the reallocation of trade tax revenue	§ 14a Trade Tax Act	EUR 39.07 m	EUR 24,95 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
B. Raising of registration limits or thresholds							
137	Raising of the turnover threshold for the obligation to keep accounts	Increase from previously EUR 350,000 to EUR 500,000	Fiscal Code	EUR 306.8 m	/	In force since 26 August 2006	First Act on the Relief of Medium-Sized Enterprises
138	Simplification in the consideration of input tax deduction	Combined accounting possible	Turnover Tax Act		/	In force since 23 August 2006	First Act on the Relief of Medium-Sized Enterprises
139	Raising of the limit for the simplified declaration of invoices	Increase in the threshold from previously EUR 100 to EUR 150	Ordinance Regulating the Turnover Tax		/	In force since 1 January 2007	First Act on the Relief of Medium-Sized Enterprises
140	Raising of the profit limit for the requirement to keep accounts	Increase from previously EUR 30,000 to EUR 50,000	Fiscal Code	EUR 113.1 m	/	In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
141	Raising of the limit for the turnover tax which is due only after reception of the money for the service provided by the taxpayer	Rise in the limit for the actual payment of turnover taxes to an annual turnover of EUR 250,000 in the western Federal states and extension of the special regulation for the eastern states (annual turnover of EUR 500,000) beyond 31 December 2006 until the end of 2009	Turnover Tax Act		/	In force since 1 July 2006	Act on the tax-related promotion of economic growth and employment (Catalogue of Measures Nos. 2 + 3)

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
142	Abandonment of the requirement for an IT research system in smaller institutes	Under certain conditions, the Federal Financial Supervisory Authority abandons the requirement for smaller institutes with a balance sheet total below EUR 250 m to install an IT research system for the performance of active research measures.	Letter GW 1-B 590 dated 8 November 2005 "Implementation of money laundering prevention measures as defined in § 25a, para 1, No. 6 of the Banking Act"		/	In force since November 2005, to be transferred to the Federal Ministry of the Interior	
143	Increase in the tax allowances for the annual declaration of corporate income tax	Increasing the tax allowance pursuant to § 24 of the Corporate Income Tax Act to EUR 5,000 and increasing the tax allowance pursuant to § 25 of the Corporate Income Tax Act to EUR 15,000.	Corporate Income Tax Act		/	Cabinet 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
144	Raising the limits from which an enterprise can file monthly provisional returns	Raising the limits from which an enterprise can file monthly provisional returns	Turnover Tax Act § 18 para 2a	EUR 0.29 m	EUR 0,2 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
145	Increase in the thresholds for quarterly and annual wages tax return	Increase in the thresholds from EUR 800/3,000 to EUR 1,000/4,000	Income Tax Act § 41a para 2 clause 2	EUR 1.79 m	EUR 0,14 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
146	Increase in the limits for filing quarterly provisional returns to EUR 1,000	Increase in the limits for filing quarterly provisional returns to EUR 1,000	Turnover Tax Act § 18 para 2 clause 3	EUR 1.82 m	EUR 0,7 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
147	Increase in the limits for filing monthly provisional returns to EUR 7,500	Increase in the limits for filing monthly provisional returns to EUR 7,500	Turnover Tax Act § 18 para 2 clause 2	EUR 7.06 m	EUR 2,7 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
C. Removal/simplification of registration, submission and labelling obligations								
	148	Replacement of the obligation incumbent on bidders for a construction contract to submit a record from the Central Trade and Industry Register by the obligation for them to submit a self-declaration	Records from the Central Trade and Industry Register are no longer required to be attached to applications for public construction contracts. Instead, bidders merely submit a self-declaration in which they affirm that the conditions specified in § 21, para 1, clauses 1 and 2 of the Act to Combat Clandestine Employment for the exclusion from the awarding procedure do not apply. If, however, the scope of a contract exceeds EUR 30,000, the contracting authorities will be obliged to obtain information from the Central Trade and Industry Register about the bidder earmarked for the contract. Furthermore, contracting authorities are entitled to obtain information about one or more bidders from the Central Trade and Industry Register for contracts worth below EUR 30,000 in order to verify the bidders' certification.	Act to Combat Clandestine Employment	EUR 0.08 m	/	In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
	149	Annual statements on investment income	Removal of the obligation for banks and insurance companies to issue annual statements on investment income	Income Tax Act	EUR 150 m	/	In force since 14 August 2007; effective from 1 January 2009, immediate result of the all-inclusive savings tax	Act on the Reform of Corporate Income Tax 2008
	150	Streamlining of regulatory reporting of insurance companies	Streamlining of regulatory reporting, i.e. only reports about complex and/or intransparent assets, assets involving high risks and single assets which constitute a large part of the entire financial assets; streamlining of documentation and repeal of some requirements.	Ordinance on regulatory reporting of insurance companies and circular letter R11/2005 (VA) by the Federal Financial Supervisory Authority	Entered into force before the effective date, therefore no quantification	/	In force since 29 March 2006	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
D. Removal/simplification of application or authorisation obligations								
	151	Facilitation for operators of manufacturing companies and storage facilities as well as authorised recipients or buyers of brandy, alcopops, wine, coffee, beer, sparkling wine and intermediate products	Standardisation and simplification of the application procedure; removal of the permit; removal of disclosure and application obligations	various ordinances on excise duties	EUR 0.064 m	/	In force since 1 January 2007 and 20 March 2008, respectively	
E. Removal/simplification of information or accountability obligations								
	152	Change in the examination procedure for manufacturer's declarations for non-Annex I goods	Introduction of risk analysis for the selection of the manufacturer's declarations to be examined. From 1 January 2007, only companies which have been granted more than EUR 10,000 in export refunds per year will be examined.	Commission Regulation (EC) No. 1043/2005	Minor relief	/	In force since 1 January 2007	
	153	Repeal of the multiple submission of the transport document to the Main Customs Office Hamburg-Jonas and to other agencies involved in the export procedure	Removal of the obligation to submit multiple copies of the same documents to several customs offices. Since early April 2007, one copy of the transport document, which will be submitted to the customs office of exit, has been sufficient. This office will send the document to the Main Customs Office Hamburg-Jonas.	Commission Regulation (EC) No. 800/1999	Minor relief	/	In force since April 2007	
	154	Minimisation of bureaucracy for the licensing of enterprises to simplify procedures for non-Annex I goods when export refunds differ	After the introduction of the differentiated export refund, EU targets are to be achieved with a minimum of additional bureaucracy for the business sector (use of simplifications for the provision of the evidence of arrival).	Commission Regulation (EC) No. 1043/2005 and Commission Regulation (EC) No. 800/1999	EUR 0.33 m	/	In force since 1 January 2007	
	155	Amendment of the Investment Act	Amendment to numerous provisions in the Investment Act	Investment Act	EUR 8 m	/	In force since 28 December 2007	
	156	Significant simplifications for regulations on investment deductions (hitherto called advance depreciations) which will enable small enterprises to take advantage of higher investment deductions in the future. Due to a lack of statistical information, it is not possible to indicate a number.		Income Tax Act	Not quantifiable	/	In force since 18 August 2008	

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
157	Exemption from data collection for citizens subject to notification obligations	Exemption from the collection of the ID No. (§ 139b of the Fiscal Code) from citizens; for persons receiving pensions a collection from the Federal Central Tax Office will be possible for the first time (private pension insurance companies, among others)	Fiscal Code	EUR 1 m	/	In force since 29 December 2007	2008 Tax Amendment Act
158	Abolition of the deductibility of trade tax as operating expenses as well as simplified determination using a standardised basic Federal rate (repeal of the complicated calculations hitherto required)		Income Tax Act	EUR 4.02 m	/	In force since 18 August 2007	
159	Simplified proof that requirements for tax exemptions are met in accordance with § 4 Nos. 14 and 16 of the Turnover Tax Act	Simplified proof that requirements for tax exemptions are met in accordance with § 4 Nos. 14 and 16 of the Turnover Tax Act	Turnover Tax Act § 4 Nos. 14 and 16	EUR 0.22 m	/		2009 Tax Amendment Act
160	Removal of the requirement of obtaining immunity from taxation for expenses as part of in-house preventive health care within the scope of individual decisions of fiscal authorities	Removal of the requirement of obtaining immunity from taxation for expenses as part of in-house preventive health care within the scope of individual decisions of fiscal authorities	Income Tax Act § 3 No. 34 in conjunction with § 19	EUR 0.59 m	/		2009 Tax Amendment Act
161	Relief of enterprises from the obligation to keep a turnover tax book	The provision is to be supplemented to the effect that enterprises obliged to keep accounts in accordance with statutory provisions or voluntarily keep accounts in correspondence with these statutory provisions can be exempted from keeping a turnover tax book in certain cases.	§ 68 para 1 Ordinance Regulating the Turnover Tax	EUR 0.76 m	/	Cabinet 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
162	Periodic income tax examination and audit simultaneously conducted by the pension insurance funds upon request of the employer	Periodic income tax examination and audit simultaneously conducted by the pension insurance funds upon request of the employer	Income Tax Act § 42 et seq. para 4	EUR 3.43 m.	/	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
F. Other measures							
163	Introduction of binding information	Introduction of the opportunity to obtain binding information	Income Tax Act	Entered into force before the effective date, therefore no quantification	/	In force since 5 September 2006	

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
164	Introduction of a pool solution for low-value fixed assets	Depreciable movable assets the purchase price of which exceeds EUR 150 but is below EUR 1,000 have to be accounted for as a collective item and are depreciated linearly over a period of five years.	Income Tax Act	EUR 65 m	/	In force since 14 August 2007	Act on the Reform of Corporate Income Tax 2008 (Catalogue of Measures No. 8)
165	Abolition of Federal Ministry of Finance letters	Abolition of approx. 2,500 Federal Ministry of Finance letters with effect for the future		EUR 421 m	/	BMF letter dated 29 March 2007	
166	Raising and standardising of the maximum amount for donations (2 information obligations)	Standardised maximum amount of 20 per cent of the adjusted gross income or, alternatively, 4 per thousand of the sum of turnover and wages and salaries; raising of the maximum amount for donations to the fund of a foundation to EUR 1 m	Income Tax Act, Corporate Income Tax Act, Trade Tax Act		/	In force since 1 January 2007	Act on the Further Promotion of Civic Commitment
167	Reorganisation of the administration of the equalisation of burdens	Abolition of the double responsibility of the Federal Ministry of the Interior and the Federal Ministry of Finance for the supervision of the Federal Equalisation of Burdens Office; removal of coordination processes and of mutual information obligations between ministries	Act Governing the Equalisation of Burdens		/	Implementation by the end of 2007	
168	Repeal of the Occupation Damages Act	Essentially, the act determines under which conditions the Federal Republic of Germany will pay compensation to citizens for damages caused by occupying powers.	Occupation Damages Act		/	Legislative procedure to be completed by the end of 2008	
169	Repeal of the function of the financial interest representative	In the field of the defence burden administration and related areas, the financial interest representative had to be consulted or involved in certain cases of damage.	Regulation level		/	Completed	
170	Tax Information Centre of the Federal Central Tax Office	Hotline for citizens and enterprises on questions relating to fiscal matters	Regulation level		/	Applied since 2006	
171	Abolition of the deduction of the capital yield tax for profits resulting from the exchange of shares of different investments within the scope of continuing contracts	Abolition of the deduction of the capital yield tax for profits resulting from the exchange of shares of different investments within the scope of continuing contracts which are neither part of business assets nor part of income as defined in " 22 No. 1 or 5 of the Income Tax Act	Investment Tax Act § 8 para 5 clause 1	Minor relief	/		Tax Amendment Act 2009

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	172	Abolition of tax collection at the time of the exchange of shares in corporations	Abolition of tax collection at the time of the exchange of shares in corporations with their place of business or management located outside the EU or European Economic Area	Income Tax Act § 20 para 4a in conjunction with § 43a para 2	Minor relief	/		2009 Tax Amendment Act
	173	Removal of the obligation to issue a paper-based consolidated invoice	Removal of the obligation to issue a paper-based consolidated invoice in case of electronic submission in the EDI procedure	Turnover Tax Act § 14 para 3 No. 2	EUR 0.11 m	/	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
	174	Introduction of a de minimis limit	Introduction of a de minimis limit for the payment of corporate income tax credit balance	Corporate Income Tax Act § 37 para 5 clause 6	EUR 1.37 m.	EUR 1,48 m	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
	175	Abolition of certificate as defined in § 68 para 2 of the Income Tax Act	Abolition of certificate as defined in § 68 para 2 of the Income Tax Act	Income Tax Act § 68 para 2	EUR 3.88 m.	/		Tax Amendment Act 2009
	176	Removal of the obligation to issue invoices for tax-free turnover	Removal of the obligation to issue invoices for tax-free turnover	Turnover Tax Act § 14 para 2 clause 1 No. 2	EUR 14.09 m	/	Cabinet 23 July 2008	Act on the Reduction in Tax-Related Bureaucracy
Planned bureaucracy reduction measures concerning information obligations								
B. Raising of registration limits or thresholds								
	177	Raising of the turnover threshold for small enterprises	Raising of the turnover threshold for small enterprises to EUR 19,000	Turnover Tax Act § 19 para 1	EUR 1.42 m	/		Proposed for the Third Act on the Relief of Medium-Sized Enterprises
E. Removal/simplification of information or accountability obligations								
	178	Conversion from the voucher procedure to the fuel card system	Replacement of paper coupons that need to be handed over, filled out and forwarded manually by fuel cards (comparable to cheque cards)	Troops Customs Act; Ordinance on the Amendment of Regulations on Troops Customs and Other Regulations	EUR 2.246 m	/	Will enter into force on 1 November 2009	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Federal Ministry for Family Affairs, Senior Citizens, Women and Youth								
Bureaucracy reduction measures concerning information obligations already implemented								
E. Removal/simplification of information or accountability obligations								
	179	Introduction of the Electronic Income Record (ELENA)	Replacement of the employer's obligation to issue written certificates by the obligation to submit a monthly report on income data to a central database (replacement of paper-based income statements in the application procedure for social security benefits)	Bill on the establishment of the procedure for the Electronic Income Tax Return (ELENA)	In the first stage, the relief volume of eight certificates amounts to EUR 82 m, every additional certificate adding a relief of EUR 5 m.	/	Cabinet: 18 June 2008	Act on the electronic income record procedures (ELENA)
Federal Ministry for Health								
Bureaucracy reduction measures concerning information obligations already implemented								
A. Introduction/improvement of online procedures								
	180	Simplification of the structured treatment programmes for chronic diseases (Disease Management Programme – DMP)	Conversion to electronic documentation including the simplification of the documentation sheets and a new documentation system	§§ 28 b to 28 h and annexes to the Ordinance on Risk Structure Compensation	Approx. EUR 18 m	/	Required preparatory work of the self-administration (Federal Joint Committee) has been completed. The implementation of the Ordinance on Risk Structure Compensation was carried out by the Seventeenth Ordinance amending the regulation on risk structure compensation. Adjustment as of 1 July 2008.	Seventeenth Ordinance amending the Ordinance on Risk Structure Compensation
	181	Creation of a web-based information system for the entire notification system for medical devices	Converting all notification and reporting obligations under the Medical Devices Act from paper to a web-based version. In parallel, the data will be collected in databases.	Medical Devices Act and Ordinance on the German Institute for Medical Documentation and Information	Not quantifiable retroactively	/	Step-by-step introduction since the end of 2003 – final step on 30 June 2007	
	182	Simplification of quality reports to be prepared by hospitals	Hints for completion, entry mask, standardised record format	Act to Strengthen Competition in the Statutory Health Insurance System, and regulation level	Not (yet) quantifiable	/	Simplification stated in revised § 137 para 3 No. 4 Social Code V with effect from 1 July 2008 and by decision of the Federal Joint Committee of 21 June 2007.	

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
183	Revision of § 2 para 2 of the Act on the Compensation of Expenses (AAG)	The employer's request for reimbursement may be submitted to the health insurance electronically, allowing an automated processing of the request. This will reduce the effort put into certificates and processing. From 2011 on compulsory use of the electronic reimbursement procedure.	Act on the Compensation of Expenses	Approx. EUR 37 m	/	Will presumably enter into force on 1 January 2009	
C. Removal/simplification of registration, submission and labelling obligations							
184	Revision of the regulations regarding the record of medical devices	The CE label is generally recognised as a proof that a device is in working order and as a proof of safety. Reduction of the decision period in the acceptance procedure	Social Code V	Not quantifiable	/	In force since 1 April 2007	Act to Strengthen Competition in the Statutory Health Insurance System (GKV-WSG)
185	Renouncement of notification obligations (medical devices)	Renouncement of the obligation to provide notification of test facilities for clinical tests, reduction in the number of persons required to comply with notification obligation within the framework of professional processing, removal of the notification obligations for manufacturers of special medical devices.	Medical Devices Act	Not quantifiable retroactively	/	In force since 30 June 2007	
186	Centralisation of Europe-wide notifications (medical device sector)	The German Institute for Medical Documentation and Information will execute all notifications in connection with the European Database on Medical Devices (EUDAMED) for manufacturers, stated agencies and authorities. The Institute can electronically transmit the notifications to EUDAMED as required, once they have been entered into the database.	Medical Devices Act	Not quantifiable retroactively	/	step-by-step introduction – final step as of 30 June 2007	
187	Repeal of the nationwide collection of records produced during the early detection of diseases (revision of § 92, para 4, clauses 2 and 3 of Social Code (SGB) V)	Obligation of the Federal Joint Committee to determine a concrete target for an adequate analysis of the records as well as for a focussed evaluation of the measures mentioned above with respect to their quality, effectiveness and efficiency.	Social Code V	Not quantifiable	/	In force since 1 April 2007. implementation by the Federal Joint Committee by decision of 19 June 2008	Act to Strengthen Competition in the Statutory Health Insurance System

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
188	Reduction in the documentation effort required for inpatient and outpatient quality assurance (revised § 137 a para 2 No. of the Social Code)	Documentation work will be minimised.	Social Code V	not (yet) quantifiable	/	In force since 1 April 2007. implementation by the Federal Joint Committee partly completed	Act to Strengthen Competition in the Statutory Health Insurance System
189	Simplification of accounting for medical services	new standardised evaluation criteria	Social Code V	Quantification only after completion of the initial phase	/	In force since 1 January 2008	Act to Strengthen Competition in the Statutory Health Insurance System
D. Removal/simplification of application or authorisation obligations							
190	Simplification of the structured treatment programmes for chronic diseases (Disease Management Programme – DMP)	Simplification of the registration and monitoring of the active participation of insured persons as a criterion for the invitation for bids	Ordinance on Risk Structure Compensation	Not quantifiable	/	In force since 1 April 2007	Act to Strengthen Competition in the Statutory Health Insurance System
191	Simplification of the structured treatment programmes for chronic diseases (Disease Management Programme – DMP)	Simplification of the continued programme participation if the health insurance membership is interrupted	Ordinance on Risk Structure Compensation	Not quantifiable	/	In force since 1 April 2007	Act to Strengthen Competition in the Statutory Health Insurance System
192	Simplification of the structured treatment programmes for chronic diseases (Disease Management Programme – DMP)	Extension of the period of admission to the DMP	Ordinance on Risk Structure Compensation	Not quantifiable	/	In force since 1 April 2007	Act to Strengthen Competition in the Statutory Health Insurance System
F. Other measures							
193	Simplification of the structured treatment programmes for chronic diseases (Disease Management Programme – DMP)	Authorisation of the central associations to commission the data agencies to implement uniform nationwide standards	Social Code V	Not quantifiable	/	In force since 1 April 2007	Act to Strengthen Competition in the Statutory Health Insurance System
194	Use of DRG (diagnosis-related groups) data for quality assurance (amendment to § 21 of the Hospital Payment Act (KHEntG))	The data collected in the hospital in accordance with § 21 of the Hospital Payment Act may also be used for quality assurance purposes	Social Code V	Not yet quantifiable	/	In force since 1 April 2007	Act to Strengthen Competition in the Statutory Health Insurance System
195	Revision of § 4 of the Drug Prescription Ordinance (AMVV)	Since 1 July 2006, it has again been possible to dispense prescription drugs without a formal prescription in exceptional cases	Drug Prescription Ordinance	Not quantifiable	/	In force since 1 July 2006	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Planned bureaucracy reduction measures concerning information obligations								
D. Removal/simplification of application or authorisation obligations								
	196	Review and simplification of the statutory health insurance scheme paperwork by the National Association of Statutory Health Insurance Physicians, the central associations of the health insurance funds and the Joint Federal Committee of Physicians and Health Insurance Funds	Standardisation of the different forms, e.g., for the application for rehabilitation services under the pension insurance and the statutory health insurance funds	Regulation level	not (yet) quantifiable	/	results still pending	
E. Removal/simplification of information or accountability obligations								
	197	Introduction of the electronic health card and establishment of a telematic infrastructure	Expansion of the previous health insurance card to an electronic health card that contains not only administrative data on the holder and electronic prescriptions but important medical data on the holder as well	Social Code V	The savings potential will only be calculable upon the nationwide implementation and introduction of the electronic health card by subsequent evaluation.	/	The introduction of the health card is embodied in law (Statutory Health Insurance Modernisation Act). The implementation will be carried out by the Society for Telematic Applications in the Health Care Sector (gematik), founded by self-administrating organisations. The test phase was initiated in December 2005; since December 2006 tests with real data have been conducted in seven test regions. The offline tests comprise electronic prescriptions and emergency data. According to the gematik, the nationwide rollout process for the introduction of the electronic health card is scheduled to begin in North Rhine-Westphalia at the end of the fourth quarter of 2008. After successfully equipping the first region, the rollout will be continued in the adjacent regions.	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	198	Electronic prescription for narcotic drugs	Implementation of the electronic prescription for narcotic drugs within the framework of the structures of the electronic health card	§ 8 para 5; § 12 para 4 of the Narcotic Drugs Prescription Ordinance (BtMVV)	Minimum EUR 16 m	/	First working draft in early 2009, adoption in 2009/2010, entry into force of relief presumably in 2011/2012	
	199	Amendment to the Ordinance on the Domestic Trade in Narcotic Drugs	Supplementation of the existing narcotic dispense record procedure by an electronic version	§ 12 Paragraphs 2 and 4 of the Narcotic Drugs Act (BtMG) in conjunction with the Ordinance on the Domestic Trade in Narcotic Drugs	Minimum EUR 140 m	/	The first working draft has been submitted; to be adopted in mid-2009; relief to take effect presumably at the end of 2009	
Other bureaucracy reduction measures								
B. Raising of registration limits or thresholds								
	200	Examination of applications for precautionary and rehabilitation measures by the medical review board of the statutory health insurance as specified in § 275, para 2 No. 1 of the Social Code V	To reduce the examination effort, the medical review board of the statutory health insurance precautionary and rehabilitation measures shall only be examined at random before issuing approval.	Social Code V	Not yet quantifiable	/	Implemented within the scope of the Act to Strengthen Competition in the Statutory Health Insurance System in conjunction with the directive of the Central Federal Association of Health Insurance Funds of 2 July 2008. Effects will presumably be quantifiable on the basis of the health insurances' statistics from mid-2009 on.	
E. Removal/simplification of information or accountability obligations								
	201	Reform of the long-term care insurance	Debureaucratisation of the documentation related to long-term care	Social Code XI	EUR 80 m.	/	In force since 1 July 2008	Act on the Further Development of Long-Term Care
F. Other measures								
	202	Repeal of ordinances (medical device sector)	Repeal of three ordinances on basic requirements for medical devices to prevent TSE (Transmissible spongiform encephalopathy) and the Ordinance on Breast Implants	Ordinance Amending the Regulations on Medical Devices	Not quantifiable	/	In force since 17 February 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	203	Profitability check of the provision of services by panel doctors in accordance with § 106 of Social Code V	Streamlining of the examination procedure by means of: – Renunciation of the preliminary audit in case of insufficient data (para 2c, clause 2). – Merging of the audit committee and branch office to an auditing agency (para 4f) – Exclusion of preliminary proceedings before the appeals committee (para 5 clause 8). – Acceleration of the prescription limit examinations by acknowledging a lump-sum for specific medicines as particularities of the respective practice for the advance deduction of prescription costs relevant for the examination. – Reduction in the scope of the examination (para 2 clause 9). – Restriction of the number of prescription limit examination to generally 5 % of the parties involved and thus to the particularly uneconomic medical practitioners (para 2 clause 7,- first Semi-clause) – Limitation of the period between ordinance and completion of the examination (para 2 Clause 7, second semi-clause).	Social Code V	Not quantifiable	/	Implemented within the scope of the Act to Strengthen Competition in the Statutory Health Insurance System with effect on 1 January 2008	Act to Strengthen Competition in the Statutory Health Insurance System
	204	Expense allowance and time allowance for the examination of in-patient treatment by the Health Insurance Medical Service (MDK) (revision of § 275, para 1c of Social Code (SGB) V in the Act to Strengthen Competition in the Statutory Health Insurance System (GKV-WSG))	Stipulation to conduct the examination specified in § 275, para 1, No. 1 of Social Code V for in-patient treatment in accordance with § 39 of Social Code V shall be conducted shortly after the treatment has been administered. The examination shall be initiated upon receipt of the statement of accounts by the health insurance company has received the at the latest; it shall be announced by the Medical Review Board of the Statutory Health Insurance. If the examination does not lead to a reduction in the amount charged, the health insurance company shall pay a lump-sum expense allowance of EUR 100.	Social Code V	Not quantifiable	/	In force since 1 April 2007	Act to Strengthen Competition in the Statutory Health Insurance System

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Federal Ministry of the Interior								
Bureaucracy reduction measures concerning information obligations already implemented								
A. Introduction/improvement of online procedures								
	205	Electronic notification in case of suspected money laundering/ Electronic identity card	To fight money laundering, suspicious transaction reports shall be automatically submitted to the Federal Criminal Police Office by the monitoring software of the financial service providers or alternatively by means of an electronic form. The Federal Criminal Police Office will forward the suspicious transaction reports to the responsible State and prosecuting authorities. The suspicious transaction report is processed largely automatically because of the electronic identity card.	Money Laundering Act	The Act Amending the Regulations of the Money Laundering Act causes an overall burden of EUR 0.18 m for the economic sector. In combination with the electronic identity card, however, a relief of EUR 123.29 m will be achieved for the electronic suspicious transaction report.	/	Implemented	
B. Raising of registration limits or thresholds								
	206	Aviation Security Reliability Check Ordinance (LuftSiZÜV)	In accordance with § 17, para 1 of the Act on Aviation Security, the reliability inspection procedure has been concretised with consent of the <i>Bundesrat</i> . The intervals in which the inspection has to be repeated shall initially be extended from 1 year to 2 years and from 2009 on to 5 years.	Aviation Security Reliability Inspection Ordinance (LuftSiZÜV)	EUR 3.75 m	/	First phase of the Aviation Security Reliability Inspection Ordinance in force since 2 June 2007. The second phase will enter into force on 1 January 2009	

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
207	Amendment to the Federal Data Protection Act	In accordance with the previous legal situation, nonpublic agencies which processed personal data automatically were exempted from the obligation to appoint a company data protection commissioner and the obligation to report the automatic data processing procedures to the supervising authority, if a maximum of 4 employees were involved in the automatic processing of personal data. The amendment to the law increases the decisive number of persons from "four" to "nine".	Federal Data Protection Act		/	In force since 26 August 2006	First Act on the Relief of Medium-Sized Enterprises
C. Removal/simplification of registration, submission and labelling obligations							
208	Abolition of the certificate of proper participation	The removal of the obligation to issue a certificate of proper participation after each course module will also lead to a considerable reduction in the administrative burden. The institutions offering courses only have to cooperate upon request of the competent authorities in order to determine whether persons obliged to participate in courses did attend them.	Ordinance on the Conduct of Integration Courses for Foreigners and Repatriates	EUR 3.25 m	/	Implemented	
209	Abolition of the final test certificate	The removal of the obligation to issue a final test certificate will lead to a reduction in the administrative burden of the institutions offering courses.	Ordinance on the Conduct of Integration Courses for Foreigners and Repatriates	EUR 1.3 m	/	Implemented	
210	Abolition of reports on the participation in course segments	The obligation to transmit data on the participants and their number at the end of each course module will be abolished. Instead, the institutions offering courses only have to register and transmit the real participation data for course accounting purposes.	Ordinance on the Conduct of Integration Courses for Foreigners and Repatriates	EUR 0.42 m	/	Implemented	
D. Removal/simplification of application or authorisation obligations							
211	Amendment to the Weapons Act and other regulations	Abolition of three directory provisions (6 information obligations) to give criminal info centres a share in certain cases of the safekeeping of weapons	General Ordinance on the Law of Arms		/	Entered into force on 1 April 2008 as planned. The amendment to the law imposes a financial burden on the economy amounting to a total of EUR 280,000	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	212	Abolition of the reimbursement of own contributions in the case of excused non-attendance of the course participant	The abolition of the reimbursement of own contributions in the case of excused non-attendance of course participants will lead to a considerable reduction in the financial and administrative burden for the institutions offering courses in accordance with the Integration Course Ordinance (IntV); on average, this reduces the administrative burden by 9 hours per course.	Ordinance on the Conduct of Integration Courses for Foreigners and Repatriates	EUR 1.6 m	/	Implemented	
E. Removal/simplification of information or accountability obligations								
	213	Formulation aid for a draft act on spell miles for Federal constitutional bodies prepared by the coalition parliamentary parties	Up to now, the Federal Ministry of the Interior has been obliged to submit a report on experience with the procedure for approving assemblies in spell miles to the German Bundestag within a year of the constituent assembly. The obligation to submit this report has been removed. The obligation to show the spell miles on a map has also been removed.	Act on Spell Miles for Federal Constitutional Bodies (BefBezG)	/	EUR 1.9 m	Implemented	
F. Other Measures								
	214	Second amendment to the first amendment of the Federal Border Guard Act	Abolition of the time limit for the authority to control railway installations and airports in response to the situation and of the associated legal evaluation obligation. Abolition of statistic letters, surveys, and analyses.	First amendment of the Federal Border Guard Act			In force since 30 June 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	215	Abolition of the assent procedure	The participation of the Federal states in the written admission and involvement procedure in accordance with § 28, para 2 of the Federal Displaced Persons Act as amended was abolished by the 7th amendment to the Federal Displaced Persons Act (BVFG). In future the Federal Office of Administration will be able to give the respective decision without consent of a Federal state. The double examination of the granting prerequisites by the Federal Office of Administration and a Federal state will be abolished. This leads to a significant streamlining of the procedure.	Federal Displaced Persons Act	/		In force since 24 May 2007	
	216	Delegation of the responsibility for granting integration benefits	The responsibility for the decision on the granting of a lump-sum integration benefit in accordance with § 9, para 3 of the Federal Displaced Persons Act was transferred from the Federal states to the Federal Office of Administration by the 7th amendment to the Federal Displaced Persons Act. This places the responsibility for the decision on the granting of a status certificate as specified in § 15 of the Federal Displaced Persons Act and the decision on the lump-sum integration benefit, which are both made on the basis of the same facts, in the hands of one agency. The expensive forwarding of documents to the Federal states and the effort required for distributing the Federal funds to the Federal states are no longer necessary, and the procedure has been streamlined by the concentration of the responsibility for decisions at the Federal Office of Administration.	Federal Displaced Persons Act			In force since 24 May 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	217	Centralisation of Federal Police agencies	Within the framework of the reorganisation of the Federal Police, the 5 recruitment offices and examination offices and the overall training structure will be centralised. This will lead to a streamlining of information chains and a reduction in information obligations.	Ordinance on Training and Examinations for the Intermediate-Level Service in the Federal Police (AP-mDBPOL) – ministerial ordinance	/		In force since December 2007	Detailed Concept for the Reorganisation of the Federal Police.
	218	14th amendment to the Federal Police Career Regulation	Abolition of the assignment-based advancement to the higher-level service in the Federal Police and limitation of the types of advancement to higher-level training qualifications	Federal Police Career Regulation	/		Implemented	
Planned bureaucracy reduction measures concerning information obligations								
A. Introduction/improvement of online procedures								
	219	Electronic administration of the civil status registers	By the law to reform the law of civil status, dated 19 February 2007, the electronic administration of the marital status registers will be introduced on 1 January 2009 and mandatory by 1 January 2014. In conjunction with this change, electronic data exchange procedures will successively be introduced for the information and notification obligations between the registry offices and between the registry offices and third parties.	Act to Reform the Law of Civil Status			In force since 19 February 2007; introduction on 1 January 2009, obligatory from 1 January 2014	Germany Online Action Plan
B. Raising of registration limits or thresholds								
	220	Removal of the obligation to report quarterly to the Federal Office of Migration and Refugees (BAMF)	The removal of the obligation to report quarterly to the Federal Office of Migration and Refugees (BAMF) will lead to a considerable reduction in the administrative burden on the institutions offering integration courses. The evaluation of integration courses has shown that the quarterly report is not required for effective process control. Instead the system will be based increasingly on the obligation of the persons entitled to attend an integration course to cooperate.	Ordinance on the Conduct of Integration Courses for Foreigners and Repatriates	EUR 0.64 m	/	Interministerial coordination in autumn 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
C. Removal/simplification of registration, submission and labelling obligations								
	221	Advance development of the system of registration	Development of adequate register structures which ensure the availability and topicality of the registration data for the performance of municipal tasks, guarantee that the users at Federal and State level have direct access to the registration data required for their purposes at any time, permit the rapid and cost-effective furnishing of information to public authorities and private persons and make the registration procedure more citizen-friendly in general.	Registration Law (MRRG)	EUR 119 m		The Federal registration law is currently discussed with the Federal states	
F. Other Measures								
	222	Joint Citizen Service Centre in the area of responsibility of the Federal Ministry of the Interior	The advantage of a Joint Citizen Service Centre being in the area of responsibility of the Federal Ministry of the Interior is that high-quality comprehensive consultation can be ensured and a competent citizen/customer service can be operated, with a simultaneous reduction in the burden on specialist sections of the participating agencies. The project is connected to Project D115 – Uniform Telephone Number for Authorities.	Regulation level			The Federal Office of Administration has prepared a comprehensive preliminary study which was used as basis for the establishment of a Project Team. Pilot operation of communication centre 2008; conversion into a Citizen Service Centre by 2009.	
	223	D115 – Uniform telephone number for authorities	Telephone number 115 is to be introduced as the uniform national service number that citizens use to contact the authorities. Administration services are intended to be transparent and readily requestable at joint local service centres. A uniform service promise and quality management are to ensure that the services will be provided at a uniform high level.	Regulation level	/		Project D115 is currently in the fine-tuning phase. A feasibility study has been prepared. The implementation in model regions as a pilot project is still planned for the second quarter of 2009.	Governmental programme "Future-oriented innovative administration"
	224	Support of the Federal state disaster control agencies by the provision of proper equipment – simplification of the administrative work involved in accounting	Within the framework of the new equipment allowance concept, which has meanwhile been approved by the Interior Ministers' Conference (IMK), the previous accounting procedure is to be significantly simplified.	Regulation level	/		Decision taken at the Interior Ministers' Conference on 31 May 2007/1 June 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	225	Withdrawal from the public shelter programme	The current obligation for public shelters to be maintained for the defence emergency (as provided for by law) is to be abandoned; as an indirect result, a large amount of administrative work involved in accounting will no longer be required – particularly at State level.	Regulation level	/		The withdrawal from the public shelter programme has been dropped. The Federal Ministry of the Interior and the Federal states are currently negotiating with the Federal Institute for Real Estate Tasks and the Federal Ministry of Finance on a takeover/reuse of the facilities. A potential dismantling would then be initiated by the Federal Institute for Real Estate Tasks and the Federal Ministry of Finance. Depending on the financial situation, the project is expected to cover a period of 6 to 8 years.	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Other bureaucracy reduction measures								
A. Introduction/improvement of online procedures								
	226	Improvement of the Federal Government's IFB (invitation for bids) platform (e-contracting)	In Version 3.3, the Procurement Agency provided a new version of the contracting platform in August 2007. Based on the solution that is already being used, the IFB platform has been considerably improved and extended in order to increase the number of IFB procedures conducted electronically and reach a greater number of enterprises.		/		The "e-contracting" platform is successfully operated at the Procurement Agency. In the meantime, more than 3000 users have been registered, and in the year 2008 the platform was successfully upgraded to Version 3.4. The technical advance development of the platform is going according to plan: For example, Windows Vista is supported. New: The advance development is to be implemented in 2008 with ITIL. The initial specification for XVergabe (XContracting) is to be prepared by the end of 2008. For details, see www.evergabe-online.de .	The 2007 Implementation Plan for the governmental programme
	227	Electronic transaction management/document management	Based on adjusted business processes, document management/electronic transaction management create the prerequisites for providing IT support for inter-agency procedures and processes, including citizens and industry. In addition, it will be possible to provide services in a more cost-effective manner since the procedures will be accelerated and redundant processes will be eliminated.		/		Revision of the DOMEA concept: Development of a simpler organisational concept taking into account the buildup of the electronic file and the set of problems associated with the archiving and development of a general guide integrating the extension modules (publication), taking into account the legal aspects of electronic records management (e.g. arrangements for the safe-keeping of hardcopies where documents must be kept in writing; electronic signature) (publication)	The 2007 Implementation Plan for the governmental programme "Future-Oriented Innovative Administration"

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	228	Integration of statistics into eBusiness and XML-based standardised data exchange formats for the public administration sector (eStatistics.Integration)	The adequate development of online procedures for data collection by statistics reporters includes the automation of the data transmission to the statistical offices and the creation of an advanced recording portal, particularly for the companies obliged to submit reports, the aim here also being to improve the participation significantly by increasing the benefit.		/		The programming will start from 2009 onwards.	The 2007 Implementation Plan for the governmental programme "eGovernment 2.0" (Catalogue of Measures No. 36)
C. Removal/simplification of registration, submission and labelling obligations								
	229	Streamlining of registration procedures	A streamlining of procedures can limit the administrative effort required for the implementation of integration courses for the participants to the necessary minimum. According to the draft of the ordinance, all reporting channels will run centrally through the Federal Office of Migration and Refugees (BAMF).	Ordinance on the Conduct of Integration Courses for Foreigners and Repatriates		/	The amendment to the Integration Course Ordinance entered into force in December 2007. The points addressed were implemented. The correction of the baseline measurement using the Standard Cost Model by the Federal Statistical Office is currently conducted. Results are being expected.	
F. Other measures								
	230	Flexibilisation of the hour contingents	Abandonment of strict governmental requirements with regard to the number of hours per week, which gives the institutions offering courses new freedom in the detailed planning of the courses they offer.	Ordinance on the Conduct of Integration Courses for Foreigners and Repatriates			The amendment to the integration course ordinance entered into force in December 2007. The points addressed were implemented. The correction of the baseline measurement using the Standard Cost Model by the Federal Statistical Office is currently conducted. Results are being expected.	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	231	Establishment and development of competence and service centres	By 31 December 2009 at the latest, all the Federal ministries and the agencies in their areas of responsibility are to be able to receive cost-effective, competitive, customer-oriented and quality-oriented services from service centres for their common functions (especially personnel management, budget planning, procurement, IT, organisation, internal services) if these functions include supporting activities, rather than decision-making powers. The Federal Ministry of Finance and the Federal Ministry of the Interior have the lead responsibility; the Federal Ministry of Transport, Building and Urban Affairs, the Federal Ministry of Defence and the Federal Ministry of Economics and Technology are involved.	Regulation level			The survey of the actual status and the preparation of the target concept have been completed. A feasibility study has been prepared. Now the fine-tuning phase begins. In the fourth quarter of 2008, pilot projects have already been started.	Governmental programme "Future-oriented innovative administration"
	232	Systematic workplace health promotion in Federal Government agencies	The systematic workplace health promotion project is to ensure fitness and employability of Federal Administration staff and to maintain the attractiveness of the Federal Administration as an employer. In view of the relatively high sick rate as compared to the overall working population, the workplace health promotion project is also intended to reduce costs. Within the framework of this project, the Federal Ministry of the Interior will intensify its initiatives for the introduction of a systematic, long-term and evaluable ministerial workplace health promotion scheme as an important element of personnel and organisation development.	Regulation level	/		Health promotion has gained importance within the ministries and has increasingly become a matter dealt with at the highest level. On the Intranet of the Federal Government, a new platform provides information on the variety of measures taken within the ministries on health promotion, the sick-rate report of Federal Government agencies, action guides and guidelines	Governmental programme "Future-Oriented Innovative Administration"

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	233	Strategic control	This project is to optimise strategic and political control in the Federal Administration by setting transparent objectives for the organisational units and administration staff. Communication between the political executive group and administration is to be improved, and the provision of adequate strategic information for the political executive group is to be optimised. In the process, experience with strategic control to date is to be reviewed, and practice-oriented concepts are to be modified or newly developed and tested.	Regulation level	/		By means of an exchange between the ministries, an evaluation and analysis of strategic control was conducted within the Federal Administration. Two sub-working groups have been set up that deal with the horizontal inter-ministerial control and with the vertical control within the ministries. The results of this exchange of experience will be published at the end of the fourth quarter of 2008.	Governmental programme "Future-Oriented Innovative Administration"
	234	Advance development of the Intranet of the Federal Government	Advance development of the Federal Intranet to serve as the information portal for the employees of the Federal Administration. With the portal, a central entry point to inter-agency information and communication services is to be provided. The contents offered will be extended in accordance with the requirements. Synergies with existing Internet and Intranet services offered by the Federal Administration will be established.	Regulation level	/		Evaluation of the Intranet portal of the Federal Government: Based on the results of the evaluation, recommendations for courses of action to improve the central information platform of the Federal Administration have been prepared. The knowledge existing at the individual agencies is to be concentrated to a greater extent and provided in a user-friendly manner to all employees of the Federal Administration on a single platform.	Governmental programme "Future-Oriented Innovative Administration"

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
235	Concept management of the Federal Government	Concept management is designed to make greater use of the creative capacity of the Federal Government staff in order to improve Federal Administration procedures and services. If used properly, concept management is a means for promoting innovation, motivating staff and reducing costs. Within the framework of the project, the ministries are to exchange their experiences in the field of concept management, reduce procedural bureaucracy and promote the use of this instrument.	Regulation level			The 2008 evaluation report on concept management will be published at the end of the fourth quarter of 2008. Subsequently the Framework Directive for Advanced Concept Management within the Federal Administration issued on 1 January 2002 will be reviewed, standards for procedures in the field of concept management will be developed, extension training courses conducted and the interministerial exchange of experience continued.	Governmental programme "Future-Oriented Innovative Administration"
236	Regulatory impact assessment tool	The regulatory impact assessment tool is to assist the organisational elements concerned with legislation. The requirements and specifications laid down in the Common Rules of Procedure of the Federal Ministries (GGO) are presented in an informative and user-friendly manner and illustrated by examples.	Regulation level			Completion is planned for the end of the fourth quarter of 2008.	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	237	Citizen-friendly administrative language	<p>An administrative language that is generally understood is part of a modern concept of services offered by authorities. Since 2008, the Federal Administration has therefore been working together with IDEMA, the Internet service for a modern administrative language operated by the Ruhr University Bochum, and promotes a straightforward, comprehensible language in administrative daily routine. The reviewed texts and text modules used by administrative agencies, e.g. for notifications or other letters to citizens, will subsequently be available to all employees of the Federal Administration in a database.</p>	Regulation level			Conclusion of the cooperation agreement with the Ruhr University at Bochum; revision of administrative texts	Governmental programme "Future-Oriented Innovative Administration"

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Federal Ministry of Justice								
Bureaucracy reduction measures concerning information obligations already implemented								
A. Introduction/improvement of online procedures								
	238	Simplification of registration procedures	Introduction of an electronic registration procedure and updating of the publicity regulations for companies. The changeover of the commercial registers to electronic operation alone massively accelerates procedures and leads to cost reductions for companies that amount to millions. Due to electronic submission and shortened processing times, the registration procedures have been accelerated, which is in the companies' interest. However, the electronic keeping of the registers entails advantages for citizens as well: Online retrieval of information is possible at any time. Especially the publication costs for enterprises will substantially decline, for after the expiry of the transitional period (2009), commercial register entries will no longer be published in daily newspapers. Sometimes several hundred euro were charged for these publications, while the electronic publication will merely cost EUR 1.	Electronic Commercial Register, Cooperative Society Register and Company Register Act (EHUG)	Quantification is under examination		In force since 1 January 2007	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (contained in measure No. 1)

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
B. Raising of registration limits or thresholds								
	239	Modernisation of the accounting law	In the accounting law, the government draft adopted on the initiative of the Federal Ministry of Justice on 21 May 2008 governing the Accounting Law Modernisation Act (Bundestag Publication No. 16/10067) provides essential cost reductions and relief for medium-sized enterprises. The relief of medium-sized sole traders amounts to approximately EUR 2.25 bn. These savings of administrative costs are based on the proposed exemption from the obligation to conduct accounting, inventory and balancing in accordance with commercial law. It is intended to exempt sole traders who do not exceed certain threshold values (a turnover of EUR 500,000 or a profit of EUR 50,000 per fiscal year). Moreover, corporations (especially GmbH (limited liability company) and GmbH & Co KG (limited partnership with a limited liability company as general partner)) are relieved from administrative costs in the amount of roughly EUR 300 m. The threshold values for the balance sheet total and sales proceeds referred to in § 267, Commercial Code, will be increased by 20 per cent. Thus more enterprises will be able to take advantage of the exemptions and facilitations associated with the classification as a "small enterprise" (for example, exemption from the obligation to have the annual accounts examined by an auditor; the profit and loss account does not need to be published with the annual accounts). This overall savings potential of EUR 2.55 bn is reduced by additional costs in the amount of EUR 60 m. Altogether, the savings potential for the administrative costs is about EUR 2.5 bn based on the Accounting Law Modernisation Act.	Accounting Law Modernisation Act	EUR 2,500 m		Cabinet decision of 21 May 2008	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
F. Other measures								
	240	Simplification of the insolvency law	Specification of the assessment basis for calculating the remuneration of the preliminary liquidator (simplification of remuneration applications and other decisions)	Insolvency Remuneration Order (InsVV)			In force since 2006	
Other bureaucracy reduction measures								
F. Other measures								
	241	Simplification of the insolvency law (7 information obligations)	A major simplification and cost reduction of the insolvency procedure has been achieved by conducting the procedure in writing, publication on the Internet, the specification of the details in the judgement opening insolvency proceedings, declarations of the liquidator for debtors who have the authorisation to do self-employed work, the specification of the procedure of appointing an insolvency administrator, the simplification of notification and the simplification of the procedure to obtain the consent of creditors. Pursuant to a draft law on the debt relief of impecunious persons, on strengthening the rights of creditors as well as on the regulation of bankruptcy remoteness of licences, there will be no insolvency procedure opened for impecunious persons any more, instead the procedure of the discharge of residual debt will begin immediately. Due to the abolition of opening a procedure and appointing experts, a considerable reduction in bureaucracy is expected for debtors, insolvency administrators and trustees. At the same time, costs amounting to a total of approximately EUR 168 m will be saved from an estimated 96,000 consumer insolvencies and 32,000 insolvency procedures of other natural persons.	Insolvency Statute (InsO)	/	EUR 168 m	In force since 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Federal Ministry for the Environment, Nature Conservation and Nuclear Safety								
Bureaucracy reduction measures concerning information obligations already implemented								
A. Introduction/improvement of online procedures								
	242	Act and Ordinance on the Simplification of Waste Management Monitoring	Targets: formal and structural adaptation of monitoring procedures to the EC legal requirements, introduction of electronic media in formalised monitoring and exploitation of the simplification options in individual fields	Act and Ordinance on the Simplification of Waste Management Monitoring			The legislation procedure has been completed. Electronic verification will be introduced into administrative practice by 1 April 2010. The data interfaces required for this purpose were disclosed by the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety in March 2007.	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measure No. 16)
C. Removal/simplification of registration, submission and labelling obligations								
	243	Amendment to the 11th Federal Immission Control Ordinance (BlmSchV)	a) Exemption of specific types of installations from the obligation to submit an emission statement b) Reduction of the reporting required from operators and authorities	11th Federal Immission Control Ordinance (BlmSchV) – Ordinance on Emission Statements and Emission Reports			In force since 5 March 2007	
F. Other measures								
	244	Allocation Ordinance (ZuV) 2012	The Allocation Ordinance 2012 primarily defines the calculation methods for the allocation regulations in the Allocation Act (ZuG) 2012. In addition, it specifies the necessary information, documents and requirements for the allocation request.	Allocation Ordinance	EUR 5.2 m		In force since 18 August 2007	
	245	Reduction in scope and acceleration of authorisation procedures under the Federal Immission Control Act (BlmSchG)	Reduction in the number of installations subject to authorisation under the Federal Immission Control Act and discretion to conduct hearings in licensing procedures.	Act on the Reduction in Scope and Acceleration of Licensing Procedures under the Federal Immission Control Act	EUR 38 m		Promulgation on 29 October 2007	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measure No. 14)
	246	Removal of two information obligations Washing and Cleansing Agents Act (WRMG)	With the new Washing and Cleansing Agents Act (WRMG) of 29 April 2007, two information obligations had already been removed. This measure, using the "simplified procedure," results in low savings.	Washing and Cleansing Agents Act	Minor relief		Act of 29 April 2007	

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
247	Legislation concerning the renewable energy sources in the field of electricity – Renewable Energy Sources Act (EEG) – modification and removal of information obligations	By the Renewable Energy Sources Act, further information obligations will be introduced, modified and/or abolished.	Renewable Energy Sources Act	EUR 0.31 m		Adopted by the Bundestag on 6 June 2008. Entered into force on 1 January 2009	Act on the reorganisation of the legislation concerning renewable energy sources in the field of electricity and on the modification of associated regulations
248	REACH Adaptation Act	By the REACH Adaptation Act, the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety abolished a total of six information obligations for companies. In addition, fees in the amount of EUR 634,000 will be saved on this basis.	REACH Adaptation Act	EUR 1.5 m		In force since 1 June 2008	
249	Act to Amend the Legal Foundations Concerning Emissions Trading with Regard to the Allocation Period from 2008 to 2012 of 7 August 2007	By the Act to Amend the Legal Foundations Concerning Emissions Trading with Regard to the Allocation Period from 2008 to 2012, the Federal Ministry for the Environment, Nature Conservation and Nuclear Safety simplified the rules and regulations, so that, as a result, fewer installations are affected by the Greenhouse Gas Emissions Trading Act (TEHG) than in the trading period 2005–2007. In addition, the emissions reporting procedures were simplified.	Act to Amend the Legal Foundations Concerning Emissions Trading with Regard to the Allocation Period from 2008 to 2012 of 7 August 2007	EUR 24.5 m		In force since 11 August 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	250	Integrated Ordinance on Landfills	Merging of the Ordinance on Landfills and Long-Term Storage Facilities (DepV), Ordinance on Environmentally Compatible Storage of Waste from Human Settlements (AbfAbIV), Ordinance on the Recovery of Waste at Surface Landfills (DepVerwV) and implementation of the Mining Waste Directive for companies which are not subject to mining law. Harmonisation and unravelling of existing requirements, creation of scope for action and decision-making if necessary and justifiable. Generation of impulses for the further development of technologies.	Ordinance on Landfills and Long-Term Storage Facilities, Ordinance on Environmentally Compatible Storage of Waste from Human Settlements, Ordinance on the Recovery of Waste at Surface Landfills, Mining Waste Directive	EUR 0.57 m		The cabinet dealt with the draft regulation on the simplified law on landfills; it was decided to repeal three administrative regulations concerning the law on landfills on 24 September 2008; the procedure is planned to be completed in the first quarter of 2009	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measure No. 15)
	251	Fifth Amending Ordinance on the Packaging Ordinance	Aim: to promote fair competition in disposal of packaging; key issues: obligation to participate in residential collection systems for sales packaging from private households; obligation to provide declarations that packaging has been disposed of completely	Packaging Ordinance	EUR 204.5 m		Promulgated on 2 April 2008; entered into force on 1 January 2009	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Planned bureaucracy reduction measures concerning information obligations								
D. Removal/simplification of application or authorisation obligations								
	252	Integrated project authorisation	The introduction of a uniform (integrated) project authorisation procedure is an important element of Part 1 of the Environmental Code (UGB). In future decisions on the authorisation of industrial installations and other important projects which have so far been subject to authorisation under the Federal Immission Control Act and under the Water Act are to be made in a single procedure that fully covers the environmental requirements. The aim is to increase the transparency of authorisation procedures and to render administrative procedures more efficient and to make procedures easier for investors.	Environmental Code	EUR 27.2 m		Cabinet decision is scheduled for autumn 2008.	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measure No. 13)
F. Other measures								
	253	Merging of functions of different company environmental protection officers and introduction of the post of a single environmental protection officer	Merging of the functions of the officers responsible for immission control, accident prevention, waste management and water and introduction of the post of a single environmental protection officer.	Environmental Code	Included in Integrated Project Authorisation	/	Cabinet decision is scheduled for autumn 2008.	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measure No. 13)
	254	Updating of water legislation	Conversion of the applicable framework legislation at the Federal level into a full regulation with partial replacement of 16 Federal state regulations. Systematisation and updating of the water legislation and exploitation of considerable simplification potential.	Environmental Code	Included in Integrated Project Authorisation	/	Cabinet decision is scheduled for autumn 2008.	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measures No. 13 + No. 18)

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	255	Updating of nature conservation legislation	After the federalism reform, the nature conservation legislation is subject to the competing legislative competence at the Federal level. Therefore, the existing framework legislation at the Federal level is converted into a full set of regulations, leaving room for specific variations in the different States.	Environmental Code	Because of the repeal of the Federal Nature Conservation Act, the information obligation pursuant to § 5, Paragraph 4, of the Federal Nature Conservation Act, which causes administrative costs in the amount of EUR 108,861,000, no longer applies. Therefore, in the Third Volume of the Environmental Code administrative costs do not incur any more. If corresponding information obligations exist in the agricultural specialised law, they shall have to be covered there.	/	Cabinet decision is scheduled for autumn 2008.	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measure No. 13)
Federal Ministry of Transport, Buildings and Urban Affairs								
Bureaucracy reduction measures concerning information obligations already implemented								
A. Introduction/improvement of online procedures								
	256	Improvement of the use of IT in the field of aeronautical administration	Introduction of an online registration option for flying personnel theory tests Introduction of an online procedure for distributing newsletters to manufacturing and maintenance/repair companies	Regulation level			Introduction within the scope of <i>Bund-online</i> in the summer of 2006	
	257	Introduction of the internet questionnaire for road freight transport statistics	Online transmission of data to the Federal Office for Motor Traffic is now possible.	Regulation level		/	Released for use since autumn 2006	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	258	Simplification of vehicle licencing	Introduction of online communication with direct posting of the licencing data in the Central Vehicle Register by the licencing authorities from September 2008. Creation of an electronic proof of insurance from 1 March 2008. The Federal states may arrange that a new licence plate is not necessary in case of a move. Removal of the previous four ordinances.	Vehicle Licencing Regulations (FZV)			In force since 26 April 2006	
B. Raising of registration limits or thresholds								
	259	Streamlining of the business statistics in freight transport	Reduction of the periodicity from once a year to once every five years - Reduction of random samples from 15% to 10% - Renouncement of three survey features	Transport Statistics Act (VerkStatG)	EUR 0.6 m	/	In force since 1 January 2008	Second Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 26)
C. Removal/simplification of registration, submission and labelling obligations								
	260	Deletion of §§ 41 and 42 of the Housing Assistance Act (WoFG)	Removal of the reporting obligations incumbent on the Federal states and of the assistance statistics within the scope of the subsidized housing assistance programme.	Housing Assistance Act (WoFG)		/	In force since 1 September 2006	Concomitant Act on the Federalism Reform
	261	Simplification of the Air Traffic Licensing Regulations (LuftVZO)	- Removal of the obligation to report the commencement of flight training by an applicant for the purpose of acquiring a flying licence – Transfer of the decision on the medical fitness of flying personnel from the Federal Office of Civil Aviation to aeromedical experts and centres	Air Traffic Licensing Regulations (LuftVZO)		/	In force since 1 July 2007	
E. Removal/simplification of information or accountability obligations								
	262	Prequalification in the building industry	Prequalification for the participation in contracting for public works and removal of the obligation to submit proof of competence and reliability demonstration documents in specific cases.	Contracting Regulations for Public Works – Part A (VOB/A)			Included in the VOB/A in 2006	
	263	Second step of the amendment of contracting legislation	Simplification and streamlining of VOB/A, development of contracting regulations with account being taken of needs of small and medium-sized enterprises.	Contracting Regulations for Public Works – Part A (VOB/A)			Completion anticipated in 2008	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	264	Simplification of acquisition of information from the Central Vehicle Register	Simplification of the pursuance of legal claims	Road Traffic Act (StVG)			In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises (MEG II)
	265	Amendment of the Construction Claims Enforcement Act	Removal of the obligation to keep a construction accounting book	Construction Claims Enforcement Act	EUR 1.05 m	/	Completion before the end of 2008	
	266	Amendment of the Regulation on Driving Personnel (FPersV)	Removal of recording obligations concerning the driving and rest periods for specific vehicles between 2.8 and 3.5 tons (this in particular concerns vehicles of handicraft businesses and sales vehicles)	Regulation on Driving Personnel (FPersV)	EUR 36.5 m	/	In force since January 2008	
	267	Revision of housing benefit legislation	- Reduction of work involved in execution legislation (e.g. reduction in specific information obligations concerning the calculation of housing benefits) – Simplifications at interfaces with transfer payment systems that provide accommodation allowances (e.g. long-term unemployment benefit – ALG II) – Further development of the Housing Benefit Act (WoGG)	Act on the Revision of the Housing Benefit Legislation and on the Amendment to the Code of Social Law	EUR 0.3 m (Federal Statistical Office will examine further relief)		Approval by the <i>Bundesrat</i> on 4 July 2008; in force since 1 January 2009	
F. Other measures								
	268	Administrative Agreement on Urban Development Assistance (on an annual basis)	- Reduction in the administrative burden due to the granting of allowances instead of advance payments – Reduction in reporting obligations – Provision of the option for IT-based data entry	Regulation level	/		Partially completed; at present, a simplification concept is being elaborated	
	269	Extension of the validity period and simplification of the licensing procedure for occasional coach and bus services	Extension of the validity period from four to five years (since 18 August 2006) and renouncement of the issue of individual licences for holiday traffic and hired bus services (since 1 September 2007). Only one licence for occasional coach and bus services is issued.	Act Amending Provisions Regulating Passenger Transport and Working Time for Mobile Workers	EUR 0.08 m		In force since 18 August 2006 and 1 September 2007, respectively	
	270	Option for the licensing authority to simplify the hearing procedure in specific cases	The approval authority may refrain from conducting a hearing procedure if it does not want to allow the application from its knowledge of the circumstances or - in specific cases - if conducting a hearing procedure is not necessary to clarify the circumstances.	Passenger Transport Act (PBefG)	/		In force since 26 August 2006	First Act on the Relief of Medium-Sized Enterprises (MEG I)

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
	271	Simplification of the approval of timetables for regular tram and bus services	The transport company must no longer apply for permission to make minor changes to the timetable, but must merely announce changes. They may enter into force after two weeks if the licensing authority has no objections.	Passenger Transport Act (PBefG)			In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
	272	Concentration of tasks associated with the preparation of freight traffic statistics at the Federal Office for Motor Traffic	At present the questionnaires for the road freight transport statistics are collected at the Federal Office for Motor Traffic for own-account transport operations and at the Federal Office for Goods Transport for commercial transport operations. The aim of concentrating the tasks at the Federal Office for Motor Traffic is to develop synergies in the preparation of statistics and to enable commercial road freight transport companies to participate in the online survey procedure.	Transport Statistics Act (VerkStatG)			The <i>Bundestag</i> has approved the bill; the <i>Bundesrat</i> has not yet approved the bill.	
	273	Introduction of the Electronic Income Record (ELENA)	Replacement of the employers' obligation to issue written certificates within the scope of housing allowance legislation by the obligation to submit a monthly report on income data to a central database (replacement of paper-based income statements in the application procedure for social security benefits)	Housing Allowance Act	In the first stage, the relief volume of eight certificates amounts to EUR 82 m, every additional certificate adding a relief of EUR 5 m. The distribution of the overall relief among the individual ELENA procedures is estimated by the coordinating Federal Ministry of Economics and Technology to result in a relief of approx. EUR 3.5 m in housing allowances.	/	Cabinet decision on 18 June 2008, implementation by 2012	Act on Electronic Income Record Procedures

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Planned bureaucracy reduction measures concerning information obligations								
C. Removal/simplification of registration, submission and labelling obligations								
	274	Removal of the obligation to notify the sale of vehicles	Removal of the legal notification obligation as the buyer is obliged to have the vehicle registered anyway	Road Traffic Act (StVG)	EUR 0.95 m		2009/2010	
E. Removal/simplification of information or accountability obligations								
	275	Reform of the Driving Instructors Act (FahrIG)	Simplification of the form system by merging and reducing the existing notification and documentation obligations	Driving Instructors Act (FahrIG)			Current legislative project; initial consultations with associations have already taken place; implementation planned for 2009	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 35)
F. Other measures								
	276	Facilitation of planning projects for inner urban development	- Introduction of an accelerated procedure for specific building plans – Assurance of the practicability of the project and development plan – Increase in legal certainty – Facilitation of completion of redevelopment procedures	Act Facilitating Planning Projects for Inner Urban Development			In force since 1 January 2007	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 25)
	277	Acceleration of planning procedures for infrastructure projects	Uniform streamlined, simplified and shortened planning procedures for constructing transport infrastructure, energy lines and supply lines nationwide.	Infrastructure Planning Acceleration Act			In force since 17 December 2006	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 12)
	278	Merging of legislation on maritime pleasure boating	More transparency and clarity due to merging of provisions	Ordinance on Pleasure Craft Skipper Licences (Maritime), Ordinance on Pleasure Craft (Maritime), Ordinance on Pleasure Craft Skipper Certificates			Process has started	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Federal Ministry of Defence								
Bureaucracy reduction measures concerning information obligations already implemented								
C. Removal/simplification of registration, submission and labelling obligations								
	279	Removal of the Ordinance on the Transfer of Military Recruiting Agency Responsibilities concerning the Control of Persons Liable to Military Service to the Marine Insurance and Safety Association (Verordnung über die Übertragung von Aufgaben der Wehersatzbehörde bei der Wehrüberwachung von Wehrpflichtigen auf die See-Berufsgenossenschaft)	Preparation of lists and amendment lists	Ordinance on the Transfer of Military Recruiting Agency Responsibilities concerning the Control of Persons Liable to Military Service to the Marine Insurance and Safety Association (SGBWehrPflV)	/	Minor relief	Abrogated on 9 August 2008	
F. Other measures								
	280	Constitutive revision of the Ordinance on the Right to Wear Uniforms for Persons Who Have Retired from Military Service (Uniformverordnung – UnifV)	General authorization to wear a uniform instead of ad hoc applications and authorizations	Ordinance on the Right to Wear Uniforms for Persons Who Have Retired from Military Service (UnifV)	/		In force since 14 May 2008	
	281	Implementing regulations of the directive of the Federal President concerning the appointment and dismissal of soldiers of 21 June 2007	Waiving of separate written assignments of ranks and reduction in assignment orders for established posts	Regulation level	/	EUR 0.2 m	In force since 1 August 2007	
Other bureaucracy reduction measures								
A. Introduction/improvement of online procedures								
	282	Implementation of an HRS Bw (Bundeswehr Hotel Reservation Service) portal on the intranet of the Bundeswehr	Relief of TDY travellers from the previously very time-consuming search for accommodation at the TDY location and reduction in time and effort needed for booking nongratuitous accommodation as well as gratuitous official accommodation	Regulation level	/		Implemented; activated on 1 August 2007; introduction was finished in late 2007	
	283	Introduction of a Corporate Card for TDY travellers	Reduction in the number of paper forms that have to be presented to the travel department for auditing and accounting and thus relief of the personnel responsible for the accounting of TDY travel from time-consuming work	Regulation level	/		Implemented: Corporate Card available on request throughout the Bundeswehr since August 2007	

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Federal Ministry of Economics and Trade								
Bureaucracy reduction measures concerning information obligations already implemented								
A. Introduction/improvement of online procedures								
	284	Simplifications of the profession register	Maintenance of a profession register	Public Accountant Act (WPO)	Not quantifiable		In force since 6 September 2007	Act Reforming Supervision of the Professions (BAREfG)
	285	Simplifications of the profession register	Amendments to the profession register	Public Accountant Act (WPO)	Not quantifiable		In force since 6 September 2007	Act Reforming Supervision of the Professions
	286	Industrial Code (GewO)	Requests for information from the Trade and Industry Register: Simplification of the automated request procedure	Industrial Code	EUR 42.1 m		In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
	287	Facilitation measures in the goods transport sector	Application for presentation to customs at a place other than the customs office of export	Ordinance on the Implementation of the Foreign Trade and Payments Act (AWV)	EUR 0.3 m			
	288	Application procedure for the assumption of investment guarantees	Information portal on the Internet; decisions by a mandatory for standard applications; standardization of information obligations	Budget Act 2007	Minor relief			
B. Raising of registration limits or thresholds								
	289	Survey on earnings in agriculture	Reduction of the periodicity of the survey from once per year to once every four years	Wages and Salaries Statistics Act (abrogated on 31 December 2006) Modified periodicity stipulated in the Earnings Statistics Act (superseding act)	EUR 0.01 m		In force since 1 January 2007	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measure no. 11)
	290	Survey on earnings in trade	Removal	Wages and Salaries Statistics Act (abrogated on 31 December 2006)	EUR 0.78 m		In force since 1 January 2007	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measure no. 11)
	291	Continuous survey on earnings (annual declaration)	Removal	Wages and Salaries Statistics Act (abrogated on 31 December 2006)	EUR 1.91 m		In force since 1 January 2007	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (measure no. 11)
	292	Public Accountant Act (WPO)	Change in cycle of quality control	Public Accountant Act (WPO)	EUR 0.9 m		In force since 6 September 2007	Act Reforming Supervision of the Professions

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
293	Surveys conducted for Federal statistics	Exemption of people setting up in businesses from statistical obligations in the first three years	Act on Cost Structure Statistics (KoStruk-StatG); Act on Statistical Surveys on Business Activity in Certain Service Sectors (DIKonjStatG); Act on Statistics in Producing Industries (ProdGew-StatG); Act on the Reorganization of Statistics of Raw Material and Production Management in Certain Branches of Industry (RohStoffStatG); Crafts Statistics Act (HwStatG); Trade Statistics Act (HdlStatG); Act on the Reorganization of Statistics on Accommodation for Holiday Traffic (BeherbStatG); Act on Price Statistics (PreisStatG); Earnings Statistics Act (Verd-StatG)	EUR 1.2 m		In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
294	Surveys conducted for Federal statistics	Limitation of random examinations to a maximum of three per year for enterprises with less than 50 employees	Federal Statistics Act (BStatG)	EUR 0.14 m		In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
295	Quarterly survey of the crafts trade with the aim of compiling business cycle statistics	Removal	Crafts Statistics Act (HwStatG)	EUR 3.34 m		In force since 1 April 2008 (Act on the Simplification and Adaptation of legal provisions on statistics)	Key Issues Paper on the Act on the Relief of Medium-Sized Enterprises (Catalogue of Measures No. 11)
296	Business surveys in the processing industry	Raising of the cutoff limit for survey participants to 50 employees	Act on Statistics in Producing Industries (ProdGewStatG)	EUR 9.5 m		In force since 1 January 2007	First Act on the Relief of Medium-Sized Enterprises
297	Introduction of a second domestic turnover threshold in § 35 Para. 1 Item 2 of the Act against Restraints of Competition (GWB)		Act against Restraints of Competition	0		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
C. Removal/simplification of registration, submission and labelling obligations								
	298	Ordinance on the Examination of Public Accountants (WiPrPrüfV)	Removal of documents that have to be provided	Ordinance on the Examination of Public Accountants	Savings not calculated yet		In force since 6 September 2007	Act Reforming Supervision of the Professions
	299	Royalties for foreign films	Removal of notification obligations for royalties for foreign feature films and films for children and young people and removal of notification obligations for income from issue of licences to foreign licensees for feature films and films for children and young people	Ordinance on the Implementation of the Foreign Trade and Payments Act (AWV)	Minor relief		In force since 4 February 2007	
	300	Simplifications in trading with foreign beer	Removal of the notification obligation for the conclusion of a contract assigning rights to non-residents to distribute foreign beer with designation or equipment which corresponds to or can be mistaken for the designation or equipment used by German brewers	Ordinance on the Implementation of the Foreign Trade and Payments Act (AWV)	Not calculable at present (case number: 0 = relief: 0)		In force since 4 February 2007	
	301	Simplifications in trading with foreign beer	Removal of the notification obligation for the contribution of the right to a foreign enterprise to sell beer produced outside Germany with designation or equipment which corresponds to or can be mistaken for the designation or equipment used for German beers	Ordinance on the Implementation of the Foreign Trade and Payments Act (AWV)	No estimate possible at present (case number: 0 = relief: 0)		In force since 4 February 2007	
	302	Quality reporting	Removal of the obligation of operators and providers to collect data in order to provide quality characteristics required under § 32	Telecommunications Customer Protection Ordinance (TKV)	EUR 2 m		Abrogated since 24 February 2007	Article 2 of the Act Amending the Telecommunications Act
	303	Quality reporting	Abolition of statistics provided on request of the Federal Network Agency for Electricity, Gas, Telecommunications, Post and Railway (BNetzA)	Telecommunications Customer Protection Ordinance (TKV)			Abrogated since 24 February 2007	Article 2 of the Act Amending the Telecommunications Act
	304	Access restrictions	Abolition of the annual report of BNetzA	Telecommunications Customer Protection Ordinance (TKV)			Abrogated since 24 February 2007	Article 2 of the Act Amending the Telecommunications Act
	305	Reporting of economic data of an enterprise	Utilisation of public administration data	Act on Statistical Surveys on Business Activity in Certain Service Sectors (DIKonjStatG)	EUR 3.5 m		In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
306	Removal	Obligation to prepare an auction list for public auctions and Federal law-based prohibition to hold auctions on Sundays	§§ 2 and 5 of the Ordinance on Commercial Auctions (VerstV)	EUR 0.03 m		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
307	Removal of the Ordinance on Information Obligations		Ordinance on Information Obligations	No relief		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
308	Removal of the obligation to report the installation of vending, service and entertainment machines; removal of the obligation to indicate names at open points of sale and in written correspondence		Industrial Code	The economy will be relieved of a burden amounting to a total of EUR 67 m (in approx. 2,000 cases per year the relief volume will amount to a total of approx. EUR 117,000; in approx. 175,000 cases per year a relief volume of a total of approx. EUR 66.25 m will be achieved; in approx. 1.5 million cases per year companies will save a total of EUR 695,000.		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
309	Removal of the Ordinance on the Conduct of a Census in the Craft-Like Business		Ordinance on the Conduct of a Census in the Craft-Like Business	0		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
	310	Removal	Primary surveys for a census in the handicraft business	Crafts Statistics Act (HwStatG)	Approx. 460,000 companies of trades requiring certification will be relieved by using administrative data made available through on-site surveys conducted every 8 to 10 years; relief volume in 2009: approx. EUR 24 m; long-term average: approx. EUR 2.7 m per year		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
	311	Removal of the Ordinance on the Extension of the Periodicity of Censuses in the Handicraft Business		Ordinance on the Extension of the Periodicity of Censuses in the Handicraft Business	0		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
	312	Simplification of monetary transactions	Simplification of obligations to report monetary transactions	Ordinance on the Implementation of the Foreign Trade and Payments Act (AWV)	Bank savings due to the dismissal of reporting staff are not quantifiable.		In force since 31 December 2007	
D. Removal/simplification of application or authorisation obligations								
	313	Industrial Code (GewO)	Obligation to hold a certificate for traders with no fixed place of business: removal for employees and in cases in which a permit for trade at a fixed place of business already exists	Industrial Code (GewO)	EUR 1 m		In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
	314	Restaurant Act (GastG)	Opening-up of the field of application of the obligation to hold a certificate for traders with no fixed place of business to the itinerant restaurant business (instead of licencing obligations)	Restaurant Act (GastG)	The Federal states may deviate from this regulation – an assessment of the relief is not possible.		In force since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/ administrative sector)	Implementation	Contained in
315	Simplifications in sea or inland waterway transportation (7 information obligations)	Removal of the authorization requirement necessary in the case of the participation in freight, lease and other contracts in which foreign shipping companies are involved or which involve foreign sea or inland waterway vessels	Ordinance on the Implementation of the Foreign Trade and Payments Act (AWV)	No estimate possible at present		In force since 4 February 2007	
316	Insurance payments in the case of the participation of third countries	Removal of the authorization requirement for transactions with insurance companies of third countries concerning physical damage insurances and third party liability insurances of vessels as well as aviation insurances	Ordinance on the Implementation of the Foreign Trade and Payments Act (AWV)	(Number of cases 0 = relief 0)		In force since 22 December 2006	
317	International import certificate	Introduction of an online application system	Ordinance on the Implementation of the Foreign Trade and Payments Act (AWV)	Minor relief			
318	Removed		Act on the Issue Procedure for Tariff Quota Certificates (ZKtgSchG)	3 IPs, no relief		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
E. Removal/simplification of information or accountability obligations							
319	Property owner declaration	Abrogation of the counterstatement of the network operator to citizens	Telecommunications Customer Protection Ordinance (TKV)	EUR 0.84 m		Abrogated since 24 February 2007	
320	Discontinuation of offers	Abrogation of providers' obligation to inform the Federal Network Agency for Electricity, Gas, Telecommunications, Post and Railway (BNetzA) about the discontinuation of services	Telecommunications Customer Protection Ordinance			Abrogated since 24 February 2007	
321	Publication of customer information	Abrogation of the BNetzA's obligation to publish diverging locations at which information can be found in the official gazette"	Telecommunications Customer Protection Ordinance	Minor relief		Abrogated since 24 February 2007	
322	Removed	Obligation to keep an advertisement collection	§§ 13 and 16 of the Act Governing the Conduct of Estate Agents and Property Developers (MaBV)	In approx. 50,000 cases around EUR 1.625 m are saved.		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
F. Other measures								
	323	Simplifications for goods produced by blind people	Removed	Act on the Placement of Goods Produced by Blind People on the Market and corresponding implementing ordinance	EUR 0.2 m		Abrogated since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
	324	Price Clause Ordinance (PrKV)	Removed	Price Clause Ordinance (PrKV)	EUR 0.64 m		Abrogated since 14 September 2007	Second Act on the Relief of Medium-Sized Enterprises
	325	Ordinance on the Implementation of Article 6 of the Accounting Directives Law (BiRiLiG)	Removal of the examination regulations for sworn certified accountants	Ordinance on the Implementation of Article 6 of the Accounting Directives Law	/	Federal savings to the amount of EUR 1.8 m. Due to the transitional continuation until entry into force of the professional statutes, the savings of the Chamber of Public Accounts and the parties concerned are not calculable yet.	In force since 1 January 2007	
	326	Professional indemnity insurance for public accountants	Removal of the professional indemnity insurance for this profession	Ordinance on the Professional Indemnity Insurance of Auditors and Chartered Accountants (WPBHV)	0	Due to the transitional continuation until entry into force of the professional statutes, the savings are not calculable yet.	Abrogated since 6 September 2007	
	327	Seal Ordinance (SiegelVO)	Removed	Seal Ordinance (SiegelVO)	/	No estimate possible at present	Abrogated since 6 September 2007	Act Reforming Supervision of the Professions

Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
328	Removed		2 ordinances on the responsibility for the prosecution and punishment of offences under the Postal Act (PostG) and the Telecommunication Installation Act (FAG)	0		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
329	Removed		6 amendment acts governing trade law	0		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
330	Rectification of an offence; introduction of a portfolio protection arrangement for investment advisers		Industrial Code	In case of approx. 30,000 permissions, a relief volume of approx. EUR 3.5 m will be achieved.		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
331	Deregulation of the Ordinance on the Business Operations of Professional Pawnbrokers (PfandIV)		Ordinance on the Business Operations of Professional Pawnbrokers (PfandIV)	In approx. 55,000 cases, savings of approx. EUR 0.04 m		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
332	Removal of the authorization basis for the issuance of a legal ordinance and removal of a fee-related offence		Telecommunications Act (TKG)	0		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
333	Opportunity to report supplementary objects for auctioning	Opportunity to report supplementary objects for auctioning	§ 3 para 2a of the Ordinance on Commercial Auctions (VerstV)	Multi-digit cost savings; concrete estimate not possible		Cabinet decision of 23 July 2008	Third Act on the Relief of Medium-Sized Enterprises
334	Removal of the Training Ordinance (AusbV)	Submission of documents to the examination board; keeping of a record book by the trainee; directive of the apprenticeship examination board	Umbrella Maker Training Ordinance	/			
335	Removal of the Training Ordinance (AusbV)	Submission of documents to the examination board; keeping of a record book by the trainee; directive of the apprenticeship examination board	Cartwright Training Ordinance	/			

	Ser. No.	Measure	Description	Law	Quantification of the relief for the economic sector	Other relief (citizens/administrative sector)	Implementation	Contained in
Planned bureaucracy reduction measures concerning information obligations								
B. Raising of registration limits or thresholds								
	336	15th Ordinance Amending the Implementing Ordinance on Foreign Trade Statistics	Raising of the threshold value from EUR 300,000 to 400,000 per year and delivery direction	Foreign Trade Statistics Act (AHStatG)	EUR 11 m		Implementation from 1 January 2009	
F. Other measures								
	337	Revision of the Act to Ensure the Postal Service and Telecommunications (PTSG)	Revision and simplification of rules of procedure for ensuring the provision of post and telecommunication services in the event of disasters, serious accidents or similar events	Act to Ensure the Postal Service and Telecommunications	Minor relief		Working draft currently undergoing revision following initial ministerial coordination; new ministerial coordination necessary. It was planned to complete the PTSG revision by the end of 2008.	
	338	Amendment of the Public Services and Public Supply Contracts Regulations (VOL) and the Liberal Profession Services Contracts Regulations (VOF)	Reduction of costs when awarding public contracts, including the reduction of the number of proofs of suitability to be submitted by enterprises in bidding procedures. Opportunity to submit self-declarations. A "contract award process cost calculation" expertise initiated by the Federal Ministry of Economics and Technology proposes further amendments in order to save costs. These amendments are being discussed in the German Contracts Committee for Services (DVAL).	Public Services and Public Supply Contracts Regulations (VOL) and Liberal Profession Services Contracts Regulations (VOF)	According to the "contract award process cost calculation" expertise, cost reductions of up to 20% are possible in the contract award process (best case scenario).		Working draft currently undergoing coordination. In June 2008, the DVAL (competent authority) deliberated on this subject for the first time. Further deliberations were scheduled for November 2008.	Key issues paper on the public procurement law reform

Annex 3 Overview

Administrative costs for the economic sector As per 30 September 2006		Total	National law (D)	National law originating from EU and international law	EU and international law (I)
Registered information obligations	<i>number</i>	10,407	5,804	1,961	2,642
Measured information obligations	<i>number</i>	9,234	5,804	1,961	1,469
Overall burden	<i>in thousand EUR</i>	47,614,422	22,502,068		25,112,354

Simplification measures		Total	Division of reduction of burden according to		
			National law (D)		EU and international law (I)
Measures	<i>number</i>	338			
Measures quantified	<i>number</i>	167			
Reduction of burden for the economic sector	<i>in thousand EUR</i>	7,110,385	6,618,365		492,020
Measures already decided on	<i>in thousand EUR</i>	6,577,793	6,168,068		409,724
Measures planned	<i>in thousand EUR</i>	452,592	370,296		82,296
Other	<i>in thousand EUR</i>	80,000	80,000		
Other reductions of burden (public administration sector)	<i>in thousand EUR</i>	352,907			

Reduction balance for the economic sector		total	national law		EU and international law
Administrative costs as per 30 September 2006		47,614,422	22,502,068		25,112,354
Simplification measures	total	14.9%	29.4%		2.0%
	– measures already decided on	13.8%	27.4%		1.6%

For information:

Registered information obligations on the part of the citizens				
Total	National law	Broadened EU and international law	EU and international law	Non-allocated
2,650	2,389	138	110	13

Registered information obligations on the part of the public administration sector				
Total	National law	Broadened EU and international law	EU and international law	Non-allocated
6,502	4,077	786	1,581	58

Drafts examined by the National Regulatory Control Council		
New administrative costs	<i>in thousand EUR</i>	400,000
Reduction of burden	<i>in thousand EUR</i>	1,500,000
Balance	<i>in thousand EUR</i>	-1,100,000

* coincides with simplification measures of the departments

Additional Reading and Links

Handbuch der Bundesregierung zur Ermittlung und Reduzierung der durch bundesstaatliche Informationspflichten verursachten Bürokratielasten (Methodenhandbuch), Version 1, August 2006 [*Federal Government Manual for the Identification and Reduction of Administrative Burdens Created by Federal Information Obligations (Methodology Manual), 1st Version, August 2006*]

Leitfaden für die Ex-ante-Abschätzung der Bürokratiekosten nach dem Standardkosten-Modell (SKM), Erste überarbeitete Version, März 2008 [*Guide to the Ex-ante Assessment of the Administrative Costs in Accordance with the Standard Cost Model (SCM), first revised edition, March 2008*]

Bürokratiekosten: Erkennen – Messen – Abbauen, Bericht der Bundesregierung 2007 zur Anwendung des Standardkosten-Modells, Oktober 2007 [*Guidelines for Identifying, Assessing, and Reducing Administrative Costs, 2007 Annual Report of the Federal Government on the Application of the Standard Cost Model, October 2007*]

Zwischenbericht des Staatssekretärsausschuss, März 2008 [Interim Report of the Committee of State Secretaries, March 2008, published [in German] under www.bundesregierung.de/buerokratieabbau]

Programm Bürokratieabbau und bessere Rechtsetzung, Beschluss des Bundeskabinetts vom 25. April 2006, abgedruckt im Bericht der Bundesregierung 2007 zur Anwendung des Standardkosten-Modells, Seite 88 [*Bureaucracy Reduction and Better Regulation Programme adopted by the Federal Cabinet on 25 April 2006, published [in German] in the 2007 Report of the Federal Government on the Use of the Standard Cost Model, page 88*]

Leitlinien zur Bürokratiekostenschätzung bei der EU-Gesetzgebung in der von den EU-Staatssekretären am 8. Oktober 2007 beschlossenen Fassung, abgedruckt im Bericht der Bundesregierung 2007 zur Anwendung des Standardkosten-Modells, Seite

93 [*Guidelines for Assessing Administrative Costs with Respect to EU Legislation, as amended by the EU State Secretaries on 8 October 2008, published [in German] in the 2007 Report of the Federal Government on the Use of the Standard Cost Model, page 93*]

Koalitionsvertrag von CDU, CSU und SPD "Gemeinsam für Deutschland. Mit Mut und Menschlichkeit", 11. November 2005 [*Coalition Agreement between the CDU, CSU and SPD – "Working together for Germany - With courage and compassion", 11 November 2005*]

Das Standard-Kostenmodell – Konzept zur Definition und Quantifizierung des Verwaltungsaufwandes für Unternehmen durch staatliche Regulierung, Charité, D. et al. (internationale Arbeitsgruppe), Mai 2000 [*Charité, D. et al. (international working group): The Standard Cost Model – Concept for Defining and Quantifying the Administrative Costs for Enterprises as a Result of Government Regulation. Last updated: May 2000*]

Kostenbewusstsein stärken – Für eine bessere Gesetzgebung, Jahresbericht des Nationalen Normenkontrollrates gemäß § 6 Abs. 2 des Gesetzes zur Einrichtung eines Nationalen Normenkontrollrates, September 2007 [*Enhancing Cost Awareness – For Better Regulation", Annual Report of the National Regulatory Control Council, as specified in § 6, paragraph 2 of the Act to Institute a National Regulatory Control Council, September 2007*]

Bürokratieabbau – Jetzt Entscheidungen treffen, Jahresbericht 2008 des Nationalen Normenkontrollrates gemäß § 6 Abs. 2 des Gesetzes zur Einrichtung eines Nationalen Normenkontrollrates, Juni 2008 [*Bureaucracy – Taking Decisions Now", Annual Report 2008 of the National Regulatory Control Council, as specified in § 6, paragraph 2 of the Act to Institute a National Regulatory Control Council, June 2008*]

Vorläufiger Ergebnisbericht zum EU-Gesellschaftsrecht, erscheint voraussichtlich im Januar 2009 [*Preliminary Report on EU Company Law, scheduled for publication in January 2009*]

Additional Links:

www.bundesregierung.de/buerokratieabbau

[www.bundesregierung.de/
informationspflichten](http://www.bundesregierung.de/informationspflichten)

www.normenkontrollrat.bund.de

www.gesetze-im-internet.de

Abbreviations

AA	Auswärtiges Amt (<i>Federal Foreign Office</i>)		schutz und Reaktorsicherheit (<i>Federal Ministry for the Environment, Nature Conservation and Reactor Safety</i>)
Abs.	Absatz (<i>Paragraph</i>)		
ABBA	Automatisierte Beihilfe-Bearbeitung mit Arbeitsplatzcomputern (<i>Automated medical allowance application processing with workstations</i>)	BMVBS	Bundesministerium für Verkehr, Bau und Stadtentwicklung (<i>Federal Ministry of Transport, Building and Urban Affairs</i>)
a. D.	Außer Dienst (<i>Retired</i>)	BMVg	Bundesministerium der Verteidigung (<i>Federal Ministry of Defence</i>)
ÄndG	Änderungsgesetz (<i>Amending legislation</i>)	BMWi	Bundesministerium für Wirtschaft und Technologie (<i>Federal Ministry of Economics and Technology</i>)
ATLAS	Automatisiertes Tarif- und Lokales Zoll-Abwicklungssystem (<i>Automated tariff and local customs system</i>)	BNetzA	Bundesnetzagentur für Elektrizität, Gas, Telekommunikation, Post und Eisenbahnen (<i>Federal Network Agency for Electricity, Gas, Telecommunications, Post and Railway</i>)
BAA	Bundesausgleichsamt (<i>Federal Compensation Office</i>)	BSE	Bovine spongiforme Enzephalopathie (<i>Bovine spongiform encephalopathy</i>)
BAFin	Bundesanstalt für Finanzdienstleistungsaufsicht (<i>German Financial Supervisory Authority</i>)	BVA	Bundesverwaltungsamt (<i>Federal Office of Administration</i>)
BAG	Bundesamt für Güterverkehr (<i>Federal Office of Goods Transport</i>)	bzgl.	Bezüglich (<i>with regard to</i>)
BAMF	Bundesamt für Migration und Flüchtlinge (<i>Federal Office of Migration and Refugees</i>)	BZSt	Bundeszentralamt für Steuern (<i>Federal Central Tax Office</i>)
BGBI.	Bundesgesetzblatt (<i>Federal Law Gazette</i>)	bzw.	Beziehungsweise (<i>respectively</i>)
BImA	Bundesanstalt für Immobilienaufgaben (<i>Institute for Federal Real Estate</i>)	ca.	Circa (<i>approximately</i>)
BKA	Bundeskriminalamt (<i>Federal Criminal Police Office</i>)	CE	Les Communautés Européennes/Die Europäischen Gemeinschaften (<i>The European Communities</i>)
BKM	Der Beauftragte der Bundesregierung für Kultur und Medien (<i>Federal Government Commissioner for Culture and the Media</i>)	Co.	Company
BMAS	Bundesministerium für Arbeit und Soziales (<i>Federal Ministry of Labour and Social Affairs</i>)	D	Gesetzgebungsebene, allein vom nationalen Gesetzgeber veranlasst (<i>Legislative level, solely initiated by the national legislator</i>)
BMBF	Bundesministerium für Bildung und Forschung (<i>Federal Ministry of Education and Research</i>)	DI	Gesetzgebungsebene, erweiterte Umsetzung von EU- und internationalem Recht (<i>Legislative level, extended implementation of EU and international law</i>)
BMELV	Bundesministerium für Ernährung, Landwirtschaft und Verbraucherschutz (<i>Federal Ministry of Food, Agriculture and Consumer Protection</i>)	DMP	Disease-Management-Programm(e) (<i>Disease Management Programme(s)</i>)
BMF	Bundesministerium der Finanzen (<i>Federal Ministry of Finance</i>)	DOMEA	Dokumentmanagement/Elektronische Vorgangsbearbeitung (<i>Document management/electronic transaction management</i>)
BMFSFJ	Bundesministerium für Familie, Senioren, Frauen und Jugend (<i>Federal Ministry for Family Affairs, Senior Citizens, Women and Youth</i>)	EDV	Elektronische Datenverarbeitung (<i>Electronic data processing</i>)
BMG	Bundesministerium für Gesundheit (<i>Federal Ministry for Health</i>)	EG	Europäische Gemeinschaft (<i>European Community</i>)
BMI	Bundesministerium des Innern (<i>Federal Ministry of the Interior</i>)	ELENA	Elektronischer Entgeltnachweis (früher elektronischer Einkommensnachweis) (<i>Electronic income tax return</i>)
BMJ	Bundesministerium der Justiz (<i>Federal Ministry of Justice</i>)	ELSTER	Elektronische Steuererklärung (<i>Electronic tax declaration</i>)
BMU	Bundesministerium für Umwelt, Natur-	EPA	Elektronischer Personalausweis (<i>Electronic ID Card</i>)

EU	Europäische Union (<i>European Union</i>)		<i>Service</i>)
EUDAM	European Database on Medical Devices	Mio.	Million (<i>Million</i>)
ED		Mrd.	Milliarde (<i>Billion</i>)
EWG	Europäische Wirtschaftsgemeinschaft (<i>European Economic Community</i>)	Nr.	Nummer (<i>Number</i>)
EWR	Europäischer Wirtschaftsraum (<i>European Economic Area</i>)	NRW	Nordrhein-Westfalen (<i>North Rhine-Westphalia</i>)
EZT	Elektronischer Zolltarif (<i>Electronic customs tariff</i>)	p. a.	Per annum/Pro Jahr (<i>Per annum/Per year</i>)
G-BA	Gemeinsamer Bundesausschuss (<i>Joint Federal Committee</i>)	rd.	Rund (<i>roughly</i>)
ggf.	Gegebenenfalls (<i>if applicable</i>)	s.	Siehe (<i>see</i>)
GKV	Gesetzliche Krankenversicherung (<i>Statutory health insurance</i>)	SKM	Standardkosten-Modell (<i>Standard Cost Model</i>)
GmbH	Gesellschaft mit beschränkter Haftung (<i>Limited company</i>)	StBA	Statistisches Bundesamt (<i>Federal Statistics Office</i>)
GW	Geldwäsche (<i>Money laundering</i>)	Tsd.	Tausend (<i>Thousand</i>)
HIT	Datenbank Herkunftssicherungs- und Informationssystem für Tiere (<i>Animal origin security and information system</i>)	u. a.	Unter anderem (<i>inter alia</i>)
HRS Bw	Hotel Reservation Service Bundeswehr	VdF	Vertreter des Finanzinteresses (<i>Financial interest representative</i>)
HZA	Hauptzollamt (<i>Main Customs Office</i>)	voraus.	Voraussichtlich (<i>probable, presumable, prospective; probably</i>)
I	Gesetzgebungsebene, Regelungen, die durch EU- und internationales Recht veranlasst wurden (<i>Legislative level, regulations initiated by EU and international law</i>)	WTO/G	World Trade Organisation/Agreement on Government Procurement
IDEMA	Internetdienst für eine moderne Amtssprache (<i>Internet service for a modern official language</i>)	PA	Einheitlicher Standard auf XML-Basis bei der E-Vergabe-Plattform (<i>Uniform standard on XML basis in connection with the e-tendering platform</i>)
ID-Nr.	Identifikationsnummer (<i>Identification number</i>)	xVergabe	Extensible Mark-up Language
IDEV	Internet-Datenerhebung im Verbund (<i>Internet Data Collection System</i>)	XML	Standardisierte Datenaustauschformate für die öffentliche Verwaltung auf Basis von XML (<i>Standardised data exchange formats for the public administration sector on XML basis</i>)
IMK	Innenministerkonferenz (<i>Standing Conference of the Ministers and Senators of the Interior</i>)	XÖV-Prozesse	Zugelassener Ausführer (<i>Authorised exporter</i>)
InVe-KoS	Integriertes Verwaltungs- und Kontrollsystem (<i>Integrated Administration and Control System</i>)	ZA	
IP	Informationspflicht (<i>Information obligation</i>)		
IT	Informationstechnik (<i>Information technology</i>)		
ITIL	IT Infrastructure Library		
i. V. m.	In Verbindung mit (<i>in conjunction with</i>)		
KBA	Kraftfahrt-Bundesamt (<i>Federal Office for Motor Traffic</i>)		
KBV	Kassenärztliche Bundesvereinigung (<i>National Association of Statutory Health Insurance Physicians</i>)		
KG	Kommanditgesellschaft (<i>Limited partnership</i>)		
KMU	Kleine und mittelständische Unternehmen (<i>Small and medium-sized enterprises</i>)		
LBA	Luftfahrt-Bundesamt (<i>Federal Office of Civil Aviation</i>)		
LSt	Lohnsteuer (<i>Income tax</i>)		
MDK	Medizinischer Dienst der Krankenversicherung (<i>Health Insurance Medical</i>		

Abbreviations of Legal Norms

AAG	Gesetz über den Ausgleich der Arbeitgeberwendungen für Entgeltfortzahlung (Aufwendungsausgleichsgesetz) (<i>Act on the Reimbursement of Employer's Expenses for Continued Remuneration</i>)	AVÜG	Arbeits-sicherheit (<i>Act on Company Doctors, Safety Engineers and other Occupational Safety Advisers</i>) Gesetz zur Regelung der gewerbsmäßigen Arbeitnehmerüberlassung (<i>Act on the Supply of Workers by Temporary Employment</i>)
AbfAbIV	Verordnung über die umweltverträgliche Ablagerung von Siedlungsabfällen (Abfallablagerungsverordnung) (<i>Ordinance on Environmentally Compatible Storage of Waste from Human Settlements (Waste Storage Ordinance)</i>)	AV-VDüB	Allgemeine Verwaltungsvorschrift Datenübermittlung Lebensmittelüberwachung (<i>General Administrative Provision for Transmission of Data on Food Monitoring</i>)
Abw AG	Gesetz über Abgaben für das Einleiten von Abwasser in Gewässer (Abwasserabgabengesetz) (<i>Act Pertaining to Charges Levied for Discharging Waste Water into Waters (Water Charges Act)</i>)	AVV	Verordnung über das Europäische Abfallverzeichnis (Abfallverzeichnis-Verordnung) (<i>Ordinance on the European Waste Catalogue (Waste Catalogue Ordinance)</i>)
AFBG	Aufstiegsfortbildungsförderungsgesetz (<i>Upgrading Training Assistance Act</i>)	AWV 1986	Verordnung zur Durchführung des Außenwirtschaftsgesetzes (Außenwirtschaftsverordnung) (<i>Ordinance on the Implementation of the Foreign Trade and Payments Act (Foreign Trade and Payments Ordinance)</i>)
AHStat-Ges	Gesetz über die Statistik des grenzüberschreitenden Warenverkehrs (Außenhandelsstatistikgesetz) (<i>Act on Statistics of International Cargo Shipments (International Cargo Shipments Statistics Act)</i>)	BAföG	Bundesausbildungsförderungsgesetz (<i>Federal Training Assistance Act</i>)
AltvDV	Verordnung zur Durchführung der steuerlichen Vorschriften des Einkommensteuergesetzes zur Altersvorsorge (Altersvorsorge-Durchführungsverordnung) (<i>Ordinance Implementing the Regulations of the Income Tax Act for Old Age Provision (Old Age Provision Implementing Ordinance)</i>)	BARefG	Berufsaufsichtsreformgesetz (<i>Act Reforming Supervision of the Professions</i>)
AMG	Arzneimittelgesetz (<i>Medicinal Drugs Act</i>)	BBankG	Gesetz über die Deutsche Bundesbank (Bundesbankgesetz) (<i>Act concerning the Deutsche Bundesbank (Bundesbank Act)</i>)
AM-PreisV	Arzneimittelpreisverordnung (<i>Drug Price Ordinance</i>)	BDSG	Bundesdatenschutzgesetz (<i>Federal Data Protection Act</i>)
AMVV	Verordnung über die Verschreibungspflicht von Arzneimitteln (Arzneimittelverschreibungsverordnung) (<i>Ordinance on the Prescription Obligation for Drugs (Drug Prescription Ordinance)</i>)	BedGgstV	Bedarfsgegenständeverordnung (<i>Ordinance on Articles of Daily Use</i>)
AP-mDBPOL	Verordnung über die Ausbildung und Prüfung für den mittleren Polizeivollzugsdienst in der Bundespolizei (<i>Ordinance on Training and Examinations for the Intermediate-Level Executive Police Service in the Federal Police</i>)	BefBezG	Gesetz über befriedete Bezirke für Verfassungsorgane des Bundes (<i>Act on Spell Miles for Federal Constitutional Bodies</i>)
AO	Abgabenordnung (<i>German Tax Code</i>)	Beherb-StatG	Gesetz zur Neuordnung der Statistik über die Beherbergung im Reiseverkehr (Beherbergungsstatistikgesetz) (<i>Act on the Reorganisation of Statistics on Accommodation for Holiday Traffic (Accommodation Statistics Act)</i>)
ArbSchG	Gesetz über die Durchführung von Maßnahmen des Arbeitsschutzes zur Verbesserung der Sicherheit und des Gesundheitsschutzes der Beschäftigten bei der Arbeit (<i>Act on the Implementation of Measures of Safety and Health at Work to Encourage Improvements in the Safety and Health of Workers at Work</i>)	BGSG	Gesetz über den Bundesgrenzschutz (<i>Federal Border Guard Act</i>)
ASiG	Gesetz über Betriebsärzte, Sicherheitsingenieure und andere Fachkräfte für	BHO	Bundeshaushaltsordnung (<i>Federal Budget Code</i>)
		BilMoG	Bilanzrechtsmodernisierungsgesetz (<i>Accounting Law Modernisation Act</i>)
		BImSchG	Gesetz zum Schutz vor schädlichen Umwelteinwirkungen durch Luftverunreinigungen, Geräusche, Erschütterungen und ähnliche Vorgänge (Bundes-Immissionsschutzgesetz) (<i>Act on the Prevention of Harmful Effects on the Environment caused by Air Pollution, Noise, Vibration and Similar Phenomena (Federal Immission Control Act)</i>)
		BImSch	Verordnung zur Durchführung des

V	Bundes-Immissionsschutzgesetzes (Verordnung über Emissionserklärungen) (<i>Ordinance on the Implementation of the Federal Immission Control Act (Emission Declaration Ordinance)</i>)		<i>Commercial Register, Cooperative Society Register and Company Register Act)</i>
BNatSchG	Gesetz über Naturschutz und Landschaftspflege (Bundesnaturschutzgesetz) (<i>Act on Nature Conservation and Landscape Care (Federal Nature Conservation Act)</i>)	EichG	Gesetz über das Mess- und Eichwesen (<i>Weights and Measurements Act</i>)
BtMG	Gesetz über den Verkehr mit Betäubungsmitteln (Betäubungsmittelgesetz) (<i>Act to Regulate the Traffic in Narcotics (Narcotics Act)</i>)	ErbStG	Erbschaftssteuer- und Schenkungsgesetz (<i>German Inheritance and Gift Tax Act</i>)
BtMBinHV	Betäubungsmittel-Binnenhandelsverordnung (<i>Directive on Inland Trade of Narcotics</i>)	ESTDV 1955	Einkommensteuer-Durchführungsverordnung (<i>Ordinance Regulating the Income Tax Act</i>)
BVFG	Gesetz über die Angelegenheiten der Vertriebenen und Flüchtlinge (Bundesvertriebenengesetz) (<i>Act on the Affairs of Displaced Persons and Refugees (Federal Displaced Persons Act)</i>)	ESTG	Einkommensteuergesetz (<i>Income Tax Act</i>)
DepV	Verordnung über Deponien und Langzeitlager (Deponieverordnung) (<i>Ordinance on Landfills and Long-Term Storage Sites (Landfill Ordinance)</i>)	FLGDV	Durchführungsverordnung Fleischgesetz (<i>Meat Act Implementing Regulation</i>)
Dep-VerwV	Verordnung über die Verwertung von Abfällen auf Deponien über Tage (Deponieverwertungsverordnung) (<i>Ordinance on the Recovery of Waste at Surface Landfills (Landfill Recovery Ordinance)</i>)	GBO	Grundbuchordnung (<i>Land Registration Code</i>)
DerivateV	Verordnung über Risikomanagement und Risikomessung beim Einsatz von Derivaten in Sondervermögen nach dem Investmentgesetz (<i>German Derivative Ordinance</i>)	GewO	Gewerbeordnung (<i>Trade Regulation Code</i>)
DIMDI-Verordnung	Verordnung über das datenbankgestützte Informationssystem über Medizinprodukte des Deutschen Instituts für Medizinische Dokumentation und Information (DIMDI-Verordnung) (<i>Ordinance on the Database Information System for Medical Devices of the German Institute of Medical Documentation and Information (DIMDI) (DIMDI Ordinance)</i>)	GewStG	Gewerbesteuergesetz (<i>Trade Tax Act</i>)
DVAL	Deutscher Verdingungsausschuss für Leistungen (<i>German Contracts Committee for Services</i>)	GGO	Gemeinsame Geschäftsordnung der Bundesministerien (<i>Common Rules of Procedure of the Federal Ministries</i>)
DV	Durchführungsverordnung (<i>Implementing ordinance</i>)	GKV-WSG	Gesetz zur Stärkung des Wettbewerbs in der gesetzlichen Krankenversicherung (<i>Act to Strengthen Competition in the Statutory Health Insurance System</i>)
EDI-Verf.	Verfahren zur elektronischen Übermittlung von Rechnung zum Steuerabzug (<i>Electronic Data Interchange of Invoices for Tax Reduction</i>)	GMG	GKV-Modernisierungsgesetz/GMG (<i>Statutory Health Insurance Modernisation Act</i>)
EEG	Erneuerbare Energiengesetz (<i>Renewable Energy Sources Act</i>)	GOÄ	Gebührenordnung für Ärzte (<i>Scale of Medical Fees</i>)
EHUG	Gesetz über elektronische Handelsregister und Genossenschaftsregister sowie das Unternehmensregister (<i>Electronic</i>	GOZ	Gebührenordnung für Zahnärzte (<i>Scale of Dental Fees</i>)
		GWB	Gesetz gegen Wettbewerbsbeschränkungen (<i>Act against Restraints of Competition</i>)
		GuV	Gewinn- und Verlustrechnung (<i>Profit and Loss Statement</i>)
		GwG	Gesetz über das Aufspüren von Gewinnen aus schweren Straftaten (<i>Act on the Detection of Proceeds from Serious Crimes (Money Laundering Act)</i>)
		GWGÄndG	Gesetz zur Änderung des Gesetzes über das Aufspüren von Gewinnen aus schweren Straftaten (<i>Act amending the Act on the Detection of Proceeds from Serious Crimes</i>)
		HdlKIG	Handelsklassengesetz (<i>Product Grading Act</i>)
		HdlKIV	Handelsklassenverordnung Rind/Schwein (<i>Beef/Pork Product Grading Regulation</i>)
		HdlStatG	Gesetz über die Statistik im Handel und Gastgewerbe (Handelsstatistikgesetz) (<i>Act on Statistics in Trade (Trade Statistics Act)</i>)
		HGB	Handelsgesetzbuch (<i>Commercial Code</i>)
		HGrG	Gesetz über die Grundsätze des Haushaltsrechts des Bundes und der Länder (Haushaltsgrundsätzegesetz) (<i>Act on Budgetary Principles for the Federation</i>)

	<i>and Federal States (Budgetary Principles Act))</i>		Ordinance)
HwStatG	Gesetz über Statistiken im Handwerk (Handwerkstatistikgesetz) (<i>Act on Statistics in Crafts (Crafts Statistics Act)</i>)	NKRG	Gesetz zur Einsetzung eines Nationalen Normenkontrollrates (<i>Act to Institute a National Regulatory Control Council</i>)
IfSG	Gesetz zur Verhütung und Bekämpfung von Infektionskrankheiten beim Menschen (Infektionsschutzgesetz) (<i>Act on the Prevention and Control of Infectious Diseases in Man (Protection against Infection Act)</i>)	NMV	Verordnung über die Ermittlung der zulässigen Miete für preisgebundene Wohnungen (<i>Ordinance Regulating Publicly Subsidised Tenancies on Controlled Rents in Newly Built Houses</i>)
InsO	Insolvenzordnung (<i>Insolvency Statute</i>)	DV PE	Stärke/Zucker-Produktionserstattungsverordnung (<i>Starch/Sugar Production Refund Ordinance</i>)
JStG	Jahressteuergesetz (<i>Annual Tax Act</i>)	Zucker	
KAG	Gesetz über die Kapitalanlagegesellschaft (<i>Investment Company Act</i>)	PAngV	Preisangabenverordnung (<i>Price Information Ordinance</i>)
KHEntgG	Gesetz über die Entgelte für voll- und teilstationäre Krankenhausleistungen (Krankenhausentgeltgesetz) (<i>Act on Payment for Fully and Partly In-Patient Hospital Services (Hospital Payment Act)</i>)	Pharm-BetrV	Pharmabetriebsverordnung (<i>Operating Regulations for Pharmaceutical Companies</i>)
KraftStDV	Kraftfahrzeugsteuer-Durchführungsverordnung (<i>Motor Vehicle Tax Executive Order</i>)	Preis-StatG	Gesetz über die Preisstatistik (<i>Price Statistics Act</i>)
KWG	Gesetz über das Kreditwesen (<i>Banking Act</i>)	PTSG	Gesetz zur Sicherstellung des Postwesens und der Telekommunikation (Post- und Telekommunikationssicherstellungsgesetz) (<i>Act to Ensure the Postal Service and Telecommunications (Post and Telecommunication Ensuring Act)</i>)
KStG	Körperschaftsteuergesetz (<i>Corporation Tax Act</i>)	PublG	Gesetz über die Rechnungslegung von bestimmten Unternehmen und Konzernen (<i>Act on Accounts Disclosed by Certain Enterprises and Groups (Company Disclosure Act)</i>)
LFGB	Lebensmittel-, Bedarfsgegenstände- und Futtermittelgesetzbuch (Lebensmittel und Futtermittelgesetzbuch) (<i>Food, Articles of Daily Use and Feed Code (Food and Feed Code)</i>)	RohStoff StatG	Gesetz zur Neuordnung der Statistiken der Rohstoff- und Produktionswirtschaft einzelner Wirtschaftszweige (Rohstoffstatistikgesetz) (<i>Act on the Reorganisation of Statistics of Raw Material and Production Management in Certain Branches of Industry (Raw Material Statistics Act)</i>)
Luft-SiZÜV	Luftsicherheits-Zuverlässigkeitsüberprüfungsverordnung (<i>Aviation Security Reliability Check Ordinance</i>)	RöV	Verordnung über den Schutz vor Schäden durch Röntgenstrahlen (<i>Ordinance on the Protection Against Injuries and Damage Caused by X-Rays (X-Ray Ordinance)</i>)
MaBV	Verordnung über die Pflichten der Makler, Darlehens- und Anlagenvermittler, Anlagenberater, Baubetreuer und Bauberater (Makler- und Bauträgerverordnung) (<i>Ordinance Governing the Conduct of Estate Agents and Property Developers</i>)	RSAV	Verordnung über das Verfahren zum Risikostrukturausgleich in der gesetzlichen Krankenversicherung (Risikostruktur-Ausgleichsverordnung) (<i>Ordinance on the Procedures for Compensating the Risk Structure in the Statutory Health Insurance System (Risk Structure Compensation Ordinance)</i>)
Markt-ONOG	Gesetz über Meldungen über Marktordnungswesen (<i>Act on Reporting Products Covered by a Common Organisation of the Market</i>)	SamEnV	Verordnung über die Gewinnung, Abgabe und Verwendung von Samen, Eizellen und Embryonen von Zuchttieren (Samenverordnung) (<i>Ordinance on the Production, Dispensing and Use of Semen, Egg Cells and Embryos of Breeding Animals</i>)
MEG	Mittelstand-Entlastungs-Gesetz (<i>Small Companies Act</i>)		
MPG-TSE-VO	Verordnung über grundlegende Anforderungen bei Medizinprodukten zum Schutze vor TSE (transmissible spongiforme Enzephalopathien) (<i>Ordinance on Fundamental Demands on Medical Devices to Prevent TSE (transmissible spongiform encephalopathies)</i>)		
MRRG	Melderechtsrahmengesetz (<i>Registration Act</i>)		
Mu-SchArbV	Verordnung zum Schutze der Mütter am Arbeitsplatz (Maternity Protection	Schwarz-	Gesetz zur Bekämpfung der Schwarzar-

ArbG	beit und illegalen Beschäftigung (Schwarzarbeitsbekämpfungsgesetz) (<i>Act to Combat Illegal Employment</i>)		<i>Contracts (Award Ordinance)</i>
SGB	Sozialgesetzbuch (<i>Social Code</i>)	Vieh- VerkV	Verordnung zum Schutz gegen die Verschleppung von Tierseuchen im Viehverkehr (Viehverkehrsverordnung) (<i>Ordinance on the Prevention of the Transmission of Animal Epidemics in Cattle Traffic (Cattle Traffic Ordinance)</i>)
SGBWeh rPflV	Verordnung über die Übertragung von Aufgaben der Wehersatzbehörde bei der Wehrüberwachung von Wehrpflichtigen auf die See-Berufsgenossenschaft (<i>Ordi- nance on the Transfer of Military Re- cruiting Agency Responsibilities con- cerning the Control of Persons Liable to Military Service to the Marine Insurance and Safety Association</i>)	VO VOB/A	Verordnung (<i>Ordinance; Regulation</i>) Vergabe- und Vertragsordnung für Bauleistungen – Teil A (<i>Public Works Contracts Regulations – Part A</i>)
StromNZ V	Verordnung über den Zugang zu Elek- trizitätsversorgungsnetzen (Stromnetz- zugangs-Verordnung) (<i>Ordinance concerning Access to Electricity Net- works (Electricity Network Access Ordinance)</i>)	VOL/VO F	Verdingungsordnung für Leistun- gen/Verdingungsordnung für freiberufli- che Leistungen (<i>Public Services and Public Supply Contracts Regulations / Liberal Profession Services Contracts Regulations</i>)
TÄHAV	Verordnung über tierärztliche Hausapo- theken (<i>Veterinary House Dispensary Ordinance</i>)	VSF	Vorschriftensammlung der Bundesfi- nanzverwaltung (<i>Federal Revenue Administration Regulation Collection</i>)
TEHG	Gesetz über den Handel mit Berechti- gung zur Emission von Treibhausgasen (<i>Greenhouse Gas Emissions Trading Act</i>)	VVG	Gesetz über den Versicherungsvertrag (<i>Insurance Contract Act</i>)
TKG	Telekommunikationsgesetz (<i>Telecommu- nications Act</i>)	WaffR- ÄndG	Gesetz zur Änderung des Waffengesetzes (<i>Act on Amending the Weapons Act</i>)
UGB	Umweltgesetzbuch (<i>Environmental Code</i>)	WPBHV	Verordnung über die Berufshaftpflicht- versicherung der Wirtschaftsprüfer und vereidigten Buchprüfer (Wirtschaftsprü- fer-Berufshaftpflichtversicherungs- verordnung) (<i>Ordinance on the Professi- onal Indemnity Insurance of Auditors and Chartered Accountants (Auditor Professional Indemnity Insurance Ordinance)</i>)
UStDV	Umsatzsteuer-Durchführungsverordnung (<i>Ordinance Regulating the Turnover Tax Act</i>)		
Ust.	Umsatzsteuer (<i>Turnover tax</i>)		
UStG	Umsatzsteuergesetz (<i>Turnover Tax Act</i>)	WpHG	Gesetz über den Wertpapierhandel (<i>Securities Trading Act</i>)
Verd- StatG	Gesetz über die Statistik der Verdienste und Arbeitskosten (Verdienststatistik- gesetz) (<i>Act on Statistics of Earnings and Labour Costs (Earnings Statistics Act)</i>)	WPK	Wirtschaftsprüferkammer (<i>Chamber of Public Accountants</i>)
Ver- packV	Verordnung über die Vermeidung und Verwertung von Verpackungsabfällen (Verpackungsverordnung) (<i>Ordinance on the Avoidance and Utilisation of Packa- ging Waste (Packaging Ordinance)</i>)	WRMG	Gesetz über die Umweltverträglichkeit von Wasch- und Reinigungsmitteln (<i>Detergents and Cleaners Act</i>)
VerstV	Verordnung über gewerbsmäßige Ver- steigerungen (<i>Ordinance on Commercial Auctions</i>)	ZerlG ZIV	Zerlegungsgesetz (<i>Disaggregation Act</i>) Verordnung zur Umsetzung der Richtlinie 2003/48/EG des Rates vom 3. Juni 2003 im Bereich der Besteuerung von Zinserträgen (Zinsinformationsverordnung) (<i>Regulation Transposing the Council Directive 2003/48/EC of 3 June 2003 on Taxation of Savings Income in the Form of Inter- est Payments</i>)
VgV	Verordnung über die Vergabe öffentli- cher Aufträge (Vergabeverordnung) (<i>Ordinance on the Award of Public</i>		

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