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ANNEX 2

ANNEX

to the

**COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT, THE EUROPEAN COUNCIL, THE COUNCIL, THE EUROPEAN
ECONOMIC AND SOCIAL COMMITTEE AND THE COMMITTEE OF THE
REGIONS**

A Simpler, Clearer and Better Enforced EU Rulebook

ANNEX II

Single market focus areas for enforcement

Unjustified barriers to the single market, diverging national rules and uneven trading conditions across Member States deter businesses from achieving their full potential, undermining Europe's competitiveness. This is why the Commission is stepping up its work on enforcing the single market rulebook, targeting several single market focus areas for enforcement.

The Commission has selected the below focus areas based on identified or suspected implementation shortcomings, the enforceability of the identified issues, and the expected benefits for businesses and the functioning of the single market¹. The Commission will proactively investigate and pursue these focus areas for all Member States, if necessary, through infringement procedures.

Free movement of goods

1) Product labelling

Rules on labelling allow the consumer to use a product safely and give information on product identification, origin and environmental impact. The EU has exhaustively harmonised these rules in many areas such as toys, cosmetics, machinery, construction and health products. Additional or divergent rules in Member States can lead to fragmentation of the single market and hamper the seamless distribution of products across the EU, raising costs for consumers.

Issue: National labelling requirements must be notified to the Commission as draft technical regulations prior to their adoption². There has been a proliferation of labelling requirements in recent years, and this requires a closer assessment of the compatibility of such measures with, as applicable, harmonised EU provisions or the principle of free movement of goods³. The Commission's proactive enforcement action will focus on issues in particularly problematic areas such as the labelling for textiles or the labelling for waste sorting.

Expected benefits of focused enforcement: Full compliance with EU rules on labelling requirements across all Member States will lower compliance costs for businesses.

¹ The identified focus areas relate to issues with a serious impact on the functioning of the single market and a detrimental effect on European businesses. The Commission has identified these areas based on information collected from sources including implementation dialogues, complaints by members of the public, and systemic issues identified through the SOLVIT centres operating across the EU to tackle individual cross-border problems.

² Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services.

³ Articles 34 and 36 TFEU.

2) Circular economy, packaging and waste

EU rules on waste and packaging⁴ aim for a more circular economy throughout the EU and minimise the quantities of packaging and waste generated. They lower the use of primary raw materials and contribute to a sustainable and competitive economy. All packaging on the EU market should be recyclable in an economically viable way by 2030, safely increasing the use of recycled plastics in packaging and decreasing the use of virgin materials.

Issue: Several Member States apply the Directives incorrectly and have not reached the waste recycling targets for municipal waste and packaging waste, which is critical to the availability of secondary raw materials for incorporation in new products.

Expected benefits of focused enforcement: Achieving these targets will foster the single market for secondary raw material, enhance circularity and EU competitiveness by reducing the EU's dependence on imports from third countries. Increased recycling also reduces landfilling, further supporting resource efficiency, circularity and strategic autonomy within the EU.

3) Empowering consumers through electricity demand response

High energy prices undermine the competitiveness of businesses and increase people's cost of living. EU rules on demand response, flexibility and aggregation, and smart meters under the Electricity Directive⁵ play an important role for delivering a fully functional, competitive and environmentally sustainable EU internal electricity market. These rules make it possible for domestic and industrial consumers to adjust or reduce their electricity usage in response to higher prices, reduce spikes in wholesale prices and lower electricity system costs.

Issue: Several Member States are late in fully and correctly transposing the requirements of the Electricity Directive on demand response, flexibility and aggregation, as well as the roll-out of smart meters.

Expected benefits of focused enforcement: By adapting electricity consumption in response to market signals, there will be fewer spikes in electricity wholesale prices and lower electricity prices and network charges for households and businesses.

Free movement of people and services

4) Posting of workers

EU rules on the posting of workers⁶ regulate situations where an employee is sent by their employer to carry out their work for a limited period in the territory of an EU Member State other than where they normally work. Implementing these rules ensures the protection of

⁴ Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directive; Directive (EU) 2018/852 of the European Parliament and of the Council of 30 May 2018 amending Directive 94/62/EC on packaging and packaging waste.

⁵ Directive (EU) 2019/944 of the European Parliament and of the Council of 5 June 2019 on common rules for the internal market for electricity and amending Directive 2012/27/EU.

⁶ Directive 2014/67/EU of the European Parliament and of the Council of 15 May 2014 on the enforcement of Directive 96/71/EC concerning the posting of workers in the framework of the provision of services and amending Regulation (EU) No 1024/2012 on administrative cooperation through the Internal Market Information System ('the IMI Regulation').

posted workers, safeguards the freedom to provide services, creates a level-playing field for service providers and helps combating social dumping and fraud. It also requires that the administrative requirements imposed by Member States – to ensure effective monitoring of compliance with the obligations set out in the Enforcement Directive and the Posting of Workers Directive – are justified and proportionate in accordance with the Union law.

Issue: There has been considerable progress to ensure the correct transposition of the Enforcement Directive on the Posting of Workers. While the Commission already pursues infringement procedures, continued action is needed to guarantee respect for an appropriate level of protection of the rights of posted workers, the exercise of the freedom to provide services, and promote fair competition between service providers, thus supporting the functioning of the single market.

Expected benefits of focused enforcement: The Commission will continue its efforts to ensure the correct transposition of the Enforcement Directive. The enforcement of the posting rules will also include strengthening the mandate of the European Labour Authority⁷.

5) Construction and installation services related to the green transition

The construction sector represents around 11% of the EU GDP and is essential to supply housing and to renovate Europe's ageing building stock. Deploying renewable energy equipment and improving the energy efficiency of buildings is economically important and crucial for a successful green transition. Both the increased demand for housing and the green and digital transition are substantially increasing demand for specialised and highly skilled service jobs in the construction sector⁸. The Services Directive⁹ aims to ensure that national rules are proportionate and facilitate the cross-border movement of services.

Issue: Many national certification or authorisation schemes for construction and installation services of energy efficiency and renewable installations and, more generally, national regulation of construction services do not fully comply with the Services Directive. These shortcomings are a major cause of the fragmentation in the single market for construction. While labour and skills shortages in the construction sector are now three times higher than they were a decade ago¹⁰, only 1% of construction services are provided cross-border within the EU. This contributes to high costs, adding to the crisis of affordability in housing.

Expected benefits of focused enforcement: A 10% reduction of barriers in construction services would increase EU gross value added by 0.5%. Reducing obstacles for construction and installation service providers will facilitate cross-border business activities, the entry into new markets and the scaling up, in particular for SMEs.

⁷ In addition to the enforcement actions, the Commission will continue working with the co-legislators to facilitate the adoption of the proposal for a public interface connected to the Internal Market Information System for the declaration of posting of workers (also known as the e-Declaration).

⁸ COM(2025) 991 - Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions - The European Strategy for Housing Construction: a more competitive and productive construction industry.

⁹ Directive 2006/123/EC of the European Parliament and of the Council of 12 December 2006 on services in the internal market.

¹⁰ European Centre for the Development of Vocational Training (CEDEFOP) Skills Forecast.

6) Interoperable European railway systems

The 4th railway package¹¹ provides for common European standards for train vehicles, infrastructure and train operation. The 2024 TEN-T Regulation¹² provides for European train control and signalling systems by 2030. These rules are crucial for smooth and affordable cross-border railway services across Europe, both for passengers and freight.

Issue: Member States have not yet removed all national technical and safety rules on train vehicles, infrastructure and train operation that have been superseded by European specifications or standards under the 4th railway package. There are also delays in achieving the 2030 target for common train control and signalling systems, which risks a bad application of 2024 TEN-T Regulation.

Expected benefits of focused enforcement: Full compliance with EU rules will mean a safer and more interoperable European railway network, opening both the passenger and freight rail markets to more competition, improving the service offer and reducing their prices. This will help both citizens using rail transport and businesses that use freight transport, especially those who wish to reduce the carbon footprint of their transport. European standardisation (standardised and reuseable engineering, harmonised operational rules) will allow for economies of scale foreseeable investment cost will and attract new rail market entrants.

7) Multimodal travel information services

EU rules¹³ require Member States to ensure the access to data such as aviation, rail or public transport timetables and fares using common EU standards. The information is necessary for multimodal journey planners for European travellers. It is also a pre-requisite for the development of new services such as online ticketing for multimodal travel.

Issue: For many Member States, datasets on aviation, rail or public transport are not accessible via their national access point and/or in the right standard for data exchange, resulting in bad application of EU rules.

Expected benefits of focused enforcement: Access to multimodal data enables increased digitalisation of transport systems, which is a key driving force in the Single European Transport Area and the Single European Railway Area, to improve connectivity across modes and networks. Multimodal travel will increase destination accessibility and territorial cohesion by better connecting regions, including peripheral and rural areas, to core economic centres. Service providers will be able to develop more integrated, user-friendly, and competitive travel solutions.

¹¹ Directive (EU) 2016/798 of the European Parliament and of the Council of 11 May 2016 on railway safety and Directive (EU) 2016/797 of the European Parliament and of the Council of 11 May 2016 on the interoperability of the rail system within the European Union.

¹² Regulation (EU) 2024/1679 of the European Parliament and of the Council of 13 June 2024 on Union guidelines for the development of the trans-European transport network.

¹³ Commission Delegated Regulation (EU) 2017/1926 of 31 May 2017 supplementing Directive 2010/40/EU of the European Parliament and of the Council with regard to the provision of EU-wide multimodal travel information services.

8) Late payments

Most goods and services are supplied within the single market on a deferred payment basis whereby the supplier gives its client time to pay the invoice. Specific rules exist as regards commercial transactions for the supply of goods or services by undertakings to public authorities¹⁴. These rules aim to ensure the proper functioning of the single market and protect SMEs from the negative impact of late payments on their cash flow.

Issue: Still today, across the EU, Member States still apply the Directive incorrectly and many payments in commercial transactions between economic operators and public authorities are made later than agreed. Delays negatively affect liquidity and complicate the financial management of undertakings. It also affects their competitiveness and profitability when the creditor needs to obtain external financing because of late payment. 73% of SMEs report suffering from late payments, hampering their growth and investment potential and threatens their survival.

Expected benefits of focused enforcement: Ensuring the respect of EU rules on timely payments by public authorities will ensure a more reliable and secure environment for economic operators and specifically SMEs.

Freedom of establishment and free movement of capital

9) Digitalisation of company law and cross-border mobility of companies

EU rules make it possible to set up new companies and to register new branches online¹⁵. The EU also arranges for harmonised procedures for cross-border mergers, divisions and conversions¹⁶. In the area of taxation, the EU provides for tax neutral treatment in case of company restructuring and dividend payments streams in group companies¹⁷.

Issue: Commission assessment points to possible shortcomings in the transposition of the Directives on company law digitalisation and on cross-border mobility by several Member States. In the area of taxation, Member States tax dividend and payment streams as well as mergers, divisions and acquisitions differently, meaning an incorrect application of the Parent Subsidiary Directive and the Tax Merger Directive. Tax incentives for employment, research and development face in certain instances also unjustified territorial restrictions.

Expected benefits of focused enforcement: Ensuring full and correct transposition of EU rules on company law digitalisation and on cross-border company mobility into national law and their effective implementation in practice will streamline online business establishment, enabling a more efficient setting up of new companies and registration of new branches

¹⁴ Directive 2011/7/EU of the European Parliament and of the Council of 16 February 2011 on combating late payment in commercial transactions.

¹⁵ Directive (EU) 2019/1151 of the European Parliament and of the Council of 20 June 2019 amending Directive (EU) 2017/1132 as regards the use of digital tools and processes in company law.

¹⁶ Directive (EU) 2019/2121 of the European Parliament and of the Council of 27 November 2019 amending Directive (EU) 2017/1132 as regards cross-border conversions, mergers and divisions.

¹⁷ Council Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States and Council Directive 2009/133/EC of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States.

within the EU. This will reduce administrative costs and ensure efficient cross-border restructuring with full legal certainty. Less fragmentation of company taxation rules will increase competitiveness and investment for mid-sized and larger companies operating across the single market. Ensuring wider access to tax incentives by companies will drive investments to innovation, boosting competitiveness and employment.

10) Bank consolidation

A resilient, diversified and strong banking sector benefits the overall economy and is vital for the Savings and Investments Union, as it supports more efficient capital allocation, strengthens cross-border activities and improves access to financial products at competitive prices. Consolidation in the sector enables banks to achieve scale, diversify risks and operate more efficiently across Member States, it contributes to a more resilient, stable and predictable banking environment, allowing banks to compete in international markets.

Issue: Bank consolidation is market driven. Mergers and acquisitions in the banking sector need to be assessed in a fair, transparent and proportionate manner, without undue impediments. A close monitoring from the Commission will preserve the EU's system of prudential supervision within the single market and influence market changes in due time. Additionally, several Member States are late to transpose EU rules aiming to create a more uniform regulatory environment for banking activities in the EU¹⁸.

Expected benefits of focused enforcement: Bank consolidation benefits the overall economy and is supportive of the Savings and Investments Union, contributing to efficient capital allocation and access to financial products at optimal prices.

11) Savings and investment

The Commission supports measures to create better opportunities for citizens who wish to invest, which is a key pillar of the Savings and Investments Union Strategy¹⁹. In particular, Savings and Investment Accounts, based on user-friendly platforms to invest and which may be coupled with simplified tax compliance procedures and advantageous tax treatment, have already shown significant potential in several Member States for channeling more savings towards investments.

Issue: There are measures in several Member States, that make for example, financial and tax incentives conditional upon investments into national markets or products. This conditionality may raise questions as to its justification and may in certain cases ultimately create cross-border discrimination. This can unduly complicate the provision of investment services and the offer of Savings and Investment Accounts by providers on a pan-European basis and lead to limitations on investment opportunities for citizens and hamper the free movement of capital.

Expected benefits of focused enforcement: Capital market-based investments have greater potential to outpace inflation and offer higher returns than other types of savings, notably

¹⁸ Directive (EU) 2024/1619 amending Directive 2013/36/EU as regards supervisory powers, sanctions, third-country branches, and environmental, social and governance risks.

¹⁹ Commission Recommendation on Increasing the Availability of Savings and Investment Accounts with Simplified and Advantageous Tax Treatment - C/2025/6800 final.

bank deposits. Removing barriers negatively affecting citizens will increase retail participation in capital markets which will in turn foster more liquid capital markets which can better serve the financing needs of EU companies.



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ANNEX I

Regulatory Deep Cleaning Action Plan

The Commission continues to advance ambitious initiatives that provide benefits to citizens and businesses, upholding the Union's high standards. To complement these efforts, simplifying EU laws, minimising compliance burden, addressing inconsistencies and implementation challenges are also important for achieving the Union's policy objectives.

The gradual expansion of the body of EU law has significantly contributed to achieving key policy objectives, responding to new challenges and evolving realities. At the same time, its pace and breadth have increased the need to ensure coherence and consistency, avoid duplication, and ensure that rules deliver on their intended goals with high efficiency.

For that reason, each Member of the College is carrying out a comprehensive screening of the EU laws under their responsibility. They stress test all policy areas to facilitate implementation of EU law and make it more efficient.

Building on this, the Commission announced in February 2026 that it would undertake a regulatory deep cleaning. This exercise will help ensure improved regulatory efficiency of the body of EU law in priority areas. Its overall aim is to modernise and simplify these areas to ensure that they are fit for purpose, improving transparency, decreasing burdens and fostering predictability to strengthen competitiveness and innovation.

This Action Plan presents strategic actions across 12 key policy areas – free movement of goods and services, financial services and banking, customs, taxation, health and food safety, agriculture, transport, energy, climate, environment, digital, and housing and permitting. These areas will be examined as a matter of priority in 2026 and 2027.

The regulatory deep cleaning may result in legislative or other regulatory proposals, support measures, repeals, withdrawals or other actions to address outdated provisions, overlaps, inconsistencies or redundant requirements that generate unnecessary burdens, and foster consolidation. This Action Plan will therefore enhance, in key areas, the effectiveness of EU regulation by reducing unnecessary complexity and fragmentation.

Free Movement of Goods and Services

A comprehensive regulatory deep cleaning of product legislation will aim to facilitate cross-border market access, reduce administrative burdens, and enhance transparency and accountability.

The European Product Act will simplify and align EU product rules to make it easier to sell goods in across borders, reduce administrative burden for businesses, and improve transparency and accountability. It will remove overlaps and inconsistencies between existing laws and introduce, digital product information to enable better data sharing and more effective enforcement. It will also align with the general product safety requirements for non-harmonised products, ensuring a more coherent, consistent and efficient framework across the single market.

Following this, sector-specific legislation will be updated through an Omnibus to incorporate the common definitions, rules including on the use of harmonised standards to provide presumption of conformity, and simplified procedures set out in the European Product Act.

In the area of public procurement, the EU acquis contains many pieces of legislation setting requirements on substance and procedure for public procurement. While most of these play a facilitating role, regulatory deep cleaning would increase clarity and consistency, thereby facilitating implementation both for public administrations and public contractors. The Public Procurement Act will simplify procedures and eliminate overlaps and duplications with the numerous sectorial procurement rules in EU law. Repealing redundant procurement provisions from sector-specific acts will streamline legislation and ensure coherence.

Financial Services and Banking

A comprehensive regulatory deep cleaning of banking rules will simplify and streamline them, and advance the single market in banking - thereby enhancing the competitiveness of EU banks and the wider EU economy, while preserving prudential and financial stability. The forthcoming Banking Competitiveness Report will outline a series of measures aimed at reforming the banking rules and reducing the duplications and overlaps between microprudential, macroprudential, and crisis-management frameworks, reducing fragmentation in the single market, facilitating cross-border consolidation, and enabling EU banks to scale up and succeed in a globalised economy also in the future. The State Aid Banking Communication will simplify the existing rules, including by consolidating the existing instruments into a single rulebook.

The rules for venture and growth capital funds will be adapted to identify opportunities for simplification and reducing administrative burdens, facilitating investment and promoting growth. Moreover, the Shareholder Rights Directive will be streamlined to ensure predictability and legal certainty across the Union. Simplifying the Taxonomy technical screening criteria, streamlining Taxonomy disclosures and simplified sustainability reporting standards and voluntary standards, based on the ongoing review, will help ensure that the financial sector is competitive and remains aligned to high standards of environmental and social responsibility.

Customs Union

Based on an evaluation, a regulatory deep cleaning of the EU non-preferential rules of origin, will consider the grouping of such rules in a single body of legislation, simplifying the current regulatory landscape and reducing administrative burdens, while ensuring that the legislation is 'fraud proofed'. It will address the proliferation of origin or quasi-origin provisions in various acts. This will render rules of origin easier to implement, with a higher degree of legal certainty. Additional simplification measures could include the replacement of certain paper forms and certificates with electronically issued ones, promoting a more digital and efficient customs environment.

In parallel, the Autonomous Tariff Suspensions and Quotas Scheme will be revised, based on an evaluation, to streamline and simplify administrative arrangements, reducing legislative and administrative burden compliance costs. This simplification exercise will seek to clarify and streamline the requirements to grant tariff relief, reduce the frequency of regular legal updates, and leverage digitalisation to improve efficiency and remove legislative duplicates.

Taxation

As part of the Union's comprehensive efforts to strengthen its tax framework, the taxation omnibus will further simplify and streamline tax laws. It will include the overhaul of six direct taxation directives that will tackle excessive tax compliance requirements, unequal tax treatment, national tax barriers that hinder cross-border business, hamper the internal market and create issues of legal certainty, while furthering existing policy objectives.

Furthermore, the recast of the directives on administrative cooperation in the field of direct taxation (DAC) will aim to reduce complexity, improve legal clarity and certainty for stakeholders, including tax administrations, reporting entities and taxpayers. It will ensure that reporting and notification obligations are proportionate and targeted, preserving our policy objectives of tackling tax evasion and avoidance, while eliminating unnecessary burdens. It will also improve the effectiveness and usability of information, enabling tax administrations to identify taxpayers and use data to drive risk assessment and compliance monitoring.

Health and Food Safety

A review of the food safety regulations will look at areas for simplification and improvement, while maintaining a high level of protection of human health. An in-depth study will gather key data in support of this exercise, including for composite products, food donation, and double food authorisation.

Furthermore, the e-submission food chain will undergo digital updates to simplify and remove duplication for economic operators, streamlining communication channels and reducing delays during the intake phase. This will enable faster and more efficient interactions between operators, ultimately benefiting consumers and promoting a more competitive food industry. Additionally, the simplification of procedures for IT tools will facilitate the submission of marketing authorisation dossiers, reducing administrative burdens and promoting innovation.

In the realm of biocidal products, a potential revision of the legal framework will be explored, building on an implementation dialogue, reality check, and evaluation, to identify opportunities for simplification and improvement.

Agriculture

The planned consolidation of legislation on geographical indications and quality schemes will reduce administrative burden and make EU laws more accessible and easier to navigate. Currently the rules governing geographical indications are scattered across multiple regulations, including the main Geographical Indications Regulation and the Common Organisation of the Markets in Agricultural Products Regulation. Additionally, the consolidation of delegated acts in the wine sector will further simplify the regulatory landscape.

Several obsolete and redundant legal acts will be repealed, including the Commission Decision on the scientific group of experts for designations of origin, geographical indications, and traditional specialities.

The promotion policy will in addition be simplified, with a focus on reducing reporting obligations for Member States and introducing lump sums, making it easier for them to implement promotion measures for agricultural products.

Transport

A regulatory deep cleaning will comprise all modes of transport, with the goal of eliminating unnecessary requirements and simplifying rules on key aspects such as on interoperability. Further digitalisation within the transport sector will also be pursued and has the potential to identify additional solutions for simplification.

This exercise will consider certain obligations stemming from RefuelEU Aviation to enhance clarity and transparency, with the aim to simplify the regulatory environment and promote a more efficient and competitive industry, while upholding the level of ambition and predictability of investments.

For road transport, the removal of obsolete obligations will be accompanied by a public service obligation initiative, while a revision of the EU Agency for Railways will seek to optimise processes.

Energy

A comprehensive review of the energy governance framework will help reach the full potential of the Energy Union. The revision of the Regulation on the governance of the energy union and climate action will reduce reporting requirements for Member States, leveraging existing data and digitalisation to eliminate redundant obligations and streamline provisions. In addition, while setting the renewable energy and energy efficiency framework for the decade ahead, the Commission will seek opportunities to simplify the current framework by eliminating duplications and overlaps, and reducing administrative burden, in order to streamline measures for Member States and economic operators while preserving the policy objectives or investor confidence, and to promote a more efficient and integrated energy system.

In the area of security of supply, the revision of the energy security framework based on a comprehensive fitness check should yield clearer procedures, reduced reporting requirements and enhanced cross-border cooperation between Member States, while integrating all types of gas and electricity into a holistic whole-of-system approach. The revision will also bolster resilience against modern threats, including climate-related disruptions, cyber-attacks, and geopolitical shifts by streamlining procedures, reducing reporting processes, and developing a more agile crisis management mechanism.

Climate

The revision of the EU Emissions Trading System will aim to identify and remove outdated provisions, simplifying monitoring, reporting, and verification of emissions for operators, and introduce a ‘monitoring-and-reporting-only-once’ principle. In addition, the directive has been amended multiple times since its adoption and will be codified.

In parallel, the regulatory deep cleaning will look into merging the Land use, land use change and forestry Regulation and the Effort Sharing Regulation into a single instrument on national climate targets. It will also reduce duplication and streamline Member States’ reporting obligations, while maximising synergies between carbon removal reporting at national and land manager levels.

The review of the Heavy-Duty Vehicles CO2 standards will seek opportunities to further streamline monitoring and reporting provisions for Member States and industry, ensuring a more efficient and effective approach to reducing greenhouse gas emissions and promoting a low-carbon economy.

A regulatory deep cleaning of EU rules on carbon accounting will aim to achieve a coherent definition of the carbon intensity of supply chains and ensure that deviations from the coherent definition are well-justified. This will eliminate discrepancies and contradictions arising from piecemeal choices, including for example on battery, hydrogen, recycled fuels, and eco-design.

Environment

The forthcoming Circular Economy Act will address significant obstacles to the smooth functioning of the single market, particularly with regards to the placement of products on the market in multiple Member States and will improve the management of waste and the valorisation of secondary raw materials.

Furthermore, the Marine Strategy Framework Directive will be revised to simplify implementation, reduce administrative burdens, and safeguard the protection and sustainable use of the marine environment. The revision provides an opportunity to achieve closer synergies with the preparation of the Ocean Act, building on the revision of the Maritime Spatial Planning Directive, including the potential for the consolidation of the legal framework.

Digital

The regulatory deep cleaning of horizontal and sectoral digital legislation will seek to deliver regulatory simplification in digital areas crucial for Europe's competitiveness.

A Digital Fitness Check is being conducted to assess the cumulative effects of the digital rulebook on the EU's competitiveness, identifying synergies, and good practices, mapping applicable rules, reducing redundancies and duplications, and closing gaps.

A key part of the Fitness Check is to examine the governance of the digital rules, and seek opportunities to strengthen their implementation and enforcement, not least to bring more coherence, consistency and predictability to businesses. It will look at best practices in consultation processes, cooperation among authorities, consistent enforcement and prevention of contradictory interpretations, and the reduction of administrative burdens.

The revision of the Audiovisual Media Services Directive will modernise and simplify rules for ensuring viewer protection and media pluralism.

The regulatory deep cleaning of horizontal and sectoral digital legislation will look at the interplay of different rules, assessing how they interact and how their overlay impacts businesses from different sectors. It will focus on ensuring an efficient framework that streamlines requirements and eliminates overlaps, while preserving sector specificities. It will build upon existing simplification efforts including under the Digital Omnibus, and interface with evaluations of specific acts run in parallel.

A wide-range of sectors are covered by general cybersecurity rules, as well as sector-specific regulations – such as the Directive on Security of Network and Information Systems, the Digital Operational Resilience Act, and the Regulation on Electronic Identification and Trust Services. When adopted by the co-legislators, the solution for incident reporting proposed in the Digital Omnibus will deliver an urgently-needed key operational step towards increased coherence.

The harmonisation of reporting requirements through digital tools, including the extension of the one-stop-shop and the revision of the Internal Market Information system, will facilitate the exchange of information, registration and payment. The eInvoicing harmonisation will address fragmentation and reduce burdens by enabling the re-use of data.

Housing and Permitting

The Commission will present a Housing simplification package in 2027 with the aim to facilitate the supply of affordable, sustainable and quality housing. This will be based on a comprehensive mapping of relevant EU legislation and initiatives. It will identify opportunities to reduce unnecessary administrative burdens, accelerate processes and improve cost efficiency, while respecting wider policy goals. The package will also provide support to Member States in the effective implementation of relevant EU rules.

More widely, as regards permitting, in December 2025, the Commission has presented a proposal to accelerate environmental assessments including through single points of contact, digital portals, and deadlines.

Based on this proposal, the Commission will work with the co-legislators to strengthen a comprehensive cross-sectoral approach, while maintaining environmental and health policy objectives.